

OFFICIAL PROCEEDINGS

2nd International Conference of the School of
Business
Entrepreneurship and sustainable development
in light of the Corona pandemic

13 – 14 October, 2021
Jadara University, Irbid, Jordan.

ABOUT ICOBS'21

2nd International Conference of the School of Business held at Jadara University, Jordan.

The event provided a platform for academics to showcase their recent scholarly work, receive feedback from colleagues and

benefit from a diverse array of publication outlets.

The 1st International Conference of the Business school (ICOBs'11) is billed to take place between 25th – 27th October, 2011 in the Jordan.

THE ORGANIZERS

Business School.

The International Conference of the Business school (ICOBs) is organized by a diverse and multidisciplinary group of academics under the auspices of the Business School-Jadara University.

THE COMMITTEE

- Prof. Dr. Mohammad Taamneh
Conference Chair
- Assoc. Prof. Dr. Rokaya Albdareen
Conference Coordinator
- Key Committee Members: Assoc. Prof. Dr. Thaer Abu. Taber. Assoc. Prof. Dr. Zeyad Alomari. Assoc. Prof. Dr. Mohammad Odeh. Assoc. Prof. Dr. Bilal Eneizan. Assoc. Prof. Ayman Abu Haija. Asst. Prof. Dr. Ahmad Al-Radaideh. Asst. Prof. Dr. Ahmad Alrousan. Asst. Prof. Dr. Mahmoud Tahrawi

CONTENT IN BRIEF



CONTENT SCOPE

Select papers presented at the ICOBs'11 event.



ARRANGEMENT

Alphabetical order according to first-author surnames.



ICOBs'21 EVENT

Information about next year's event.



المملكة الأردنية الهاشمية
رقم الإيداع لدى دائرة المكتبة الوطنية
(2022/4/2127)

658.4

المؤتمر العلمي الدولي (1:2021:إربد،الأردن)
المؤتمر العلمي الدولي:ريادة الأعمال والتنمية المستدامة في ظل جائحة
كورونا:واقع وتطلعات / جامعة جدارا .- اربد:الجامعة، 2022

() ص .

ر.إ. : 2022/4/2127.

الواصفات : /إدارة المشروع//التخطيط الاستراتيجي//منظمات
الأعمال//التنمية الاقتصادية//إدارة الأعمال/

يتحمل المؤلف كامل المسؤولية القانونية عن محتوى مصنفه ولا يعبر هذا المصنف
عن رأي دائرة المكتبة الوطنية أو أي جهة حكومية أخرى.

Contents

Job analysis and human resource management strategic decisions in higher education: Do the work-related ethics of administrators matter?.....	7
The Moderating Role of the Job Design on the Relationship between the Staffing Practices and Employees' Organizational Commitment.....	20
The Effect of Organizational Virtuousness on the Employees' Organizational Citizenship Behavior in Health Sector.....	34
Analysis of Foreign Direct Investment Inflows of BRICS Countries for Pre-Pandemic Period and during Pandemic Crisis	50
Achieving Entrepreneurial Sustainability in Business through Work Citizenship Behaviour and Employee Belongingness: A Study on Small-Scale Enterprises during the Covid- 19 Era	60
VALUATION OF INDIAN IPO'S ALLOTMENT AND CURRENT PRICE ANALYSIS - ARE INDIAN IPO'S OVERVALUED?.....	72
E-Learning Quality in Light of Covid-19 Pandemic.....	81
The role of renewable energy in supporting the grid with the help of homer software.....	111
The Role of Entrepreneurship as a Mediator between Microfinance and Economic Development.....	119
Awareness, Preferences and Risk Reduction Strategies – A Study of perception of Investors in Indian Derivatives Market with special reference to Bangalore City.....	134
The Impact of Corporate Governance on Agency Costs in Jordanian Service Companies.....	146
The Role of Strategic Leadership in Achieving Institutional Excellence for Emirati Federal Institutions...	166
SERVANT LEADERSHIP AND RETENTION OF PROFESSIONALS: DOES JOB EMBEDDEDNESS MATTER?.....	172
Educational Empowerment of Women and their Sustainability in 21st Century with Special reference to Urban India.....	202
Debt and Noncurrent Tangible Assets Relationship with Financial Performance of Energy and Benefits Industry of Jordan.....	216
The Relationship Between Role Overload and Role Conflict with Quality of Work Life Among Local Employees in Jordanian Qualified Industrial Zones: Does interactional justice matter?.....	234
The Role of Human Resources Practices on Innovative Work Behavior evidence from Jordanian Islamic Banks.....	252
Older adult's acceptance of online shopping (digital marketing): Extended UTAUT model with COVID 19 fear.....	273
Impact of Lack of Self-efficiency and Assets Evaluation on Resistance of IPSAS Implementation.....	284
Exploring Influence of Spreading Sport's Culture on Employees' Happiness and Tolerance as a Part of Sustainable Development at American College of Dubai.....	295
Marketing the Renewable Energies and Its Role in Enhancing the Environmental Sustainability.....	306
Toward a Conceptual Model for Citizens' Adoption of Smart Mobile Government Services During the COVID-19 Pandemic in Jordan.....	324
Towards A model for Citizens' Acceptance of E-Payment Systems for Public Sector Services in Jordan: Evidence from Crisis Era.....	334
The Role of Green Intellectual Capital in Strengthening the Elements of the Knowledge Economy: An Analytical Descriptive Study of the Opinions of a Sample of Managers in the Oil Products Distribution Company /Iraq- Nineveh.....	343
The Impact of Dividends Distribution Policies on Trading Volume of Shareholding Companies in Amman Stock Exchange (ASE).....	355
Digital transformation in the Education and Scientific research Public Facilities and its Impact on their Legal System“ The Algerian Experience as a Model”.....	373
Determinants of Market Stock Price: New Evidence from an Emerging Market.....	380
Internal Liquidity Determinants Analysis of Commercial Banking Industry of Jordan.....	393
Determinants of Foreign Investment in Listed Firms at the Amman Stock Exchange.....	407
The Impact of Social Marketing on the Behavior of the Jordanian Citizen during the Corona Virus Pandemic.....	420
Administrative Corruption: Causes and Solutions: Special Reference to Iraq.....	428
Do Iraqis' companies Financial Reports comply with Sustainability Reports?.....	449

أثر ممارسات إدارة الموارد البشرية الخضر في العلاقة بين الالتزام بالمسؤولية الاجتماعية والأداء المستدام.....	457
العمليات الافتراضية ودورها في الأزمات المالية.....	472
مدى تحقيق أهداف التنمية المستدامة في ظل جائحة كورونا بالتركيز على هدف القضاء على الفقر: (دراسة تحليلية).....	491
تحقيق القياس المحاسبي لعائد الإنفاق العام وأثره في التحول من الأساس النقدي الى الاستحقاق في القطاع الحكومي.....	509
البراعة التنظيمية المستدامة باطار ابعاد ادارة الموهبة في ظل جائحة كورونا: دراسة مسحية لآراء اساتذة معهد العلمين للدراسات العليا.....	522
استراتيجيات رأس المال البشري ودورها في التنمية المستدامة للنضج المعرفي لدى مدققي الحسابات.....	537
دور التدقيق الخارجي في تحسين الاداء المالي للشركات الصناعية المساهمة العامة الأردنية: دراسة تطبيقية.....	552
أثر القرارات الإستراتيجية في تخفيض تكاليف البنية التحتية للدفاع المدني الأردني في ظل جائحة كورونا: (دراسة حالة مديرية دفاع مدني عجلون).....	563
الحوكمة الرشيدة مرتكز للتنمية المستدامة في مواجهة تنمية التخلّف في ظل جائحة كورونا (COVID 19).....	588
توازن هيكلية الإيرادات الضريبة ضرورة ملحة لإصلاح النظام الضريبي في الأردن.....	606
دور التعافي الخدمي الاستراتيجي في تحسين نظم المناعة التنظيمية: دراسة تطبيقية على عينة من القيادات العليا في المصارف الحكومية في محافظة بغداد/ العراق.....	620
الأثر المعدل للحوكمة على العلاقة بين الرقابة الداخلية وتحسين مؤشرات الأداء في المناطق الحرة الأردنية.....	629
دور استراتيجية المحيط الأخضر بتوسيط تحفيز الابداع المستمر لتحقيق النصر الاستراتيجي: دراسة استطلاعية في الشركة العامة للصناعات الجلدية.....	650
الانطباع الأول ودوره في اختيار الموارد البشرية.....	667
التقويم في التعليم الإلكتروني و أهميته في نجاح العملية التعليمية.....	673
الامية الرقمية وتحديات التعلم العميق في الوطن العربي.....	683
القدرة التنبؤية للتفوق الأكاديمي بمستوى التميز الوظيفي كأحد مرتكزات عملية التنمية: "دراسة ميدانية".....	693
أثر نظام الرقابة الداخلية في زيادة الثقة في المعلومات المحاسبية على البنوك الإسلامية العاملة في الأردن.....	713
استخدام هيكل التكاليف الصناعية في تحقيق الميزة التنافسية في الشركات الصناعية المدرجة في بورصة عمان.....	736
آثار جائحة كوفيد -19 على التوجهات التخطيطية في العراق : آليات المعالجة والاتفاق المستقبلية.....	763
إجراءات تصحيحية مقترحة لأزمات البنوك المركزية في العراق ولبنان.....	775
استخدام التحليل العالمي لبناء نموذج الصمت التنظيمي في المؤسسات التعليمية/ جامعة تكريت انموذجا.....	787
أثر استراتيجية التعلم المتباعد ببيئة تعلم مدمج على التحصيل المعرفي وتنمية التفكير الرياضي للطلبة ذوي صعوبات التعلم بالمرحلة المتوسطة بدولة الكويت.....	810
أثر حاضنات الاعمال على زيادة كفاءة أداء رياديات الأعمال في المحافظات الجنوبية/فلسطين.....	827
دور المرأة في دعم صناع القرار دراسة حالة المجلس الاستشاري النسوي في محافظة كركوك.....	848
تشخيص دور أبعاد الريادة في تعزيز متطلبات التصنيع الرشيق وتحليلها وفق التحليل الرباعي الاستراتيجي(S.W.O.T): (دراسة حالة في العيادات الزهور التخصصية لطب الانسان في الموصل).....	866
اثر الاحتواء الاستراتيجي في تحقيق الميزة الرائدة للعلامة دراسة تطبيقية في شركة الجود لتكنولوجيا الصناعة الحديثة.....	882
العوامل المؤثرة على قبول تطبيقات الهواتف الذكية لخدمات الرعاية الصحية في سياق مستشفيات وزارة الصحة الأردنية في عصر الأزمة: نحو تطوير نموذج مفاهيمي.....	906
حاضنات الاعمال ودورها في تنمية المشروعات الصغيرة والمتوسطة.....	918
اثر المناخ التنظيمي في تخفيض حدة الصراع التنظيمي: دراسة ميدانية في الشركة العامة لتجارة الحبوب العراقية / فرع صلاح الدين.....	940
الإشهار الرقمي عبر مواقع التواصل الاجتماعي الخيار التسويقي الأمثل لرواد الأعمال والمؤسسات في ظل جائحة كورونا.....	966

987.....	التحول الرقمي وزيادة الأعمال الرقمية.....
1004.....	الاقتصاد الأخضر واستثماره الخيار الاستراتيجي للحد من الفقر وتحقيق التنمية المستدامة في العراق.....
1021.....	Neteller البريطاني- دراسة ميدانية تحليلية.....
1036.....	حاضنات الأعمال والتنمية المستدامة/ المشاريع الريادية: دراسة ميدانية تحليلية.....
1072.....	الصراع التنظيمي في ظل أزمة كورونا.....
1084.....	التنمية المستدامة ورأس المال البشري.....
1112.....	آثر عجز الموازنة الحكومية على بعض المتغيرات الاقتصادية خلال المدة (2004-2019).....
1126.....	تعليم أسس ريادة الأعمال والإبداع ثنائية لتعزيز القدرة التنافسية لمنظمات الأعمال.....
1148.....	دراسة وتحليل المناخ الاستثماري في الجزائر ومدى تنافسيته بالنسبة للدول العربية في ظل تحالف الازمة-كورونا والنفط-.....
1172.....	النافذة الوطنية للتجارة وأثرها على الاقتصاد الوطني في ظل جائحة كورونا: دراسة ميدانية الجمارك الأردنية.....
1186.....	متطلبات تحقيق المسؤولية الاجتماعية في منظمات الاعمال.....
1210.....	تأثير التجارة الإلكترونية في مهنة محافظ الحسابات في ظل التحول الرقمي بمنظمات الأعمال.....
1225.....	التحول الرقمي في مؤسسات التعليم العالي الجزائرية: التعليم الالكتروني أنموذجاً.....
1240.....	أبعاد المواطنة التسويقية في المنظمات الفندقية: دراسة حالة فندق كركوك بلازا في محافظة كركوك.....
1250.....	أثر هيكل الملكية على المخاطر المالية " دراسة تطبيقية على المصارف الأردنية.....
1272.....	ريادة الاعمال وسهولة أداء الاعمال وأثرهما على الاستثمار في الدول العربية: دراسة قياسية.....
1289.....	امكانية استخدام النقود الالكترونية في اقليم كردستان - العراق (اربيل).....
1310.....	توظيف رأس المال الاجتماعي في تنمية التسويق الرقمي: دراسة استطلاعية لآراء عينة من العاملين في شركات الانترنت المنزلي في مدينة الموصل.....
1328.....	اثر فيروس كورونا على الاقتصاد العراقي.....
1339.....	ترشيد الطاقة وأثر التكنولوجيا الإحلالية في الطاقة البديلة.....
1357.....	فعالية السياسة النقدية في الوطن العربي في ظل جائحة كورونا.....

Job analysis and human resource management strategic decisions in higher education: Do the work-related ethics of administrators matter?

Mohammad M. Taamneh¹, Nader Mohammad Aljawarneh², Abdallah Taamneh³, Ahmad Alrousan⁴

Human Resources Management Department, Jadara University^{1,4}

Business Administration Department, Jadara University²

Business Administration Department, City University College of Ajman³

taamnh@jadara.edu.jo¹, n.jawarneh@jadara.edu.jo², taamneh82@gmail.com³, a.arousan@jadara.edu.jo⁴

Abstract

The purpose of this research is to examine the impact of job analysis on HRM strategic decisions in Jordanian institutions of higher education. We also look at how the impact of job analysis varies depending on how prevalent administrators' work-related ethics are in each institution. The study's sample includes (420) individuals who work in supervisory academic and administrative roles at four universities. We test our proposed model in public and private universities in Jordan's northern region, using structural equation modeling (SEM) to analyze the data. According to the findings, job analysis has a positive impact on HRM strategic decisions. Administrators' work-related ethics, on the other hand, considerably moderate the influence of job analysis.

Keywords: Job analysis, Human resource management, Strategic decisions, Ethics, Higher education

1. Introduction

Human resource management is emerging as a main source and strategic pillar in achieving qualitative transition in the context of the transformations that higher education institutions are witnessing in the context of the transition to the information society, and the intense reliance on professional competencies and knowledge resources. The higher education sector is beset by a slew of concerns, including technological advancements, political issues, and unique and non-traditional demands on education sectors around the world, all of which make it an appealing research field. Universities today around the world are fighting for survival because of rising pressure from globalization, changing funding structures, and shifting supply and demand for higher education institutions (Gaspar and Mabic, 2005).

Human resources are one of the most important assets that characterize organizations in the current era. This is because the human element is one of the most valuable resources of the organization and the most influential in enhancing its competitive capabilities (Augustine et al., 2019). Organizations constantly seek to obtain, develop and train working human resources and attract the necessary competencies capable of keeping pace with current and future challenges to contribute to achieving their goals. According to Waters et al. (2017), job analysis is carried out to assess an individual's vital skills and the experience required to work in a particular occupation or profession. Job analysis has been a very effective human resource planning tool for business in recent years. This is due to the fact that the most valuable resource of every business organization is its people (Anyakoha, 2019).

As previously stated, job analysis entails gathering and documenting job-related information such as the knowledge and skills needed to perform a job, roles and responsibilities, education and experience requirements, and the physical and emotional characteristics required to perform a job in a desired manner. The key goals of conducting a job analysis process are to use this information to establish a good match between job and employee, to evaluate an employee's performance, to determine the value of a specific task, and to analyze the training and development needs of an employee performing that job. Previous job analysis research centered on the topic's methodological aspects, making important contributions to the field of human resource management through the development of procedures and techniques for producing job-related data (Fine and Cronshaw, 2009; Anyakoha, 2019). This has enabled experts to efficiently implement job analysis procedures in a variety of organizations. Almost all human resource management practices depend on job analysis. It offers information about positions and position holders, which human resource practitioners may use to create job descriptions and performance assessment criteria for staff evaluation. Job analysis aids managers in the development of effective recruiting plans, training and development programs, incentive packages and performance appraisals. Many researchers like Fine & Cronhaw (2009), Adegbam (2013) and Alam Edien (2015) agreed that job analysis is the backbone of all human resource management practices.

The strategic decision-making of human resources management is based on two main pillars which are: the general strategy of the organization as the frame of reference that directs the activities of all jobs in the organization; and job analysis as the actual ground that allows knowledge of the self-potential and the drawing of social policies aimed at embodying and achieving the strategic goals (Prayogo et al., 2020). Determining the organization's training needs, salary and wage preparation practices, selection, appointment, and performance evaluation can only be achieved thanks to the existence of a prior description. Administrative work ethics is considered one of the pillars controlling the proper behavior of managers, and their commitment to these ethics reflects the achievement of principles of transparency, integrity, fairness, honesty, independence, objectivity, and respect for laws and regulations. Accordingly, it represents a moderated and conditional variable for the relationship between job analysis and the strategic decisions of human resources management (Bayraktaroglu and Yilmaz, 2012; Tonus and Ourc, 2012). However, while previous studies contributed to the advancement of our knowledge of the role of job analysis in some variables in academic institutions, it is important to highlight the various valuable gaps in literature. Adherence to the ethics of administrative work is an important and necessary issue to ensure rational strategic human resources decisions. Previous studies overlooked the interaction and interplay between strategic decisions of human resource management and the administrators' work-related ethics.

In this research paper, we contribute to the current literature by clarifying the aforesaid void. We do this as follows. First, we propose the impact of job analysis on strategic decisions of human resource management in higher education in Jordan. This would bring new insights into the aspects of job analysis that are considered significant in making strategic human resource

management decisions. Second, we provide work-related ethics among administrators as a moderated and contingent variable in the link between job analysis and HRM strategic decisions. This would disclose previously unknown connections and recommendations.

2. Literature review and hypotheses development

2.1 Job analysis and strategic decisions of HRM

Job analysis is the process of gathering, analyzing, and organizing data on jobs to create a foundation for job descriptions and specifications. Several researchers have compiled lists of job analysis outcomes, which include the following: (1) Job description, which includes the job tasks, obligations, and responsibilities, and serves as a reference for the future recruitment and selection process. In general, a job description can be thought of as encompassing all technical, administrative, and managerial responsibilities (Prayogo et al., 2020); (2) Job specification, which is concerned with the personal characteristics of the job, as well as the education or qualifying background, skills, knowledge, and ability (Simonet et al., 2020). The result of a job analysis is a collection of data that may be utilized for recruiting, training, job appraisal and performance management in a company (Armstrong, 2012; Morgeson et al., 2016). Job analysis is a fundamental organizational technique all throughout the world. According to Brannick et al, (2007) , job analysis is a rigorous approach of determining the nature of a job by breaking it down into smaller sections (Morgeson & Campion, 2000). When it comes to job analysis, competency is defined as a set of tasks, responsibilities, knowledge, skills, and abilities that a person must possess. In this regard, the McCormick model must be highlighted, which describes the basic variables that aid in job analysis for achieving corporate success in a company. The job descriptors have been classified by McCormick into the following categories: (a) Work activities, which comprise both job-related and worker-oriented tasks. The term ‘job-oriented’ refers to the tasks that must be accomplished for the job to be finished; worker-oriented refers to the primary components of knowledge, skills, abilities, and additional job qualities that are required for doing the job; (b) other descriptors, which include the tools, machines and equipment required for the job to be completed successfully (McCormick,1979; Augustin et al., 2019).

The job analysis provides objective groundwork for dealing with a variety of human resource management issues. It is regarded by researchers as the ‘backbone’ or ‘cornerstone’ of all human resource activities (Schuler and Jackson, 1996, p. 180; Sherman et al., 1998, p. 90; Dessler et al., 2003; Siddique, 2015). Because it is difficult to grasp the occupations in an organization if it is not assessed effectively, the job description and job specifications must be precise for the organization to be able to invest its personnel correctly. Many academics agree that job analysis is critical to obtaining objectivity and justice in the following HRM tasks (Hartley, 1999: (1) human resource planning; (2) recruitment and selection; (3) training and development; and (4) compensation. According to McEntire et al. (2006) and Siddique (2004), job analysis is important to a business, since it highlights the importance of strategic human resource management, which allows organizations to have a better understanding of their jobs and

personnel. Some academics stress the importance of job analysis as a strategic HRM tool for improving organizational performance (Alam Edien, 2015).

Job analysis is critical for a company's strategic goals and priorities to be met. According to Anyim et al. (2011), job analysis details aid in identifying key employee competencies needed in various work positions, as well as training requirements. Job analysis is a prerequisite for a variety of human resources processes including recruiting workers, managing and appraising their efficiency, deciding their salaries, designing training to support their development, and preparing how to meet an organization's evolving workforce needs (Bernardin and Russell, 2013; Morgeson et al., 2019). According to prior research, job analysis is the key to all HRM strategic decisions such as recruiting and selection, training and development, remuneration, performance appraisal, and termination (Zubair et al., 2014; Kshatriya, 2016). Our main goal in this paper is to investigate the impact of job analysis on HRM strategic decisions in Jordanian universities, hence the following hypothesis is developed:

H1. Job analysis positively influences strategic decisions of HRM in universities in Jordan.

2.2 Administrative work-related ethics and human resource management

Work-related ethics are a set of norms that all employees must adhere to, and they serve as a guideline for how to conduct themselves properly in the workplace (Upadhyay and Singh, 2010; Alhyasat, 2012). Ethical standards and frameworks are conceived of as value controls that affect managers' thinking and behavior when making organizational decisions, ensuring that their actions are in the public interest and accordance with community values. Many scholars feel that ethical standards should include the following principles and foundations (Alashari, 2008; Abobaker, 2010; Taamneh, 2017): (a) respect for rules and regulations; (b) independence and objectivity; (c) integrity and transparency; and (d) honesty and probity. Organizational performance and sustainability are being jeopardized by a rising number of scandals stemming from unethical behavior (Huddleston and Sands, 1995). Organizations that are thought to be ethical in their actions frequently recruit talented people and, as a result, consistently outperform their competitors. The responsibilities of HR managers and other concerned managers have grown beyond traditional jobs to include working within the concepts and foundations of ethical standards to carefully attract top talent, develop their abilities, promote them, and enhance their loyalty (Swathi, 2014; Taamneh et al., 2017). Not carrying out HRM responsibilities in accordance with these principles has a variety of negative outcomes, including employee conflict and a lack of moral conviction in carrying out work-related tasks (Beeri et al., 2012; Valentine and Hollingworth, 2014). As a result, effective firms carry out their tasks and obligations toward their human resources in an ethical manner that includes all human resource functions such as recruiting, selection, promotion, remuneration, and performance evaluation. A variety of factors impacting employees might contribute to a workplace culture of misconduct and unethical behavior. In Arabic and Jordanian cultures, for example, these variations are frequently the consequence of pressure from relatives looking for work, as well as perceived responsibilities of the employee's family and friends. Nepotism, lack of integrity, failure to implement justice, as well as changes in the economic, political, and social settings that can impact the employee's

ethical values and behaviors, are all possible grounds for an employee's wrongdoing at work (Taamneh, 2017).

HRM departments are responsible for ensuring ethical compliance as well as building and implementing an ethical culture inside the organization. They accomplish this by instilling organizational values and culture in employees' conduct, as well as ensuring that ethical behavior is adhered to during functions such as recruiting and selecting, performance appraisal, and benefits and rewards (Ruiz-Palomino et al., 2013). In the Middle East, Attiany and Abusalama (2014) reported that there is a favorable association between human resources work-related ethics and employee happiness in Jordanian cellular telephone firms. Al-Oqaili (2014) emphasizes the need of administrators providing equal opportunities, particularly in terms of pay and benefits. Sabir and Farooq (2015) recruited participants from four major cities in Pakistan to investigate the impact of an adherence to work-related ethics on project success while executing human resource activities (hiring and selection, training and development, performance appraisal and remuneration). They discovered that following a stringent ethical code while performing training and development has a minor impact on project success, but ethics has a moderate impact on staff selection and hiring. Taamneh et al. (2017) found a strong commitment to ethical practices in all human resources functions conducted by administrative staff at Jordanian universities in their study on the effect of administrators' work-related ethics on practicing HRM functions at Jordanian universities. Thus, it is obvious that work-related ethics play a vital role in the practices of HRM. This led us to the following hypothesis:

H2: Administrators' work-related ethics will moderate the relationship between job analysis and strategic decisions of HRM.

3. Methodology

This study will use a closed ended survey instrument to collect data on the impact of job analysis on HRM strategic decisions, which will be moderated by administrators' work-related ethics. The data will be collected using HRM strategic decisions on a 5-point Likert scale with values ranging from 1 to 5, thereby making our study quantitative. After that, the numerical data will be statistically examined, and the study outcomes will be interpreted. The main respondents of this research were both academic and administrative staff. The questionnaire was divided into four sections. The sample consisted solely of academic supervisory roles (i.e., deans, deputy deans, assistant deans, and heads of departments) and administrative supervisory roles (i.e., directors, deputy directors, and heads of departments) in public and private universities in the Northern region of Jordan, of which there are approximately 331 across the four universities (Jadara, Irbid Al-Ahlia, Jerash, Yarmouk, and Jeresh). The reason for choosing this sample is that they were best able to know the availability of job analysis, in addition to their role in participating in human resource management decisions and their adherence to the ethics of managerial work when making such decisions.

The demographic variables were examined in the first part. The respondents' perceptions of job analysis availability (11 items) were covered in the second section, which was adopted from Wends and October (2008) and Siddique (2015). The third section covered the respondents'

perception of strategic decisions of HRM in four areas: recruiting and selection (five items), remuneration (four items), and performance appraisal (five items), all of which were adopted from various studies (Delery and Doty, 1996; Alhindawi, 2015). The fourth component dealt with the work ethics of administrators, with 16 questions adopted from Taamneh et al. (2017), Eneizan et al. (2021) and changed to fit the setting of research, higher education institutions. This final section covered the four dimensions of administrators' work-related ethics: respect for laws and regulations, independence and objectivity, honesty and integrity, and fairness and transparency.

4. Data analysis and results

4.1 Demographics information of the respondents

The present study is comprised of 92.1% male employees and 7.9% female employees. 10.4% of the participants were less than 30 years old, 38.5% of the participants were between 31-45 years old and 51.1% of the participants were over 46 years of age. As for job type, 24.8% of participants were managers, 19.4% were heads of an academic department, 18.3% were deputies/manager's assistants, 12.9% were heads of departments, 11.5% were deans and 19.4% were deputies/assistants of deans. With regard to educational level, 10.1% of the participants have bachelor's degrees, 1.4% have a college diploma, 11.5% have master's certificates and 77.0% have PhD degrees. Finally, 15.5% of the participants have worked in their present university for less than 5 years, 25.5% for 5-10 years and 59.0% for more than 10 years.

4.2 Assessment of the measurement model

In order to evaluate and estimate the linear and interactive relationship between the examined variables, This model was developed to predict the outcome of structural equation modeling (SEM) with the software SmartPLS 3. This is the most well-known practical method for Partial Least Squares Structural Equation Modeling (PLS-SEM). The covariance-based SEM (CB-SEM) is based on the uncertainty of the factor score (Rigdon et al., 2017). While variance-based SEM, i.e. PLS-SEM, is based on fixed latent scores and aims to optimize the prediction of the endogenous constructs instead of the model adaptation (Hair et al., 2019). PLS-SEM is able to handle with very complex models, first and second order models. PLS-SEM advocates a prediction-oriented philosophy that ensures that researchers can assess the predictive quality of the results (Sarstedt et al., 2017). Figure 1 shows the outer charges of the scale elements, beta estimates in the inner model. Figure 2 shows the significance level of the individual scale elements in the outer model and the significance level of the relationships between the variables in the inner model.

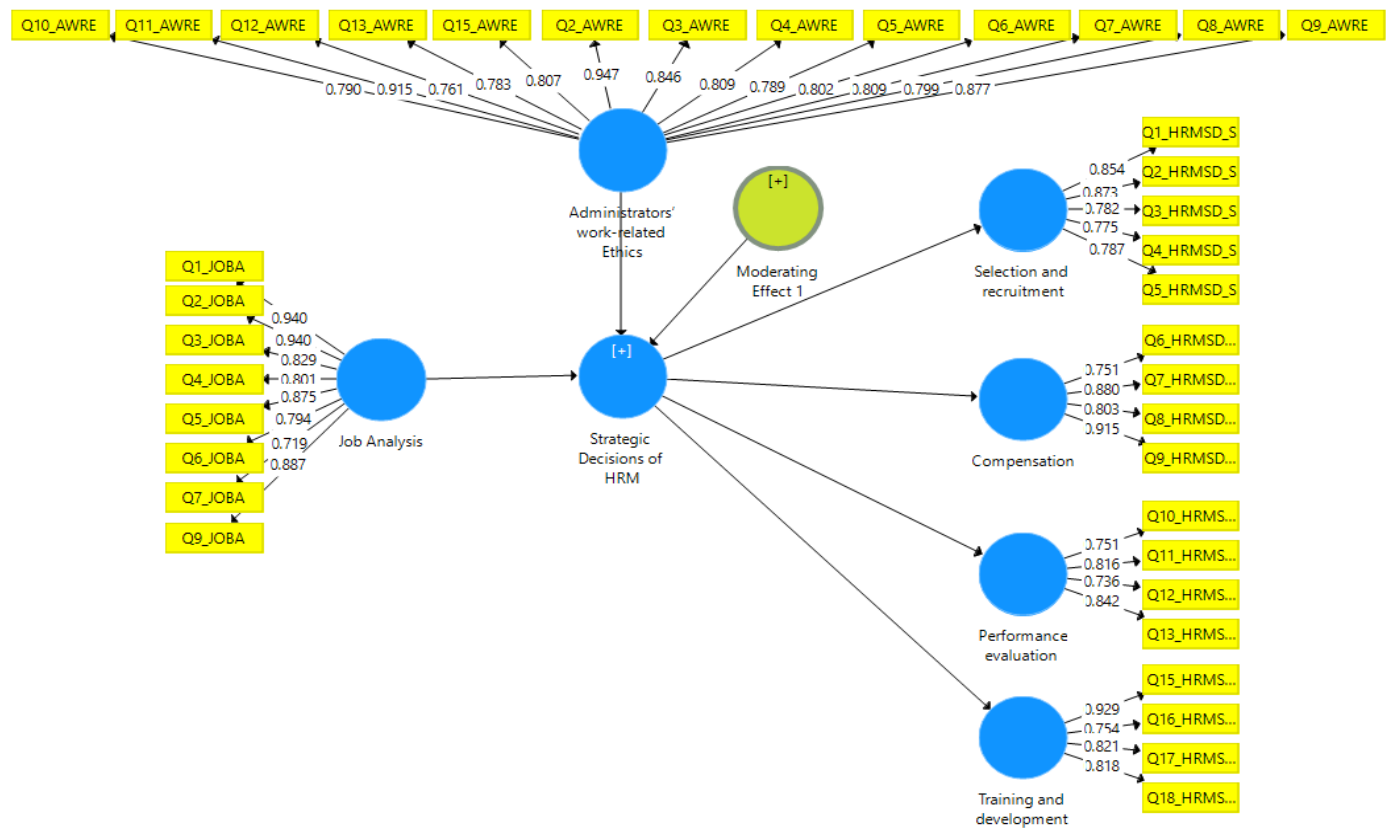


Figure 1 Measurement model estimates

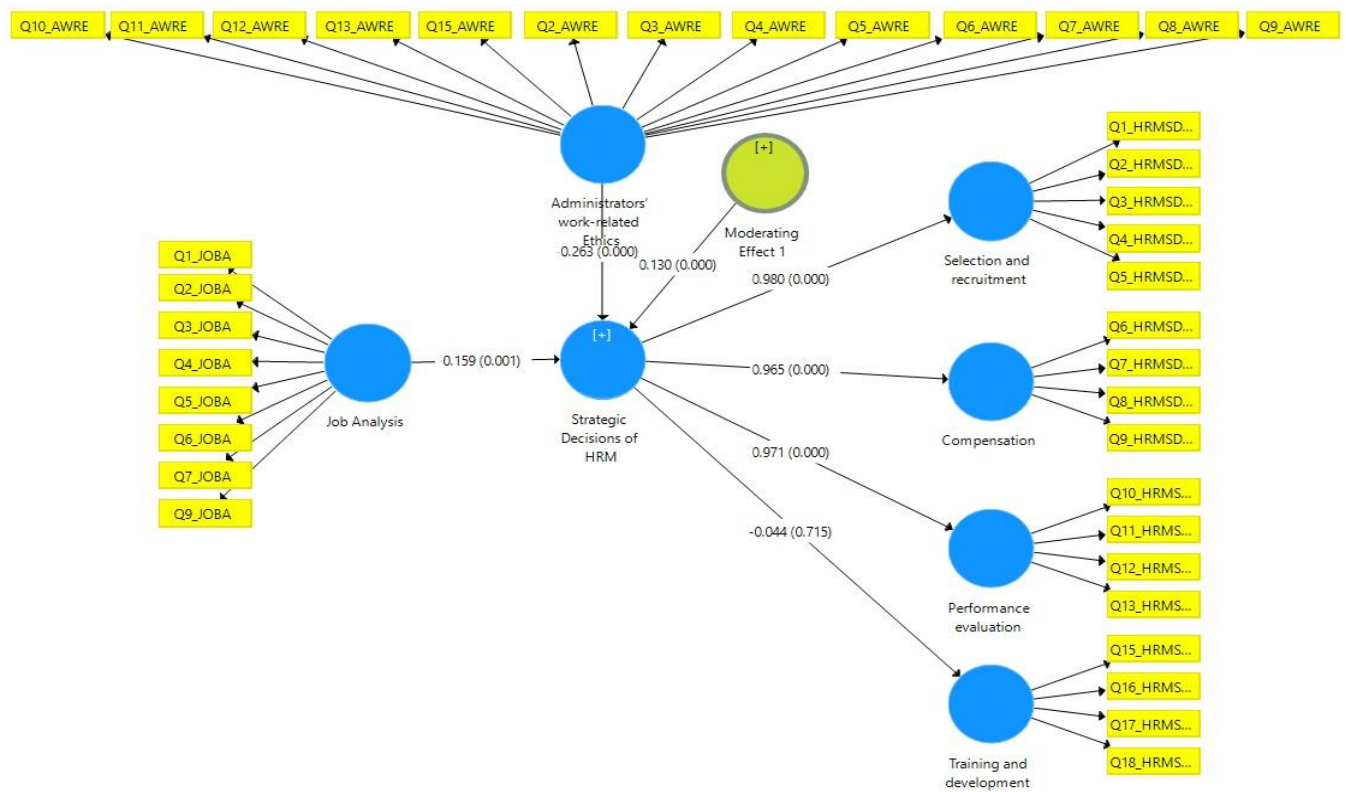


Figure 2 Measurement model with significance level

The external model loads shown in Figure 1 were mostly above the threshold value of 0.7 and their respective t-values were significant in Figure 2. Together with Cronbach's alpha (α) > .70, composite reliability (CR) > .70 and values shown in Table 1. In addition, Table 1 shows that the Fornell-Larcker criterion was met because the square of each variable AVE is larger than the intercorrelations. Second, the newly introduced heterotrait-monotrait (HTMT) ratios met the threshold values < .90 shown in Table 2 (Henseler et al., 2015). Thus, we came to the conclusion that the measurement model has achieved internal consistency, convergence and discriminant validity.

Table 1 Reliability, convergent and divergent validity based on the Fornell–Larcker approach

Instruments	1	2	3	α	CR	AVE	R ²
1. Job analysis	.848			.950	.968	.718	-
2. Administrators	.378	.827		.961	.966	.684	.633
3. Strategic decisions of HRM	.220	.446	.777	.958	.962	.603	-

Note: Fornell–Larcker criterion - square root of AVE in bold

Table 2 Divergent validity based on heterotrait-monotrait (HTMT) ratio

Measures	1	2	3
1. Job analysis	-		
2. Administrators	.392	-	
3. Strategic decisions of HRM	.457	.641	-

In the previous sections, models for reliability and validity were established. The estimation coefficients for the structural model are given in Table 2. The observed direct effect of the workplace analysis on strategic HRM decisions is positive and significant ($= .159, = .001$). The moderating effect of administrative work ethics on the relationship between job analysis and strategic decisions by HRM was negative and insignificant ($= .130, = .000$). See table 2. The R in our study showed a big effect. In order to assess whether a statistically significant effect also has practical relevance, it makes sense to assess its effect size f^2 . According to Cohen (1988) and Müller, Schuberth and Henseler (2018), values above 0.35, 0.15 and 0.02 are considered strong, moderate and weak, respectively. The f^2 value for the effect of the job analysis on strategic HRM decisions is good. We therefore find empirical support for hypothesis 1 and accepted hypothesis 2.

Table 3 Direct effects

Relationships	β	ρ
Direct effects		
Job analysis -> Strategic decisions of HRM	.159	.001
Administrators -> Strategic decisions of HRM	.263	.000
Interaction effect		
Job analysis * Administrators -> Strategic decisions of HRM	.130	.000

Note: β , beta value; ρ , ρ -value

Table 4 Effect size

Relationships	f square (f^2)
Direct effects	
Job analysis -> Strategic decisions of HRM	0.153
Administrators -> Strategic decisions of HRM	0.161
Interaction effect	
Job analysis * Administrators -> Strategic decisions of HRM	0.151
Note: f^2 , effect size	

5. Discussion

Our research investigated the impact of job analysis on HRM strategic decisions. The research also investigated the function of administrators' work-related ethics in influencing the relationship between job analysis and HRM strategic decisions. Respondents in our research were academic and administrative staff at Jordanian higher education institutions in the north. The proposed hypotheses were tested using PLS-SEM. We ran two models, one with a major effect and the other with an interaction. Job analysis was found to be favorably associated to HRM strategic decisions in universities of northern Jordan, according to the results of our main effect model. While this study focused on the role of job analysis at the hierarchical level, the findings are consistent with earlier research (Siddique, 2004; Zubair, 2014). Perhaps this study is more in line with a study conducted in Alkofeh University in a country close to Jordan, namely Iraq (Natalia, 2018). This result, which reflects a strong positive relationship between job analysis on the one hand, and the strategic decisions of human resources management on the other, is attributed to two reasons. The first is Jordan's central recruitment and selection system, which has been in force at public universities since 2015, when the Civil Service Commission Bureau assumed responsibility for administrative cadre employment. With the help of experienced personnel, this centralized approach maintains the system in a professional manner, utilizing sound job analysis tools and methodologies. It goes without saying that the selection decision will not be rational unless the best match between job requirements on the one hand, and the qualifications of the candidates on the other, is found to select the best candidate. The Jordanian government resorted to this central alternative as the supply of workers increased and competition for public jobs increased due to the advantageously high income, particularly in the higher education sector. Secondly, private universities tend to adopt rationality in recruitment processes and human resource management decisions that is governed by an obsession with productivity and profit. Perhaps this interest pushes these institutions to follow the tools that lead to this purpose, and we are certain that the use of job analysis is one of the tools they use to achieve this endeavor.

The interaction model, on the other hand, was examined to test our moderating hypothesis. Our findings reveal that in the higher education sector, the interaction effect of administrators' work-related ethics is positively associated to job analysis and HRM strategic decisions. A strong commitment to ethical practices in HRM strategic decisions was driven by respect for norms and regulations, honesty, and integrity. Perhaps the best explanation for these findings is that corporate behavior in some countries, such as Japan and the Middle East, is strongly tied to religious and cultural regulations (Dane, 2009; Imam et al., 2013; Taamneh et al., 2017). In

Jordan, 94 percent of the population is Muslim, and the country is governed by Islamic law, which places a high emphasis on treating people properly and fairly, regardless of their position, rank, or history.

6. Theoretical and practical implications and potential future research

The goal of this study was to look at the impact of job analysis on HRM strategic decisions, as well as the role of administrators' work ethics in moderating the relationship between job analysis and HRM strategic decisions. While previous research has focused on the relationship between job analysis and a single dependent variable, ignoring the importance of management ethics in a large context, this study is unique in that it examines both direct and interaction impacts. We put our proposed paradigm to the test in a non-western country such is Jordan, which differs greatly from studies conducted in western or second-world settings. This would help us better comprehend job analysis techniques, management ethics, and HRM strategic decisions in the context of Arab countries, which have their own culture and distinct characteristics. Furthermore, previous research implicitly implies that job analysis facilitates HRM strategic decisions, ignoring the function of management ethics in distinct norms.

In terms of application, this study suggests and presents several items of advice for university leaders in Jordan, both public and private. In this context, the university's various levels of management must understand the fundamental importance of job analysis in all human resource management functions. Commitment to job analysis is a critical component of making rational decisions in human resource management, particularly in the areas of recruitment and selection, performance appraisal, training and development, and remuneration. It is advised that more emphasis be placed on university administrators' commitment to administrative work ethics, as well as measures to establish strict restrictions and consequences for people with disabilities. Future research should duplicate the same model across multiple industries, as mentioned briefly in the preceding section, to determine if similar results can be reached. In addition, further HRM functions should be considered. Other mediators or moderators, such as trust, leadership and organizational climate should be investigated in future studies.

7. Limitations

The study targeted a sample of people who held leadership positions in both academic and administrative bodies at universities. As a result of the sensitive nature of the subject, several employees were denied participation in this survey. The study's second limitation is that it was carried out in a developing country such is Jordan; future research should investigate the phenomena at universities in the context of developed countries. Another limitation is the sample size, which comprised four institutions in Jordan's northern area. As a result, the findings may not be applicable to other nations. In any case, the researchers believe that the study population and its sample, which includes public and private universities of different sizes and different academic orientations, represent an ideal case in the context of the system of developing countries as such the results can be generalized.

References

- Adegbam, A. (2013). Effect of Underemployment on Human Resources Efficiency and Wellbeing in Nigeria. *The African Symposium* 13(2). 14-27.
- Alam Edien A. (2015). Effects of Job Analysis on Personnel Innovation. *Int.Journal of Business and Management Invention*, Vol.4., issue 10, 9-18.

- Alhyasat, K.M.K. (2012). The Role of Islamic work ethics in developing organizational citizenship behavior of the Jordainian Press Foundation, *journal of Islamic Marketing*, Vol. 3, No.2, Pp.139-154.
- Al-Oqaili, H. (2014). Work Ethics and Their Relationship with Job Satisfaction for Female Administrative Employees at king Saoud University- Riyadh, Naif Arab University for Security Sciences, Riyadh, Saudi, Arabia.
- Anyakaha C. (2019). Job Analysis As a tool for improved organizational performance of SMEs in Lagos, Nigeria, *Central European Journal of Law and Personnel management*, 2(1). 7-16.
- Anyim, F., Ikemefuna, C. and Mbah, S. (2011). Human Resource Management Cgallenges in Nigeria Under a Globalized Economy. *International Journal of Economics and Management Sciences* 1(4), 1-11.
- Armstrong, M. (2012). *Handbook of Human Resource Management practice* (12th ed). United Kingdom: Ashford Color press. New York, Kogan Page Limited.
- Attiany, M. and Abusalama A. (2014). The impact of ethical human resource application on employee satisfaction: empirical study in the Jordanian cellular communications companies, *Dirasat: Administrative science Journal*, Vol 42, No. 2, pp 388-401.
- Augustine, E., Umana, E., Inyang, E. and Issac, S. (2019). Effect of Job Analysis on Corporate Performance of the Selected Private Sector Organizations in Cross River state, Nigeria, *Journal of Business and Management*, Vol., 21, Issue 11.
- Bayraktaroglu S., and Yelmaz S. E. (2012). The relationship between Business Ethics and Practices and Organizational Performance in HRM: The case of the Fortune 500 Turkey, *Turkish Journal of Business Ethics*. Vol.5, Issue 10. Pp139-148.
- Beer., Dayan, R., Vigoda-Gadot, E. and Werner, S.B. (2012). Advancing ethics in public organizations: the impact of ethics program on employee's perceptions and behaviors in a regional council, *Journal of Business Ethics*, Vol. 112, pp.59-78.
- Bernnardin, H. J. and Rusell, J. E. A. (2013). *Human Resource Management: An Experiential approach* (6th ed.). New York: McGraw-hill.
- Delery, J.E, and Doty, D.H. (1996). Modes of Theorizing in Strategic Human Resource Management: tests of universalistic, contingency, and configuration performance predictions, *Academy of Management Jurnal*, Vol. 39 No. 4, pp. 802-835.
- Dessler, G. (2003) *Human Resource Management*, 9th ed., Englewood Cliffs, NJ: Prentice Hall.
- Eneizan, B., Taamneh, M., Enaizan, O., Almaaitah, M., Ngah, H., Alsakarneh, A. (2021). Human Resource Practices and Job satisfaction: The mediating role of quality of customer interaction in online call center, *International Journal of Data and Network Science* 5(2021) 11-18.
- Falk, R. F., & Miller, N. B. (1992). *A primer for soft modeling*. University of Akron Press.
- Fine, S. and Cronshaw, S. (2009). *Functional Job Analysis: A Foundation for Human Resources Management*. New Jersey: Erlbaum Publishers.
- Hair, J. F., Risher, J. J., Sarstedt, M., & Ringle, C. M. (2019). When to use and how to report
- Hartley, D.E. (1999). *Job analysis at the speed of reality*. Amherst, Mass.: HRD Press. The JASR method of job analysis is based on four principles.
- Henseler, J., Ringle, C. M., & Sarstedt, M. (2015). A new criterion for assessing discriminant
- Henseler, J., Ringle, C. M., & Sinkovics, R. R. (2009). The use of partial least squares path
- Huddleston, M.W. and Sands, J.C. (1995). Enforcing administrative ethics. *The analysis of the American Academy of Political and Social Science*, Vol. 537, No. 1. Pp. 139-149.
- Kshatriya S., (2016). Job Analysis and its Positive Impact on key recruitment and Selection Processes: A Case study.
- McComic, E. J. (1979). *Job Analysis: Methods and Applications*, New York: Amacon.
- MCEntire, L. E., Daily, L. R., Osburn, H.K., and Mumford, M. D. (2006). Innovations in Job Analysis Development and Application of Metrics to Analyze Job Data. *Human Resource Management Review*, 16, 310-323.
- modeling in international marketing. In *New challenges to international marketing* (pp. 277-319). Emerald Group Publishing Limited.

- Morgeson, F. P., Brannic, M. T., and Levine, E. L. (2019). *Job and Work Analysis: Methods, Research, and Applications for Human Resource Management*. Los Angeles: Sage Publications.
- Morgeson, F. P., Spitzmuller, M., Garsa, A. S., and Campion, M. A. (2016). Pay attention: The Liabilities of Respondent Experience and Carelessness When Making Job Analysis Judgments. *Journal of Management*, 42, 1904-1933.
- Natalia A. (2018). Job Analysis and its Impact on Enhancing Organizational Innovation (AL-Kofeh University as a Case study), *Journal of Al-kofeh Research Center, Iraq*, No.49, pp291-334.
- Prayogo A., Diza T., Prasetyaningtyas S. W., and Maharani A. (2020). A Qualitative Study Exploring the Effects of Job Analysis and Organizational Culture toward Job Satisfaction in a Coffee Shop, *Open Journal of Business and Management*, pp 2687-2695.
- Ruiz-palomino, P., Martinez-Canas, R. and Fontrodona, J. (2013). Ethical culture and employee outcomes: the mediating role of person-organization fit, *Journal of Business Ethics*, Vol. 116, No. 1, pp 137-188.
- Sabir, R. and Farooq, A. (2015). HRM Practices and Project Success, a moderating role of Islamic work ethics in Pakistan Project-based organization, *International Journal Project Management*, Vol. 33, No.2, pp.435-445.
- Schuler, S. Jackson, E. (1996) *Human Resource Management: Positioning for the 21st Century*, 6th ed. St Paul, MN.
- Sherman, A., Bohlander, G Snell, S. (1998) *Managing Human Resources*, 11th ed. Cincinnati.
- Siddique M. C. (2004). Job Analysis: a Strategic HRM Practice, *Int. J. of Human Resource Management*, Vol.15, No.1, pp220-244.
- Simonet, D. V., and Castille, C. M. (2020). The search for Meaningful Work: A Network Analysis of Personality and the Job Characteristics Model. *Personality and individual Differences*, 152, 109569. <https://doi.org/10.1016/i.paid.2019.109569>.
- Taamneh M., Athamneh S., and Nsairat B. (2017). The effect of administrators' work-related ethics on practicing human resource management functions at Jordainian universities, *Int. J. Public Performance Management*, Vol 3, No. 3. Pp. 337-354,
- Taamneh, M., A. Al Yacoub, T., and Tbaishat, R. (in press). Compliance with Standards of Integrity and Transparency in Employment and Its Impact on the Performance of Local Government in Jordan, *International Journal of Public Management*, <https://www.inderscience.com/Info/Ingeneral/forthcoming.php?jcode=ijpsm>
- Taamneh, M., Athamneh, S., and Nsairat, B., (2017). The Effect of Administrators' work-related ethics on practicing human resource management functions at Jordanian Universities, *Int. J. Public Sector Performance Management*, Vol. 3, No. 3. Pp. 337-354.
- the results of PLS-SEM. *European Business Review*, 31(1), 2-24.
- Tonus, H. and Oruc, I. (2012). Unethical Behaviors and their Management in HRM: A content analysis of a company in Personal regulation, *Turkish Journal of Business ethics*, Vol. 5 Issue 10, pp173-181.
- Upadhyay, Y. and Singh, S.K. (2010). In favor of ethics in business: the linkage between ethical behavior and performance, *Journal of Human Values*, Vol. 16, No. 1, pp9-19.
- validity in variance-based structural equation modeling. *Journal of the Academy of Marketing Science*, 43(1), 115-135.
- Warters, L. D., Mironova, O. and Stobinski, J. (2017). The many Potentials Uses for a Job Analysis. *Journal of the Association for Vasular Access*, 22, 124-128. <https://doi.org/10.1016.jaVA.2017.06.007>.
- Zubair S., Khan Ali M. (2014). Job Analysis and Performance Management in Pakistan Army: A Strategic Human Resource Management Perspective, *Information and Knowledge Management*, Vol.4, No.10, pp51-58.

The Moderating Role of the Job Design on the Relationship between the Staffing Practices and Employees' Organizational Commitment

Nawwaf Al-Sahli¹, Dr.Rokaya Albdareen²

*Department of Business Administration, Jadara University^{1,2}
nwaf.qa@hotmail.com¹, Rokaya@Jadara.edu.jo²*

Abstract

This study aimed to investigate the relationship between staffing practices and employees' commitment. The study has also aimed to identify the impact of job design on the relationship between staffing practices and employees' commitment. The study questionnaire was distributed to (376) individuals. A descriptive statistical method, correlation coefficient, and hierarchical regression were used to answer the questions of the study, and test its hypotheses. The study results have revealed that staffing practices positively and significantly related to employees' organizational commitment. Furthermore, the results have also showed that the job design process, as a moderating variable, had a meaningful role in improving the relationship between staffing practices and employees' organizational commitment.

Keywords: Job design, Recruitment Practices, Employees' organizational commitment, Qatar's General Authority of Customs.

Introduction

The environment of the organizations has become more complicated and varied due to the great developments witnessed by the contemporary world in various fields, particularly in business and economics. The committed employees are considered a source of strength helping such organizations to reach success, continued growth, and enhancing creativity, stability and trust between the management and the staff. The recent history proved that the economic growth of the developed countries, particularly Germany and Japan are attributed to the committed workforce that 90 percent of the success of the Japanese organization is attributed to the organizational commitment (Issa, Abba Zaid, 2014; AL-Badareen & AlGhazzawi, 2018). Despite there are various studies on the topic of the organizational commitment, few of them examined this topic in the public sector (Su et al. 2013). There is no doubt that the need for the organizational commitment by the public institutions is no less than that in the private sector. (Cameron & Quinn, 2006) stated that no organization can survive in the 21st century without making a constant change in its operations and activities, which is the same in the public sector organizations. During the organizational change, the organizations need a high organizational commitment from employees since this can enable the achievement of the current and new performance goals to be achieved quickly and effectively, and this leads to achieving the objectives of the change process (Worren et al., 1999). Despite the importance of the organizational commitment in achieving survival and continuity for organizations, many studies proved that the level of the organizational commitment for the public sector employees is lower than that of their private sector counterparts (Al-Gharbawi, 2014; Al-Omari, Abi Mawloud, 2017; Zona et al, 2018). The reason for the low level of the organizational commitment among the employees in the public institutions may be attributed to the fact that most of such institutions, especially the Arab ones, still face many challenges in terms of the effectiveness of their staffing processes. The staffing process in these organizations, as noted by (Nadim, 2008; Al-Fara and Al-Zaghoun, 2008; Jarghon, 2009) is done unprofessionally most of the times without adhering to the administrative procedures that take into account the specialization, degree and experience. In addition, the employees in these institutions suffer, as (Saleh, 2014) stated, from the lack of the clarity of their job tasks, and the bureaucracy that obliges them to follow instructions that prevent them from choosing the best ways to do the job. Furthermore, the

designs of the jobs are inappropriately done which might reduce the possibility of creating the required fit between such employees and their jobs. This thus reduces the emergence of many positive behavioral outcomes, out of which the organizational commitment is considered the most important. Due to the fact that possessing a committed workforce has become an urgent necessity for all organizations, it is now important for organizations to determine the most important factors that can affect the levels of the organizational commitment of their employees. Putting the person in the job that suits his knowledge, skills and abilities, and contributing to satisfying his needs, desires and ambitions are factors that enhance the level of the organizational commitment of employees. In addition, some studies have pointed out that the fit of the employee with his job is one of the main methods through which organizations can build a committed workforce (Albdareen, 2020; Marashdah& Albdareen, 2020; Therasa& Vijayabanu, 2016). To achieve the fit and harmonization between the employees and their jobs, it is important for the HR managers in various public and private organizations adopt developed strategies in the HR management field, on top of which is the staffing process. The staffing process, as Mentioned by (Al-Bdareen& Khasawneh, 2019) is one of the most important human resources management activities that help provide the best qualified individuals. It also contributes to preventing or limiting the employment of the wrong person and placing the qualified and competent individual in a position that commensurate with his qualifications and experience, which positively affects his level of job satisfaction and makes him more committed to his work and organization. The job design process also plays a major role in creating the fit between the individual and his job. (Al-Badarin& Al-Azzam, 2017) stated that the good job design increases the employee's sense of control over his job from the process of planning and organizing the job to the implementation and the evaluation of results. He can also have the powers that enable him to make the decisions about different work situations without having to go back to his superiors. The good job design provides an opportunity for the individual to use his knowledge and skills and achieve his ambitions, creates a real sense of the importance of the role he plays, which in turn increases his motivation for work, and shows many positive behaviors such as the organizational commitment (Achiaa, 2012). Because of the importance of the role played by the staffing and the job design processes in raising the level of the employees' organizational commitment, this study was to examine the level of the organizational commitment among the public sector employees in particular as the public sector employees as noted by (Su et al., 2009, Zona et al, 2018) were described as uncommitted and incompetent. The study will also examine and explain the impact of the staffing process and the job design on the organizational commitment of the employees.

Literature Review

Organizational Commitment

The topic of the organizational commitment has recently been one of the most important due to its evident impact on the organization's effectiveness and their achievement of tasks. As noted by (Barquand and Darnoni, 2014), the organizational commitment reflects the individual's acceptance of the organization in which he works and his desire to remain there. This type of positive behavioral outputs can be inferred by people making extra efforts in the job, giving all energies, skills and physical, intellectual and emotional abilities at work and the attempt of matching their interests with the objectives of the organization. (Ozgan, 2011) defined the organizational commitment as a behavioral output that is related to the employees' attitudes at work; the employee shows his great affiliation with the organization and his desire to remain in it as well as his intensive efforts so that the organization achieve its objectives.

Showing interests in studying the organizational commitment began 50 years ago by Becker (1960) through the one-side-bet theory. It is considered the first attempt to establish a comprehensive conceptual framework for the organizational commitment. According to Becker's theory, the relationship between the individual and the organization is based on a contract of the economic exchange behavior, which means that individuals show their commitment to their organizations because they have totally hidden or somewhat hidden investments, "side-bets,"

they have made by remaining in a given organization. The threat of losing these investments would lead the individual to remain a member in the organization and commits toward it. Porter et al. (1974) changed the concept of the organizational commitment since he defined it as an attitude-centered kind. This means that the individual's desire to remain in the organization is not due to the economic factors only as Becker stated but also the individual's psychological attachment and the emotional aspects which later become more important for the employee than the economic factors (WeiBo, et al., 2010). Meyer and Allen (1984) introduced a so-called multidimensional approach to study the organizational commitment, where they initially considered it as having two dimensions: the affective and continuance commitment. The affective commitment is defined as an individual's attachment to the organization and its objectives, which make him feel the desire to belong to it and unite with its identity (Awwad, 2012). However, the continuance refers to the correlation of interests and it is primarily based on the benefit that an individual receives from the organization. The individual will continue to work in this organization as long as it offers the most benefits. When the individual is provided with better alternative opportunities, he would leave his job and join the job that has a greater benefit (Ashouri, 2015).

Allen and Meyer (1990) added a new dimension to the commitment and called it the standard commitment, which was defined as an individual's commitment to the organization, which stems from his sense of moral obligation or moral responsibility to remain in the organization. Furthermore, (Ashouri, 2015; Zaher, 2016) indicated that the personal values that one believes play an important role in shaping this kind of commitment. The individual's sense of commitment to remain in the organization may stem from the personal values and principles that an individual carries before entering the organization (cultural orientation) or after entering the organization (organizational orientation). The family values, customs or religion in which the individual believes may also have the greatest impact in forming the standard commitment.

Staffing Practices

The HR staffing practices is one of the most important tasks carried out by the Human Resources Department. Many researches and studies have emphasized the importance of the human resources and considered it one of the most fundamental pillars on which the organizations rely in doing tasks and achieving goals. No organization can start without the HR (Abbas, 2011). The staffing practices are represented in the recruitment, which is defined as a series of programs and activities that are legally used to obtain the appropriate and sufficient number of applicants, allowing both the applicant and the organization to choose each other for the interests of both parties (Gatewood, et al., 2015). (Barrick, et al., 2011) defined recruitment as a process in which everyone is given the opportunity to apply for the job regardless of race, gender, or color, and it includes the attempt to get to know the abilities and skills of the job applicants in order to choose the best among them. The staffing practices also include the selection process, which is the second stage of the staffing process. The selection process is the most important stage of the staffing process since it aims to create a match between the skills, abilities, experiences and knowledge of the applicant with the requirements of the job in a fair and legal way (Odeku, 2015). For achieving their goals from the selection process, the organizations tend to use some methods like job application forms, official documents, official tests, interviews and assessment centers (Alansaari, et al., 2019).

Because of the importance of the HR staffing practices, many organizations started paying attention to attracting and selecting human resources based on sound scientific foundations, and establishing departments within the human resources units whose main task is to supervise the selection of employees and guide them towards jobs suiting their technical, intellectual and physical qualifications and abilities (Werner et al., 2012). The staffing practices (recruitment and selection) play a main role in the organization's performance and effectiveness, especially if the organization has the capacity to obtain qualified and competent individuals. (Price & McGillis, 2014) further stated that the staffing process does not only aim to appoint new employees, but it also aims to put the people with high performance and commitment in the right place.

Furthermore, the Multidimensional Theory of Person-Environment Fit has linked the staffing practices (recruitment and selection) to the organizational commitment. The efficient staffing practices help to create alignment at work where the alignment in the work refers to the fit between the person and the work environment, particularly the match between the values of the individual and those of the organization (Wilson & Nuwatuhaire, 2018; Bani Ismael & Albdareen, 2020). This fit might help increase the employees' organizational commitment. According to (Armstrong and Shimizu, 2007), the employees' organizational commitment is related to the organization's staffing philosophy and policies. They stated that the real desire of any employee to remain as an integral and active part of the organization can be determined during the recruitment and selection of that employee. Furthermore, many studies have shown that there is a positive relationship between the staffing practices and the employees' organizational commitment (Chew & Chan, 2008; Harold & Shiju, 2012; Khatri & Gupta, 2015; Abrokwah et al., 2018). There are two main reasons for the impact of the staffing practices on the organizational commitment of the employees. The first as stated by (Fiorito et al., 2007) is that when individuals notice that the organization has invested many efforts and costs for their selection, they will believe that the organization appreciates them so they will feel that they are supposed to pay the organization back through increasing their level of commitment towards it. As for the second reason, it is according to the Multidimensional Theory of Person-Environment Fit that the precise fit between the applicant and the organization's values achieved by the staffing practices leads to achieving the person-environment fit. This in turn leads to the acceptance and belief of the organizational objectives and values by the newly appointed employees, who would also show their greater commitment towards it (Nasurdin et al, 2015). This was proved by (Verquer et al, 2003), which showed that the employees' commitment towards the organization increases dramatically when there is a match between their values and those of their organization. Accordingly, we assume the following hypothesis:

H1: There is a significant relationship between the staffing practices and the employees' organizational commitment.

Job design

The first theory of the job design was developed by Viteles in the early 1950s. In this theory, both the job rotation and the job enlargement were used to determine the problems arising from the lack of the morale and productivity of employees as a result of the boring caused by the specialization (Belias & Sklikas, 2013). In the late 1960s, Frederick Herzberg's dual factor theory was launched on the basis that the business should be rich which mean that the jobs must be designed and allocated to employees in a way that helps improve their efficiency, progress, and sense of achievement and responsibility. The rich jobs increase people's satisfaction and motivation to make greater efforts than is required to accomplish their tasks (Zareen, et al, 2013). The job design process illustrates the job characteristics and conditions in general. In particular, it refers to the characteristics of the job environment that are related to the job content. (Qardahji, 2013) defined the job design as a set of procedures that are arranged and organized in the job to increase the fit and alignment between employees and the jobs through improving the job conditions to contribute to raising the efficiency of production, and shortening the time required to achieve the organization's objectives. (Zareen, et.al, 2013) stated that the job design indicates the change that must be made to the content and processes of which the job contains to increase the level of motivation, job satisfaction, and productivity of the individual. Furthermore, (Opatha, 2009) stated that in the job design process, there are two types of elements such as efficiency and behavioral elements that must be taken into account. The elements of efficiency consist of uniformity, specialization, and tasks' division while the behavioral elements consist of five factors as explained in Hackman and Oldham's (1976) Job Characteristics Model (Dissanayake & Jayatilake, 2019). The characteristics called by (Hackman & Oldham, 1976) must be found in the job and they are considered as the most accurate means for measuring the job design are represented on (Garg & Rastogi, 2006; Panatik, 2010; Kurdish, 2012; Al-Badarin & Al-Azzam, 2017; Osibanjo et al, 2018):

Skill Variety: It indicates the extent to which the job requires the individual to possess different skills, abilities and knowledge.

- **Task Identity:** The degree to which the work is fully carried out from the beginning to the end with tangible results.

- **Task Significance:** it refers to the extent of the importance of the job. It contains an internal importance represented in the importance of the job in achieving the objectives of the organization, as well as the external importance that is represented in how proud the individual is where he tells his relatives and friends about what he does and where he works.

- **Autonomy:** the extent to which an individual feels free to schedule, organize and execute his job in a way he finds it fit and according to his priorities without being imposed by another party. This leads to increasing the level of his sense of responsibility and the consequences of doing the job.

- **Feedback:** it indicates the extent to which an individual has clear and direct information and data on his level of doing the activities required by his job.

The job design process is one of the processes that have a great impact on the motivation of the individual showing his various positive behaviors, of which the organizational commitment is considered the most important. Many previous studies showed that the job characteristics have a significant impact on the employee attitudes including the job satisfaction and the organizational commitment (Humphrey et al., 2007; Spector, 1997; Meyer & Allen, 1997;). This effect explains the so-called psychological contract, which, from an individual's point of view, refers to a set of expectations on the mutual obligations between the organization and the individual (Sparrow, 1996; Rousseau, 1995). In other words, if the organization fulfils its obligations towards its employees, including providing appropriate work characteristics like a suitable level of freedom, feedback, diversity, and important tasks, it is possible that the employee's psychological contract is met making him more committed to the organization and thus he invests his additional effort and energy in achieving his tasks (Westwood, et al, 2001; Grant, 2008). (Al-Badarin& Al-Azzam, 2017) further stated that the job design plays a role in creating an alignment between the individual and his job. the proper design of the jobs increases the employee's feeling of his high degree of control over his job as of planning, organization through implementation and finally the evaluation of results. The job design also enables the employee to possess the powers that make him able to make decisions about different work situations without having to refer to his superiors. It also provides the employee with the chance to use his knowledge and skills, and achieve his ambitions which creating a real sense of the importance of the role he plays. When an individual feels the importance of the job he does, his motivation for work will increase, as well as his commitment towards the organization (Holman & Axtell, 2011). The job design process also helps increase the impact of the staffing process on the organizational commitment of the employees since it enables increasing the individual learning and skills that enable the creation of a greater fit between the individual and his job, thereby increasing the individual's satisfaction and commitment to the organization. In addition, (Osterman and Shulman, 2011) stated that the job design process creates opportunities to develop people's skills and acquire new skills as they create a high demand for individual skills. (Kahneman, 2011) also confirmed that the job design especially in complicated tasks enhances the person's cognitive and mental activity. The freedom and independence given to the individual for doing his job, which is one of the characteristics of the job, prompts the individual to look for the best methods to do his job and reach to the best strategies to deal with non-routine work situations (Parker, 2014). The job design process also plays a complementary role to the staffing process to create a fit between the person and the job through increasing the need to train employees to increase their skills so that they can complete the jobs with complex design. Allowing the individual to act and carry out his tasks in the way he finds good and enabling him to know his mistakes during the job through the feedback which increase his motivation to make additional efforts at the job and show the organizational citizenship behaviors, and commitment to the organization (Van Dyne, et al. 1995; Green, 2008; Russo, 2016). Based on the above, we assume the following hypothesis:

H2: There is a significant impact for the job design on the relationship between the staffing practices and the Employees' organizational commitment.

Methodology

Study Model

The Resources Base Theory was adopted to develop the conceptual model of this study. This theory states that the organization's internal resources are the main source of the sustainable competitive advantage. The organization's human resources are the most important sources of the sustainable competitive advantage (Wright & McMahan, 1992; Fahy, 2000). For making employees the source of competitive advantage, the organization must take into account a set of principles that emphasize the relationship between the human resources and its business strategy. One of these principles includes that the organization should examine and ensure that it has capable and committed staff, integrate the HR department in its business strategy, and run the HR activities by specialists (Karami et al, 2004; Davis & Simpson, 2017). Figure 1 shows the study model, variables and the proposed relationship among them.

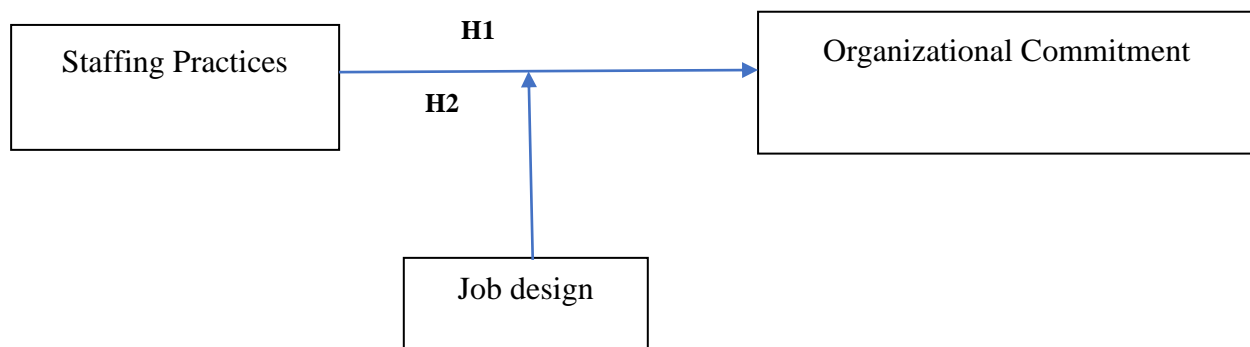


Figure 1: Conceptual Model

Sample and Data Collection Procedure

The study is a quantitative study and for gathering data it depended on distributing the questionnaires to a random sample of 346 employees working in the General Authority of Qatari Customs. The sample was withdrawn from the study population of 3,100 employees. To determine the degree of the respondents on the items of the questionnaire, five-point Likert scale ("1" = "strongly disagree" to "5" = "strongly agree") was adopted. The researchers validated the content of the items that measure the study variables through using the Principal Factor Analysis. As for the reliability of the constructs, it was confirmed by the Cronbach's coefficient, where the reliability coefficients' values of the study variables ranged between 0.830-0.950. They were all high. Most studies indicated that the acceptance ratio for the reliability coefficient was 0.70 (Sekaran and Bougie, 2010). The study model was analyzed in two stages. The first stage includes the assessment of the measurement model for the aim of verifying the validity and reliability of the model while the second stage includes the assessment of the structural model for the aim of examining the significance of the path coefficients and verifying the validity of the study hypotheses.

Results

The descriptive statistics was adopted through extracting the means and the standard deviation for figuring out the respondents' responses to the items that measure the employees' level of the organizational commitment. Furthermore, the means and standard deviations were also extracted for the respondents' responses to the items related to the level of implementing the staffing practices required to attract and select the required quality of staff, and the level of the job design in a way that creates the job satisfaction and increases the motivation of employees. Table (1) shows that the respondents assessed their organizational commitment as high (Organizational commitment overall mean = 4.06). The results in Table (1) also showed that the respondents

assessed that the recruitment and selection processes for getting highly qualified personnel for the jobs available were high (staffing practices overall mean = 4.01). the respondents, as the table shows, estimated that the level of the availability of the following characteristics (Skill Variety, Task Identity, Task Significance, Autonomy, and Feedback) in their jobs, which reflected the good job design, was high (Job Design overall mean = 3.86).

Table 1

Means of study variables

No.	Variable	Mean	Assessment
1	Organizational Commitment	4.06	High
2	Staffing Practices	4.01	High
3	Job design	3.86	High

To examine the first hypothesis, which stated that there is a positive and significant relationship between the staffing practices and the organizational commitment, the correlation matrix has been estimated. The results of the hypothesis examination in Table 2 showed that the staffing practices were positively associated with the job commitment where the Pearson coefficient was $r = 0.715$ at sig. 0.00, which supports H1.

Table 2

Correlation Matrix

		Staffing Practices	Organizational Commitment	To examine the second hypothesis
Staffing Practices	Pearson Correlation	1	0.715	
	Sig. (2-tailed)		0.00	
Organizational Commitment	Pearson Correlation	0.715	1	
	Sig. (2-tailed)	0.00		

nd hypothesis, which stated that there is a positive and significant impact for the job design on the relationship between the staffing practices and the organizational commitment, the analysis was carried out in two steps. The first step was the estimation of the structural model without the moderation effects, with the aim to examine the direct effects (Aiken, et al., 1991). We called this model the main effect model. As for the second step, it included the estimation of the structural model with the moderating effects using the interaction variable strategy (Hair, et al., 2010). The results of the analysis in the first step in Table 3 showed that there is an impact for the staffing practices on the organizational commitment where the path coefficient ($\beta = 0.715$, p-value ≤ 0.05). furthermore, the value of (R-square) was $r^2 = 0.511$ at sig. 0.000, which is statistically significant and it means that the staffing practices explains (51%) of the variance in the organizational commitment and that the staffing practices have significant impact on the organizational commitment.

Table 3

Results of the main effect model

Independent variable	Beta Value	t Value	(Sig)	R	R ²	F	(Sig)
Staffing Practices	0.715	2.724	0.000	0.715	0.511	59.299	0.000

As for the second step of examining the second hypothesis concerning the moderating impact of the job design, the hierarchy analysis was used where the job design was introduced into the model and then the interaction variable was added to the model. The results in Table 4 showed that the interaction was positive and significant ($\beta = 0.789$, $p\text{-value} \leq 0.05$), and that the interpreted variance increased after the interaction variable entered the model to 62%. This means that the moderating variable increased the interpretive power of the model and that there is an impact for the job design on the relationship between the staffing practices and the organizational commitment, which supports H2.

Table 3
Moderating effect of job design

	Model	(β) Value	(T) value	Sig.	R	Adjusted R^2	F value	Sig.
1	(Constant)		3.981	.000				
	Job design	.157	3.117	.000				
	Staffing Practices	.211	9.210	.000				
	Interaction term (Job design \times Staffing practices)	0.457	7.066	.000	0.789	0.623	69.755	0.00

Discussion and Conclusions

The organizational commitment is one of the positive behavioral outcomes of the employees. Each organization needs this type of behaviors so that it would achieve a sustainable competitive advantage. However, showing this kind of behavior by employees in the job environment is linked with some factors. Given the reciprocal relationship between the individual and the job environment, the prevalent practices and policies in the job environment, most important of which are the human resources management practices, have a significant impact on the behaviors shown by individuals (Kumasey, et al., 2016). Accordingly, the current study examined the impact of the staffing practices (recruitment and selection) on the organizational commitment, and it also examined the role played by the job design on improving the impact of the staffing practices on the organizational commitment. The study results showed that the employees' organizational commitment and the implementation of the staffing practices and the job design were high, which might be attributed to the interest of the General Authority of Customs in Qatar in choosing competencies, and staffing individuals in jobs that suit their abilities and skills and creating high motivation for them. The nature of the job of this authority impose the need to choose a high quality staff and design their jobs in a way that increases their motivation given the fact that the job of the General Customs Authority of Qatar is sensitive with the aim of ensuring that goods enter the country in accordance with the regulations and preventing smuggling, and the entry of prohibited substances into the country. The authority's interest in employing qualified individuals and designing the jobs that ensure the best fit between the employee and his job led to the high commitment level among the employees, as shown by the results of the study. Furthermore, the results of the H1 hypothesis test showed a significant relationship between the staffing practices (recruitment and selection) and the organizational commitment. This result is consistent with (Harold & Shiju, 2012; Lamba & Choudhary, 2013; Khatri & Gupta, 2015; Nasurdin, et al., 2015; Hassan & Mahmood, 2016; Abrokwah et al., 2018; Alansaari, et al., 2019). The results of these studies have shown that the HR management practices (recruitment and selection) have a positive impact on the organizational commitment. This is consistent with the social exchange theory where (Blau, 1964) stated that the social relationships include some interactions which form some activities and obligations among the relationship parties. When the employees receive a beneficial dealing from the employers, they will feel a kind of commitment towards them as a type of reward for such beneficial dealing. Such reward may include a positive behavior such as respect and lawfulness (Wikhamn and Hall,

2012). The efficient staffing also contains as noted by (Nasurdin, et al., 2015) a cautious fit between the individuals for the jobs and the culture of the organization. This creates a fit between the organization and the individuals and further leads to a high degree of the organizational commitment among employees.

After examining the H2 hypothesis, the study concluded that the job design also had a positive impact on the relationship between the staffing practices and the organizational commitment. That is, the more the efficient the job design, the greater the impact of the staffing practices on increasing the employees' motivation towards demonstrating a commitment to their organizations. This may be because the job design process helps the staffing process in increasing the level of fit between the individual and his job. (Gibbs, Levenson et al. 2010; Osterman and Shulman, 2011) stated that the job design process creates opportunities to develop people's skills and acquire new skills as they create a high demand for individual skills. Furthermore, the job design process increases the need for training the employees to increase their skills so that they can complete the jobs with complex design. In addition, allowing an individual to act, carry out his work as he sees fit, and identify his mistakes in carrying out the work through the feedback given to him by his job will increase his motivation for giving additional efforts in the job, and commitment to the organization (Van Dyne, Cummings et al. 1995; Green, 2008; Russo, 2016).

Managerial Implications

In the last 20 years, the public sector organizations have witnessed some changes whose cause was not the changes in the work environment alone but also its increasing need to adopt a New Public Management. It means some attempt to improve the public administration, which includes improving the services provided to citizens in terms of the time of implementation and the quality of the service provided. The citizen was thus looked as a customer. This required that the individuals providing the service must be managed in a more flexible and less practical manner and that the "customer mindset" of the public sector employees must be developed. This also includes working on designing the jobs in a way that increases the motivation of individuals and creates a workforce with high levels of commitment to the organization. All this requires making changes in the nature of the strategies and practices through which individuals are managed, particularly the HR management practices. This means that the human resources managers should take a particular attention that the recruitment and selection processes are done with care through examining and checking the resumes of candidates. The recruiters should also have a clear and specific list of skills and abilities required to ensure the assessment of the skills and attitudes of individuals that are associated with the work very well. The candidates' backgrounds and psychology should also be checked and the supervisor must be a party in the job interviews. Through this, the organizations can ensure candidates with the required skills and abilities that are commensurate with the job design and requirements, which will increase the level of the alignment between the person and his job and increase his motivation and his high level of commitment.

Organizations should also pay attention to giving candidates an accurate description of the nature of the work and enabling them to decide if the job is appropriate for their skills and abilities, thus making the level of the persons' alignment with the job greater as well as their level of the job satisfaction, thus their organizational commitment will be higher.

In addition, the organizations should be concerned with the process of the job design where jobs are designed in a way that gives the individual the freedom to set goals that commensurate with the organization's objectives and give him a high degree of autonomy allowing him to use his skills and abilities in planning, organizing and implementing his job in the way he finds the best for achieving the objectives of the organization. Furthermore, the organizations should also redesign the jobs at regular intervals to ensure that they fit with the employees' psychological perceptions and absorb any skills, abilities or knowledge they acquired and needs to apply in their jobs. This would enable the employee to develop himself in his job and achieve his ambitions, so the employee will feel that there is a great fit between him and the job he occupies.

This would contribute to meet his psychological needs, increase his commitment towards the organization and his desire to stay in it, and to provide his best for its success and survival.

References:

- Abbas, A. (2011). Human Resources Department, Jordan, Al-Masora house for publishing, distribution and printing, Amman, Jordan.
- Abrokwah, E., Yuhui, G., Agyare, R., & Asamany, A. (2018). Recruitment and selection practices among nongovernmental organisations (NGOs) in Ghana. *Labour History*, 59(2), 185-201.
- Achiaa, M. (2012). The effect of job design on employee motivation and job performance. (a case study of GT bank and GCB). Master thesis, Kwame Nkrumah University of Science and Technology, Ghana.
- Aiken L., West S. (1991). Multiple regression: Testing and interpreting interactions. Thousand Oaks, CA: Sage Publications.
- Alansaari, O., Yusoff, R., & Ismail, F. (2019). The mediating effect of employee commitment on recruitment process towards organizational performance in UAE organizations. *Management Science Letters*, (9), 169-182.
- Albdareen, R. (2020). The impact of the administrative empowerment on the employees' performance management process. *International Journal of Asian Social Science*, 10(4), 195206.
- AL-Badareen, R., & Al-Ghazzawi, H. (2018). Diversity training and its impact on the employees' organizational commitment: job satisfaction as a moderating variable in the Classic Fashion Apparel Industry company. *International Journal of Business and Management*, 13(10), 116-128.
- Al- Bdareen, R., & Khasawneh, H. (2019). Human resources staffing process and its impact on job involvement: Irbid District Electricity Company as a case study. *Problems and Perspectives in Management*, 17(2), 254-266. doi:10.21511/ppm.17(2).2019.19.
- Al-Badarin, R., & Al-Azzeam, A. (2017). Job design and its impact on the job strain: Analysing the job as a moderating variable in the private hospitals in Irbid. *International Journal of Humanities and Social Science*, 7(3), 152-168.
- Al-Farra, M., & Al-Zaghnoun, M. (2008). The reality of the selection and staffing policies in the administrative positions in the Ministries of the Palestinian National Authority in the Gaza Strip. *Journal of the Islamic University (Humanities Studies Series)*, 16(2), 693-743
- AL-Gharaibeh, Sh., & Albdareen, R. (2015). Organizational Justice and Its Impact on The Commitment of Faculty Members to Work Ethics: Empirical Study on Private Universities in North Provinces. *European Journal of Business and Management*, 7(12), 196-212.
- Al-Gharbawi, M. (2014). The role of the organizational commitment in improving the quality of service: an applied study on the civil sector in the Ministry of Interior and National Security, Gaza Strip. master Thesis, Islamic University, Gaza, Palestine.
- Al-Kurdi, M. (2012). The impact of the characteristics of the public job on the organizational commitment of the employees in the public sector in Saudi Arabia. *Public Administration Journal*, 52(4), 541-567.
- Al-Omari, I., & Abi Mawloud, A. (2017). Measuring the level of the organizational commitment among a sample of employees in the hydrocarbon sector in Warqala region: a field study in the Regional Directorate of Barkawi basin and Warqala. *Journal of Humanities and Social Sciences*, Issue 28, 266-257.

- Al-Qardahaji, M. (2013). The impact of the processes of the HR management systems on the organization's intelligence: a field study at the Jamih Group in Dammam, Eastern Province. Master thesis, Middle East University, Jordan.
- Armstrong, C. E., & Shimizu, K. (2007). A review of approaches to empirical research on the resource-based view of the firm. *Journal of management*, 33(6), 959-986.
- Ashouri, I., (2015). The Organizational commitment in the institution and its relationship to the organizational culture: a field study at the Office of Promotion and Real Estate Management in the City of Al-Jelfa (General Directorate). Master thesis, Mohamed Khaidar University, Algeria.
- Awwad, M. (2012). The organizational commitment of the faculty members at the Jordanian universities. *Administrative Science studies*, 39(2), 362-351.
- Bani Ismael, M., & Albdareen, R. (2020). The Impact of Training on the Relationship between the Person-Job Fit and Employees' Job Engagement. *International Journal of Advanced Science and Technology*, 29(7), 13269-13286.
- Barrick, M., Field, H., & Gatewood, R. (2011). *Selection in Human Resource Management*, (7th ed), Canada: South-Western, Cengage Learning.
- Barquq, A., & Darnouni, H. (2014). Organizational commitment (concept, dimensions and results). *Journal of Human and Society Sciences*, 20(5), 225-260.
- Becker, H. (1960). Notes on the concept of commitment. *Am. J. Sociol*, 66, 32–40.
- Belias, D., & Sklikas, D. (2013). Aspects of job design. *International Journal of Human Resource Management and Research (IJHRMR)*, 3(4), 85-94.
- Blau, P. (1964). *Power and exchange in social life*. NY: John Wiley & Sons.
- Cameron, K., & Quinn, R. (2006). *Diagnosing and Changing Organizational Culture; Based on Competing Values Framework*. United States of Amerika: Jossey-Bass A Wiley Imprint.
- Chew, J., & Chan, C. (2008). Human resource practices, organisational commitment and intention to stay. *International Journal of Manpower*, 29(6), 503- 522.
- Davis, P., & Simpson, E. (2017). Resource-Based Theory, Competition and Staff Differentiation in Africa: Leveraging Employees as A Source of Sustained Competitive Advantage. *American Journal of Management*, 17(1), 19-33.
- Dissanayake, D., & Jayatilake, L. (2019). The impact of behavioural elements of job design on employee engagement of public sector administrative service officers in Sri Lanka. *Kelaniya Journal of Management*, 8(1), 86-109.
- Fahy, J. (2000). The resource-based view of the firm: Some stumbling-blocks on the road to understanding sustainable competitive advantage. *Journal of European Industrial Training* 24(2/3/4), 94-104.
- Fiorito, J., Bozeman, D., Young, A., & Meurs, J. (2007). Organizational commitment, human resource practices, and organizational characteristics. *Journal of Managerial*, 19(2), 186-207.
- Garg, P., & Rastogi, R. (2006). New Model of Job Design Motivating Employees' Performance, *Journal of Management Development*, 25 (6), 234-252.
- Gatewood, R., Feild, H., & Barrick, M. (2015). *Human resource selection*: Nelson Education.
- Grant, A. (2008). The Significance of Task Significance: Job Performance Effects, Relational Mechanisms, and Boundary Conditions, *Journal of Applied Psychology*, 93(1), 108–124.
- Green, F. (2008). Leeway for the loyal: a model of employee discretion. *British Journal of Industrial Relations*, 46(1), 1-32.
- Hackman, R., & Oldham, G. (1976). Motivation through the Design of Work: Test of a theory. *Organizational Behaviour and Human Performance*, 16, 250-279.

- Harold, A., & Shiju, S. (2012). Human resources management practices' influence on faculty commitment in higher educational institutions. *Asian Journal of Management Research*, 3(1), 125-138.
- Hassan, S., Mahmood, B. (2016). Relationship between HRM Practices and Organizational Commitment of Employees: An Empirical Study of Textile Sector in Pakistan, *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 6(1), 23-28.
- Holman, D., & Axtell, C. (2011). Can job redesign interventions influence a broad range of employee outcomes by changing multiple job characteristics? A quasi-experimental study. Available at: <https://www.researchgate.net/publication/286219362>.
- Humphrey, S., Nahrgang, J., & Morgeson, F. (2007). Integrating motivational, social, and contextual work design features: A meta-analytic summary and theoretical extension of the work design literature. *Journal of Applied Psychology*, 92, 1332–1356.
- Ilyas, S. (2013). Combined Effects of Person Job Fit and Organization Commitment on Attitudinal Outcomes such as Job Satisfaction and Intention to Quit. The 2013 WEI International Academic Conference Proceedings, Istanbul, Turkey.
- Issa, A., & Aba Zaid, R. (2014). The role of the organizational commitment in improving the performance of employees in the Jordanian banking sector. *Administrative Sciences studies*, 41(2), 362-374.
- Kahneman, D. (2011). *Thinking, Fast and Slow*. New York, Farrar, Straus and Giroux.
- Karami, A., Analoui, F., & Cusworth, J. (2004). Strategic human resource management and the resource-based theory approach: the evidence from the British manufacturing industry, *Management Research News*, 27(6), 50 – 68.
- Khatri, P., & Gupta, P. (2015). Correlates of HRM practices and organisational commitment of retail employees in Delhi-NCR. *Asia-Pacific Journal of Management Research and Innovation*, 11(2), 95-107.
- Kumasey, A., Bawole, J., & Hossain, F. (2017). Organizational commitment of public service employees in Ghana: do codes of ethics matter?. *International Review of Administrative Sciences*, 83(1S) 59–77.
- Lamba, S., & Choudhary, N. (2013). Impact of HRM Practices on Organizational Commitment of Employees. *International Journal of Advancements in Research & Technology*, 2(4), 407-423.
- Marashdah, O., & Albdareen, R. (2020). Impact of leadership behavior on psychological capital: the mediating role of organizational support. *Problems and Perspectives in Management*, 18(2), 1-11.
- Meyer, P., Allen J. (1984). Testing the side-bet theory of organizational commitment: Some methodological considerations. *J. Appl. Psychol*, 69, 372–378.
- Meyer, P., Allen J. (1990). A three-component conceptualization of organizational commitment. *Hum. Res. Manage. Rev*, 1, 61–89.
- Meyer, J. & Allen, N. (1997). *Commitment in the Workplace: Theory, Research, and Application*. Sage, London.
- Nadim, Z. (2008). The impact of the selection and staffing process on the low turnover: a case study at The Middle East Investment Bank of Iraq. Baghdad, Al Mansour University College, available online: <http://www.iasj.net/iasj?func=fulltext&aId=52375>.
- Nasurdin, A., Ahmad, N., & Ling, T. (2015). Linking selective hiring to organizational commitment: evidence from the hotel industry of Malaysia. *SHS Web of Conferences* 5 51

- 01002 18 available at <http://www.shs-conferences.org> or <http://dx.doi.org/10.1051/shsconf/20151801002>.
- Odeku, K. (2015). The role of interviewers in job effective recruitment and selection processes. *Journal of Governance and Regulation*, 4(1), 24-83.
- Opatha, H. (2009). *Human Resource Management*. Nugegoda: University of Sri Jayewardenapura.
- Osibanjo, A., Abiodun, A., Salau, O., Adeniji, A., Falola, H., & Alimi, I. (2018). Job design and behavioural outcome of employees in agricultural research training, Ibadan, Nigeria. Available at: <https://www.sciencedirect.com/science/article/pii/S2352340918307248>.
- Osterman P., & Shulman, B. (2011). *Good Jobs America: Making Work Better for Everyone*. New York: Russell Sage Found.
- Ozgan, H. (2011). The Relationships between Organizational Justice, Confidence, Commitment, and Evaluating the Manager and the Perceptions of Conflict Management at the Context of Organizational Behavior, *Educational Sciences: Theory & Practice*, 11(1), 241-247.
- Panatik, S. (2010). *Impact of Work Design on Psychological Work Reactions and Job Performance among Technical Workers: A longitudinal study in Malaysia*", doctoral dissertation, university of Waikato, Hamilton, New Zealand.
- Parker, Sh. (2014). *Beyond Motivation: Job and Work Design for Development, Health, Ambidexterity, and More*. Available at: <https://goal-lab.psych.umn.edu/org>.
- Porter, L., Steers, R., Mowday, R., & Boulian, P. (1974). Organizational commitment, job satisfaction and turnover among psychiatric technicians. *J. Appl. Psychol.* 59: 603–609.
- Price, S., & McGillis Hall, L. (2014). The history of nurse imagery and the implications for recruitment: a discussion paper. *Journal of advanced nursing*, 70(7), 1502-1509.
- Rousseau, D. (1995). *Psychological contracts in organizations*. Thousand oaks, CA: Sage.
- Russo, G. (2016). *Job Design and Skill Developments in the Workplace*, Available at: <http://ftp.iza.org/dp10207.pdf>.
- Saleh, F. (2014). The impact of the job redesign on the organizational performance: A field research for a sample of general inspectors' offices. *Journal of Integrity and Transparency for Research and Studies*, Issue 7, 78-56.
- Sekaran, U., & Bougie, R. (2010) *Research Methods for Business: A Skill-Building Approach*, (5th ed.). Haddington John Wiley & Sons.
- Sparrow, P. (1996). Careers and the Psychological Contract: Understanding the European Context, *European Journal of Work and Organizational Psychology*, 5, 479–500.
- Spector, P. (1997). *Job satisfaction: Application, Assessment, Causes, and Consequences*. Sage Publications, London.
- Su, S., Baird, K., & Blair, B. (2009). Employee Organizational commitment: The influence of cultural and organizational factors in the Australian manufacturing industry. *International Journal of Human Resource Management*, 20, 2494-2516.
- Su, S., Baird, K., & Blair, B. (2013). Employee organizational commitment in the Australian public sector. *International Journal of Human Resource Management*, 24(2), 243-264.
- Therasa, C., & Vijayabanu, C. (2016). Person-job fit and the work commitment of IT personnel. *Journal of Human Growth and Development*, Available at: http://pepsic.bvsalud.org/scielo.php?script=sci_arttext&pid=S0104-12822016000200013.
- Van Dyne, L., Cummings, L., & Parks, J. (1995). Extra-role behaviours: In pursuit of construct and definitional clarity (a bridge over muddied waters). *Research in Organizational Behavior*, 17, 215-285.

- Verquer, M., Beehr, T., & Wagner, S. (2003). A meta-analysis of relations between person–organization fit and work attitudes. *Journal of Vocational Behavior*, 63(3), 473-489.
- WeiBo, Z., Kaur, Sh., & Jun, W. (2010). New development of organizational commitment: A critical review (1960 - 2009). *African Journal of Business Management*, 4(1), 12-20.
- Werner, S., Schuler, R., Jackson, S. (2012). *Human Resource Management*, (11th ed), Australia: South Western SENGAGE Learning.
- Westwood, R., Sparrowe, P., & Leung, A. (2001). Challenges to the psychological contract in Hong Kong. *International Journal of Human Resource Management*, 12, 621-651.
- Wikhamn, W., & Hall, A. (2012). Social Exchange in a Swedish Work Environment. *International Journal of Business and Social Science*, 3(23), 56-64.
- Wilson, M., & Nuwatuhaire, B. (2018). Recruitment, Selection and Employee Commitment of Academic Staff in the Context of a Private University in Uganda. *International Journal of Innovative Science and Research Technology*, 3(12), 75-83.
- Worren, N., Ruddle, K., & Moore, K. (1999). From organizational development to change management: The emergence of a new profession. *Journal of Applied Behavioral Science*, 353, 273- 286.
- Wright, P., & McMahan, G. (1992). Theoretical perspectives for strategic human resource management. *Journal of Management*, 18, 295–320.
- Zaher, T. (2016). The impact of the quality of the job life on the organizational commitment: a field study on the Center for Citizen Service (One Window) Damascus governorate. *Journal of Tishreen University for Research and Scientific Studies*, 38(1), 103-118.
- Zareen, M., Razzaq, K., & Mujtaba, B. (2013). Job Design and Employee Performance: The Moderating Role of Employee Psychological Perception, *European Journal of Business and Management*, 5(5), 46-55.
- Zona, M., Megawati & Maulana, A. (2018). Antecedents of Employee Organizational Commitment at Public Sector Organizations in West Sumatra.

The Effect of Organizational Virtuousness on the Employees' Organizational Citizenship Behavior in Health Sector

Lana M. Mhilan¹, Mohammad M. Taamneh²

Human Resources Management Department, Jadara University^{1,2}
lanamhailan@gmail.com¹, taamnh@jadara.edu.jo²

Abstract

The purpose of this study was to determine the influence of organizational virtuousness, as defined by optimism, trust, empathy, integrity, and forgiveness on employees' organizational citizenship behaviors in Jordan's health sector. We test our proposed models in two big hospitals in Jordan's capital Amman. We analyze data using structural equation modeling (SEM) methods. The research sampled 338 personnel from a variety of medical, nursing, and ancillary medical specialties. The findings indicate that organizational virtuousness has a favorable effect on the health sector's organizational citizenship behavior.

Keywords: Organizational Virtuousness, Employees Organizational Citizenship Behavior, Hospital

1. Introduction

The health sector is beset by a slew of issues, including technology advancements and unique and non-traditional demands on the global health care system, all of which make it an appealing field for research. Many health institutions are facing greater pressure from globalization, changing funding mechanisms in the public health sector (Alrefaei,2015). All of this necessitates attention to the human resources on the basis that healthcare institutions that depend on workers to perform official responsibilities (in-role) are frail and incapable of sustaining themselves for an extended period. Employees must do activities beyond their formal position (extra-role), which is referred to as organizational citizenship behavior, or OCB (Reyo and Cunha, 2006). The factors that affect organizational citizenship behavior in health institutions always represent the vital core of interest in the field of organizational behavior studies. From this point of view and based on recent studies in this context, the organizational virtuousness variable plays a prominent role in achieving the characteristics of organizational citizenship behavior.

The topic of organizational virtuousness is relatively recent, as interest in the concept of virtuousness emerged because of the moral and financial collapse that appeared in recent years in the business community which was discovered at the individual and organizational levels (Lilius, et. Al, 2008). Most studies related to the concept of organizational virtuousness indicated that it is linked to the revival of the tradition of administrative ethics and virtue-based behavior. Moreover, it improves the lives of the organization's people and stakeholders, increases organizational efficiency and encourages employees to prepare to support the organization in times of crisis (Nikandrou and Tsachourdi, 2015; Marzook A. et.al,2019).

One of the most important pillars of organizations are building human relations and organizational behaviors inside and outside the organization, which is called organizational citizenship behavior, as this concept reflects the organization's ability in its environmental and social interaction, and in its support for the values of compatibility within goals and interests, to raise the levels of efficiency and effectiveness in organizational performance. The concept of organizational citizenship behavior is one of the relatively recent philosophical concepts in

administrative thought, especially in the Arab context in general and Jordan in particular. Many researchers agree that organizational citizenship behavior is a positive, voluntary behavior that distinguishes between the formal role versus the optional additional role of behavior (Rego and Cunha, 2008b). More exactly, this conduct involves employees defending the company when it is criticized and assuming extra tasks that are not part of the employee's job description, as well as employees foregoing personal interests and perks. OCB adds to the organization's good ideals and aims through involvement, loyalty, and collaboration that are unrelated to the organization's formal rewards and incentive structure (Marashdeh, 2015; Dunlop and Lee, 2004; Fu, Yan-Kai, 2013). According to most of the research, organizational citizenship behavior is characterized by five distinct dimensions: altruism; politeness; honesty, loyalty, and belonging; and civic virtue and conscientiousness (Organ and Rayan, 1995; Polat, 2009; Abo Tayeh, 2012). Most of the previous studies agree on the importance of the role of organizational virtuousness as one of the decisive factors that lead to the success of organizations and positively affect the job performance of employees, which in turn helps to increase the level of organizational citizenship behavior (Rego, et.al, 2009; Anipriya, 2014). Previous studies expanded our knowledge of the factors that affect organizational citizenship behavior in organizations of all kinds. More exactly, this conduct involves employees defending the company when it is criticized and assuming extra tasks that are not part of the employee's job description, as well as employees foregoing personal interests and perks. OCB adds to the organization's good ideals and aims through involvement, loyalty, and collaboration that are unrelated to the organization's formal rewards and incentive structure (Marashdeh, 2015; Dunlop and Lee, 2004; Fu, Yan-Kai, 2013). According to most of the research, organizational citizenship conduct is characterized by five distinct dimensions: altruism; politeness; honesty, loyalty, and belonging; and civic virtue and conscientiousness (Organ and Rayan, 1995; Polat, 2009; Abo Tayeh, 2012). Recently, organizational virtuousness has received considerable attention among organizational behavior scholars who claim that this approach has a positive relationship to professional happiness, organizational citizenship behaviors and commitment among employees. To the best of the researchers' knowledge, no empirical research on these links in the Jordanian public health sector has been conducted. We contribute to the current literature in this research article by filling in the gaps stated above. Thus, the overall objective of this study is to evaluate the effect of organizational virtuousness on Organizational citizenship behavior of employees in public health sector in Jordan.

2. Literature Review and hypotheses development

2.1 Organizational virtuousness

The rise in moral and financial scandals that organizations have been exposed to in recent years is one of the key reasons for reassessing the function of virtuousness and pay more attention to it in an organizational context (Marzouk, et al., 2019). The concept of organizational virtuousness was first mentioned in (2003) by Kim Cameron, a research leader at Michigan Business University. Organizational virtuousness is one of the most important concepts related to positive psychology, which is referred to through individual and group activities in the organization as well as organizational processes, cultural characteristics, and work ethics, which are related to the characteristics of organizational virtuousness. Organizational virtuousness has emerged as the most important indicators that indicate desirable behavioral patterns in institutions (Magnier, et al, 2017). Organizational virtuousness is an organizational approach based on professional ethics and positive human behavior, which contributes to making employees more able to practice creative behaviors and more eager to achieve quality at work and excellence and enables them to face challenges and problems in a flexible manner (Kooshki & Zeinabadi, 2016). According to Zeng (2018), organizational virtuousness is a set of features, characteristics, culture, and processes that both managers and employees use to develop a sense of pride in their work,

respect and appreciation for others, and organizational identity and symmetry for employees, which leads to success and the development of methods and work systems. There are several definitions of the concept of organizational virtuousness according to a review of the theoretical literature. (Zamahani et al., 2012) define it as the pursuit of the highest possible status that an individual may attain or attain, with an emphasis on the strength or distinctiveness of moral virtue in social or personal interactions. Abedi (2014) continued by defining organizational integrity as a collection of behaviors, motivations, and attitudes that promote personal and societal well-being. As for the dimensions of organizational virtuousness, the views of researchers often vary in determining the dimensions of measurement for many variables through their contributions and research studies. This is compatible with the concept's recent discovery and the initiation of a study program into its substance in the last decade of the twenty-first century. Thus, relatively restricted perspectives emerged in departing from these dimensions, as (Cameron et al., 2004) referred to the most well-known model for evaluating organizational virtue as including five fundamental characteristics. (a) Optimism: It expresses the degree to which the organization's personnel believe they will be successful in completing their tasks when confronted with significant obstacles. Optimism is also seen as a positive idea in organizational behavior because it is a variable by which firms grapple with environmental changes to stay competitive (Hurt et al., 2017) (b) trust; refers to the overall atmosphere within a business that is based on civility and mutual respect amongst its members; employees rely on one another, and senior management relies on them to accomplish the organization's goals (Watanabe, 2016). Positive expectations about the functional efficiency of employees can be used to describe the concept of organizational trust; (c) forgiveness: Organizational forgiveness manifests itself in a regulated environment by allowing for the tolerance of errors and their utilization as learning opportunities. It is a common practice to substitute positivity for negative, which has several benefits, including increased morale, happiness, and learning (Hur et al., 2017). Watanabe, (2016) corroborates this pattern. In a nutshell, organizational forgiveness refers to the ability to forgive others inside an organization; (d) empathy; organizational empathy is defined as the ability of employees and management to cope with compassion and sympathy while doing the activities and obligations that are demanded of them, hence limiting the nature of the case and the amount of anxiety among workers. Organizational empathy (Hur et al., 2017) suggests that employees in a company care about one another; (e) integrity: refers to the shared values of honesty, good manners, and respect that exist in organizations as a result of employees' interactions with one another. Celik and Esen (2017) described it as the responsibility to act in accordance with a set of moral beliefs and values. On a personal level, it is standing up for what is right, just, and fair.

2.2 Organizational Citizenship Behavior.

The role of organizational citizenship behavior (OCB) is important. In an era of rapid change in public health institutions and work environments, the behavior of employees plays a critical role in their success by activating different practices in the workplace, strengthening social ties in organizations, and influencing employee behaviors related to organizational functions and outcomes. Because organizational citizenship is based on a bond of understanding and cooperation rather than a contractual relationship of interest, it is based on trust, honesty, and cooperation between employees and the organization. It also depends on the extent of the employee's attachment to the organization. To undertake unpaid volunteer work and activities, such as promoting and supporting others and initiating work without an assignment or the

expectation of receiving incentives or benefits (Al-Hariri, 2016). Organizational citizenship behavior is defined by Montagne and Desmarias (2018) as "voluntary and aggressive activity that strives to improve the level of work performance." Organizational citizenship behavior is defined by Kabir and Ali (2019) as voluntary behavior that stems from an individual's will, exceeds official work requirements, is not included in the organization's incentive system, leaves a lasting impression on superiors and coworkers, and contributes to the organization's efficient performance. The value of organizational citizenship behavior stems from its contributions to attracting, investing, and directing human and material resources to achieve goals efficiently and effectively. It also contributes to boosting the overall performance of the organization by minimizing resistance to change and promptly adjusting to changes in the surrounding environment (Gharibeh S., 2019).

Although opinions on the elements of organizational citizenship behavior ranged, past research and academic literature in this area point in two ways. The first is the individual dimension, which expresses an individual's action aimed at assisting another individual or group of individuals rather than the organization. The second component, referred to as the organizational dimension, refers to the conduct that an individual engages in in order to benefit the organization as a whole such as making constructive suggestions that contribute to the development of performance, no absenteeism, and self-development (Fu, Yan-Kai, 2013 According to most previous studies, organizational citizenship conduct has five main dimensions (Polat, 2009 ; Singh and Singh, 2019 ; Singh and David, 2017): (a) altruism, which refers to an employee's willingness to assist colleagues, superiors, and subordinates in completing their tasks; (b) civility, which refers to an employee's effort to avoid causing problems and disputes at work, as well as providing necessary advice and consultation with Others when necessary; (c) sportsmanship, which refers to an individual's readiness to labor in inhumane working conditions, forgo gains, be patient with the organization's crises, and resist competing organizations' temptations. (d) civic virtue, which includes effective employee engagement, adherence to rules and regulations, and environmental stewardship ;(e) Consciousness, It refers to voluntary conduct and willingness to take on additional responsibilities, as well as making recommendations that aid in the development and improvement of work.

2.3 Organizational virtuousness and Organizational Citizenship Behavior

One of the administrative techniques that supports the management profession's ethics is organizational virtuousness. Organizational virtuousness fosters optimism among leaders and employees in today's workplaces, as well as increased organizational citizenship behaviors, high job satisfaction, and a sense of happiness and well-being (Watanabe R., et al.; Dahiya R., 2020). It also inspires individuals to put forth more effort to do their professional duties and obligations with distinction, as well as to be more resolute and courageous when confronted with challenges, issues, and pressures (Sun H., and Yoon H.,2020). According to Singh and Singh's (2019) findings, there is a positive association between organizational virtuousness and professional happiness in Indian educational institutions, which boosts employees' attachment to and adherence to their jobs It's worth noting that research has helped to clarify the beneficial effect of organizational virtue on emotional commitment, as demonstrated by YU Kun and Huuny's (2018) study of Portuguese employees, and job involvement, as demonstrated by Marzouk and Al-(2019) Sindoni's study of Egyptian health sector employees. According to a study conducted by (Gali and Amana, 2015), organizational virtuousness modifies and enhances the influence

relationship between perceived organizational support and organizational citizenship behavior in Iraqi cement factories. To examine the relationship between organizational virtuousness and organizational citizenship behavior directly via the mediating role of organizational support in the Pakistani banking sector; the study discovered a significant positive relationship between organizational virtuousness and organizational citizenship behavior (Malik and Zahra 2016). In a similar line, the (Rioux, 2012) study sought to identify characteristics that contribute to the prediction of organizational citizenship behavior among hospital employees in central France. The study's findings indicated that one of the most influential and predictive dimensions of organizational citizenship conduct is respect. On the other hand, benevolence and integrity did not appear to be significant predictors of organizational citizenship behavior.

Employees' knowledge of organizational virtuousness encourages them to adopt greater organizational citizenship behavior practices. This can be explained by the fact that individuals generally operate in accordance with the organization's value system. As a result, we may anticipate the employee assisting his or her colleague and supervisor if the employee believes his or her job is valued by the business. It's worth emphasizing that, within this conceptual framework, the employee will be expected to do similarly if he believes his firm is virtuous. Then, the employees develop a favorable picture of their organization, strengthening their connection with it and fostering mutual trust among the organization's members. Numerous research have established that organizational virtuousness has an effect on organizational citizenship behaviors, either directly or indirectly (Rego et al., 2009; Sanial R., 2016; Sun H., and Yoon H., 2020). On the basis of the foregoing debate, we propose the following hypothesis:

Main Hypothesis: Organizational virtuousness positively affects organizational citizenship behavior

3. Methodology

The study used a hypothetic-deductive technique with a structured design and a survey as an instrument to assess self-reported organizational virtuousness and organizational citizenship behavior among staff working in Jordanian public hospitals. Researchers can investigate pre-formulated hypothesis and test it using quantitative methods utilizing the hypothetic-deductive research strategy (Dana and Dana, 2005). Because this is a quantitative study on the impact of organizational virtuousness on organizational citizenship behavior, the data has been collected using a closed-ended survey instrument., using a 5-point Likert scale with values ranging from 1 to 5. We employ well -developed items from earlier research to measure proposed factors in this study (the sources are described below). The researchers have selected the convenience sampling technique, participants being chosen based on their availability and accessibility (Diamantopoulos and Schlegelmilch, 1997). A group of medical, nursing, and auxiliary medical specializations consist of 400 employees were selected as a sample from the population that include two major hospitals in Amman's capital city.350 questionnaires has been retrieved; 12 questionnaires were found to be not valid for statistical analysis, thus the study sample consisting of 338 participants.

The survey used in this study has three sections. the first section asked for demographic information. The second section of the survey (28 items) was designed to assess the participants' level of organizational virtuousness. The scale was comprised of five subscales measuring respect for optimism, trust, empathy, integrity, and forgiveness all of which were adopted from various studies (Guzel and Aslan,2020; Ghali and Amanet, 2015) The survey's third component

(39 items) includes four subscales that examine organizational citizenship behavior, including altruism, conscience, sportsmanship, courteousness, and civility, adopted from Malik, Zehra, 2016; Asad et al., 2017) and changed to fit the setting of research, medical health institutions. The survey's second and third portions each asked participants to score their agreement with specific assertions on a five-point Likert scale, with responses ranging from 5 to 1, with 5 indicating strong agreement and 1 indicating strong disagreement. The initial draft of the scale utilized in this study was examined by a panel of professors from several Jordanian universities, and their comments were incorporated into the development process. With a Cronbach alpha coefficient of 0.813 for organizational virtuousness and 0.802 for OCB, the final version of the survey was deemed to be reliable.

4. Data Analysis

Table 1 (1) summarizes the demographic factors. According to the table, about 55% of participants were male, and 38% held administrative jobs and 34% held technical positions.

Table No. (1): Distribution of study sample members according to personal data

Variable	Category	Frequency	Percentage
Gender	Male	186	55.0
	Female	152	45.0
	Total	338	100.0
Job Title	General Director/ Deputy Director / Assistant Director	12	3.6
	Department Manager	30	8.8
	Head of Department	54	15.4
	Employee Administrative	129	38.1
	Technical employee	115	34.0
	Total	338	100.0
Education	Diploma (community college)	33	9.8
	Bachelor's	207	61.2
	Master's	95	28.1
	PhD	3	9.
	Total	338	100.0
No. of years of service	Less than 5 years	118	34.9
	5 years - less than 10 years	96	28.4
	10 Less than 15 years	84	24.9
	More than 15 years	40	11.8
	Total	338	100.0

According to the table, 61% of respondents possess a bachelor's degree. Additionally, the data indicates that about 88 percent of participants had less than 15 years' experience, while others with more than 15 years' experience make up only 12% of the sample.

Prior to completing the linear regression analysis used to verify the study's hypothesis, several criteria and requirements must be satisfied to assure the regression analysis's safety and validity. The table below displays the normal distribution's findings. The table (No. 2) demonstrates that, based on the Shapiro-Wilk test results, all research variables had a normal distribution.

Table No. (2): Testing the normal distribution using Shapiro-Wilk test

Dimension	value test	significance level
organizational optimism	.91	.16
Organizational trust	.96	.22
organizational empathy	.89	.36
organizational virtuousness	.94	0.512
organizational forgiveness	.91	.36

- Following a discussion of the normal distribution, it is necessary to consider the possibility of outliers and the necessity of excluding them. The researchers used the (Mahalanops)test to identify and exclude anomalies from their statistical analysis. Following the test, it was discovered that twenty-five questionnaires were not distributed normally. Because the remaining questionnaires have a normal distribution and the percentage of outliers is less than 10%, there is no reason to exclude them from the statistical analysis because they have no bearing on the accuracy of the results (Penny, 1996).
- The Variance Inflation Factor (VIF) and the allowable variance values (Tolerance) were used to ensure that the data were free of the problem of linear coupling between the independent variables, a problem that exists when an independent variable is a function of another independent variable, rising with its height and falling with its decline. The findings are summarized in Table (3).

Table 3: linear duplications Test results between variables study

Variables	inflation variation coefficient	variation allowed
organizational optimism	0.518	1.931
Organizational Trust	0.552	1.813
organizational empathy	0.569	1.757
Virtuousness	0.742	1.348
Organizational Forgiveness	0.798	1.253

- The Pearson correlation coefficient was extracted between the study variables to identify the nature of the correlation between the variables. The results are shown in table (4). Pearson's correlation coefficient was utilized to ensure that there was no significant association between the research variables. According to the accompanying table, the independent variables are moderately linked, with correlation coefficients ranging from 0. (0.048 - 0.604). It should not surpass 85 percent to guarantee that no meaningful relationship exists between the research variables. (Hair et al. 2009)

Table No. (4): Correlation matrix between study variables

No.	variables Variable	1	2	3	4	5
1	Organizational optimism	1				
2	Regulatory Trust	0.604**	1			
3	Organizational empathy	0.575**	0.565**	1		
4	Organizational Virtuousness	-0.323**	-0.124*	-0.259**	1	
5	Organizational forgiveness	0.144*	0.048	0.221**	-0.425**	1
<ul style="list-style-type: none"> • Correlation coefficient is statistically significant at a significance level of 0.05 ** Correlation coefficient is statistically significant at a significance level of 0.01 						

- To verify our hypothesis, we build a structural model in which a direct relationship between organizational virtue and organizational citizenship behavior is established. AMOS, a software for estimating and verifying structural equation models, was used to build the proposed model (SEMs). Five goodness of fit indices were used to determine the model's quality, as recommended by Anderson and Gerbing (1988), namely the Chi-square/degrees of freedom (CMIN/DF), the goodness of fit index (GFI), the adjusted goodness of fit indices (AGFI), the comparative fit index (CFI), and the root mean square error of approximation (RMSEA). The findings indicate that the model fits are plausible and acceptable, suggesting the model's validity for hypothesis test (table 6).

Table No. (5): Quality indicators of conformity of the study model

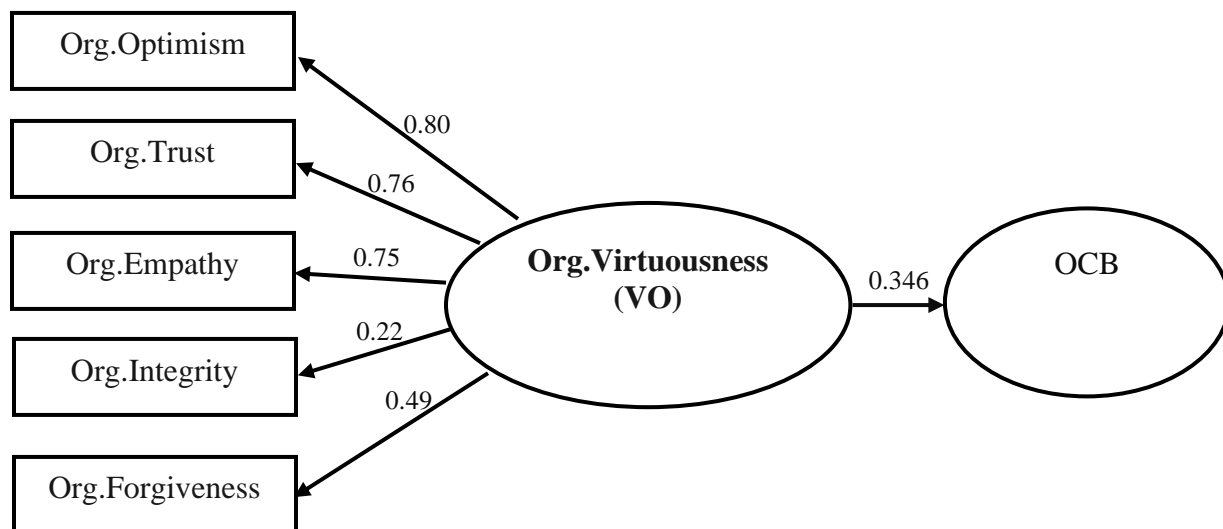
Indicator	Acceptance criterion	value	Result
Chi-square ratio (CMIN/DF)	less than 2	1.82	Acceptance of
the Quality of Conformance Index (GFI)	greater than 0.90	0.951	Acceptance of
the corrected Quality of Conformity Index (AGFI)	greater than 0.90	0.935	Acceptance
CFI	greater than 0.90	0.921	Acceptance
root squared error (RMSEA)	less than 0.08	0.04	Acceptance
CMIN/DF: Chi-square/degrees of freedom, GFI: Goodness of Fit Index, AGFI: Adjusted Goodness of Fit Index, CFI: The comparative fit index, RMSEA: root mean square error of approximation.			

To test the study's central hypothesis, the AMOS software was utilized to determine the influence of organizational virtuousness on organizational citizenship behavior among employees in Jordan's health sector. This is explained in the table below (No. 6)

Table No. (6): The result of testing the effect of dimensions of organizational virtuousness on organizational citizenship behavior

Path			Beta value (B)	value (T)	Significance level
Organizational optimism	→	Organizational citizenship behavior	0.14	2.25	0.03
Organizational Trust	→	Citizenship Behavior	0.45	7.60	0.00
Organizational Empathy	→	Citizenship Behavior	-0.05	-0.79	0.43
Organizational Integrity	→	Citizenship Behavior	0.09	1.76	0.08
Organizational Forgiveness	→	Organizational Citizenship Behavior	0.29	5.90	0.00
Interpretation Factor (R^2) : 0.589, value (P) : 35.181, significance level: 0.000					

Figure No. (1)
effect of dimensions of organizational virtuousness on OCB



As indicated in the preceding table no.6 and figure no.1, there is a statistically significant effect of organizational integrity dimensions (optimism, trust, empathy, integrity, and forgiveness) on the organizational citizenship behavior of health sector employees in Jordan, as measured by the value of the regression coefficient (B), which equaled (0.346) with a significance level less than (0.05). The coefficient of determination has the value R (0.589). Additionally, the correlation coefficients between the dimensions of organizational integrity and the field appear to vary between (0.22-0.80), indicating that the independent variables are connected to the dependent variable of organizational virtuousness as a whole

5. Discussion

The purpose of this study is to determine the effect of organizational virtuousness, as defined by optimism, trust, empathy, integrity, and forgiveness on the organizational citizenship behavior of employees in the health sector in Jordan. Our study focused on staff at health sector institutions in Amman, Jordan's capital, specifically on two large hospitals (AL Basheer hospital and Jordan university hospital), which represent two distinct subsectors: the first is affiliated with the Ministry of Health, while the second is affiliated with university teaching hospitals. Regression analysis was performed on 338 valid data. We examined the offered hypothesis using PLS-SEM. Our main effect model indicates that organizational virtuousness is favorably associated with OCB in Jordan's public health institutions. The study's findings indicated that the characteristics of organizational virtuousness (optimism, trust, empathy, integrity, and forgiveness) had a statistically significant influence on the organizational citizenship behavior of employees in Jordan's health sector. The regression coefficient is equal to (0.589), indicating that the organizational virtuousness variable can account for 58.9 percent of the variation in organizational citizenship behavior, and the correlation coefficient is equal to (0.34), indicating that there is a direct relationship between organizational virtuousness and organizational citizenship behavior. The organizational virtuousness variable showed a positive and significant influence on all dimensions of organizational citizenship behavior, with the exception of the empathy component, which had a negative impact on organizational citizenship behavior.. This can be explained by the fact that empathic behavior may send a negative message to subordinate staff, resulting in relaxation and potentially ignorance. However, organizational virtuousness is often associated with a favorable effect on organizational citizenship behavior, which corroborates the findings of several earlier studies (Rego, et al 2009; Sania and Ramsha, 2016; Kooshki S. and Zeinabadi H., 2016; Sun and Yoon, 2020.) . However, several research examined the effect of organizational virtuousness on organizational citizenship behavior via intermediary factors such as job satisfaction and well-being, demonstrating that organizational virtuousness has an effect on employee behavior when these variables are present (Kooshki S. and Zeinabadi H, 2016; Rego A. et al 2009). While several prior studies in various contexts corroborated the findings of this investigation, the researchers were unable to locate any comparable study in the health sector in a country bordering Jordan, except for one that was most pertinent to the Jordanian setting, particularly Iraq (Ghali and Amanah, 2015).

To describe the conditions surrounding the link and the influence of organizational virtuousness on organizational citizenship behavior, as well as to comprehend the reasons for this effect, a theoretical framework of organizational citizenship behavior causes may be used. There is little question that several variables contribute to organizational citizenship behavior, some of which are personal, work-related, and others organizational. According to several studies, religious influences are one of the most significant (Abbasi and Rana, 2012; Kamil et al, 2010). And, if we accept that the components of organizational virtue, which include optimism, empathy, honesty, trust, and forgiveness, are a true translation of the concept of piety (Taqwa) (Khalid et al, 2013). Khalid et al. (2013) even stated that the relationship between organizational virtuousness, or what can be boiled down to the concept of piety, and OCB transcends correlation and approaches the level of causality. Organizational culture is a collection of the ideas, values, and standards adhered to by the members of the company. This culture dictates how employees behave within businesses and how they conform to established ideals, conventions, and rules (Caputo et al.,

2016). It is essential to analyze the religious beliefs of the population in which Jordanian hospitals operate at this stage. Religion and culture influence people's value systems, directing their conduct and how they treat one another (Danley et al., 1991; Dana, 2009). According to Dana (2009), business behavior is intimately tied to cultural convictions and behavior norms imposed by culture and religion laws in some regions of the globe where religious and social viewpoints are strong, such as Japan and the Middle East - including Jordan. Finally, our study corroborates the findings of (Taamneh M., et al., 2017), which found that administrators shown a high level of commitment to integrity in their HRM practices in Jordanian universities

6. Managerial Issues

The study's findings indicated that the characteristics of organizational virtuousness (optimism, trust, empathy, integrity, and forgiveness) had a statistically significant influence on the organizational citizenship behavior of employees in Jordan's health sector. Given the substantial influence of organizational integrity on the organizational citizenship behaviors of employees in Jordan's health sector, managers at all levels should endeavor to maintain an optimistic attitude and to build trust between supervisors and their subordinates. It is laudable to substitute intimidation for trust-based management. Improved integrity (transparency) in relationships between superiors and subordinates is one of the concerns that must be addressed. Additionally, providing monetary and moral incentives to employees based on their moral values and views, as well as establishing a deterrent policy for those who violate ethical norms in interacting with subordinates, is advised. Promoting and cultivating a culture of tolerance among workers helps to the development of a spirit of innovation and experimentation as corporate citizenship behaviors. While establishing the conditions and requirements for organizational citizenship behavior is an administrative objective in and of itself, the consequences of its prevalence contribute to the enhancement of numerous positive administrative phenomena such as team building, decreased employee turnover, increased product or service quality, and increased client satisfaction.

7. Study Limitation and Future Research

The study's first drawback is that it focused exclusively on the public health sector, ignoring the private health sector. This may be a partial instance for Jordan's health industry in this setting. As a result, it is advised that future research extend the study to health institutions in both the public and private sectors to increase the credibility of the generalization process. The current research improved our understanding of organizational virtuousness, its dimensions, and its relationship to and influence on organizational citizenship behavior. According to the result of this study, researchers recommend that the study be used in other sectors such as education and industry. While the current research focuses on the influence of organizational virtuousness on organizational citizenship behavior, future research may examine the effect of organizational virtuousness on other variables such as organizational commitment, organizational justice, and social capital.

References:

- Abbasi, A. S. & Rana A. H. (2012). Impact of islamic work ethics, reward system and Organizational environment on citizenship behavior of Employees. *Science International* (Lahore), 24 (4), 513-519.
- Abdel Salam, Doaa Mohammed (2020). The effect of work teams on organizational citizenship behavior: an applied study on the cement sector. **The Scientific Journal of Economics and Trade**, 1(1), 317-332.
- Abedi, S., Hoseyn E. & Nahid A. (2014) " **the role of organizational virtuousness on the organizational commitment of employees (case study: islamic azad university)**" interdisciplinary journal of contemporary research in business titute of Interdisciplinary Business Research, Vol 5, No 10 , pp. 118-130.
- Abo Tayeh, Kareem B. (2012). The effect of Organizational Justice On Organizational Citizenship Behavior at Central Ministries in Jordan, *The Journal of Islamic University for Economic and Administrative Studies*, Vol.20, Issue 2, 145-186.
- Abu Tabikh, Laith Shaker. (2019). Testing the relationship between aesthetic leadership behavior and organizational virtuousness: an applied study in the presented upper threshold. **Journal of the College of Education for Girls for Human Sciences**, 25(13), 145-176.
- Al-Sarraf, Saja Nazir. (2019). Employing the results of evaluating the performance of employees in achieving organizational virtuousness, a field study at the Technical Institute in Mosul. **Journal of Economics and Administrative Sciences**, 25 (114), 286-309.
- Al-Shahmani, Ziyad, Al-Khaqani, Dergham. (2018). Dimensions of leadership virtuousness and its effect on organizational conflict Applied research in the International Real Estate Department in the province of Najaf Al-Ashraf. **Journal of Accounting andStudies**, Financial44(13), 228-244.
- Anderson, J.C and Gerbing, D.W. (1988). Structural Equation modeling in practice: a review and recommended two-step approach, *Sychology Bulletin*, Vol. 103, No.3, pp 411-4213.
- Asad, H., Naseem, R., & Faiz, R., (2017), "Mediating effect of Ethical Climate between Organizational Virtuousness and Job Satisfaction", **Journal of Commerce and Social Sciences**, Vo1, 11 (1), 35-48.
- Aslan, S; Guzel, s. (2020). Job Crafting, Work Engagement, Organizational Virtuousness, Emotional Self- Efficacy and Emotional Intelligence Differences of Variables in Socio-Demographic *Ekev Academic Review*. bahar2020, Vol. 24 Issue 82, p435-462.
- Bergami, M. and R. P. Bagoozi (2000). Self -Categorization, affective commitment, and group self- esteem as distinct aspects of social identity in the organizations, *British Journal of Social Psychology*, 39, pp 555-577.
- Bolino, M., W. Turnly and J. Bloodgood (2000). Citizenship behavior and the Creation of Social Capital in Organizations', *Academy management Review* 27 (4), pp 505-522.
- BtJohari, H. (2017). relationship between hrm practices and service oriented organizational citizenship behavior of female employees': a proposed model for further studies, **International Journal of Economics, Commerce and Management** United Kingdom, 8(1), 301 – 313.
- Cameron, K, Bright, D. & Caza, A. (2004). " **Exploring the Relationships Between Organizational Virtuousness and Performance**" american behavioral scientist, Vol. 47 No. 6, pp.1-24.

- Caputo, A., Lombardi, R., Akeel, F., Almallah, H., Dakkak, B., and Qubbaj, N. (2016). Youth employment in startup ventures in Jordan: An exploratory study, *International Journal of entrepreneurship and small business*, Vol. 28 No. 4, pp468-491.
- Celik, A., & Esen, E., (2017), " The Moderating Role Psychological Wellbeing: Organizational Virtuousness and Work Engagement", **Journal of International Social Research**. Vol. 10-50.
- Dahiya R. (2020). Does Virtu in the organization affect happiness of Employees, *Int. J. Indian Culture and Business Management*, Vol. 21, No. 4.
- Dana, L. P. (2009). Religion as an explanatory variable for entrepreneurship and Innovation, Vol. 10, No. 2, pp87-99.
- Dana, L.P. and Dana, T.E. (2005). Expanding the scope of Methodologies used in entrepreneurship research, *International Journal of entrepreneurship and small Business*, Vol. 2, No. 1. Pp79-87.
- Danley, J., Harrick, E., Stricklands D. and Sullivan G. (1991). HR situations, *HRM*, Vol. 26, No. 1 pp 1-12.
- Dunlop, P. and Lee, K. (2004). Workplace, Organizational Citizenship Behavior, and Business Unit Performance: The bad apples do spoil the whole barrel, *Journal of Organizational Behavior*, Vol. 25, Issue 1, 67-80.
- Fu, Yan Kai (2013). High- Performance Human Resource Practices Moderate, Flight Attendants' organizational Commitment and Organizational Citizenship Behavior Social Behavior and Personality, Vol., 41, No.,7 pp 1195-1208.
- Fu, Yan-Kai (2013). High Performance Human Resource Practices Moderate Flight Attendants' Organizational Commitment and Organizational citizenship Behavior, Social Behavior and Personality, Vol: 41, No:7, 1195-1208.
- Ghali, Hussein and Amanah, Ahmed. (2015). Organizational virtuousness as a modified variable for the relationship between perceived organizational support and organizational citizenship behavior/Analytical research for the opinions of a sample of workers in Karbala cement factory, **Iraqi Journal of Administrative Sciences**, 11 (46), 267-307.
- Ghali, Hussein, and Amana, Ahmed (2017). Organizational virtuousness as a modifier variable for the relationship between perceived organizational support and organizational citizenship behavior. **The Iraqi Journal of Administrative Sciences**, 46(11), 267-306.
- Gharaibeh, Seif al-Din Zahir (2019). The effect of transformational leadership on organizational citizenship behavior among employees of the Jordanian Ministry of Interior, Master's thesis, Al al-Bayt University.
- Hair, J. F. Jr. Black, W. C., Babin, B. J. and Anderson, R. E. (2009). *Multivariate Data Analysis*. 7th ed. New Jersey: Prentice Hall.
- Hamid, Saja. (2019) Employing the results of evaluating the performance of employees in achieving organizational virtuousness, a field study at the Technical Institute in Mosul, **Journal of Economic and Sciences Administrative**, 25 (114), pp. 286-309.
- Hamrahi, Mehrdad; Najafbagy, Reza; Musakhani, Morteza (2015). Factors Effecting on Promoting Organizational Virtuousness in Iran State Agencies, **Indian Journal of Fundamental and Applied Life Sciences**, 5(1), 4772-4779.
- Hariri, Muhammad Sorour (2016). **The culture of strategic relations in the management of global companies and international and private institutions**. Amman: Dar Al-Manhal.

- Hurt, Yuhyung Shin, Seung- Yoon Rhee, Hyosun Kim, (2017), Organizational Virtuousness perceptions and task Crafting: The Chinese airline industry. *Gender in Management: An International Journal Managerial Psychology*, 27(4), 330-346.
- Jennifer, L. R., and B. Julian (2017). Toward a new measure of Organizational Environmental Citizenship Behavior, *Journal of Business Research*, Vol.73, pp. 55-64.
- Kabir, Omar, Ali, Abdel-Razzaq. (2019). The effect of the organizational climate on the behavior of organizational citizenship among the employees of: Saidal Foundation - Annaba. **Economic Visions Journal**, 9(2), 226-242.
- Khalid, S. A., Abdul Rahman, N., Sintha Madar, A.R. & Ismail, M. (2013). Undergraduates' Organizational Citizenship Behavior: The Role of Religiosity. *International Journal of Academic Research in Business and Social Sciences*, 39 (7), 572-584
- Khalifeh A. M. (2020). The Role of Functional Burnout as a Mediator Variable on the Relationship between Organizational Silence and the Dimensions of OCB in Commercial Banks in Assiut Governorate, *Journal of Financial and Commercial Research*, Vol.21, Issue 4.
- Kim, EJ & Park, S. (2019). The role of formational leadership trams in citizenship behavior: Organizational learning and interpersonal trust as mediators. **International Journal of Manpower**, 40(7), 1347-1360.
- Kooshki & Zeinabadi (2016) " Organizational Virtuousness in Schools: A Review of Factor Structure of a Tool in Secondary Schools " *Journal of Administrative Management, Education and Training (JAMET)* Vol.12, No. (2), p. 60-69
- Lilius, J. M., Worline, M. C., Maitlis, S., Kanov, J., Dutton, J. E., & Frost, P. (2008), " The contours and consequences of compassion at work". **Journal of Organizational Behavior**, 29, 193–218.
- Lv, Y; Yu, X. (2020). Effect of employee career satisfaction on organizational citizenship behavior, **Social Behavior & Personality: an international journal**. Oct2020, Vol. 48 Issue 10, p1-10.
- Magnier- Watanabe, R., Uchida, T., Orsini, P., & Benton, C. (2017). Organizational Virtuousness and job performance in Japan: does happiness Matter. **International Journal of Organizational Analysis**, 4(25), 628-646.
- Malik, S & Zahra, N. (2016).Organizational Virtuousness, Perceived Organizational Support and Organizational Citizenship Behavior: A Mediation Framework. *Journal of Behavioral Sciences*.2016, Vol. 26 Issue 1, p113-129.
- Malik, S; Naeem, R. (2016). Organizational Virtuousness, Perceived Organizational Support and Organizational Citizenship Bahavior: A Mediation Framework, **Journal of Behavioral Sciences**, 26(1), 113-129.
- Marashdeh, A. (2015). Employees Performance Appraisal and Its Impact on Organizational Citizenship Behavior In Irbid Electric Power Company, Unpublished Master Thesis, Yarmouk University, Irbid -Jordan.
- Marzouk, Abdel-Aziz, Al-Sindiouni, Mona Mohamed, Al-Amawi, Bushra Farouk. (2019). The effect of organizational virtuousness on job engagement: an applied study on the nursing staff in government hospitals in Kafr El-Sheikh Governorate. **Journal of Contemporary Business Studies**, 1(6), 185-222.
- Marzouk, Abdulaziz, Al-Amawi, Bushra and Al-Sindoni, Mona. (2019). The Effect of Organizational Virtuousness on Job Engagement: An Applied Study on the Nursing Staff

- in Governmental Hospitals in Kafr El-Sheikh Governorate, **Journal of Contemporary Business Studies**, 1 (6), 185 - 222. Al-
- Montani, Francesco, Desmarais, Veronique. (2018), Unraveling the Relationship Between Role Overload and Organizational Citizenship Behavior: Atest of Mediating and Moderating Effects. **European Management Journal**, 1(12).
- Nasiri, Nasser and Ibrahim, Hussam. (2020). The degree of availability of dimensions of organizational virtuousness among principals of basic education schools in Al Dhahirah Governorate in the Sultanate of Oman from the point of view of teachers, **Journal of Arab Studies in Education and Psychology**, 1 (122), 331 - 356. Al
- Nikandrou, I., & Tsachouridi, I. (2015). Towards a better understanding of the "buffering effects" of organizational Virtuousness Perceptions on employee outcomes. **Management Decision**, 53(8), 1823-1842.
- Nikndrou, I., and Tsachouridi, I., (2015) "Towards a better understanding of the "buffering effects" of organization virtuousness perceptions on employee outcomes “The current issue and full text archive of **the journal is available on Emerald Insight at.**
- Polat S. (2009). Organizational Citizenship Behavior display levels of the teachers at Secondary Schools according to the perception of the school administrators, *Procedia- Social and Behavioral Science* 1 (1), 1591-1596.
- Rego A., Ribeiro, Cuaha M. (2010). Perception of Organizational Virtuousness and Happiness as Predictor of OCB, *Journal of Business ethics*, 47(6), pp 790-2004.
- Rego and Cunha, (2006). Organizational Justice and citizenship Behavior, University de Santiago, USA.
- Rego, A., Ribeiro, N., (2009), "Does Perceive Organizational Virtuousness Explain Organizational Citizenship Behaviors?", **International Scholarly and Scientific Research& Innovation** 3 (6).
- Rioux L., (2012). The Organizational Citizenship Behavior on a population of French Hospital Agents, *Bulletin of the Transylvania University of Brasov, Series VII: Social Sciences (Law)*, 5(54), 181-186.
- Sania, ZM, & Ramsha, N., (1016), "Organizational Virtuousness Perceived Organizational Support and Organizational Citizenship Behavior: A Mediation Framework", **Journal of Behavioral Sciences**, Vol. 26. No.
- Shalaby, Walid (2016). **The role of organizational loyalty in developing organizational citizenship behavior among a sample of local administration employees in the state of M'sila**, unpublished master's thesis, University of Mohamed Khedir Biskra, Algeria.
- Singh S. and Singh A.(2018). Interplay of Organizational Justice, Psychological Empowerment,m OCB and Job Satisfaction in the cotext of circular Economy , *Management Decision*, 57(3)
- Sun H. and Yoon H. (2020). Linking Organizational Virtuousness, Engagement, and OCB: The Moderating Role of individual and organizational factors, *Journal of Hospitality and Tourism Research*, Vol.xx, No.x pp1-26.
- Taamneh M., Athamneh S., and Nsairat B. (2017). The effect of administrators’ work-related ethics on practicing human resource management functions at Jordanian universities, *Int. J. Public Sector Performance Management*, Vol. 3, No. 3, pp337-354.
- Vanhala, M. Ahteela, R. (2018), **HRM bundles and organizational trust**, John Wiley & Sons, Ltd.

- Watanabe R., Uchida T., Orsini P., and Benton C. (2020). Organizational Virtuousness. Subjective Well-being, and Job Performance, Asia-Pacific journal of Business Administration, Vol. 12, No. 2, pp115-138.
- Watanabe, R., Uchida, T. Orsini, P. Benton, C. (2016). **Organizational Virtuousness and job performance in Japan: does happiness matter?** International Journal of Organizational Analysis.
- We see, Nour Ghayath (2012). **The effect of inspirational leadership on organizational citizenship behaviors, an applied study on the conference center in Cairo.** Master Thesis, Ain Shams University, Egypt.
- Yabroudi, Yasser Muhammad Hisham. (2019). **The effect of the organizational environment on the behavior of organizational citizenship among workers in the Greater Mafrq Municipality in Jordan**, unpublished master's thesis, Al al-Bayt University
- Yates, L., (2014). Exploring the Relationship of Ethical Leadership with Job Satisfaction, OCB, the Journal of Values-based Leadership, Vol.7, P. 1-14.
- Zamahani, M. , Ali, A. , Mohammad, A. & Hamideh, S. (2012) "**Moving towards virtuousness in organization: An analysis of factors affecting virtuous organizations.**" Management Science Letters 2.8: pp. 2889-2902.
- Zeng, Xian. (2018). Development of Framework Linking Organizational Virtuousness and Pro-Social Rule Breaking: From the Perspective of Social Information Processing, **Open Journal of Social Sciences**, 1(6), 80-89.

Analysis of Foreign Direct Investment Inflows of BRICS Countries for Pre-Pandemic Period and during Pandemic Crisis

Dr. Ghousia Khatoon¹, Dr. Umair Zahid², Dr. Samira Ben Belgacem³, Dr. Pallavi⁴,
Mohammed Irfan Shariff⁵,
Tishk International University¹, University of Suffolk², A. Princess Nourah Bint
Abdulrahman University³, Ramaiah College of Arts, Science & Commerce
Bangalore⁴, Hasanath College⁵, Bangalore
*drghousiak@gmail.com¹, umair_zahid07@yahoo.com², pallavi542009@gmail.com³,
benbelgacem@pnu.edu.sa⁴, Shariff_taj786@yahoo.com⁵.*

Abstract

In the summit held in 2009, the leaders of Brazil, Russia, India and China, and South Africa decided to identify themselves as formal institution and BRICS was declared as formal institution in the year 2010. According to UNCTAD report, these nations are identified as favoured destination for investments in FDI (Supachai, 2009). BRICS countries being recognised for their plenary FDI are also facing difficulty in attracting FDI inflows due to pandemic crisis. FDI boosts entrepreneurship and a great source of employment to millions. Thus there is a necessity to focus on the growth of FDI Inflows. The main purpose of this research is to study the growth trend of Foreign Direct Investment inflows of Brazil, Russia, China, India and South Africa. The Study concentrated on seven years data (2014-2020) of FDI inflows collected from Organisation for Economic Co-operation and Development (OECD) and International Monetary Fund (IMF). The data were analysed using Trend analysis and the results of the analysis showed that China bags first rank in attracting FDI and South Africa stands last in attracting FDI among BRICS countries.

Key Words: FDI Inflows, BRICS, OECD, IMF, UNCTAD, FDI Determinants

Introduction

COVID-19 has made life miserable. The whole world is going through the financial crisis. FDI inflows have reduced drastically from \$1.5 trillion in 2019 to \$1 trillion in 2020 globally resulting in reduction of 35%. BRICS is also a victim of pandemic crisis. In the year 2006, the leaders for these nations decided to join hands for future investment decision, later on, a summit held in 2009, the leaders of Brazil, Russia, India, China, and South Africa decided to identify themselves as formal institution and BRICS was declared as formal institution in the year 2010. According to UNCTAD

report, these nations are identified as favoured destination for investments (FDI) (Supachai Panitchpakdi, 2009). It also predicted that by 2050, China and India will become the dominant suppliers of manufactured goods and services whereas Brazil and Russia will be the dominant suppliers of raw materials (Goldman, Sachs, 2010). BRICS caused a change in global investment pattern, the economic indicators shows that China to be the largest economy, followed by US, India and so on (report by Goldman Sachs, 2006).

Literature Review

Kotenkova et.al (2015) focussed on economic indicators and variables of FDI in BRICS countries, the authors identified FDI determinants through classifications such as economic factors (market size, quality and cost of primary factors of production and GNP), Infrastructure variables (transport services, communications, financial institutes), Economic policy, Ease of doing business and Geographical characteristics of market. Data were collected from World Bank data base for a period of 5 years (2007-2012). Data were analysed using regression and pair correlation and the results revealed that FDI determinants cannot be unified for each country and explained that the economic indicators have significant effect on FDI. The authors suggested that if the determinants are properly managed every country can increase FDI inflows consistently. Nistor (2015) concentrated on analysing the FDI flows on BRICS economy. Data were collected for a period of 15 years from 2000-2013 based on UNCTAD report. Trend analysis was used to analyse the data. Authors considered young labour force, cheap labour, natural resources and big markets as the determinants of FDI of BRICS, results of the analysis showed that these variables had significant impact on the development of BRICS. Ghousia (2016) conducted a Study on FDI inflows to India for a period of 10 years from 2004 to 2014. The author studied the FDI inflows into the sectors such as Services Sector, Construction Development, Telecommunications, Computer Hardware & Software, Drugs & Pharmaceuticals, Automobile Industry, Chemicals other than fertilizers, Power Sector, Metallurgical Industries. Data were analysed using trend analysis and results of the analysis concluded that India to provide additional incentives to foreign investors, government to check red-tapism and corruption to boost FDI inflows. Bose & Kohli (2018) conducted their research on trends and patterns of FDI inflows in BRICS from

1990 – 2015. Data were analysed using trend analysis and results reveal that developed countries eat out a big share of FDI inflows, emerging markets can continue to attract FDI inflows and concluded that policy makers to realize the problems in attracting FDI and suggested to liberalise policies to achieve maximum results. Asongu, Akpan, & Isihak (2018) examined the direction of FDI between investing country and host country. This Study reveals the direction of FDI to BRICS and MINT (Mexico, Indonesia, Nigeria, and Turkey) countries for 11 years (2001 - 2011). Data were analysed using pooled time series cross sectional analysis, panel data analysis and fixed effects approach and the result revealed that market size, infrastructure, and trade openness are important determinants in gaining the attention of FDI to BRICS and MINT countries, and concluded that to attract and retain FDI, these countries (MINT & BRICS) need to offer a level playing field for investors and political stability, increase the investment in labour force and promote long term economic growth. Maryam & Mittal(2020) conducted a Study during pandemic crisis, to find out the macroeconomic variable in determining FDI inflows to BRICS. Data were collected from IMF. Pooled Mean Group (PMG) and Auto-Regressive Distributive Lag (ARDL) methods were used for the analysis of data set over the period 1994 to 2018. Results of the analysis revealed the FDI determinants in BRICS nations as GDP, trade openness, exchange rate, gross capital formation, infrastructural facilities and specified that these determining FDI variables differ in each country. The availability of infrastructure facilities is significant and plays important role in BRICS. The authors suggested that due to pandemic there arises the need for policy liberalisation to attract more FDI inflows.

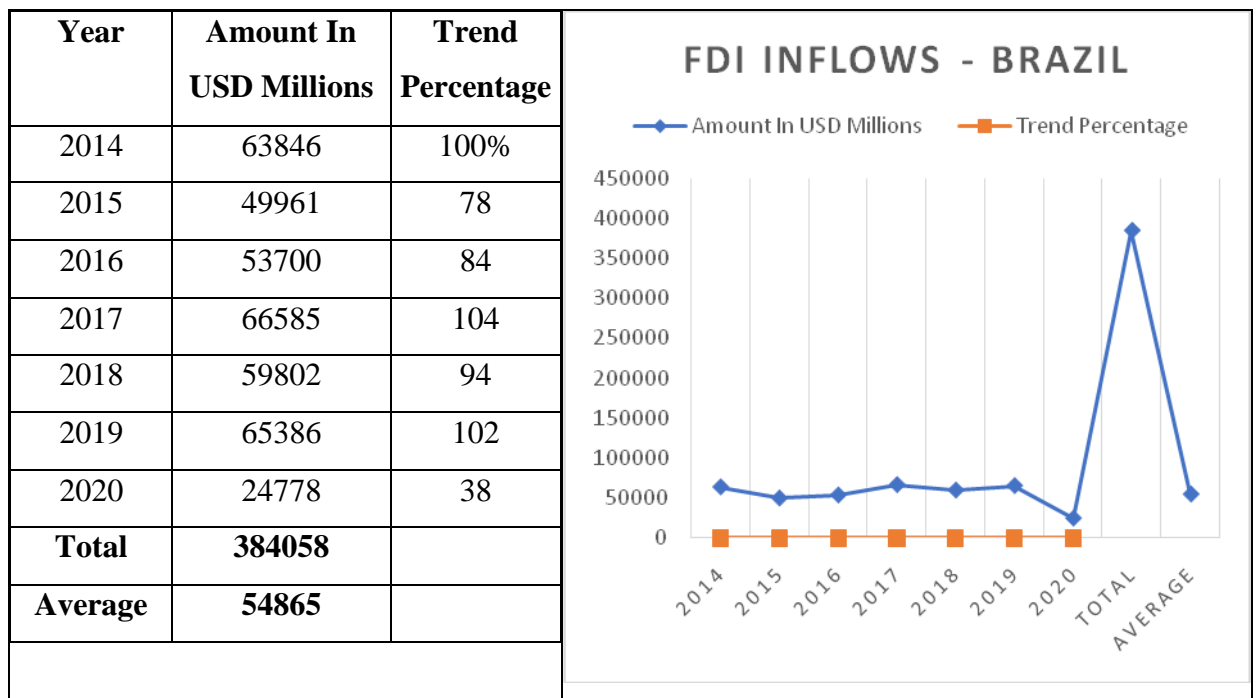
Research Methodology

FDI boosts entrepreneurship and a great source of employment to millions. Thus there is a necessity to focus on the growth of FDI Inflows. This Study is descriptive in nature and purely based on secondary data collected from Organisation for Economic Co-operation and Development (OECD) and International Monetary Fund (IMF) for a period of seven years from 2014 to 2020. The authors have tried to study the growth of FDI Inflows of BRICS Countries pre-pandemic period and during pandemic crisis and also compare the total and Average FDI Inflows within the BRICS nations Trend analysis and Mean Scores have been used to analyze the data. Trend analysis

calculates the percentage change for one account over a period of time of two years or more. A base year is normally set to an arbitrary level of 100, usually the recent years are chosen as base year. In this study, the researchers have considered the year 2014 as base year where in the trend percentage is taken at 100. One prominent potential contribution of this study is that it extends extant literature by providing a motivational and integrative explanation on determinants of FDI and the ways of improvising the inflows of FDI in BRICS countries. The scope of the study is restricted to the study of FDI inflows in BRICS from 2014 – 2020.

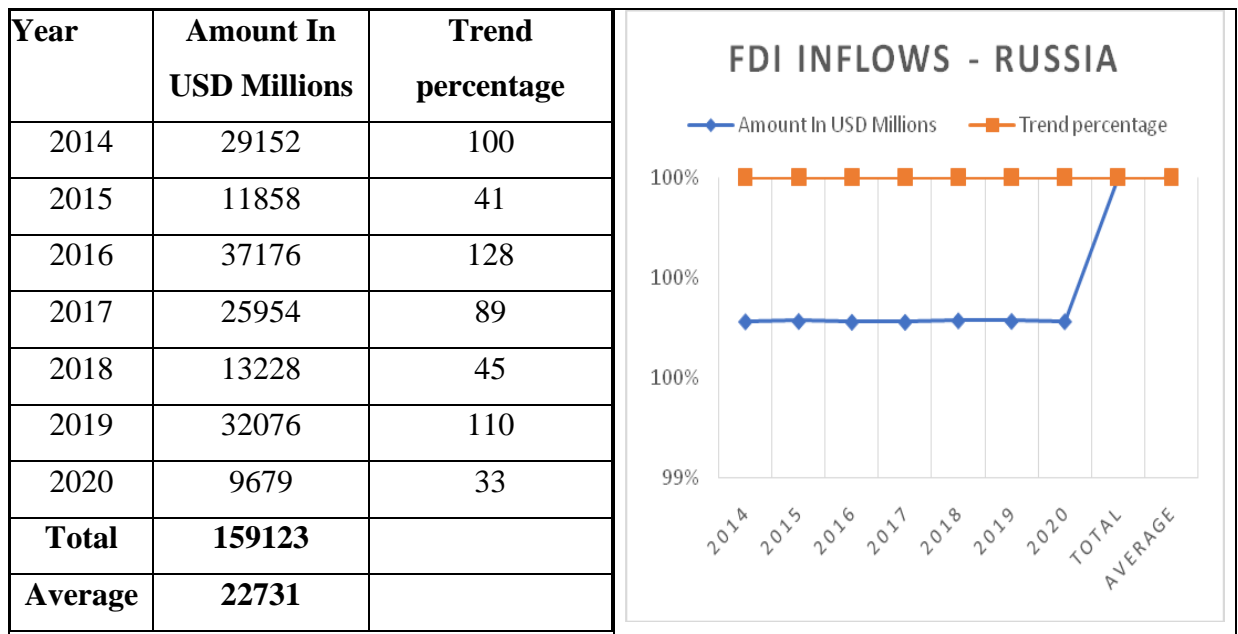
Trend Percentages and Mean Scores of FDI Inflows for BRICS Countries

Table 1: FDI Inflows of Brazil



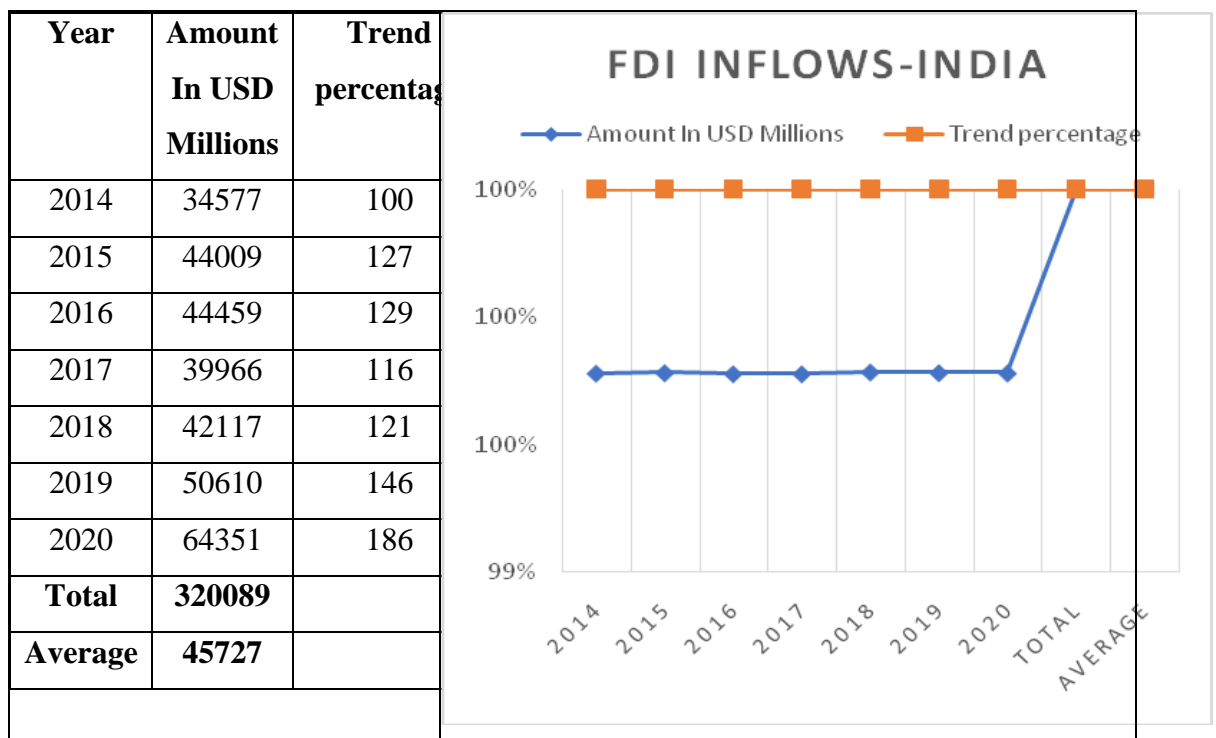
Source: OECD & IMF

Table 2: FDI Inflows of Russia



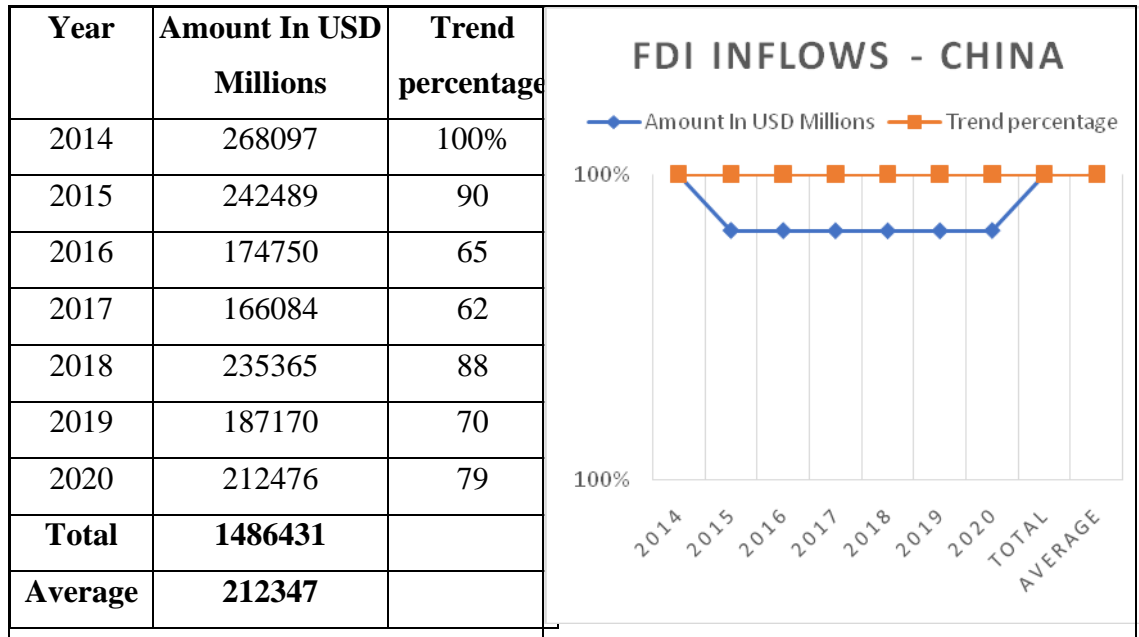
Source: OECD & IMF

Table 3: FDI Inflows of India



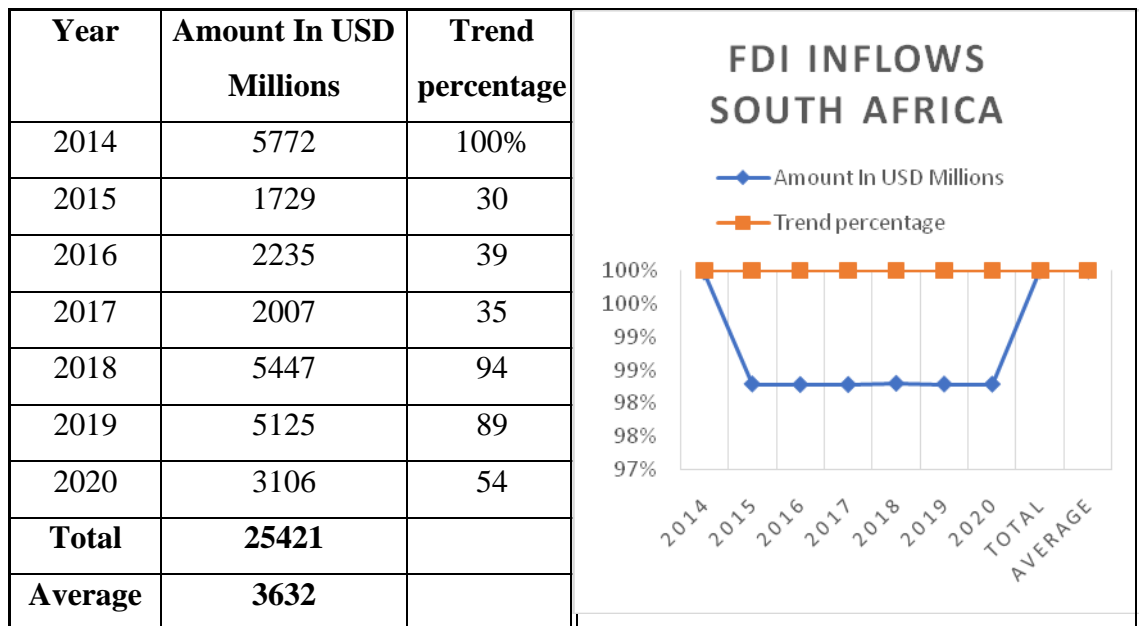
Source: OECD & IMF

Table 4: FDI Inflows of China



Source: OECD & IMF

Table 5: FDI Inflows of South Africa

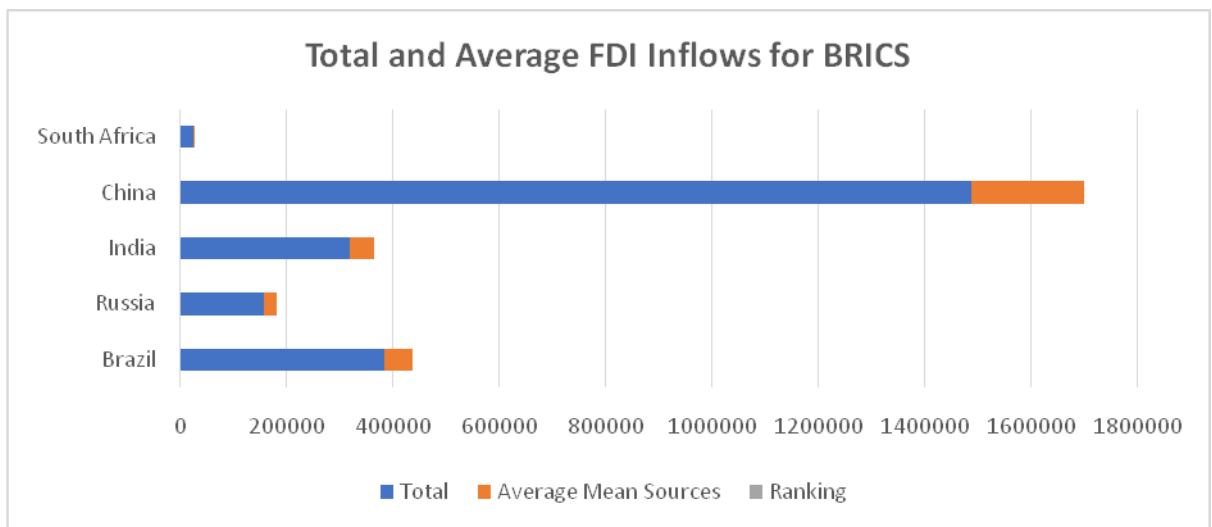


Source: OECD & IMF

Table 6: Total and Average FDI Inflows for BRICS Countries (2014-2020)

BRICS Countries	Total	Average Mean Sources	Ranking
Brazil	384058	54865	II
Russia	159123	22731	IV
India	320089	45727	III
China	1486431	212347	I
South Africa	25421	3632	V

Source: OECD & IMF



Discussions

1. Table 1 shows the total FDI inflows, their trend percentages & mean scores for Brazil for the period 2014-2020. It could be observed that the FDI inflows of Brazil (which is a part of BRICS country) are the highest (66,585 USD Millions) in the year 2017 and it is least (24,778 USD Millions) in the year 2020. It could be inferred that the reason for lowest FDI inflows in the year 2020 is due to the pandemic situation.
2. Table 2 reveals the total FDI inflows, their trend percentage & mean scores for Russia which is one of the BRICS nations. FDI has increased from 29,152 USD Millions (100%) in 2014 to 37176 USD Millions (128%) in 2016 and from there onwards there is a gradual decrease in FDI trend. It has further enormously fallen to 33% in the year 2020. Furthermore COVID 19 pandemic is one of the major causes for the decline.

3. Table 3 depicts the total FDI inflows, there trend percentages and mean scores for India. The FDI inflows have gradually increased over a period of time. It has grown from 34577 USD Millions in 2014 (100%) to 64351 USD Millions (186%) in the year 2020. It is inferred from the statistics that pandemic has not affected FDI inflows of India.
4. Table 4 reflects the FDI inflows, there trend percentages and mean scores of China. The FDI inflows for the year 2014 are 268,097 USD Millions which is the highest figure and it is the least for the year 2017 (166,084 USD Millions). But the FDI inflows of China are the highest in comparison with other BRICS nation.
5. Table 5 displays the FDI inflows, there trend percentages and mean scores of South Africa. The FDI inflows of for the year 2014 are 2772 USD Millions (100%) and it has shrunk enormously to 1729 USD Millions (30%) in 2015 and from 2016 onwards it has shown an increasing trend. The overall growth trend is not satisfactory.
6. Table 6 conveys total FDI and the averages of all the BRICS nations. It is in fact a comparative statement of FDIs of the BRICS nations. Amongst all the BRICS nations, China ranks first in attracting highest amount of FDI and South Africa has a least ranking. Brazil ranks second, India ranks third and Russia ranks fourth.

Conclusion

From the literature review it is observed that FDI plays a pivotal role in the economic development of any nation. It results in capital formations enhances employment opportunities, transfer of technology, highest standard of living, access to global managerial skills and aids in the optimum utilisation of human and natural resources. This study aimed at measuring the growth of FDI inflows over a period of 7 years ranging from 2014 to 2020. The study made use of Trend Percentages and Mean Scores to measure the growth of FDI inflows into BRICS countries. From the statistics it is observed that the total FDI inflows (2014-2020) are the highest in China (1,486,431 USD Millions) and it the least in case of South Africa (25,421 USD Millions). BRICS nations account for over 40% of world population and their contribution to the Global GDP in 2019 stands at 33%. (<http://infobrics.org>). In terms

of total geographical area, Russia tops the BRICS nations and South Africa is the smallest country. BRICS countries contribute 22% of listed companies to the listed companies of the world. BRICS countries are most favoured as they are good destinations for investors. Investors derive more economic value by investing in these countries. The corruption control is weak in Brazil, Russia, India and China whereas it is strong in South Africa. BRICS nations occupy top 80th positions on the global Competitive Index. All the BRICS nations have strong trade relationships. In spite of many ups and downs they are expected to bring about a dynamic change in the world (Pradiptarathi P. & Thiripatraju 2020).

International Monetary Fund estimates that the BRICS countries will account for over 50% of GDP by 2030. In the year 2016 Russia became the largest exporter of wheat in the world. China has world's largest industrial and manufacturing capacity. India's strength lies in scientific, technological and pharmaceutical fields. Brazil is endowed with plenty of minerals and water resources, biological and ecological resources. South Africa is gifted with natural resources. Keeping into consideration the above factors, the BRICS nations deserve better FDI inflows and these factors act as motivation to the foreign investors.

References

- Luiz, R., & De, Mello (1999): "Foreign Direct Investment-Led Growth: Evidence from Time Series and Panel Data". Oxford University Press, (1999), 133-15.
- Cheng, L.K. and Kwan, Y.K. (1998): "What Are the Determinants of the Location of Foreign Direct Investment?", *The Chinese Experience. Journal of International Economics*, 51, 379-400.
- Asiedu, E. (2002): "On the determinants of foreign direct investment to developing countries: is Africa different?", *World Dev* 30(1):107–119
- Biswas, R. (2002): "Determinants of foreign direct investment". *Rev Dev Econ* 6(3):492–504
- Asiedu, E. (2005): "Foreign Direct Investment in Africa: The Role of Natural Resources, Market Size, Government Policy, Institutions and Political Instability". Working paper, United Nations University, Helsinki.
- Moosa, Imad A. & Cardak, Buly A. (2006): "The determinants of foreign direct investment: An extreme bounds analysis," *Journal of Multinational Financial Management*, 16(2), pages 199-211.
- Suliman, A. H. & Mollick, V. A. (2009): "Human capital development, war and foreign direct Investment in sub-Saharan Africa". *Oxf Dev Stud* 13(1):47–61

- Vijayakumar N., Shridharan P., Rao S.C.K (2010), "Determinants of FDI in BRICS countries: A Panel Analysis" *Int. Journal of Business Science and Applied Management*, 5(3).
- Lian, L., & Ma, H. (2010). "FDI and Economic Growth in Western Region of China and Dynamic Mechanism: Based on Time-Series Data from 1986 to 2010" *International Business Research*, 11 (7).
- Jadhav, P. (2012) Determinants of foreign direct investments in BRICS economies: analysis of economic, institutional and political factors. *Procedia Social Behaviour Science* 37(2012):5–14
- Rogmans, T. & Ebbers, H. (2013): "The determinants of foreign direct investment in the Middle East North Africa region". *International Journal of Emerging Markets* 8(3):240–257.
- Naud'e, W. S. A. (2013): "Industrialization Lessons from BRICS: A Comparative Analysis", IZA Discussion Paper No. 7543 August 2013.
- Nistor, P. (2015): "FDI implications on BRICS economy growth". *Procedia Economics and Finance*, 32(2015) 981–985
- Kotenkova S.N.A., Davletshin E. A.B., Volkova N. V. C., (2015): "Comparative Analysis of FDI Determinants in Russia and BRICS Countries, *Mediterranean Journal of Social Sciences MCSER Publishing, Rome-Italy* 6(1):305-308
- Ghousia Khatoon (2016): "A Study of growth of Foreign Direct Investment in different sectors of Indian Economy – A Descriptive and Analytical Study". *International Journal of Business and Administration Research Review*. 1(1), 58-67.
- Asongu, S., Akpan, U.S. & Isihak, S.R. (2018): "Determinants of foreign direct investment in fast-growing economies: evidence from the BRICS and MINT countries". *FinancInnov* 4, 26 (2018).
- The Economic Times: FDI turns in favour of BRICS Countries. Edited by Sheila Mathrani, ET bureau. Updated September, 2009. Retrieved through Google Scholar
- Husam, Irfan, & Gunsell, N. (2017): "Micro and Macroeconomic determinants of stock prices: The case of Turkish Banking Sector". *Romanian Journal of Economic Forecasting-XX* (1), 2017.
- Bose. S. & Kohli, B (2018): "Study of FDI Trends and Patterns in BRICS Economies during the Period 1990–2015". Sage publications, <https://doi.org/10.1177%2F2394901518769225> retrieved on 29/06/2019.
- Pradiptarathi P. & Thiripatraju (2020): "Stock Markets, Macroeconomics and Financial Structure of BRICS countries and USA", *Pranjan*, 49 (2), 123-159.
- Maryam. J & Mittal, A (2020): "Foreign direct investment into BRICS: an empirical analysis". *Transnational Corporation Review*, 12(1).

Achieving Entrepreneurial Sustainability in Business through Work Citizenship Behaviour and Employee Belongingness: A Study on Small-Scale Enterprises during the Covid- 19 Era.

Dr. Ritty Francis¹, Dr.Soney Mathews²

St. Joseph's College of Commerce, Bengaluru City University^{1,2}
drrittyfrancis@gmail.com¹, drsoneymathews@gmail.com²

Abstract

Every business today aims for sustainability for which it needs employees that are not just good performers but also committed and engaged workforce. Many businesses today are witnessing hard times due to COVID-19 and in these times, it is essential that employees have a deep sense of belongingness for the organization and also possess the quality of workplace citizenship. Such employees are actual contributors to organizational sustainability. This research study is an attempt to investigate and understand the attitude of employees towards workplace belongingness and workplace citizenship leading to business sustainability during the COVID era. The research is based on primary data collected from 150 employees working in 30 different small-scale enterprises in Bangalore, India. A structured questionnaire was developed where the respondents were asked to give their opinion on the mentioned topic and the survey was personally monitored. Results revealed that during this period of uncertainty (COVID-19) the workplace citizenship behavior and employees' belongingness behavior are strongly correlated with organizational growth and sustainability. The research also discusses the managerial implications and limitations of the study.

Keywords: Sustainable Development, Employee Belongingness, Workplace Citizenship, Small Scale Enterprises, Uncertainty, COVID-19.

1. Introduction

An organization's success depends on not just the owner's efforts but also by employees' contribution. To attain a competitive advantage, businesses are becoming more reliant on their human resources talent. Organizations are looking forward to high-performing employees who not just perform their work but also have a commitment towards organization's sustainability. It has been noted that (Ahmed et al., 2012; Jordan & Sevastos, 2003; Kaur, 2014) organization's need more employees who are willing to go beyond the job description and job responsibilities. These employees are tagged as 'loyal' and 'committed' employees. Work contribution from such employees to the organizational activities leads to higher levels of organizational performance. High-level performance of employees can be observed when they consider themselves as citizens of the organization and accomplish every task or work, they do with a high degree of employee belongingness.

In today's scenario companies give due importance to the contributions that employees make as internal stakeholders towards business operations. Millions of workers who used to go into offices are now working remotely, in a way missing the network of co-employees and the organization at large (Lipton, 2020). Employee belongingness seems to be difficult to achieve because of the cultural change in the workplaces, upcoming digitalization, and shifts in the societies. Presently maximum employees are seen working from home with the corona pandemic transforming the way businesses across the world (Romansky, 2020). Consistent service and commitment from the

employees can take any organization to greater heights and help the business attain sustainability. Employees need to be motivated with fair compensation, proper training, and empowerment so that they become strong pillars of the organization and enhance its growth. Empowering employees at all levels of the organization, involving them in decision making, and encouraging them to take up more responsibilities, on one hand, makes them feel valued and on the other, it inculcates the feeling of belongingness within them towards the organization. Some employees feel proud as a member of their organization, whereas others may only feel connected with their respective departments or project teams. For some, their social identity as it relates to work is limited to being a professional. Employees are willing to go above and beyond assigned responsibilities only when they are connected to the job and workplace. The reason for this connection is due to a sense of belongingness towards the organization (Baldoni, 2017). Abraham Maslow places "belonging" as one of the needs for human satisfaction and fulfillment. Individuals feel that they fit into their respective workplaces. It can be because they find the work interesting or it can also be due to a strong connection with their co-workers. In both scenarios the level of belongingness towards the workplace increases.

This research study is a modest attempt to investigate and understand the attitude of employees towards workplace citizenship behavior (WCB) and employee belongingness behavior (EBB) during the COVID-19 pandemic era. The study also evaluates how these two factors lead to business growth and sustainability during the phase of COVID-19.

2. Objectives of the study

1. To study the level of employees' workplace citizenship behavior (WCB) in small-scale enterprises in India during the COVID-19 era.
2. To study the level of employees' belongingness behavior (EBB) in small-scale enterprises in India during the COVID-19 era.
3. To evaluate how workplace citizenship behavior and employee belongingness behavior contribute towards the entrepreneurial growth and sustainability of small-scale enterprises in India during the COVID-19 era.

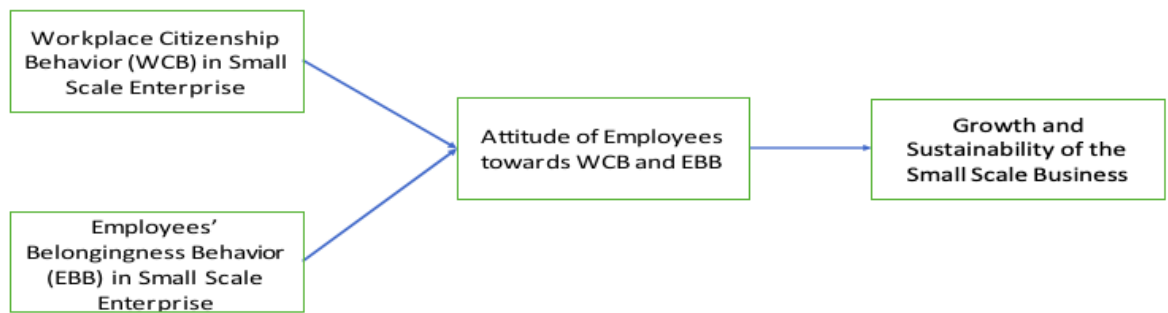
3. Research hypothesis

H1: There is significant relationship between the designation of the employee and Workplace Citizenship Behaviour (WCB) of small-scale enterprises.

H2: There is significant relationship between the designation of the employee and Employee Belongingness Behaviour (EBB) of small-scale enterprises.

4. Conceptual framework

A conceptual framework is developed (Fig.1) to understand the level of employees' belongingness behavior and the attitude of employees towards the same in small-scale enterprises in India during the COVID-19 era. This study also focuses on the attitude of employees towards workplace citizenship behavior and its level in small-scale enterprises in India in the phase of the current pandemic. The research also evaluates how employee belongingness and workplace citizenship behavior contribute towards the sustainability of the small-scale businesses in India during COVID-19 and their growth, post-pandemic. According to Allport G. (1935) attitude is a mental state of readiness organized by experience, exerting influence upon the employees' response. The attitudes are formed on account of an inward need, external environment, and employee experience.



(Figure 1: Conceptual Framework)

5. Methodology of the study

The research paper follows an exploratory approach where it considers and comprehends the attitude of employees towards employee belongingness and workplace citizenship and how these two factors lead to business sustainability during the COVID-19 era. A review of the existing literature indicates that there are umpteen number of research studies published on employee belongingness and also on employee citizenship behavior from the point of view of large-scale business sectors. However, it is noteworthy that limited research has been conducted taking into consideration the small-scale enterprises, that too during the present pandemic era.

This research was conducted by developing a structured questionnaire where the respondents were asked to give their opinion about employee belongingness and workplace citizenship and the survey was personally monitored. The respondents were 150 employees working in 30 different small-scale enterprises in Bangalore, India. Since there was restraint in approachability because of the pandemic the data was collected through both online and offline platforms inclusive of telephonic calls, Google forms, etc. The intensity of employees' desire towards employee belongingness and workplace citizenship behavior and their attitude towards the same was measured through the opinion scale. The respondents were asked to rate on a 5-point Likert scale ranging from 5 (always), 4 (often), 3 (occasionally) 2 (seldom), and 1 (never).

For the purpose of the study, the questions were developed with the aim to understand the respondent's profile, employee belongingness behaviour, employee citizenship behaviour, and employee's attitude towards sustainable business and its growth while in the period of COVID 19. To measure employee citizenship behaviour, the research study by (Moorman & Blakely, 1995) was referred to and a few items stated by the researchers were taken. The questionnaire had 05 statements for measuring the attitude of employees towards employee belongingness behaviour, 05 statements for measuring the attitude of employees towards employees, and 02 statements for measuring the attitude of employees towards growth and sustainability of an organization. The various subscales used in the research were tested using Cronbach alpha and the value of subscales is more than 0.70 indicating good internal consistency of the questionnaire. Reliability statistics is shown in table 5.1.

Table 5.1: Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.920	.919	12

6. Concept of the study

Economic Development: Role of Small-Scale Enterprises

Since independence, India has witnessed a rapid growth in the small-scale business sector. The result of this growth is observed in the Indian economy and contributing in the overall development of the nation by coming up with sustainable business models. This growth and development is encouraging more and more people to invest and venture into the small scale business sector. These small-scale entrepreneurs are the change makers and solution providers for today and are coming up with unique ideas that help their businesses grow and prove their sustainability in the market. The Government of India is also taking equal interest in the development of this sector as it would lead to more of self-employment thereby solving the problem of unemployment in the country. Small scale sector also provides prospects to potential entrepreneurs who are otherwise deprived of such opportunities due to various reasons. All small-scale entrepreneurs start their business with the motive of developing it at minimal expense and cost incurred in production process, labor, raw materials etc. They dream of a workforce which is less in number but high in potential and finally strives towards enhancing the entrepreneurial success leading to sustainability.

Impact of Employees as Stakeholders

In today's scenario companies give due importance to the contributions that employees make as internal stakeholders towards business operations. Consistent service and commitment from the employees can take any organisation to greater heights and help the business attain sustainability. Employees need to be motivated with fair compensation, proper training and empowerment so that they become strong pillars of the organisation and enhance its growth. Empowering employees at all levels of the organisation, involving them in decision making and encouraging them to take up more responsibilities on one hand makes them feel valued and on the other it inculcates the feeling of belongingness within them towards the organisation.

Workplace Citizenship Behaviour (WCB)

Several works (Organ & Ryan, 1995; Ottu et al., 2017) have described workplace citizenship as organizational citizenship. The research mentions that it is a blend of (1) Altruism- the helping of an individual co-worker on the task. (2) Courtesy- alerting others in your organization about changes that may affect their work. (3) Conscientiousness- carrying out one's duties beyond the minimum requirements. (4) Sportsmanship-refraining from complaining about trivial matters and (5) Civic Virtue-participating in the governance of the organization. Under the concept of workplace citizenship employees undertake an extra role of behaviour which will benefit the organisation and further lead to a sustainable business. Employees will attempt to move forward beyond the expected role at workplace and this will lead to workplace citizenship behaviour.

The sense of workplace citizenship can avoid workplace conflict and lead to collective model of economic citizenship (Currie & Teague, 2016). The concept of

organisational citizenship behaviour (OCB) came into attention in 1983 when Bateman & Organ (1983) coined the term citizenship behaviour. The concept citizenship behaviour was drawn from Chester Barnard's "willingness to cooperate" (Podsakoff et al., 2000) and from Daniel Katz's distinction between dependable role performance and "innovative and spontaneous behaviors" (Katz, 1964). The term organisational citizenship behaviour is synonymous with the "extra-role behavior" coined by (Katz, 1964). Workplace citizenship if developed and encouraged will add to the effectiveness of the entire organisation and help achieve sustainability.

Employee Belongingness Behavior (EBB)

Belongingness has been described as 'the need to be and perception of being involved with others at differing interpersonal levels which contributes to one's sense of connectedness (being part of, feeling accepted, and fitting in) and esteem (being cared

Demographics	Classification	Frequency	Percentage (%)
Gender	Male	99	66
	Female	51	34
	Total	150	100
Type of Employee	Full Time	115	76.7
	Part Time	35	23.3
	Total	150	100
Duration at Work	Less than 1 Year	18	12
	1-3 Years	46	30.7
	4-6 Years	53	35.3
	7 Years and More	33	22
	Total	150	100
Employee Designation	Worker	73	48.7
	Supervisor	61	40.7
	Manager	16	10.7
	Total	150	100
Category of Organisation	Manufacturing	63	42
	Service	87	58
	Total	150	100

about, valued, and respected by others)' (Somers, 1999). People who feel belongingness to a group are more likely to experience general well-being and happiness (Lakin, 2003). In terms of the antecedents of belongingness, (Hagerty Bonnie M et al., 1992) indicated that when an individual experiences (a) energy to get involved, (b) potential and desire for meaningful involvement, and (c) potential for sharing or complementary characteristics, then he or she has a sense of belongingness (Liu & Liu, 2014). Belongingness is the human need to be an accepted member of an

organisation. Once there is acceptance, the employee is self-motivated to work and contributes to the best of his ability. Whether among family, friends, or co-workers, people have an inherent desire to belong and be an important part of something greater than they are as individuals. This desire to belong creates a need for strong, stable relationships with other people (Liu & Liu, 2014). Such a strong desire exhibited by employees in an organisation can increase its effectiveness and speed up its development hence making it a sustainable one.

7. Results and discussion

Table 7. 1: Summary of Respondents

Table 7.1 showed that 99 males, representing 66% and 51 females, representing 34% participated in the survey. In terms of type of employee, 76.7% the respondents were full time employees whereas 23.3% were part time employees. The study exhibited that 12% of employees were connected with the small-scale sector for less than one year whereas 30.7% of employees were at the enterprise for more that 1-3 years. 35.3% of the employees were attached to the company for around 4-6 years and the percentage of employees who was connected with the company for more than 7 years were 22%. The different employee designation groups in small scale enterprise are worker, supervisor or manager. Under this category 48.7% of the employees were working under a capacity of worker whereas 40.7% of them were supervisors and a small group of 10.7% of employees were in managerial post. The research study indicated that 42% of the employees were from small manufacturing enterprise whereas 58% of them were from service enterprise.

Table 7.2: Descriptive Statistics of Workplace Citizenship Behaviour (WCB)

WCB-Statement	N	Minimum	Maximum	Mean	Std. Deviation
Statement 1: I go out of my way to help my co-workers with work related problems.	150	1	5	3.28	1.182
Statement 2: I go out of my way to make newer employees feel welcomed in the work group.	150	1	5	3.64	.943
Statement 3: I motivate others to express their ideas and opinions in the work place.	150	1	5	3.10	1.098
Statement 4: I encourage others to try new and more effective ways of doing their job.	150	1	5	3.39	1.186
Statement 5: I miss work when I have a genuine reason to do so.	150	1	5	2.88	1.123
Statement 6: WCB leads to growth and sustainability of organisation.	150	2	5	3.79	1.109
Valid N (listwise)	150				

Table 7. 2 describes the mean score and standard deviation of Workplace Citizenship Behaviour (WCB). Statement 6 have the highest mean score (3.79) which state that ‘WCB leads to growth and sustainability of organisation’ and they also believe that their workplace citizenship behaviour will lead to growth and sustainability of

organisation. Statement 5 has the lowest mean score (2.88) which indicates that the employees miss work when I have a genuine reason to do so.

Table 7.3: Descriptive Statistics of Employee Belongingness Behaviour (EBB)

EBB Statement	N	Minimum	Maximum	Mean	Std. Deviation
Statement 1: I am extra careful while performing my duties at your work place.	150	1	5	3.47	.981
Statement 2: I defend my organization when other employees criticize it.	150	1	5	2.93	1.145
Statement 3: I defend my organization when outsiders criticize it.	150	1	5	3.39	1.015
Statement 4: I take pride in representing my organization in public.	150	2	5	3.70	.849
Statement 5: I experience a sense of belongingness while working in my organization.	150	2	5	3.45	1.007
Statement 6: EBB leads to growth and sustainability of organisation.	150	2	5	3.70	1.104
Valid N (listwise)	150				

Table 7.3 shows the mean score and standard deviation of employee belongingness behaviour. Statement 4 and 6 has the highest mean score (3.70) indicating that the employees take pride in representing my organization in public and employee belongingness behaviour will lead to growth and sustainability of organisation. Statement 2 has the least mean score (2.93) which states that the employees defend organization when other employees criticize it.

Table 7.4 (a): Correlations between Workplace Citizenship Behaviour (WCB) and Employee Designation

		Employee Designation	WCB
Employee Designation	Pearson Correlation	1	.446**
	Sig. (2-tailed)		.000
	N	150	150
WCB	Pearson Correlation	.446**	1
	Sig. (2-tailed)	.000	
	N	150	150

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

Table 7.4 (b): Correlations between Employee Belongingness Behaviour (EBB) and Employee Designation

		Employee Designation	WCB
Employee Designation	Pearson Correlation	1	.220**
	Sig. (2-tailed)		.007
	N	150	150
EBB	Pearson Correlation	.220**	1
	Sig. (2-tailed)	.007	
	N	150	150

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

Table 7.4 (a) and (b) shows the level of correlation between the independent variable and the level employee designation. The variables being Workplace Citizenship Behaviour (WCB) and Employee Belongingness Behaviour (EBB). There is a high level of correlation between the two variables and the significant is at the 0.01 level and are inter related.

Table 7.5: ANOVA test of Workplace Citizenship Behaviour (WCB) and Employee Designation

ANOVA
Workplace Citizenship Behaviour (WCB)

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	25.898	2	12.949	19.047	.000
Within Groups	99.941	147	.680		
Total	125.839	149			

Table 7.5 shows the ANOVA test results where the significance is .000 and it is less than $p < .05$. Therefore, the null hypothesis is rejected and there is a significant relationship between the designation of the employee and Workplace Citizenship Behaviour (WCB) of small-scale enterprises.

Table 7.6: ANOVA test of Employee Belongingness Behaviour (EBB) and Employee Designation

ANOVA
Employee Belongingness Behaviour (EBB)

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	4.756	2	2.378	4.960	.008
Within Groups	70.474	147	.479		
Total	75.230	149			

Table 7.6 shows the ANOVA test results where the significance is .008 and it is less than $p < .05$. Therefore, the null hypothesis is rejected and there is a significant relationship between the designation of the employee and Employee Belongingness Behaviour (EBB) of small-scale enterprises.

8. Managerial implications

The research results revealed several important considerations of work place citizenship (WCB) and employee belongingness behavior (EBB) and how these two variables are important determinants of growth and sustainability of the small-scale businesses.

The study brought to light the fact that the workplace citizenship behavior of the part time employees was on a higher side as compared to that of full-time employees. It was also evident that the employee belongingness behavior of full-time employees is higher whereas for part time employees is on a lower side. This can be justified by the fact that the full-time employees tend to spend more time in the organization and become greater contributors to the organizational development. This increases group cohesiveness among them leading to higher level of belongingness. It was seen that the designation of the employees has a significant relationship with the work place citizenship (WCB) and employee belongingness behavior (EBB). This might be due to the increased years of experience in the organisation and the greater roles and responsibilities taken by these employees that has helped them reach higher designations.

The research study conducted will be helpful in providing insights to owners of small-scale enterprises and managerial position holders. The existence of employees being the internal stakeholders cannot be ignored while taking any major or minor decisions in an organization. It is expected that the organization should maintain a strong relationship with employees. Higher the degree of this connection between the employee and the organization, greater will be the rate of growth and sustainability of the business. It is the need of the hour that managers give due importance to their interpersonal relationships with the employees. This association between the managers and the employees will definitely motivate the employees to go an extra mile and perform better beyond expectation. It is then, that both employee belongingness behavior and workplace citizenship behavior will be showcased by employees and thus will become an integral part of the organizational culture.

9. Limitations and future scope

The research study has certain limitations. The first limitation to the study was that the sample size was restricted to 150 employees from small scale enterprises. Lack of time for the study was the second limitation. The goal of this research was to examine the workplace citizenship behavior and employee belongingness behavior. However, further research can be undertaken covering the various aspects like employee engagement, employee interpersonal relationship with a bigger sample size and sufficient time period, which can provide a wider scope to the study.

10. Conclusion

The concepts of employee belonging behaviour and workplace citizenship behaviour have been usually studied keeping into consideration large scale business organisations. It is seldom seen that importance is given to understand the work place citizenship (WCB) and employee belongingness behavior (EBB) from the point of view of small-scale business sector. There can be an immense improvement in the working culture, interpersonal relationships and the overall growth and development of a small-scale enterprise leading to a sustainable venture if these two factors are considered and taken as essential components of any small business organisation.

11. References

- Ahmed, N., Rasheed, A., & Jehanzeb, K. (2012). An exploration of predictors of organizational citizenship behaviour and its significant link to employee engagement. *International Journal of Business, Humanities and Technology*, 2(4), 99–106.
- ALLPORT, G. W. (1935). Attitudes. *Handbook of Social Psychology*, 798–844. <https://psycnet.apa.org/record/1935-19907-010>
- Atkinson, A. A., Waterhouse, J. H., & Wells, R. B. (1997). A Stakeholder Approach to Strategic Performance Measurement. *Sloan Management Review*, 38(3), 25–37. <https://www.scinapse.io/papers/11130528>
- Baldoni, J. (2017). *Fostering The Sense Of Belonging Promotes Success*. Forbes. <https://www.forbes.com/sites/johnbaldoni/2017/01/22/fostering-the-sense-of-belonging-promotes-success/?sh=134d54f210f2>
- Bateman, T. S., & Organ, D. W. (1983). Job Satisfaction and the Good Soldier: The Relationship Between Affect and Employee “Citizenship.” *Academy of Management Journal*, 26(4), 587–595. <https://doi.org/10.5465/255908>
- Becerra, B. Y. J. (2015). Multinational competitiveness transformation in emerging markets : *From Growth to Competitiveness*. 8–10.
- Biswas, N., & Mazumder, Z. (2017). Exploring Organizational Citizenship Behavior as an Outcome of Job Satisfaction : A Critical Review. *The IUP Journal of Organizational Behavior*, 16(2), 7–17.
- CAI, Z., & WHEALE, P. (2004). Creating Sustainable Corporate Value: A Case Study of Stakeholder Relationship Management in China. *Business and Society Review*, 109(4), 507–547. <https://doi.org/10.1111/j.0045-3609.2004.00208.x>
- Currie, D., & Teague, P. (2016a). Economic Citizenship and Workplace Conflict in Anglo-American Industrial Relations Systems. *British Journal of Industrial Relations*, 54(2), 358–384. <https://doi.org/10.1111/bjir.12150>
- Currie, D., & Teague, P. (2016b). Economic Citizenship and Workplace Conflict in Anglo-American Industrial Relations Systems. *British Journal of Industrial Relations*, 54(2), 358–384. <https://doi.org/10.1111/BJIR.12150>
- Currie, D., & Teague, P. (2016c). Economic Citizenship and Workplace Conflict in Anglo-American Industrial Relations Systems. *British Journal of Industrial Relations*, 54(2), 358–384. <https://doi.org/10.1111/BJIR.12150>
- Hagerty, B. M. K., Lynch-Sauer, J., Patusky, K. L., Bouwsema, M., & Collier, P. (1992). Sense of belonging: A vital mental health concept. *Archives of Psychiatric Nursing*, 6(3), 172–177. [https://doi.org/10.1016/0883-9417\(92\)90028-H](https://doi.org/10.1016/0883-9417(92)90028-H)
- Hagerty Bonnie M, Judith, L.-S., L., P. K., Maria, B., & Peggy, C. (1992). Sense of belonging: A vital mental health concept. *Archives of Psychiatric Nursing*, 6(3), 172–177. [https://doi.org/https://doi.org/10.1016/0883-9417\(92\)90028-H](https://doi.org/https://doi.org/10.1016/0883-9417(92)90028-H).
- Hanelt, A., Busse, S., & Kolbe, L. M. (2017). Driving business transformation toward sustainability: exploring the impact of supporting IS on the performance contribution of eco-innovations. *Information Systems Journal*, 27(4), 463–502. <https://doi.org/10.1111/isj.12130>
- Jordan, C., & Sevastos, P. (2003). Improved Understanding of Job Performance: Predicting Organisational Citizenship Behaviours from Perceived Organisational Support and Fairness. *The 5th Australian Industrial & Organisational Psychology Conference, Australian Psychological Society*, 5, 53. <https://research->

- repository.uwa.edu.au/en/publications/improved-understanding-of-job-performance-predicting-organisation
- Katz, D. (1964). The motivational basis of organizational behavior. *Behavioral Science*, 9(2), 131–146. <https://doi.org/10.1002/BS.3830090206>
- Kaur, J. (2014). Organizational citizenship behaviors: Managing interpersonal conflict at workplace. *The IUP Journal of Organizational Behavior*, 8(4), 19–38. <http://0-search.ebscohost.com.aupac.lib.athabascau.ca/login.aspx?direct=true&db=bth&AN=99384994&site=eds-live>
- Kent, P., & Zunker, T. (2017). A stakeholder analysis of employee disclosures in annual reports. *Accounting and Finance*, 57(2), 533–563. <https://doi.org/10.1111/acfi.12153>
- Korschun, D. (2015). Boundary-spanning employees and relationships with external stakeholders: A social identity approach. *Academy of Management Review*, 40(4), 611–629. <https://doi.org/10.5465/amr.2012.0398>
- Lakin, J. L. (2003). Exclusion and nonconscious behavioral mimicry: The role of belongingness threat. In *undefined*.
- Lipton, A. (2020). *Cultivating Belonging in the Era of COVID-19: Putting the Three A's of Inclusion to Work*. Harvard Business Publishing Corporate Learning. <https://www.harvardbusiness.org/cultivating-belonging-in-the-era-of-covid-19-putting-the-three-as-of-inclusion-to-work/>
- Liu, N. C., & Liu, W. C. (2014). The effects of quality management practices on employees' well-being. *Total Quality Management and Business Excellence*, 25(11), 1247–1261. <https://doi.org/10.1080/14783363.2012.704285>
- Moorman, R. H., & Blakely, G. L. (1995). Individualism-collectivism as an individual difference predictor of organizational citizenship behavior. *Journal of Organizational Behavior*, 16(2), 127–142. <https://doi.org/10.1002/job.4030160204>
- Mundhra, W. C. D. D. (2010). Intrinsic Motivational Canvass in the Indian Service Sector: An Empirical Study. *Vision: The Journal of Business Perspective*, 14(4), 275–284. <https://doi.org/10.1177/097226291001400404>
- Nasurdin, A. M., Nejati, M., & Mei, Y. K. (2013). Workplace spirituality and organizational citizenship behaviour: Exploring gender as a moderator. *South African Journal of Business Management*, 44(1), 61–74. <https://doi.org/10.4102/sajbm.v44i1.148>
- Organ, D. W., & Ryan, K. (1995). A meta-analytic review of attitudinal and dispositional predictors of organizational citizenship behavior. *Personnel Psychology*, 48 (4), 755–802.
- Ottu, I. F., Ayangeao, J. I., & Umoren, A. M. (2017). Workplace Citizenship Behaviours: Optimizing worker relationship maintenance, Workplace leadership qualities. *International Journal of Social Sciences*, 11 (1).
- Paillé, P., & Grima, F. (2011). Citizenship and withdrawal in the workplace: Relationship between organizational citizenship behavior, intention to leave current job and intention to leave the organization. *Journal of Social Psychology*, 151(4), 478–493. <https://doi.org/10.1080/00224545.2010.507266>
- Plouffe, C. R., Bolander, W., Cote, J. A., & Hochstein, B. (2016). Does the customer matter most? Exploring strategic frontline employees' Influence of customers, the internal business team, and external business partners. *Journal of Marketing*, 80(1), 106–123. <https://doi.org/10.1509/jm.14.0192>
- Podsakoff, P. M., MacKenzie, S. B., Paine, J. B., & Bachrach, D. G. (2000). Organizational citizenship behaviors: a critical review of the theoretical and

- empirical literature and suggestions for future research. *Journal of Management*, 26(3), 513–563. [https://doi.org/10.1016/S0149-2063\(00\)00047-7](https://doi.org/10.1016/S0149-2063(00)00047-7)
- Romansky, L. (2020). *HR leaders need to build workplace belonging during COVID-19*. <https://www.hrdconnect.com/2020/07/01/hr-leaders-need-to-build-workplace-belonging-during-covid-19/>
- Somers, M. J. (1999). Application of two neural network paradigms to the study of voluntary employee turnover. *Journal of Applied Psychology*, 84(2), 177.
- Taherdoost, H. (2018). Validity and Reliability of the Research Instrument; How to Test the Validation of a Questionnaire/Survey in a Research. *SSRN Electronic Journal*, September. <https://doi.org/10.2139/ssrn.3205040>
- V.A., S. (2015). A Study on the Impact of Workplace Commuting on Citizenship Behaviour of Employees Working with Public and Private Sector Organizations. *Vision: The Journal of Business Perspective*, 19(1), 13–24. <https://doi.org/10.1177/0972262914564043>
- Yunus, N. H., Ishak, N. A., Mustapha, R. M. R., & Othman, A. K. (2010). Displaying Employees' Organisational Citizenship Behaviour at the Workplace: The Impact of Superior's Emotional Intelligence and Moderating Impact of Leader - Member Exchange. *Vision: The Journal of Business Perspective*, 14(1–2), 13–23. <https://doi.org/10.1177/097226291001400102>
- Zhang, Y. H., Chantrapromma, S., Shanmuga Sundara Raj, S., Fun, H. K., Tian, Y. P., Xie, F. X., & Chen, Z. Y. (1999). 11-Carboxylatomethyl-15-carboxymethyl-11,15-diazonia-3,23-dioxo-28-thiatetracyclo[23.2.1.0^{4,9}.0^{17,22}]octacos-4,6,8,17,19,21,25,27-octaene bromide. *Acta Crystallographica Section C: Crystal Structure Communications*, 55(11), 1839–1841. <https://doi.org/10.1107/S0108270199009117>.

VALUATION OF INDIAN IPO'S ALLOTMENT AND CURRENT PRICE ANALYSIS - ARE INDIAN IPO'S OVERVALUED?

Dr. Nusrathunnisa

Assistant Professor, Alliance University, Bangalore

Email: nusrathunnisa.i@alliance.edu.in

Shubham Sharma

MBA (Finance) Student, Alliance University, Bangalore

Email: sshubhammba719@bus.alliance.edu.in

Abstract:

Companies registered in India can usually raise funds in two ways: borrowing money using debentures or issuing shares. An initial public offering or IPO is the point in time when the shares of a private company are first made available to the general public. This study was conducted to analyze the IPOs of companies listed between 1st January 2021 to 30th April 2021 with the objective to determine whether the price at which the IPOs were introduced are fair, undervalued or overvalued and whether the performance of these IPOs have a significant relationship with factors such as the size of the IPO, age of the company and the proportion of promoters holding in the company. Although most researchers believe that IPOs are usually affected by hot and cold periods or bearish-bullish trends, we are trying to determine the effectiveness of book-building method for IPOs following the pandemic in India. The study uses tools such as Abnormal Mean Return (AMR) and regression to analyze the price of IPO, total returns on and after 10 days of listing of the IPOs, the market return during the same period, and the relationship of these returns with other variable like size, ownership and promoter holdings in the company to determine if they have any significant impact on these returns.

Keywords: *Valuation, IPO's, market return, promoter holdings*

Introduction:

IPO or initial public offering is the term used when the shares of a private company are made available to the general public for the first time. The price at which the shares are made available to the public is either decided by the investment bank responsible for the IPO, called a Fixed Price issue or the investment bank decides a floor price and ceiling price based on extensive research and valuation methods and ultimately the general public decides the price of the share, known as Book building method. Most of the IPO in India are introduced using the book building method. Correct valuation of an IPO can be the reason for its success while overpricing or underpricing may lead to the failure of an IPO with huge monetary losses.

Performance of a stock is determined by the returns generated by it. It can be calculated for a short or a long period depending upon the type of investor. The performance of a stock is not solely determined by the performance of the underlying company but also on the overall industry performance, the prevalent rate

of inflation, interest rate of loans and government bonds, and many other macro-economic factors.

IPO markets saw a boom in the post-Covid period with shares trading for as high as twice their IPO value by the end on their listing day (Indigo Paints +110.00%) while up-till April, 2021 merely 6 companies showed negative listing day gains.

Literature Review

Loughran and Ritter (2002) observed that the listing day gains for IPOs in USA were very high implying that the IPOs were undervalued leaving as much as twice the money paid to the investment banks as a fee on the table. They also gave an explanation why the IPOs are undervalued and how rising markets after a fall are more prone to this phenomenon than falling markets.

Amitosh and Bhaskaran (2004) found that even though most IPOs are undervalued by about 10%, in the sample of IPOs of 2000 companies from the year 1980 to 2000, the median IPOs were significantly overvalued based on industry peer pricing multiples. The magnitude of overvaluation is usually between the range of 14% to as high as 50%.

Ajay, Parvinder and Ruchi (2008) studied and reported the effects of phenomena such as a bullish or bearish trend in the markets, and hot or cold periods on the performance of an IPO.

S Kumar (2008) examined the efficiency of book building method as the means of issuing an IPO considering the total cost the issuers have to borne for raising the funds. This paper attempts to examine the efficiency of IPO issuance mechanisms using a sample of Indian IPOs using the capital markets in 200307, taking into account the total costs borne by issuers, i.e. both direct and direct costs. note that from a total cost perspective, issuers are neither better nor worse off if they use bookbuilds or fixed price offers under the old regime, when top managers had the authority to make discriminatory allocations, but without these powers under the new regime, issuers are with fixed price offers better off. Our results also showed that the expense associated with book construction is higher than the cost associated with fixed price quotations after controlling for issue size and company specifics. they do not lead to higher emissions revenues. Finally, there are the costs for the services of the US senior managers of those of the Indian senior directors.

G. Sabarinathan (2010) reported the evolutions in the IPOs markets as a result of regulatory developments and establishment on SEBI. This paper is predicated on the assumption that understanding the evolution of IPOs since the institution of SEBI may facilitate in understanding the phenomena within the IPO market better. The paper conjointly tries to relate the changes in the profile of the issuers to bound restrictive developments which can are supposed to influence those attributes of issuers and issuances.

Seshadev Sahoo and Prabina Rajib (2010) reported that the listing day performance of an IPO only seems straight forward as to IPOs being underpriced however the post-performance of the IPO is significantly correlated to the measurement of its performance. They observed that the IPOs underperform for one year and then improve their performance in the subsequent years.

Giordano M. Cogliati, Stefano Paleari & Silvio Vismara (2011) reversed engineered the value of the shares of a company and the infer growth expectations of going public using discounted Cash Flow modelling as it does not require any private information or sell-side analysts forecasts.

Chok and Qian (2013) theorized that the industry background of the senior executives have a significant impact on the amount of capital that can be raised from the capital markets as the executive's industry background influences the expectation from the investors towards the company. They concluded that the investors prefer that the investment strategies of the company should be based on the industry background of the executives. They made an economic model to test the validity of this relationship and observed that there is a positive relationship between the capital raised with the number of executives with a related industry background for which the funds were being acquired and a negative relationship with executives with other industry backgrounds.

Sanjay Sehgal and Bhushan Kumar Sinha (2013) examined the fundamental factors associated with IPOs that result in short-run underpricing and the impact mispricing has on the under-writing investment bank. They reviewed the statistics from 432 new IPOs among April 2001 to December 2011 and decided that five variables i.e. quantity of instances an IPO problem subscribed, quantity of makes use of of IPOs' proceeds, Listing Delay, Industry PE ratio and dummy for groups representing new economies are definitely associated with the fast run preliminary go back on IPOs, at the same time as four variables, i.e. corporation size, investors' sentiment, funding banks' popularity described in phrases of percentage in IPO proceeds and dummy for non-public groups' IPOs endure a poor dating with preliminary go back.

S Devarajappa and D Tamragundi (2014) reported that the returns associated with an IPO are not solely determined by the performance of the company issuing the IPO but also by the speculators and other external forces.

Joshya and Sobhesh (2015) documented the efficiency in pricing an IPO considering the grading of the IPOs by some of the certification mechanisms. The paper examines the marketplace effect of a completely unique IPO certification currently brought in India - obligatory grading of IPOs through a credit score agency. The grading became predicted to enhance the IPO pricing performance through presenting complete issue associated records to the marketplace, specifically to the retail buyers. The outcomes imply that grading has handiest a restricted impact at the IPO call for of retail and institutional buyers. The low-grade troubles seem to have weaker call for from buyers relative to the ungraded IPOs. But there's no proof to aid IPO pricing development because of the advent of IPO grading. This is opposite to the proof suggested through a few in advance studies. This indicates the failure of grading as an IPO certification.

Sweety and Disha (2016) reported that between 2010 and 2015, in a sample of 113 IPOs, on an average the listing day gains of most of the IPO were significantly positive. The mean of these positive gains was reported as 7.19%.

Sanjay and Ravinder (2017) examined the impact of quality certification of IPOs due to the company executive's reputation, credit rating provided by credit rating agencies, presence of anchor investors and the reputation of auditors on the level of IPO performance.

S Narang (2017) examined the macro-economic factors that affect the performance of the IPOs in the short and long run. He explained the correlation between multiple macro-economic factors and returns of an IPO. The research investigated the short and long run equilibrium relationship between the external factors and also the mercantilism for United Kingdom market over the amount of 1996 to 2016, so as to provide: i) however economics conditions influence IPOs activities and ii) how long the results last (shock). The results of the correlation analysis show that the hypothesis that the business cycle, volatility and rate of interest have informative power for the quantity of IPOs is supported by empirical proof. On the opposite hand, we tend to found no evidence that the stock market come back affects the mercantilism activities.

Iqbal Thonse Hawaldar, K.R. Naveen Kumar and T. Mallikarjunappa (2018) examined the performance of the IPOs on listing days and the after-market performance in the long run to conclude that Book-built IPOs are more undervalued than fixed price issues. While the cumulative abnormal average return (CAAR) becomes positive for fixed-issue IPOs after a year and half, CAAR for book-built IPOs can remain negative for more than 5 years.

K.S. Manu and Chhavi Sani (2020) reported that Indian IPOs are usually undervalued in the short term and that the performance of the IPO doesn't depend on the fundamental factors like size of the issue, sector and age of the company or the shareholding of the promoters. Short-term investors have difficulty deciding which route to invest in Investors consider investing in securities to be a risky option because of the VUCA (Volatility, Uncertainty, Complexity and Ambiguity) in relation to future security price movements. Post-Initial Public Offering (IPO) performance of various companies that went public using the Event Study methodology in 2017. The study also tries to determine whether these IPOs are below the short-term price and identifies several factors that influence the development of such IPOs the short term. The study found that approximately 70 percent of the IPOs selected are below the short-term price and the movement of these short-term IPOs is not influenced by the age of the company, the size of the IPO issue, the real estate industry, and the development of the developer stakes after the problem.

Research Methodology:

Research Objectives:

1. To study the post IPO performance of a company.
2. To determine if the IPOs of all selected companies are fairly priced.
3. To analyse the impact of selected variables such as companies age, total issue size of the IPO, and the promoter's holdings after the issue on the total returns on the listing day and 10 days after listing of the selected IPOs.
4. To find the difference among mean abnormal returns and the total returns of selected Indian IPOs.

Research Hypothesis:

1. H_1 : Indian IPOs are overpriced.
2. H_2 : There exists noteworthy impact of selected variables such as company's age, total issue size of the IPO and the promoter's holdings after the issue on the total returns on the listing day and 10 days after listing of the selected IPOs.
3. H_3 : There is a significant difference among the mean abnormal returns and total returns on listing day and on +10 day of selected Indian IPOs.

Methodology:

The study uses the following measures for analysis of the data:

1. Abnormal Returns is calculated in order to analyze if the IPOs are underpriced, overpriced or fairly price.

Total Return on First Day = (First Day's Closing Price – Issue Price) / Issue Price × 100

10th Day Return = (10th day's closing price- Issue Price) / Issue Price × 100

10th Day Market Return= (10th day's market's closing value – closing value of the market on the last listing day) / Issue Price × 100

Abnormal Return = (10th Day Return of IPO – 10th Day Market Return)

Abnormal Return positive: IPO is underpriced

Abnormal Return zero: IPO is fairly priced

Abnormal Return negative: IPO is overpriced

2. Regression: regression has been performed to check if there is any significant relationship among the Age, Size of IPO and promoter holdings in the company after the IPO with the listing day gains or short-term gains of the IPO.

Limitations:

1.The data collected is primarily from secondary source

2.Data is limited to the period under observations and thus may yield different result for different periods

3.The analysis is mainly based on monetary information only and some non-monetary information is ignored

Observations & Analysis:

Table 1: Table showing Analysis of Abnormal Mean Returns					
Name of the company	Listing Day Gains	10 Day Return	10th Day Market Return	Abnormal Returns	Analysis
Indian Railway Finance Corporation Limited	-4.23%	-2%	4%	-6%	Overpriced
Indigo Paints Limited	75.00%	75%	7%	69%	Underpriced
Home First Finance Company India Ltd.	19.46%	-2%	8%	-10%	Overpriced
Brookfield India Real Estate Trust	2.44%	-10%	-1%	-9%	Overpriced
Nureca Limited	53.75%	58%	0%	58%	Underpriced
MTAR Technologies Limited	82.61%	77%	-3%	80%	Underpriced
Easy Trip Planners Limited	13.50%	6%	-4%	10%	Underpriced
Craftsman Automation Limited	-8.79%	-3%	1%	-4%	Overpriced
Laxmi Organic Industries	19.62%	49%	1%	48%	Underpriced

Limited					
Nazara Technologies Limited	80.74%	49%	-2%	51%	Underpriced
Barbeque Nation Hospitality Limited	-2.03%	27%	-1%	28%	Underpriced
Macrotech Developers Limited	-10.29%	23%	-3%	26%	Underpriced
MEAN	26.81%	28.91%	0.53%	28.39%	

A total of twelve new IPOs were issued during the period under observation. Eight of the IPOs of 8 IPOs was positive and the average return was 28.91%. Eight out of twelve IPOs in the period showed had positive listing day gains with the mean return being 26.81%. The 10 days return of a total positive abnormal return implying they were underpriced while only 4 were overpriced and zero IPOs were fairly valued. A portfolio of only the IPOs issued during the period under observation with each share being held for only 10 days from its listing day would have a generated a return far superior to the shares of market index NSE Nifty-50 held for the same duration as the mean market return was a nominal 0.53% as compared to 28.91% in case of the new IPOs.

The companies that gave positive listing day gains did not necessarily had positive returns after 10 days thus it can be concluded that just because the listing day gains are high it doesn't guarantee positive short-term gains.

Table 2: Table showing the details of selected variables, listing and normal gains

Sl. No.	Name of the company	Age of the Company (years)	Size of IPO (in crores)	Promoters Holdings	Listing day gains	10 Days Normal Gain
1	Indian Railway Finance Corporation Limited	34	3100	86.36	-4.23%	-2%
2	Indigo Paints Limited	21	1176	54	75.00%	75%
3	Home First Finance Company India Ltd.	11	265	20.26	19.46%	-2%
4	Brookfield India Real Estate Trust	1	3800	54.37	2.44%	-10%
5	Nureca Limited	5	100	70	53.75%	58%
6	MTAR Technologies Limited	51	596.41	50.25	82.61%	77%
7	Easy Trip Planners Limited	13	510	74.9	13.50%	6%
8	Craftsman Automation Limited	35	150	59.76	-8.79%	-3%
9	Laxmi Organic Industries Limited	32	600	72.92	19.62%	49%
10	Nazara Technologies Limited	22	568.91	20.7	80.74%	49%

11	Barbeque Nation Hospitality Limited	15	180	35.7	-2.03%	27%
12	Macrotech Developers Limited	41	2500	88.5	-10.29%	23%

Of all the companies that launched an IPO in the observed period, Brookfield India Real Estate Trust is the youngest company, with one year of age, has the least 10-day gain while MTAR technologies is the oldest company with the age of 51 years has rewarded investors with the most listing day gains as well as 10 days normal gains. In case of size of an IPO, Nureca had the smallest IPO and gave more than 50% return as listing day gains as well as 10-day normal gain while Brookfield India with the largest IPO had given only 2.44% as listing days return and a negative 10% return as 10 days normal gains. Companies with more than 50% of the shareholding with promoters gave a mean listing day return of 24.84% and mean 10-day normal return of 30% whereas companies with less than 50% promoter's holdings gave mean return of 32.72% and 25% for listing day and 10 days normal gains respectively. Therefore, it may be concluded from the data observed in the above that older companies with a small IPO size and less than 50% share as promoter's shareholding will outperform IPOs of companies that are new, have a large IPO size and majority proportion of shares in the form of promoter's holdings.

Table 3: Table showing the regression results

SUMMARY OUTPUT								
<i>Regression Statistics</i>								
Multiple R	0.488							
R Square	0.238							
Adjusted R Square	-0.047							
Standard Error	0.370							
Observations	12							
<i>ANOVA</i>								
	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>			
Regression	3	0.343	0.114	0.835	0.511			
Residual	8	1.096	0.137					
Total	11	1.439						
	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>	<i>Lower 95.0%</i>	<i>Upper 95.0%</i>
Intercept	0.573	0.312	1.838	0.103	-0.146	1.293	-0.146	1.293
Age of the Company (years)	0.004	0.008	0.557	0.592	-0.014	0.022	-0.014	0.022
Size of IPO (in crores)	0.000	0.000	-0.583	0.576	0.000	0.000	0.000	0.000
Promoters Holdings	-0.006	0.006	-1.050	0.324	-0.019	0.007	-0.019	0.007
# No significant relationship between Age, Size and promoter holdings with listing day gains								

The statistical model for listing days gains made using regression has 0.24 as the R-square value and P-values of more than 0.05 for all the factors selected. This implies that the factor selected do not have a significant relationship with the listing day gains. Out of the three selected fundamental factors, Promoter's shareholding after the IPO has the most significant relationship with the listing day gains. The statistical model for 10-day normal gains made using regression has 0.23 as the R-square value and P-values of more than 0.05 for all the factors selected.

Conclusion

It's been observed from the calculations that most of the IPO offered in the period under observation have positive short-term gains implying they are underpriced. Therefore, it can be concluded that Indian IPOs are undervalued and thus leave money on the table for the issuer of these IPOs. From the regression analysis its observed that there is no significant relationship between the factors such as age of the company, promoters holding in the company and the size of the IPO with the listing days returns and the 10-day period return of the IPO. From the factors considered, 'Share of promoter's holdings' have the most significant effect on the gains among the other factors.

References:

- Amiyatosh K. Purnanandam, Bhaskaran Swaminathan, Are IPOs Really Underpriced? The Review of Financial Studies, Volume 17, Issue 3, July 2004, Pages 811–848, <https://doi.org/10.1093/rfs/hhg055>
- Chok J, Qian J, Do Executives' Backgrounds Matter to IPO Investors? Evidence from the Life Science Industry, Volume 8, Issue 5, 2013, <https://doi.org/10.1371/journal.pone.0060911>

- Cogliati, G.M., Paleari, S. & Vismara, S, IPO pricing: Growth Rates Implied in Offer Prices, *Ann Finance*, Volume 7, 2011, Pages 53–82, <https://doi.org/10.1007/s10436-010-0170-6>
- Devarajappa, S., Tamragundi, D, Post issue performance of IPOs in India: An empirical study, *ERPA International Journal of Economic and Business Review*, Volume 2, Issue 8, 2014, Pages 65–70, <http://epratrust.com/articles/upload/10.Devarajappa.pdf?>
- Dhamija S, Arora RK, Impact of Quality Certification on IPO Underpricing: Evidence from India, *Global Business Review*, Volume 18, Issue 2, 2017, Pages 428-444, <https://dio.org/10.1177/0972150916668611>
- Disha M., Sweetey, Initial Performances of IPOs in India: Evidence from 2010-14, https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2708995
- Garg, Ajay and Arora, Parvinder Kumar and Singla, Ruchi, IPO Underpricing in India, *Icfai Journal of Applied Finance*, Volume 14, Issue 3, March 2008, Pages. 33-42, <https://ssrn.com/abstract=1097398>
- Hawaladar, T., Naveen Kumar, K. R., Mallikarjunappa, T, Pricing and performance of IPOs: Evidence from Indian stock market, *Cogent Economics & Finance*, Volume 6, Pages 1–20, 2018, <https://doi.org/10.1080/23322039.2017.1420350>
- Jacob J, Agarwalla SK, Mandatory IPO Grading: Does it Help Pricing Efficiency? *Vikalpa*. 2015, Volume 40, Issue 2, 2015, Pages 132-144, <https://doi.org/10.1177/0256090915592104>
- Kumar, S., Is Bookbuilding an Efficient IPO Pricing Mechanism? - The Indian Evidence, *21st Australasian Finance and Banking Conference Paper*, 2008, <https://ssrn.com/abstract=1252982> or <http://dx.doi.org/10.2139/ssrn.1252982>
- Tim Loughran & Jay R. Ritter, 2002. "Why Don't Issuers Get Upset About Leaving Money on the Table in IPOs?," *Review of Financial Studies*, Society for Financial Studies, vol. 15(2), pages 413-444, 2002. <http://dx.doi.org/10.2139/ssrn.331780>
- Manu ,K.S., Saini, Chhavi, Valuation Analysis of Initial Public Offer (IPO): The Case of India 2020, <https://doi.org/10.1177/0971890720914100>
- Narang, S, A model of relationship between IPOs activity and GDP growth rate, *International Journal of Commerce and Management Research*, Volume 3, Issue 6, 2017, Pages 65–68, <http://aeconf.com/Articles/May2018/aef190114.pdf>
- S, Seshadev.,R, Prabina, After Market Pricing Performance of Initial Public Offerings (IPOs): Indian IPO Market 2002–2006, 2010, <https://doi.org/10.1177/0256090920100403>
- Sabarinathan, G, Attributes of companies making IPOs in India-some Observations, *IIM Bangalore Research Paper No. 323*, 2010, <http://dx.doi.org/10.2139/ssrn.2122354>
- Sehgal, Sanjay., Sinha, Bushan Kumar, Valuation of IPOs in India-An Empirical study, 2013, <http://dx.doi.org/10.5296/ber.v3i2.4585>

E-Learning Quality in Light of Covid-19 Pandemic

Abbas T Alsahlanee^{1*},

Batool Shakir Abed Almjlawi²

¹ *University of Thi-Qar, Thi-Qar, Iraq.*

² *General Directorate of Education in Karbala, Karbala, Iraq.*

abbas.thajeel@utq.edu.iq, batool_shakir@karbala.edu.iq

Abstract.

Because of the rapid growth of computer and network applications, educational institutions have been forced to change their teaching methods, resulting in the advent of blended, flipped, and customized learning. As a result, governments, businesses, and institutions must embrace digital change as a social necessity, in order to establish a more inclusive, participatory, and human university supported by technology, the digital transformation of education should entail the proper technological decisions. Due to the COVID-19 epidemic, educational institutions all around the world have been obliged to construct their e-learning systems. E-learning approaches are boosting the demand for digital mechanisms at educational institutions, especially in light of the COVID-19 outbreaks. The study's aim is to gather digital technologies that have lately entered the educational system and assess how they have impacted the development of current educational techniques, as well as quality education based on e-learning materials and pedagogy found in university systems. The study focuses on the most important aspects of digital technology's influence on education. The smart classroom, which has transformed the classroom learning environment into high-tech content, where has resulted in an interactive classroom teaching efficiency for teachers and students in learning situations, promoting students' active learning and cooperative learning, and ultimately improving pedagogy efficiency, according to the study.

Keywords: Digital Technology, Digital Transformation, Education Quality, Educational System, Technology Education

Introduction

The current coronavirus epidemic in Wuhan, China, became a worldwide health emergency in December 2019 [1]. As a result, the World Health Organization (WHO) declared it a public health emergency in January 2020, and the new illness, COVID-19, was named on February 11, 2020 [1]. The global pandemic of COVID-19 was announced on March 11, 2020 [2]. Most governments across the globe have begun to implement general lockdowns, social distancing techniques, conversion of traditional schooling to remote education, and other processes in order to contain this extremely spreading virus [3].

Understanding the value that information technology (IT) projects may offer to companies is becoming increasingly crucial in the knowledge era. Numerous terms have been used and developed to describe this value provision assessment, ranging from IT maturity to technological transformation and e-readiness. However, the evolution has been slow, starting with basic economic study on the economics of IT infrastructure development and moving to the concept of digital revolution. This shift has been more gradual at universities, where academics have historically prized traditional instruction, at least prior to the emergence of the COVID-19 pandemic. It's important to note that although blended-learning methods and online learning have advanced considerably since their inception a few decades ago, their degree of adoption differs dramatically across institutions.

"Information and communication technology (ICT)" are essential in many parts of daily life, particularly in education. Many educational institutions have accepted the

usage of ICT to continue the process of educational interaction because of its critical function in developing an effective learning process by increasing the role of learning. This shift from a traditional classroom to e-learning has resulted in the creation of new educational ideas such as e-learning, internet-based education, e-books, virtual universities, e-libraries, and other electronic media that allow students to learn according to their own preferences [4].

Due to the fact that online learning is reliant on information communication and technology, the quality of the ICT also has an effect on it. Supriadi and Sa'ud [5], found that the use of ICT provides an edge in the learning environment. Institutions require sufficient and adequate infrastructure, people resources, leaders, and organizational dedication to achieve the most effective and satisfying results. Additionally, the author emphasized the critical role of ICT applications in providing the most effective online learning experience possible. The more effective and efficient arrangement is considered to give students with an opportunity for quality-based learning, ultimately resulting in student satisfaction.

Learners have the flexibility to choose where and when to learn. They may want to study without being obligated to attend classroom instruction at set hours. Due to the accessibility and availability of such cutting-edge technologies at academic institutions, integrated learning using this technology has been developed, which is often referred to as e-learning.

Not only can e-learning optimize human and material resources, but it also solves the problem of 'rare disciplines.' From anywhere in the globe, e-Learning allows learners to interact instantly with specialists in any uncommon scientific subject. This is possible because educational institutions create and make training materials accessible to those in need. This is a low-cost way of obtaining information and getting access to it.

Prior to implementing e-learning, it is critical to assess its viability for acceptance and investment. It would assist in avoiding roadblocks and difficulties associated with the shift from conventional to information technology. Appropriate thinking is required to successfully manage change resistance, avoidance of transitions, and implementation of interventions [6]. To create an effective e-learning strategy, it is necessary to select and develop a system that meets academic requirements, including constant enhancements to stay current on developments, standardisation and controls within the selected education system to ensure that the learner's level and development remain on track, and educational and non-educational content.

The terms "information technology" and "objective" should not be used synonymously. Rather than that, it is a technique of knowledge transmission that is recognized and utilized to achieve educational goals and to educate learners to keep up with the demands of work-life in all of its aspects, which are becoming more reliant on information technology and quickly evolving.

The problem of the study is that the world is currently witnessing a frightening event that may threaten education with a permanent crisis that may be the most dangerous of our contemporary age, which is event is the Covid-19 pandemic. The spread of the new Coronavirus, Covid-19, has posed a challenge to the whole world due to its frightening effects on the life of the individual and society in all countries of the world alike. The Covid-19 crisis cast a shadow over the education sector as a whole, as it prompted all schools, institutes and universities to stop their education and training activities to achieve social distancing to limit the spread of infection and the high number of infected, to preserve the lives of individuals and ensure their safety. This

situation has raised great concern among workers in educational institutions, especially the segment of students who are preparing to take final exams and graduation projects in light of a protracted crisis. Therefore, it has become necessary for all educational institutions to keep pace with technological development, to delve into the experience of modern education, and to adopt new educational methods and patterns that help move from classical education to e-learning or blended education. This transformation prompted various educational institutions to search for an alternative to resume the educational process represented by (e-learning), especially after education was directly affected by the development of “artificial intelligence and the Internet of Things” technology. As well as the information technology revolution that invaded human life and became an integral part of it. Despite the advantages of e-learning, many questions need adequate answers. Is E-learning effective as a complete alternative to traditional methods or even another alternative alongside them, and to what extent? Who is preparing for that? What are the most important challenges facing the application of e-learning in light of the crises (like the COVID-19 pandemic)? The COVID-19 pandemic crisis must be managed and properly exploited in that reflects positively on Quality education.

This study aims to determine the quality of the concept of e-learning and its benefits as well as its obstacles, and then to address the future of e-learning and the challenges facing its application in light of the spread of the COVID-19 pandemic, and to reveal the challenges awaiting e-learning and the future vision for them after COVID-19 pandemic, especially that most countries of the world had Experimented in adopting e-learning as a supplement to traditional education for years. Also, this study aims to commend and raise awareness of e-learning and encourage the conversion to e-learning, along with traditional education (blended education system) and accept it as an alternative solution among educational institutions, especially in times of crisis. To achieve the objectives of the study and answer the (problematic) questions, the researchers adopted the descriptive approach by collecting the largest amount of information from well-known sources such as books and references from previous and recent relevant literature, which helps in listing the various concepts of e-learning, as its importance and the challenges that stand in front of its application within the process Education in light of crises (like COVID-19 pandemic). Through the use of the descriptive approach, a theoretical framework was built for e-learning as reported by the intellectual and social literature and previous studies related to e-learning to answer the questions of the study.

The importance of the study is shedding light on the concept of "digital transformation" and its impact on educational institutions, the use of "information and communication technology" in universities, and e-learning, its presence and importance in the educational process, as it is one of the modern topics that emerged due to the COVID-19 virus, and the extent to which it can be integrated within the educational process in institutions educational. Also, the importance of research in digital education is evident, as it is the way to follow technological developments in developed countries with long experience in e-learning so that we can benefit from them in our educational system at all levels. As well as, identify the challenges facing the application of e-learning in light of crises. In addition, conducting this study may pave the way for more field and experimental studies related to some aspects that were not addressed in this study.

Additionally, this study is devoted to creating a system for e-learning in academic institutions that can be customized to reach the unique requirements and

idiosyncrasies of each school or university, with a particular emphasis on ethical considerations when developing a useful and dependable learning educational analysis tools. Finally, this study covered the majority of variables that may affect students' e-learning in order to evaluate the relationship between e-learning and students' degree of satisfaction. It is critical to highlight here that while building and operating an e-learning system is a necessity of the day, it is equally critical to determine if learning objectives were met. In the absence of a learning plan that ensures that learning objectives are accomplished, educators must consider the measures that should be used to improve e-learning. It should be highlighted that there is no use in adopting e-learning techniques if the intended recipients, i.e. students, are dissatisfied with them. The contents of this paper are described as follows: Digital transformation in Section 2; ICT Use in Universities in Section 3; Effective ways of technology use in education in Section 4; Quality Education in Section 5; Blended education system in Section 6; E-Learning in Section 7; Conclusions in Section 8; Finally, Recommendations in Section 9.

1. "Digital transformation":

In the recent decade, the concept of "digital transformation" has gained some traction. It differs from the mentioned previously concepts in that it not only attempts to quantify the extent to which an organization benefits from its use of IT, but also views it as an evolutionary process in which IT becomes ingrained in all aspects of the organization's daily life, affecting both people and the organization itself.

Nonetheless, the current literature has a wide diversity of views on digital change. According to some, it is just an application of information technology to business operations [7]. When it comes to prior applications, these authors adopt a step-by-step method. Indeed, in their work, they largely depend on Venkatraman's concept of IT maturity.

Others think that digital transition is a far more dramatic and destructive force capable of causing havoc on the business sector [8]. These authors, on the other hand, think that digital transition happens as a consequence of small but consistent digital breakthroughs at the business level that extend to the industry level and, ultimately, to an industrial ecosystem. As a consequence of the accumulation of technological advancements, "digital transformation" happens.

Perhaps the most appropriate description is that it is a progressive process that leverages digital capabilities and technology in order to enable value-creating business models, operating procedures, and consumer experiences [9]. It is fairly uncommon to hear the terms digitisation, electrification, and "digital transformation" used synonymously. Digitization is often seen as straightforward automation, supplying the required information technology to operate operations in their current state. Digitalization and "digital transformation" are often used interchangeably [10], but some associate the latter word with a fundamental reorganization of the business based on information technology [11]. Additionally, the term "digitalization" may be defined as "information technology-enabled transformation." The terms "digital transformation" and "IT-enabled transformation" are mutually exclusive yet related concepts. Both concepts consider the effect of information technology on the value proposition. However, "digital transformation" places a premium on its definition, while IT-enabled change places a premium on supporting it. Additionally, whereas "digital transformation" is linked with the creation of a new organization's identity, IT-enabled transformation is related with the enhancement of an existing organization's identity [12].

""Digital transformation" " may also refer to the connections between structural, strategic, and technological changes that enable an organization to react to the demands of a "digital environment" [13], stressing the need of finding a balance between the organization's old and new components.

""Digital transformation" " plans are also considered innovation strategies since they use new technology to solve product and process changes, as well as other organizational challenges. These interactions include those between the user and the technology as a product component or service, which allows the creation of products, services, and business models in collaboration [14]. According to these authors, a balance must be struck between four transformational dimensions: changes in value creation, structural alterations, technology use, and financial concerns. They built on their 2015 approach by including eleven inquiries to aid in the creation of a "digital transformation" strategy. Each question is deconstructed into components that assist in identifying the actions required to build the plan [15]. Rossman [16] develops a model of digital innovation based on the development of skills across several domains. These aspects include a broad range of issues related to strategy, leadership, the market, operations, human resources and skills, culture and governance, and technology. However, explicit integration of innovation is very uncommon, and it seems to be more gradual than disruptive in nature. Additionally, there is no indication of what would be difficult to do without technological capabilities and expertise.

In line with earlier multidimensional suggestions, Osmundsen et al. [17] "sought to define and categorize the components of "digital transformation" into four categories based on their natures: drivers, goals, success factors, and consequences."

Muehlburger et al. [18] "developed a framework based on an in-depth examination of existing models. Nine enabling factors were identified and classified into four categories: organizational objectives, management competencies, organizational infrastructure, and workforce abilities. Following that, these categories were allocated to a normative, political, operational, or practical layer. In their model, they included nine enablers: an effective organisational culture, internally and externally collaboration, corporate strategy embedding, direction and purpose, digital platform structures, bimodal IT structures, institutionalized innovation processes, individual creativity and innovative capabilities, and ICT literacy. This method was created and verified via the use of case studies from German enterprises [19].

Gurbaxani and Dunkle [20] highlighted the significance of managers receiving advice on how to evaluate their "digital transformation" initiatives' progress. They proposed a six-tiered model consisting of a strategic vision, an innovative environment, understand and proprietary information, digital strategy, strategy implementation, and technical assets. Their measurements were self-reported by administrators and were based on a comparison of their own companies' growth to that of rivals. The results are very variable depending on the nature of the business.

This results in the notion that contextual variables may be very significant. These may be geographical, size, or industry-specific. According to Kääriäinen et al. [10], ""digital transformation" " is critical for competition, and although large companies seem to embrace it well, "small and medium-sized businesses (SMEs)" encounter substantial barriers. They saw ""digital transformation" " as a collaborative effort involving many disciplines. Additionally, they proposed ways for using the repositioning phase of a ""digital transformation" model" to evaluate the current level of digitalization in a particular SME and offer recommendations for development.

This was achieved via the use of a cyclical approach for implementation, evaluation, and roadmap development.

"Digital transformation" may also have "industry-specific subtleties", depending on factors such as hardware intensity [11]. They concentrated their efforts on broadening their understanding of the manufacturing sector, which favored the use of heavy equipment. They thought that sectors that were not reliant on hardware were more susceptible to "digital transformation" than ones that were exclusively physical, such as manufacturing.

According to Wade et al. [21], "the overall failure rate of "digital transformation" initiatives was 87.5 percent. Failure was defined as failing to achieve the anticipated return on investment. Unrealistic expectations, a restricted scope, and inadequate governance may all be cited as reasons of failure. As a consequence of the COVID-19 epidemic, the importance of "digital transformation" has risen considerably. They asserted that companies with a particular degree of digital maturity performed better. Additionally, they found success characteristics such as familiarity with home office practices, technology availability and maturity, and the absence of the need to persuade individuals that a shift is required. The goals for "digital transformation" must be clear, practical, inclusive, concise, and quantifiable." It is reasonable to assume that if the initiative does not account for industry and size differences, implementation issues may arise. That might also be correct if workplace factors are overlooked during the strategic planning. Organizational change is required as a result of "digital transformation". This requires adjustments to one's culture and abilities. This task can be assisted by IT on a range of levels, based on its extent of use: "responding to external pressures and demands with whatever resources and constraints are available; truly leveraging IT to change the structure, roles, and capabilities; or even rethinking the profession and the need for a customer-centered orientation [22]." Additionally, a company's innovation is highly dependent on converting how work is completed and on constructing digital workplace that improve employee experiences. Two elements must be addressed to do this: "responsive leadership and employee connection [23]."

The "digital transformation" of education should include making the appropriate technical choices by and for people in order to create a more inclusive, participatory, and humane university supported by technology. "Digital transformation" is a societal necessity for governments, businesses, and institutions, and it must consider the dangers connected with immoral technology usage, which results in the dark side of transformation processes.

Universities, as the rest of the domains, must undergo a significant digital change of their institutional paradigm [24]–[27]. If a university want to remain relevant and not vanish from the scene over time, it must develop holistically [28], [29]. For more than a decade, the issue of university digitalization has been addressed, dubbed the digital university transition [30]. Nonetheless, universities' "digital transformation" goes beyond basic digitisation, which is necessary as a basis for development. While modernisation addresses content, operations, and processes, real "digital transformation" requires a significant change in the institutional architecture and its connections [31], all of which must be defined within a strategic plan. While all of the university's objectives fall within the realm of "digital transformation", this article focuses on the teaching mission. Nowadays, the distinction between on-campus and online colleges is becoming less pronounced. Prestigious institutions are increasing

their reliance on online or hybrid learning [32], while online colleges are increasing their reliance on physical campuses.

2. ICT Use in Universities

Higher academic success has fallen behind the general pace of development in all other areas of society. According to Kirschner [33], professors have been left to their own devices with little or no support and funding. Additionally, she said that the overwhelming majority of academics in the field ascribed the slow reaction to an inertia that hindered innovation and development. "Transformational change requires a willingness to adapt. Universities face many challenges, one of which is the fragmentation of degrees into smaller open-source learning networks that can provide job-related skills." This technique of atomic learning seems to be compatible with the finely minced and popular information acquisition tools available online, such as "open educational resources, as well as those that are not sanctioned for content or academic quality, such as internet films."

Rodriguez-Abitia et al. [34] "proposed a framework for assessing universities' digital maturity," based on its ability to provide an adequate "IT infrastructure" (e.g., "network connectivity," "computing devices in labs or loan systems," and "equipped classrooms"), "integrate technology into the teaching and learning process (e.g., open educational resources, interactive lessons, and artificial intelligence), and assess students' digital literacy (e.g., workflow systems, educational social networks, learning management systems integrated with academic administration systems, and virtual communities)." The ability of universities to achieve these objectives is severely limited by political, social, and economic constraints.

The World Economic Forum's Networked Readiness Index offers an overview of nations' readiness to use ICTs to boost economic growth and competitiveness, thus substantially enhancing their citizens' quality of life. This index has developed over time to include four pillars: "technology, people, governance, and effect [35]. This framework is closely linked to the Sustainable Development Goals (SDGs) of the United Nations Educational, Scientific, and Cultural Organization (UNESCO), with excellent education ranking fourth on the list, with ICTs playing a critical part [36]."

The generational divide between digital native students and ICT-adopting faculty is a significant impediment to instructional "digital transformation," requiring the formulation of policies that enables both infrastructure and creative environments to meet the needs of the Industry 4.0 and Society 5.0 eras [37]. This requires significant faculty training and public awareness-raising. However, the characteristics of "so-called technology" users have sparked much scholarly discussion. According to a research on the "so-called Google generation (born in 1993 or later)," the idea that they were more "web-literate than others could be refuted," since they were unable of critically assessing the information received. They did show, however, a greater degree of familiarity and ease of use with computers and continuous connectivity. They are, however, more proficient at technology use, prefer "interactive platforms" to passive information consumption, have high expectations of information technology, prefer "visual information" to word, and are more likely to engage in plagiarism as a consequence of the availability of copy and paste [38]. This seems to be consistent with studies [39] indicating that "so-called digital natives," or the "Net generation," are more regular technology users, especially the younger ones. They do, however, make use of technology for "non-academic rather than academic purposes." They are familiar with and comfortable with ICTs, but may lack proficiency in their "cross-

disciplinary use." They cannot be considered digital natives just by virtue of having grown up in a digital environment. Additional research [40] argues that there are no such things as digital natives and that those who were born into a digital world are incapable of multitasking. Assuming they are raises the risk of their engaging in learning techniques that are detrimental to their education rather than beneficial. Even when adequate "multitasking skills are given, research suggests that this ability may actually increase interference from "irrelevant stimuli [41]."

"The COVID-19 pandemic" has heightened companies' feeling of urgency to digitalize in order to better address the threats presented by the virus. Universities were not immune to the need for transformation, as new modes of delivery necessitated fundamental adjustments to the educational process. Chen and Roldan [42] stated that with the right tools and ingenuity, obstacles may be transformed into opportunities. Thus, social contact may be enhanced via digital means, work can be organized more efficiently, "and a larger pool of guest speakers and project assessors can be accessed globally." However, models must be modified to accommodate the needs of "online delivery." Among other things, there is a requirement to promote student involvement, "which is easily lost or diminished in a virtual setting versus a face-to-face one. Passing abruptly from a conventional classroom environment to completely online distribution has not always enabled the course to adjust to its newly acquired character. Establishing rapport, establishing communication channels, and successfully using material are all necessary activities to pique the student's interest and participation [43]." It is critical for the adoption of information technology (IT) systems to have confidence in them [44]. If the educational system (faculty, students, and support staff) has reservations about these technologies, if they are viewed as a pattern of covert surveillance, then IT will never be completely recognized, implying a failure of the teaching "digital transformation" process and, more broadly, a failure of the university's overall "digital transformation."

3. Effective ways of technology use in education

Forbes Council on Technology [45] CIOs, CTOs, and CEOs discussed the most successful uses of technology by instructors and the trends that will influence learning in the future. We will examine the advantages of these technology in light of the insight given and other instances of technology use:

1. Virtual lectures in a completely "immersive 360-degree environment," "3D live history are just some of the features available in interactive classrooms." The virtual environment in which teenagers seek to immerse themselves is mirrored in the interactive classrooms. This technology may be used to enthrall students and give them the impression that they are there during a live presentation. Instructors and students may interact and work on a variety of projects using the existing online collaboration tools. They also help home and distant students attend conferences and courses.

2. Increased collaboration – "simple access to interactive whiteboards, video conferencing, online meetings, and courses."

3. Curriculum integration of practical coding and engineering knowledge in preparing for a "technology-based economy."

4. More customized instruction - an infinite number of lesson plans are available, and teaching methods may be modified on the fly to provide each child exactly what they need at exactly the appropriate moment.

5. "Universal access to high-quality material" — opportunity for all socioeconomic groups. A critical component of digital education is assuring equality

of access and infrastructure quality [46]. Enhancing everyone's access to technology and connection in school should be the first step in reducing disparities and transitioning to a digital economy. Control mechanisms should be used in emerging economies [47]. A higher level of quality results in a more creative and complete educational experience [48].

6. "Digitized grading systems" – Digitizing exam papers allows reviewers to access them immediately, neutralizes responses, and automates multiple-choice answer assessment. The process of digitizing and scoring exams improves transparency and makes grading easier for teachers. It allows home students to take exams online from the comfort of their own homes.

7. Gamified lectures – not just to increase engagement, but also to help students retain information better since they are engaged in the game. Through the use of games and slide show materials, for example, digitalized courses improve the perception of the instructional content and simplify it.

8. Advanced home learning - programs that can do complex mathematical modeling and analysis. Manufacturers of high-tech products and software want to make educational programs available for free because they know that professionally educated students will ultimately work for them. Students may further their studies even at home by using smartphones and computers to access different applications for studying and completing home assignments and other paper work.

9. Development of entrepreneurial skills - to get experience creating and operating their own business ideas, challenging the existing quo, and graduating inspired and equipped to provide value to the community.

10. Online courses for obtaining a higher education or completing a professional training program. (Erasmus +, for example.)

11. Teacher autonomy is a good thing. Teacher empowerment is critical to educational and training improvements [49]. Establishing educational platforms or funding devoted to helping and supporting teachers who wish to study and improve their credentials abroad is critical. There are currently no such organizations functioning in Uzbekistan. There is no centrally organized framework capable of overseeing and promoting activities, as well as ensuring the growth of teachers who have improved their qualifications via international experience. Erasmus +, for example, uses peer-to-peer training to do this [50].

12. Country-specific localization In education, digital preparedness requires knowledge, adaptability, and change. Economic innovations can only be achieved if development centers are located in the country where the development projects are being implemented. The authors believe it is important to emphasize that development efforts should be focused on the digital environment rather than conventional sectors "(Innovations in the Digital Economy, 2008)." Funding is available throughout Europe to promote advancements in digital education. The shift to a digital economy is built on the idea that transformation processes should be as unaffected as possible. That is, it is believed that the digital economy should only be researched and implemented once society's traditional growth stage is complete. Digital progress, for example, is believed to lead to a society of full liberty. As a consequence, only a free economic development paradigm [51] allows for economic change and society's digitalization. Nonetheless, new policies and practices need further support.

13. Development of curriculum and study materials that are digit-supported model-compatible. "Teachers need the appropriate atmosphere, infrastructure, devices, and leadership support to adopt innovations and technology in the classroom [52]."

The use of digital technology by students and faculty needs a multidisciplinary strategy that includes teacher training, curriculum development, and the creation of study materials that are compatible with digital-supported models. Additionally, he developed just a few spheres [53]. This systemic approach to integrating digital technology into teaching and learning is represented in the SELFIE self-assessment tool, which was piloted in 14 countries.

14. Throughout individual's life, the acquisition of digital abilities. The digital revolution will continue to transform society in profound ways. While technology has many benefits, it also has significant risks linked with a lack of digital skills. If we are unable to teach digital skills to individuals of all ages, we risk losing our most important competitive advantage – a highly skilled and educated workforce. The development of digital abilities should begin in infancy and continue throughout one's life. This may happen during or after the school day. Integration of these indicators into learning procedures is also recommended. The regional setting of technical education is given special attention [54]. Youth are heavy consumers of the Internet, applications, and video games. In order to become digital innovators and leaders, students must also get acquainted with the basic structures and algorithms of the digital world.

15. Cybersecurity and etiquette online. Greater emphasis should be placed on finding effective solutions to the issues caused by digital changes in the areas of online security and cyber hygiene. "We must develop young people's critical thinking and media literacy skills so that they can assess and overcome the ever-evolving dangers of false news, cyberbullying, extremism, cybersecurity threats, and fraud. Even the smallest children interact daily with digital technology, but they are unaware of the dangers, and parents are concerned about improper material and risks but are unsure how to address them. Europol has seen an increase in cyberattacks, data breaches, and other illicit internet activities. Cybersecurity must be included into academic and vocational education curriculum."

16. bridging the gender gap The advancement of the digital economy allows for considerable progress in reducing the gender gap in education, which still a sensitive topic in many people's lives. This allows the digital economy's development processes to be predicted based on a combination of human capital models. The article attempts to demonstrate the integration of human capital in the context of the growth of the digital economy. We believe that such a shift may occur inadvertently, rather than on purpose [55]. While both girls and boys are interested in and proficient in digital technology, fewer females continue to pursue this enthusiasm in school or in the workplace. The main goal is to determine the possibilities for educational reform in developing countries. Despite the fact that these countries contribute for up to 30% of global GDP, there is no assurance that these processes would be easily integrated without reaching the same level of development as the EU and the US [56].

4. Quality Education

Quality education is based on the position education occupies in achieving a thriving future for all. Mkumbo [57] opines that ensure inclusive and equitable quality education promote lifelong learning opportunities for all people, irrespective of sex, age, race, ethnicity, vulnerable and people with disabilities or migrants. This caters for education at all levels - primary, secondary, tertiary, technical and vocational training and also from early childhood to adulthood. There are seven (7) targets the goal focusses on which must be achieved to ensure quality education in future. These are enumerated below:

1. Assuring that all girls and boys get a free, fair, and high-quality primary and secondary education that results in meaningful and effective learning outcomes.
2. Assuring that all girls and boys have access to high-quality early childhood development, care, and pre-primary education in order to be prepared for primary school
3. Ensuring equitable access to cheap and high-quality technical, vocational, and tertiary education, including university, for all women and men;
4. Significantly increase the proportion of adolescents and adults with appropriate skills, including technical and vocational skills, necessary for employment, decent work, and entrepreneurship;
5. Eliminating gender inequalities in education and ensuring equitable access to all levels of education, vocational training, and employment opportunities for vulnerable children and adults with disabilities;
6. Ensuring that all adolescents and a significant percentage of adults, men and women alike, attain reading and numeracy;
7. Assuring that all participants acquire the skills and knowledge necessary to advance sustainable development, including, but not limited to, sustainable lifestyles, human rights, gender equality, the promotion of a culture of peace and nonviolence, global citizenship, and an appreciation for cultural diversity; and
8. Developing and updating educational facilities that are child, disability, and gender sensitive, as well as providing safe, nonviolent, inclusive, and effective learning environments for everyone
9. Significantly increase the number of scholarships available globally to developing nations, particularly the least developed countries, small island developing states, and African countries, for enrollment in higher education, including vocational training and information and communications technology, technical, engineering, and scientific programs, in developed and other developing countries.
10. Significantly expand the supply of competent teachers, notably via international collaboration on teacher education in developing nations, particularly in the least developed countries and small island developing states.

5. Blended education system

Following the unexpected fast expansion of COVID-19 at the end of 2019, the educational industry has been badly harmed by the widespread adoption of E-learning methods. Although the first wave of the new covid-19 epidemic saw the globe fully transition to an online learning system, the second wave saw the majority of educational institutions adopt a hybrid learning system that combines face-to-face and online instruction.

Adams et al. [58], discovered a substantial difference in the satisfaction dynamics of conventional and hybrid learning systems. Additionally, the study showed that students in the hybrid learning style were less engaged with one another and with instructors owing to communication hurdles and a reliance on technology for all learning resources. This research reinforced the idea that e-learning may have an adverse effect on students' satisfaction as a result of the absence of face-to-face contact with instructors and peers.

Cole et al. [59] discovered that students are reasonably pleased with their education when compared to completely online learning. The findings indicated that the participating student community was generally pleased with these aspects, particularly the convenience of online learning. However, these same students

expressed dissatisfaction with online learning when it comes to the absence of contact with instructors and classmates. Thus, our research demonstrated that, on average, hybrid learning had a favorable effect on student satisfaction.

6. E-Learning

6.1 E-learning Concept

According to Moore et al. [60], online learning, remote learning, or E-learning originated in the 1980s[60]. Without a doubt, the concept of e-learning has been a source of contention. Specifically, several definitions emphasized the concept's materialistic nature. Nichols [61] for example, describes e-learning as access via technical means such as web-based, web-distributed, or web-cable, which contradicts Ellis' [62] view of e-learning [61]. Ellis [62] on the other hand, believes that E-learning encompasses not only material and industrial techniques delivered through CDROM, but also interactive audio, videotapes, and broadcasts [62]. Rather than that, Triacca et al. [63], Tavangarian et al., [64] constructivist theory. This theory describes e-Learning as more than a process; it is a change of an individual's knowledge and experience via the building process [64].

E-learning is a term that refers to the delivery of information or education to learners through the internet, satellite, interactive television, intranet, or extranet [65]. E-learning is a concept that entails using current technology and accessible E-tools to facilitate two-way communication in order to transmit information to all essential stakeholders in the education sector on a worldwide scale [66].

E-learning is a technique of teaching and learning that allows instructors to deliver instructional materials to their students through the internet, intranets, or other computer network media [67].

Moreover, according to the Common Wealth of Learning [68], online learning is a method of learning and teaching that is based on the instructor and student being separated in time and space via the mediation of technology delivery, with the potential of face to face contact [68]. In other words, e-learning is the process of digitally transforming the conventional educational system and material.

E-learning has been and continues to be a problem for poor nations owing to their resource constraints. While Basilaia and Kvavadze [69] asserted that E-learning is a technique capable of delivering successful results in technologically advanced nations, this assertion cannot be stated with full confidence for other countries. This is because students from poor nations have encountered many difficulties with E-learning. The most urgent ones include a lack of easily accessible and sufficient digital equipment at home, as well as a shortage of cheap, reliable, and fast internet access, particularly in rural and backward regions [70].

While the idea of e-learning has existed for more than three decades, it has not yet surpassed physical learning. The primary objective of E-learning has been to ease students into the idea of remote learning, online courses, and certificates. No one on the planet could have predicted that E-learning would become the main method of teaching from pre-school through university in the near future. This raises two critical issues that are debated globally: whether E-learning materials are viable and readily accessible, and if they offer academic pleasure to students.

6.2 E-Learning Pedagogy

The idea of e-learning or virtually learning, was painted clearly in [71]–[73] who observed that learning is no longer confined to the bricks and walls but can take place

without physical barriers such as time and distance so far as web-based databases, software and other digital facilities are available. E-learning may be described as a form of teaching that does not need the use of printed instructional materials. E-learning is the process of using telecommunications technology to provide educational and training materials [74]. Meanwhile, digitalized course materials may be accessible through e-portals from any Internet-connected device, enabling instructors to meet with students almost anywhere in cyberspace. Each academic staff member has a chosen technique of instruction that is tailored to his or her unique style and subject area. As Border, according to Stoudt and Warnock [75], appropriate integration of e-learning technology may improve these educational approaches and allow for more varied and successful interaction with students in general, both on and off campuses.

According to Naidu [76], the word E-learning encompasses more than online education; it encompasses all educational activities conducted by people or groups of persons working online or offline. To create a more comprehensive learning experience, Biggs [77] "stated that integrating all facets of our teaching, from learning objectives to teaching techniques to evaluation, is critical to ensuring the continuous quality improvement of the learning experience we provide to students." On this point, e-learning must be regarded as an integral part of the educational process as a whole. Border, Stoudt, and Warnock [75] "use Fowler and Mayes [78] to demonstrate how learning connections may assist the conceptualization and re-conceptualization cycle, thus facilitating the learners' deep comprehension." They demonstrate how interactive courseware and online conversations may significantly aid these cognitive processes by engaging learners in meaningful interaction with their tutors and peers. "Laurillard's Conversational Framework [79] similarly emphasizes the significance of communication in the learning process, outlining a sequence of activities and interactions that may be facilitated to different degrees by new technologies [80]."

Multimedia resources play a significant role in e-learning systems, which need a high-bandwidth network to ensure material access is efficient. In certain instances, e-learning may be used in place of conventional classroom instruction, which is particularly advantageous for distant and lifelong learning and training. On the other hand, e-learning may substantially supplement rather than replace classroom instruction. Since the onset of the Covid -19 pandemic, e-learning has become a standard and essential pedagogical strategy in academic and professional education. Universities and other postsecondary institutions are constantly experimenting with ways to improve the appeal and effectiveness of online learning environments by incorporating appropriate pedagogical methods, increasing system interactivity and personalization, and engaging learners more effectively [74], [81]. Muhammed [82] presents the following e-learning pedagogical methods that may enhance university teaching, learning, and research activities: (i) Assessment of students' learning, which is a necessary component of successful online teaching and learning. (ii) Writing assignments such as short essays, research papers, and case study answers are only a few examples of the types of assignments that may be generated from electronic resources. Students may do computerized searches for assignment review and information. On the other side, faculty may assign students to small groups for peer feedback and community building. (iii) Discussions that occur asynchronously inside e-resource platforms. A teacher may elicit class conversation by posing a series of questions. This may be accomplished via the use of a Learning Management System (LMS) (iv) Providing pupils with a visual depiction of the connections between ideas, labeled linkages that demonstrate interconnections between concepts. It is an effective

method of assessing students' knowledge at several checkpoints during the course, and; (v) Students' presentations that can be adapted to the online learning environment. Students may build presentations (i.e., a slide deck or a poster) and present them online to their teacher and classmates, receiving comments from both.

6.3 E-learning Tools

E-learning tools encourage student collaboration and aid in the development of students' abilities to work in groups and independently think. Several new e-learning techniques are fostering student enthusiasm and willingness to continue researching in online educational environments. The virtual education community offers a wide range of e-learning options. Before choosing on which tool to integrate into the e-learning plan, educators and developers must decide which technologies meet a specific pedagogical requirement. It is critical for educators to recognize that e-learning is not a one-size-fits-all solution. Three types of tasks must be completed by e-learning technologies in order for it to be considered effective. Border, Stoudt, and Warnock [75] divided the tasks that must be supported by e-learning systems into three categories:

Category 1: Create; Develop curriculum, which entails finding and incorporating distinct courses into a coherent sequence or other structure; develop courses, which entails integrating distinct clusters and pages of content, as well as providing overall navigational mechanisms such as a table of content or index; and develop lessons, which entails selecting and linking pages or other objects into a coherent sequence or other structure. Inputting text and integrating it with pictures and other content are all part of the page creation process. It's also possible that cross-reference hypertext links will be added. Individual pictures, animations, sound, music, video sequences, and other digital content must all be created before medial components may be created.

Category 2: Offer; It is necessary to present collections of courses to learners in a way that demonstrates relationships between the individual products and, possibly, tracks that the learner accessed or completed; it is necessary to present individual courses to learners in a way that demonstrates relationships between the individual products and, possibly, tracks that the learner accessed or completed; it is necessary to offer or host curriculum and to establish online schools. Additionally, it may necessitate tracking which sections of individual courses they have accessed and completed; offering lessons, which necessitates the ability to present multiple pages or other components as a cohesive whole; offering individual pages, which necessitates the ability to dispatch pages to learners on demand; and offering media components, which necessitates the ability to supply media on demand. Additionally, it may involve storing and transmitting them at a low cost to the user.

Category 3: Access; This includes participating in or subscribing to compilations; accessing individual courses, which necessitates the ability to open the course for display, select from its lessons, and navigate between them; and accessing pages, which necessitates a method for requesting and displaying them when they arrive.

6.4 E-Learning Models

Numerous eLearning models strive to include the guiding principles for the use of technology in education. The "Technological Pedagogical Content Knowledge (TPCK)" model [83], [84] is a well-known reference that establishes that teachers must develop three types of knowledge: "technological, pedagogical, and content-appropriate knowledge for utilizing information and communication technologies

(ICT) in education (see Figure 1)." "Pedagogical knowledge" is concerned with the techniques and methods used to enhance learning; disciplinary or content knowledge is concerned with the topic being taught; and technical knowledge is concerned with the use of curricular tools. The intersection of these knowledge domains creates new knowledge areas: "pedagogical–content knowledge (PCK)" refers to the strategies used by the teacher to teach the subject; "technological–content knowledge (TCK)" is concerned with understanding not only the subject matter they teach but also how the application of technology can alter the subject matter; and "technological–pedagogical knowledge (TPK)" is concerned with understanding how the application of technology can alter the subject matter. Finally, "technological–pedagogical–content knowledge (TPCK)" entails an understanding of how to use these components in a particular situation.

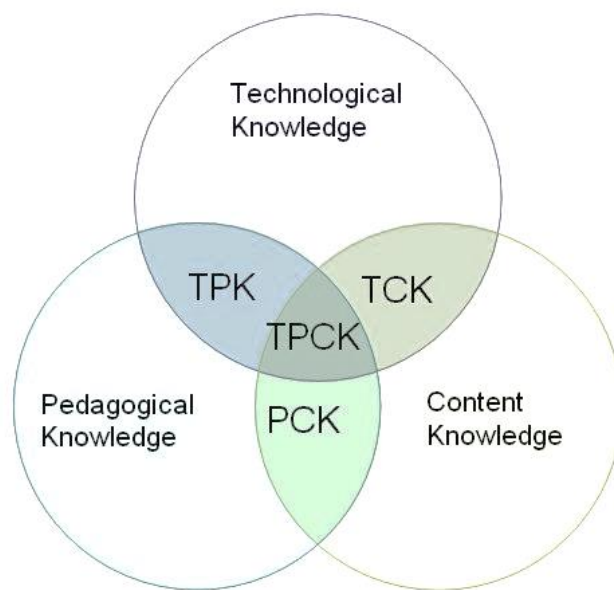


Figure 1. TPCK model. Source: based on [85]

The "SAMR (substitution, modification, and redefinition)" method [86] offers a framework for integrating new technology into the classroom. This model consists of four tasks, one for each letter of the model's name, which are divided into two categories: "enhancement," which includes replacement and augmentation activities, and "transformation," which includes modification and redefinition jobs, as shown in Figure 2. Enhancement is the use of technology to supplement or replace existing learning instruments, while transformation is the development of new learning possibilities that would not be possible without the use of technology.

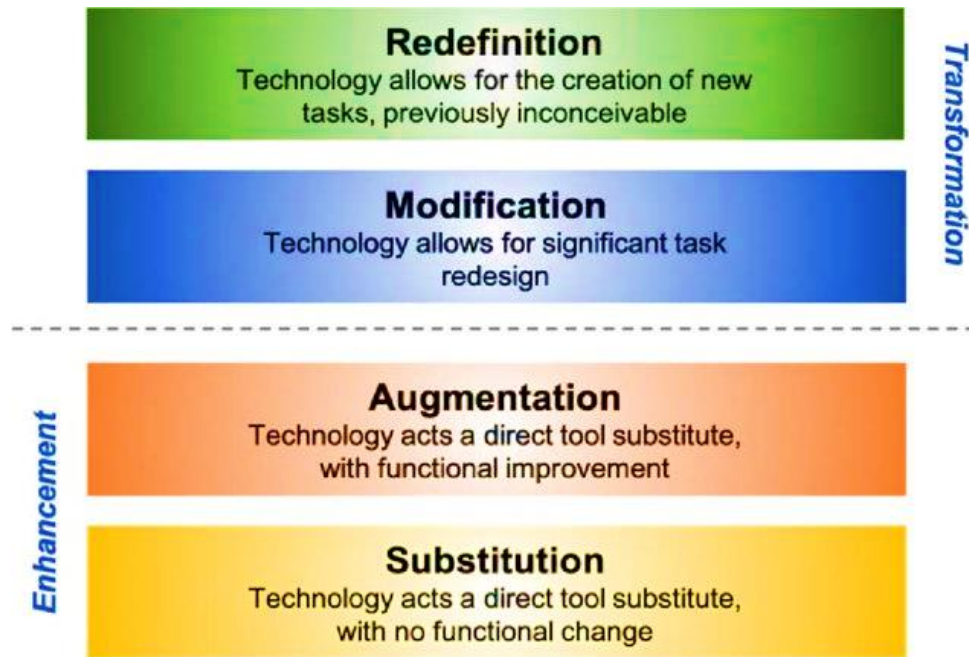


Figure 2. SMAR model architecture. Source: based on [87].

Portuguez-Castro [88] offers an eLearning educational strategy for identifying entrepreneurial talents via a layering approach that includes "social, pedagogical, technical, instructional design, and quality issues" (see Figure 3).

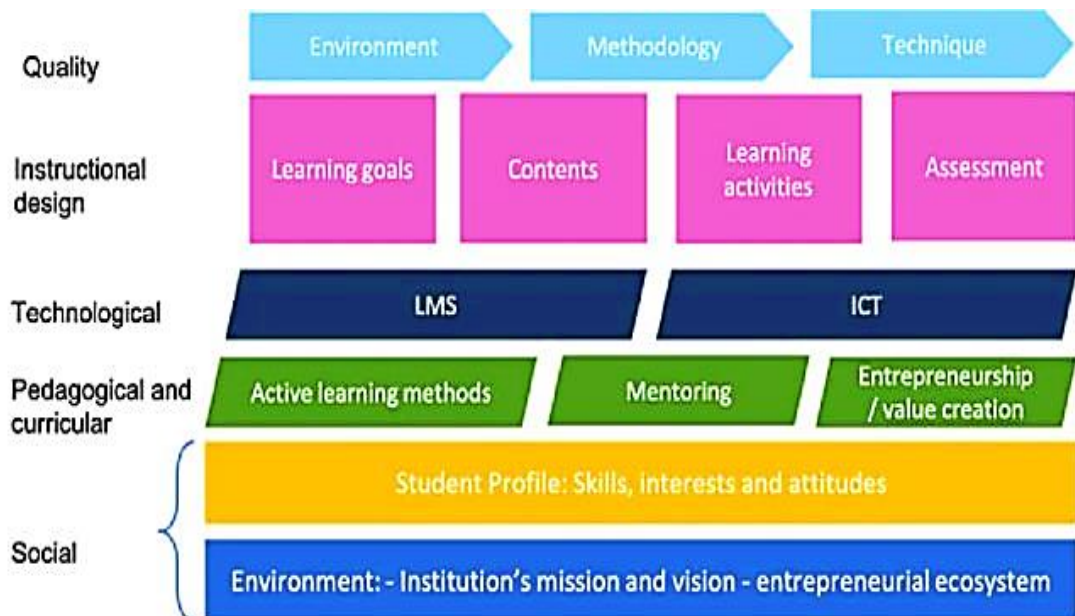


Figure 3. Entrepreneurial skill assessment using an eLearning educational model. Adapted from [88]

Although the models mentioned above are aimed at faculty, the goal is to create one that can be used as a reference model at the organizational level to define a non-presential teaching approach that instructors may follow.

- **E-Learning Types**
 - **Simultaneous Delivery**

In this type, lecturer and students (learners) in different educational institutions such as universities, institutes and schools, communicate and interact directly at any real time. This mode can also be termed as synchronous and can be employed to conduct distance learning and some training courses.

- **Asynchronous Delivery**

This kind of communication and interaction occurs directly between lecturers and students (learners) at "various educational institutions such as universities, institutes, and schools." This mode is sometimes referred to as synchronous, and it is frequently used to conduct remote learning and certain types of training.

Asynchronous Delivery

This kind of lecture requires the lecturer to make course materials accessible on videotapes or to transmit them through computer or other means. On the other hand, the student (the receiver) gets the information at a later date that is convenient and practical for him [89].

- **E-Learning Goals**

Distance learning, in keeping with the overall goals of education, seeks to offer much more [90]. It assures:

1. Providing educational opportunities to people who are denied them at all levels for a variety of reasons, including political, geographic, economic, or social. "Distance education" is mainly designed to help ambitious students develop and educate themselves while also improving their academic, social, and professional levels.
2. Creating learning environments that are suitable for and responsive to the needs of students in order to encourage lifelong learning.
3. Supplying learners a flexible timetable that accommodates their unique "situations and circumstances as housewives, farmers, industrialists, and workers."
4. Education must be redefined while being consistent with the dissemination of information and the scientific and technical revolutions of the modern age. Individuals must be able to acquire competency via ongoing education and self-learning under this new educational model. The concept of 'anytime, anywhere' learning is necessary for today's students to be able to study when and how they choose, using the technology they want, rather than in a conventional classroom or lecture hall setting.
5. Forming new specialities that society requires but that conventional educational institutions do not permit or support.

Providing cultural activities and information to all residents. The advantages of information and communication technology are not only for students; they are available to all people. It is feasible because of contemporary modes of communication, such as television and satellites, and the utilization of these technologies to transmit instructional programs.

- **Library-Based E-Learning Resource**

To discuss the advancement that has taken place in the university learning resources, we can recall that university hitherto was made up physical resources both in the library and classroom. This prevailed until the advent of technology. The revolution came with innovations and changes that shifted attention from collection of

physical information resources and analogue mode of instruction to documents and instruction created and distributed in electronic form. To adjust to the present situation, libraries have shifted towards new media that is, electronic resources for their collection developments, combined with physical books. The library provides users access to different kinds of information resources in print and electronic formats to support teaching, learning, research, and other academic activities [91], [92]. An electronic database requires computer access or any type of technology that delivers a collection of data, whether text referencing full-text databases, electronic journals, image collections, other multimedia products, or numerical, graphic, or time-based data, as a commercially available title that has been published with the intention of being marketed. These may be supplied through CD-ROM, cassette, or the internet, among other formats [82]. It is understood, that inclusion of electronic resources in the library does not render physical resources useless but it makes a library more fit to meeting diverse needs of the users. Muhammed [82] opined that, a well-equipped library is the that comprises physical and e-resources which are rich in content for easy access within the university library and outside the university library, and also that it must provide access to quality resources and innovative services to stimulate creativity, intellectual curiosity and to facilitate lifelong learning and research within its community. Electronic information resources have garnered very much attention due to several benefits that associate with it in a manner that makes access, manipulation and searching of information easier; acquisition of information resources faster and storage and maintenance convenient. Similarly, owing to the many benefits of electronic information resources, such as their timeliness, search capabilities, remote access, and currency, they have grown increasingly essential in the academic environment since the introduction of the Internet [82]. The availability of electronic information resources at postsecondary institutions of learning is a novel method of obtaining rapid access to a massive amount of research information on a worldwide scale [93].

- **Learners' and teachers' conceptions on the effectiveness and adoption of e-learning**

The extensive usage of "ICT in recent and future years" is explained by S. Bell, B., and E. Federman, J [94] The authors claim that comparing the efficacy of e-Learning to that of a conventional classroom is an old study subject. The focus should now be on improving and improving the effectiveness of this method of learning. Future research and advances should alter the e-learning system design model to overcome current obstacles and promote broad usage and acceptance of "online teaching" across cultural and geographical borders. The author of [95] investigates the variables that influence e-learning software acceptance and finds that adoption is influenced by "relative advantages, trial ability, and academic specialization." The adoption rate of new systems and technologies rises when there is a positive relative benefit. If instructors are given the opportunity to try out the tools and technologies before they are implemented, they will feel more confidence, and therefore the adoption rate will increase. In addition, professors from IT-related areas have been shown to be more open to adopting new technology. The study found that age and experience had little impact on adoption rates, which contradicts numerous previous studies. In [96] the author analyzes fundamental variables that affect students' inclinations to utilize new collaborative learning tools. According to the improved

model, "peer influence, simplicity of use, and compatibility with current tools and procedures all have a substantial impact on adoption rates."

E-readiness is a critical component of e-learning programs in higher education's success. In [97], the author addresses e-readiness characteristics and how to enhance them to make e-learning more successful. The most important variables affecting elearning readiness, according to the research, are skills and attitudes. In [98] In an online class, students may find it challenging to interact with other students, teachers, and administration, as the author admits. Some students form cliques or feel isolated in some manner. They don't approach anybody and seek for help on their own. Because of the lack of face-to-face contact and nonverbal communication, students in an online classroom have difficulty interacting and collaborating. Students don't feel very connected. While it comes to the benefits, curriculum may be created with a specific student in mind when preparing for online learning programs. To guarantee connection and participation in an online class, the emphasis should be on establishing trust, showing presence, promoting collaboration, and increasing human interaction, according to the results.

Declares e-learning to be a new era in education that has transformed people's minds and enhanced existing educational and training techniques by putting the learner first [99]. Although ICT has its own set of drawbacks and limits, it stresses self-directed, flexible, interactive learning that is tailored to the learner's time and pace. Infrastructure must be upgraded in order to implement this method more effectively. The author of [100] believes that e-learning is really successful when it integrates and caters to the learner's unique requirements. When provided personalized education in this setting, online learners demonstrate improved skills and more ordered thought processes. The influence of different variables on the efficacy of e-learning is investigated by the author in [101]. The success of e-learning is shown to be influenced by factors such as education level, age, study program, and gender. However, certain variables, such as race and marital status, are shown to be unimportant. Students with a higher educational level have been found to easily accept this new method of learning and contribute to its effectiveness. When gender is taken into account, female learners are proven to be more patient and acquire more from e-learning programs.

Discusses the elements that characterize and influence e-success learning's and effectiveness [102]. The paper claims that e-learning usage and user happiness are inextricably connected. The quality of the resource material and system, the instructor's attitude, the evaluation and assessment techniques, and the learner's contact with peers and the teacher have all been linked to user satisfaction. When the quality of cooperation and material, as well as user happiness, are enhanced, e-learning becomes more successful. To guarantee a collaborative atmosphere, technology should be used. Similarly, the information quality of e-learning programs increases substantially. Accessible, helpful, easy-to-understand, and genuine content improves user happiness and use. Quizzes and exams may be used to assess students in a number of ways. Similarly, by enhancing these variables, the program's overall performance may be increased. Individual learners' needs and interests may be taken into account in e-Learning programs to make them more effective and successful. According to the author of [103], e-learning can only be made customized if intentional attempts are made to fit in with a learner's requirements, objectives, interests, and skills. This article proposes a pre-programmed online teaching system that adjusts to the learners' interests and skills automatically. This customized e-

learning system captures a learner's knowledge, learning style, choices, and goals for this purpose. In [104], the author "proposes a six-dimensional integrated model for elearning that identifies variables that influence user happiness." "Learners, instructors, courses, technology, design, and environment" are among these aspects. According to the findings, student discomfort with electronic devices, "instructor attitudes toward e-learning, course flexibility and quality, navigation difficulty, and a diversity of methods to analyze and evaluate the learner are all variables that must be addressed in order to enhance e-learning programs."

The limitations of e-learning sites are addressed, as well as initiatives in developing countries [105]. Failure has been attributed to a lack of technical knowledge, difficult-to-use systems and technology, bad marketing, and insufficient training and support. The research concludes that failure is not due to a lack of technology or its accessibility. Rather, the failure is due to a faulty use of technology. Users are dissatisfied with e-Learning systems since they do not fulfill the goal for which they were created. The paper also addresses potential improvements to the system.

○ **Quality of e-learning**

A study was produced in which [106] claimed that if five fundamental criteria were followed, better quality of e-education could be attained. These included the incorporation and consideration of factors such as instructional effectiveness, scale, accessibility, faculty, and student satisfaction. It is widely thought that instructors and institutions may create methods to educate students about the most successful practices for maximizing their online learning experience, and that an interactive pedagogy can also be used to make courses more engaging and effective.

Another study conducted by Lorenzo and colleagues [107] revealed that there are seven factors that may contribute to student satisfaction. Sun et al.[108] identified the factors following a survey of a representative sample of students. These factors included the course's quality, its adaptability, the instructor's attitude, computer anxiety, and the assessment's diversity.

In online learning, it was found that the significance of these variables is measured by the fact that if their quality is sufficient, they would undoubtedly result in an appropriate degree of student satisfaction. However, time has radically transformed both learning and teaching methods. It is critical for instructors to move away from text-based instruction and toward more interactive, creative, and strategic approaches that engage students throughout the learning process.

Gray and DiLoreto's research [109] emphasizes the significance of this. The researchers concentrated on four variables in order to demonstrate a favorable correlation between ELearning practices and the student satisfaction measure. Among these variables were the 'Course Structure,' 'Student involvement,' 'Learner interaction,' and 'Instructor Presence.' The study's findings indicated that the use of effective methods, especially in the design of these elements, had a substantial influence on students' e-learning skills and satisfaction.

In the same vein, research have shown that online evaluation is the primary element that deters interest in e-learning practices and, therefore, the degree of satisfaction of course material receivers. There are few viable methods for authenticating the online assessment experience. Barber et al. [110] examined this viewpoint in this respect, stressing the significance of three elements in order to enhance the pedagogy for E-learning needed to attain student satisfaction. Authentic

assessment tasks, problem-based learning, and productive and relevant communities are only few of the elements that contribute to this. According to the authors, there is a positive connection between these three variables. That is, pupils should be allowed some liberty in order to select the most effective method of learning. The aforementioned study was performed among students by integrating the three variables in order to determine the efficacy of this novel approach. The findings indicated that pupils must be prepared for the present era in order to get the most effective and efficient education possible. It's worth noting that student happiness is directly related to an instructor's competence. Fletcher and Bullock [111] emphasized the significance of teacher compatibility with students, especially in an online education setting. The study was performed using diary entries, e-mails, and monthly Skype conversations as sources of data. The writers recognized the critical nature of an interactive connection between coaches and students, as well as the impact this interaction has on the learning objectives intended. Additionally, this research demonstrated how critical it is to create pedagogies tailored specifically for online learning in order to obtain the most successful outcomes.

○ **E-Learning during COVID-19**

Although improvements to e-learning quality have been achieved over the decades, they must now become a required norm, all the more so now that the Covid-19 has made us aware that the dynamics and future of education may alter irreversibly.

The COVID-19 epidemic resulted in the immediate shutdown of educational institutions worldwide. For administrations and academic institutions, the use of e-learning and online courses to extend the learning process is a major problem. Lack of technical support, expertise, preparation, skills, resource materials, and infrastructure all contribute to the difficulties of e-learning adoption, according to [112]. The effectiveness of e-learning programs is influenced by issues such as trust, aversion to change, and financial limitations.

The COVID-19 disease has increased demand for online education at all institutions worldwide [113], [114], while also casting doubt on the maturity of the digital revolution at the teaching stage [115].

The COVID-19 epidemic has had a profound effect on the worldwide quality of education, namely on the concept of 'Quality Education.' However, the implementation of COVID-19 has had a global impact on the education sector, mainly via the closure of educational institutions. Even a year after it began spreading across the globe, the COVID-19 epidemic continues to pose a significant threat to mankind, and regrettably, the planet remains firmly in its grasp. Every element of life in the planet as we know it has been irreversibly changed by the spread of this virus. At such a period, the primary objective of all nations is to slow the spread of COVID-19 across society [116]; [117]; [118]. As a result of the fatal COVID-19's spread, schools, colleges, universities, and other higher education institutions worldwide have been shuttered [114]. As a consequence, policymakers adapted as quickly as possible to the new normal, particularly in the global educational sector. As of the present era, the majority of educational institutions worldwide have adapted to the E-learning system in order to maintain the teaching and learning process [119].

Despite the barriers to e-learning, schools and universities built their e-learning systems overnight in order to continue teaching and learning. It has been difficult for

instructors and students alike to adjust to this new method, since many have had to relearn how to educate.

E-learning has been identified as a key tool for efficiently continuing education at all levels throughout the COVID-19 pandemic [120]; [69]; [121]. E-learning involves a substantial investment of time and effort to establish an environment that supports learners via both informal and formal resources [122]. Crawford et al. [123] noted that a rapid conversion of face-to-face education to E-learning created a slew of hurdles and problems during the global COVID-19 epidemic. As a consequence of the fast growth of the COVID-19 pandemic, e-learning has become an important, if not major, component of worldwide education, primarily at the graduate or post-graduation level.

2. Conclusions

1. E-learning is a modern and advanced concept for flexible education systems, such as the distance education system and the open education system. It is also the fruit of the tremendous technical development and the wide knowledge openness that the world is witnessing, which is a major challenge to the current level of Iraqi educational institutions.

2. The e-learning system depends on the use of information and communication technology in a relatively absolute manner, which requires attention to this sector and in parallel to e-learning to reach an integrated educational system that serves educational goals in Iraq.

3. The dependence of all educational institutions on traditional methods of education, in addition to the lack of cultural and social awareness of the importance of the Internet and the difficulty of dealing with electronic programs.

4. The lack of sufficient e-learning requirements, including the necessary infrastructure, in addition to the lack of financial support from the Ministry of Higher Education to implement these strategies.

5. The absence of a clear and well-thought-out plan by educational technology specialists for a gradual transition from traditional education to e-learning in Iraqi educational institutions.

6. The lack of knowledge of most of the professors, trainers and students with the necessary skills to deal with modern technologies, in addition to the absence of cultural awareness to adopt such technologies in the field of education and the lack of organizational and guidance expertise on which to operate.

7. Referring to previous studies and according to international competitiveness indicators, the quality of the traditional educational system in Iraq is very low regionally and suffers from a weakness in the ability to innovate, technical cooperation and scientific research, which is a major challenge for educational institutions and makes it difficult to use e-learning in educational institutions.

3. Recommendations

1. Working to spread the culture of e-learning and the use of modern technology in educational and educational institutions, and attention to the development of electronic content by organizing courses and lectures to educate education officials and those involved in the importance of modern technology.

2. Providing an appropriate educational structure for the application of e-learning in educational institutions and removing all human, material and technical obstacles that prevent its use in the educational system in various stages and fields.

3. The application of the e-learning experience in Iraq must be done gradually, according to a specific strategy, especially in institutions where the culture of using computers and communication technology networks is still modest.

4. Work to support educational and higher education institutions to implement e-learning programs, and to employ the scientific competencies to take over this process, which includes attention to the human element and working to develop and develop its skills on an ongoing basis.

5. The necessity of establishing regulations and legislative regulations for e-learning.

6. Holding more workshops, seminars and forums for students, which result in opportunities for exchanging views, in addition to benefiting from the proposals submitted by students and integrating them with the educational process to form a solid basis for adopting e-learning technologies on sound foundations.

7. Despite this, it should be noted that there is still a need to support and train some teachers to enhance their capabilities to be able to provide the hybrid or blended education that serves students and meets their needs, by internationally established standards, to ensure the continuation of the education process to the fullest.

8. The need to raise awareness of the importance of e-learning, the use of modern technology in schools and universities, and the dissemination of the culture of distance education and learning.

9. Activating the Quality Cell to formulate scientific standards related to the design of lessons electronically, and to follow up on the effectiveness of e-learning, as the latter, no matter how advanced it is, cannot replace traditional education (face to face) either in terms of information acquisition or the student's influence on the personality and method of the professor. It leaves psychological and social effects on students.

10. Continuing to hold conferences, seminars and various scientific activities by default, to save time, effort and expenses, and to reduce the burden of movement, especially during the time of epidemics.

11. Adopting e-learning alongside traditional education to complement it while providing a fertile and appropriate environment for that.

References

- [1] P. Dashraath *et al.*, "Coronavirus disease 2019 (COVID-19) pandemic and pregnancy," *Am. J. Obstet. Gynecol.*, vol. 222, no. 6, pp. 521–531, 2020.
- [2] W. H. O. N. Coronavirus, "Situation Report-51. 2020." 2019.
- [3] T. Gonzalez *et al.*, "Influence of COVID-19 confinement on students' performance in higher education," *PLoS One*, vol. 15, no. 10, p. e0239490, 2020.
- [4] S. Noor-Ul-Amin, "An effective use of ICT for education and learning by drawing on worldwide knowledge, research, and experience," *ICT as a Chang. Agent Educ. India Dep. Educ. Univ. Kashmir*, pp. 1–13, 2013.
- [5] U. Supriadi, D., & Sa'ud, "The effectiveness of implementing information and communication technology on student academic services (A case study in Bandung Institute of Technology for the 2015-2016 period).," *Int. J. Educ.*, vol. 9, no. (2), pp. 139–148, 2017.
- [6] M. Ali, L. Zhou, L. Miller, and P. Ieromonachou, "User resistance in IT: A literature review," *Int. J. Inf. Manage.*, vol. 36, no. 1, pp. 35–43, 2016.
- [7] L. Heilig, S. Schwarze, and S. Voß, "An analysis of digital transformation in

- the history and future of modern ports,” *Proc. 50th Hawaii Int. Conf. Syst. Sci.*, 2017.
- [8] D. Skog, H. Wimelius, and J. Sandberg, “Digital disruption. Business & Information Systems Engineering,” *Bus. Inf. Syst. Eng.*, vol. 60, no. 5, pp. 431–437, 2018.
 - [9] R. Morakanyane, A. A. Grace, and P. O’Reilly, “Conceptualizing Digital Transformation in Business Organizations: A Systematic Review of Literature,” *Bled eConference*, vol. 21, 2017.
 - [10] J. Kääriäinen, P. Pussinen, L. Saari, O. Kuusisto, M. Saarela, and K. Hänninen, “Applying the positioning phase of the digital transformation model in practice for SMEs: toward systematic development of digitalization,” *Int. J. Inf. Syst. Proj. Manag.*, vol. 8, no. 4, pp. 24–43, 2020.
 - [11] Q. Demlehner and S. Laumer, “Why Context Matters: Explaining the Digital Transformation of the Manufacturing Industry and the Role of the Industry’s Characteristics in It,” *Pacific Asia J. Assoc. Inf. Syst.*, vol. 12, no. 3, p. 3, 2020.
 - [12] L. Wessel, A. Baiyere, R. Ologeanu-Taddei, J. Cha, and T. Blegind-Jensen, “Unpacking the difference between digital transformation and IT-enabled organizational transformation,” *J. Assoc. Inf. Syst.*, vol. 22, no. 1, pp. 102–129, 2021.
 - [13] R. Gregory, H.-T. Wagner, S. Tumbas, and K. Drechsler, “At the Crossroads between Digital Innovation and Digital Transformation,” 2019.
 - [14] C. Matt, T. Hess, and A. Benlian, “Digital transformation strategies,” *Bus Inf Syst Eng*, vol. 57, pp. 339–343, 2015.
 - [15] F. Matt, C.; Hess, T.; Benlian, A.; Wiesbock, “Options for Formulating a Digital Transformation Strategy,” *MIS Q. Exec.*, vol. 15, pp. 123–139., 2016.
 - [16] A. Rossmann, “Digital maturity: conceptualization and measurement model,” *Digit. Matur. Conceptualization Meas. Model*, 2018.
 - [17] K. Osmundsen, J. Iden, and B. Bygstad, “Digital Transformation: Drivers, Success Factors, and Implications,” in *MCIS*, 2018, p. 37.
 - [18] M. Muehlburger, D. Rueckel, and S. Koch, “A framework of factors enabling digital transformation,” 2019.
 - [19] D. Rueckel, M. Muehlburger, and S. Koch, “An Updated Framework of Factors Enabling Digital Transformation,” *Pacific Asia J. Assoc. Inf. Syst.*, vol. 12, no. 4, p. 1, 2020.
 - [20] V. Gurbaxani and D. Dunkle, “Gearing Up For Successful Digital Transformation,” *MIS Q. Exec.*, vol. 18, no. 3, 2019.
 - [21] M. Wade and J. Shan, “Covid-19 has accelerated digital transformation, but may have made it harder not easier,” *MIS Q. Exec.*, vol. 19, no. 3, p. 7, 2020.
 - [22] R. Eden, A. B. Jones, V. Casey, and M. Draheim, “Digital transformation requires workforce transformation,” *MIS Q. Exec.*, vol. 18, no. 1, p. 4, 2019.
 - [23] K. Dery, I. M. Sebastian, and N. van der Meulen, “The Digital Workplace is Key to Digital Innovation,” *MIS Q. Exec.*, vol. 16, no. 2, 2017.
 - [24] J. Broadbent and W. L. Poon, “Self-regulated learning strategies & academic achievement in online higher education learning environments: A systematic review,” *Internet High. Educ.*, vol. 27, pp. 1–13, 2015.
 - [25] F. J. García-Peñalvo, “Modelo de referencia para la enseñanza no presencial en universidades presenciales,” *Campus Virtuales*, vol. 9, no. 1, pp. 41–56, 2020.
 - [26] J. W. Branch, A. Serna, L. M. Castro Benavides, and D. Burgos, “Un modelo conceptual de transformación digital. Openenergy y el caso de la Universidad

- Nacional de Colombia,” *Educ. Knowl. Soc.*, vol. 19, no. 4, pp. 19(4), 95–107, 2018.
- [27] F. J. García-Peñalvo, *Modelo de formación no presencial de la Universidad de Salamanca*. Grupo GRIAL, 2019.
 - [28] L. M. C. Benavides, J. A. Tamayo Arias, M. D. Arango Serna, J. W. Branch Bedoya, and D. Burgos, “Digital transformation in higher education institutions: A systematic literature review,” *Sensors*, vol. 20, no. 11, p. 3291, 2020.
 - [29] M. Kebritchi, A. Lipschuetz, and L. Santiago, “Issues and challenges for teaching successful online courses in higher education: A literature review,” *J. Educ. Technol. Syst.*, vol. 46, no. 1, pp. 4–29, 2017.
 - [30] J. L. Orueta and L. M. Pavón, *Libro blanco de la universidad digital 2010*, vol. 11. Fundación Telefónica, 2008.
 - [31] F. Llorens-Largo, *Transformación digital versus digitalización*. Recuperado de, 2020.
 - [32] E. Crisol-Moya, L. Herrera-Nieves, and R. Montes-Soldado, “Educación virtual para todos: una revisión sistemática,” *Educ. Knowl. Soc.*, vol. 21, p. 13, 2020.
 - [33] G. Rodríguez-Abitia and G. Bribiesca-Correa, “Assessing Digital Transformation in Universities,” *Futur. Internet*, vol. 13, no. 2, p. 52, 2021.
 - [34] G. Rodríguez-Abitia, S. Martínez-Pérez, M. S. Ramirez-Montoya, and E. Lopez-Caudana, “Digital Gap in Universities and Challenges for Quality Education: A Diagnostic Study in Mexico and Spain,” *Sustainability*, vol. 12, no. 21, p. 9069, 2020.
 - [35] S. Dutta and B. Lanvin, “The Network Readiness Index 2019,” *Portulans Institute, Washingt. DC*, 2019.
 - [36] N. Blasco, I. Brusca, and M. Labrador, “Drivers for Universities’ Contribution to the Sustainable Development Goals: An Analysis of Spanish Public Universities,” *Sustainability*, vol. 13, no. 1, p. 89, 2021.
 - [37] A. Balyer and Ö. Öz, “Academics’ Views on Digital Transformation in Education,” *Int. Online J. Educ. Teach.*, vol. 5, no. 4, pp. 809–830, 2018.
 - [38] I. Rowlands *et al.*, “The Google generation: the information behaviour of the researcher of the future,” in *Aslib proceedings*, 2008.
 - [39] A. Escofet Roig, M. López, and G. Álvarez, “Una mirada crítica sobre los nativos digitales. Análisis de los usos formales de TIC entre estudiantes universitarios,” *Tecnol. Comun. Educ.*, vol. 9, no. 17, 2014.
 - [40] P. A. Kirschner and P. De Bruyckere, “The myths of the digital native and the multitasker,” *Teach. Teach. Educ.*, vol. 67, pp. 135–142, 2017.
 - [41] E. Ophir, C. Nass, and A. D. Wagner, “Cognitive control in media multitaskers,” *Proc. Natl. Acad. Sci.*, vol. 106, no. 37, pp. 15583–15587, 2009.
 - [42] Y. Chen and M. Roldan, “Digital innovation during COVID-19: Transforming challenges to opportunities,” *Commun. Assoc. Inf. Syst.*, vol. 48, no. 1, p. 3, 2021.
 - [43] G. Dick, “Teaching online: Creating student engagement,” *Commun. Assoc. Inf. Syst.*, vol. 48, no. 1, p. 7, 2021.
 - [44] P. Holland and A. Bardoel, “The impact of technology on work in the twenty-first century: Exploring the smart and dark side.” Taylor & Francis, 2016.
 - [45] E. M. Abduvakhidov, A. M., Mannapova, E. T., & Akhmetshin, “Digital Development of Education and Universities Global Challenges of the Digital Economy,” *Int. J. Instr.*, vol. 14, no. 1, pp. 743-760., 2021.

- [46] A. N. Bardashevich, "Digital economics and education: Problems of interaction. Problems of modern economy. Problems of science and education," vol. 4, p. 64, 2017.
- [47] E. M. Silva, N. F., Bridges, A. H., & Lima, "Computer numerical control, mass customization and architectural education in an emergent economy," *In Technological Developments in Networking, Education and Automation*, Springer, Dordrecht., pp. 163–167, 2010.
- [48] "Intellectual information system as a tool for managing the educational process at the university," *Sci. journal" Econ. Educ. Toshkent*, vol. 1, pp. 37–40, 2018.
- [49] E. T. Abduvakhidov, A. M., & Mannopova, "Theoretical approaches to formation of intelligent systems as a tool for providing management efficiency.". Economical and economical realization in the real sector of information technologies in the field of information technology and speeding elections", *Sci. Stud. Sci. Subj. Tashkent*, pp. 239-243., 2018.
- [50] E. T. Mannopova, "Educational problems and their solutions using intellectual systems," in *In The development of the economy and the economy of Uzbekistan Priority directions and urgent problems of liberalization" Republican scientifically-practical Conference Collection Materials*, 2018, pp. 54–58.
- [51] K. Johnston, B., MacNeill, S., & Smyth, "Neoliberalism and the digital university: The political economy of learning in the twenty-first century. In Conceptualising the Digital University," *Palgrave Macmillan, Cham.*, pp. 3–17, 2018.
- [52] E. T. Mannopova, "Reforms in education: information technology in the training of legal personnel.," in *In The state has a wide range of information technologies and provides an exciting information for the republican scientific-conference conference". Tashkent*, 2018, pp. 12–20.
- [53] X. Zhu, "Introduction: From the Industrial Economy to the Digital Economy: A Giant Leap—Research on the '1+ 10' Framework of the Digital Economy.," *Emerg. Champions Digit. Econ. Springer, Singapore.*, pp. 1–65, 2019.
- [54] Y. V. Khalin, V. G., Yurkov, A. V., & Kosov, "Challenges of the digital economy in the context of globalization: Training of PhDs in software engineering in Russia. In International Conference on Digital Transformation and Global Society," *Springer, Cham.*, 2017.
- [55] H. Cukier, W., Fox, V., & Rahnama, "Building Human Infrastructure for the Digital Economy: Ryerson's Digital Media Zone," *IFIP Int. Conf. Hum. Choice Comput. Springer, Berlin, Heidelberg.*, pp. 156–169, 2012.
- [56] X. Huang, M., Jie, T., & Huang, "Study on digital technology in BRICS. In BRICS Innovative Competitiveness Report 2017," *Springer, Singapore.*, pp. 221–240, 2018.
- [57] W. C. Mkumbo, "The role of school libraries in realizing the achievement of inclusive and equitable quality education in Tanzania: SDGs by 2030," *J. Libr. Inf. Sci.*, 2016.
- [58] T. Adams, A. E., Randall, S., & Traustadóttir, "A tale of two sections: An experiment to compare the effectiveness of a hybrid versus a traditional lecture format in introductory microbiology.," *CBE—Life Sci. Educ.*, vol. 14, no. 1, p. 6, 2015.
- [59] L. B. Cole, M. T., Shelley, D. J., & Swartz, "Online instruction, e-learning, and student satisfaction: A three year study.," *Int. Rev. Res. Open Distrib. Learn.*,

- vol. 15, no. 6, 2014.
- [60] J. L. Moore, C. Dickson-Deane, and K. Galyen, "e-Learning, online learning, and distance learning environments: Are they the same?," *Internet High. Educ.*, vol. 14, no. 2, pp. 129–135, 2011.
 - [61] Z. Slimi, "Online learning and teaching during COVID-19: A case study from Oman," *Int. J. Inf. Technol. Lang. Stud.*, vol. 4, no. 2, pp. 44–56, 2020.
 - [62] R. Ellis, "The definition and measurement of L2 explicit knowledge," *Lang. Learn.*, vol. 54, no. 2, pp. 227–275, 2004.
 - [63] L. Triacca, D. Bolchini, L. Botturi, and A. Inversini, "Mile: Systematic usability evaluation for e-Learning web applications," in *EdMedia+ Innovate Learning*, 2004, pp. 4398–4405.
 - [64] D. Tavangarian, "Is e-Learning the Solution for Individual Learning?," *Electron. J. E-learning*, vol. 2, no. 2, pp. pp265-272, 2004.
 - [65] J. L. Chen, "The effects of education compatibility and technological expectancy on e-learning acceptance," *Comput. Educ.*, vol. 57, no. 2, pp. 1501–1511, 2011.
 - [66] S. Thanji, M., & Vasantha, "ICT factors influencing consumer adoption of ecommerce offerings for education," *Indian J. Sci. Technol.*, vol. 9, no. 32, pp. 1–6, 2016.
 - [67] V. D. K. Ompusunggu and N. Sari, "Effectiveness of Edmodo-Based E-Learning Use on Mathematical Communication Skills," *J. Curere*, vol. 3, no. 2, pp. 58–66, 2019.
 - [68] T. Mays, "Towards More Resilient Schooling: Possible Models for the Future.," *Commonw. Learn.*, 2020.
 - [69] D. Basilaia, G., & Kvavadze, "Transition to online education in schools during a SARS-CoV-2 coronavirus (COVID-19) pandemic in Georgia," *Pedagog. Res.*, vol. 5, no. 4, 2020.
 - [70] W. Wains, S. I., & Mahmood, "Integrating m-learning with e-learning," *Proc. 9th ACM SIGITE Conf. Inf. Technol. Educ.*, pp. 31–38, 2008.
 - [71] W. O. Anyim, "Quintessential of Hybrid Legal Library: A Case Analysis of Miyetti Law Library," *Electron. Res. J. Eng. Comput. Appl. Sci.*, 2019.
 - [72] W. O. Anyim, "Multimedia Design and Development Competencies among Computer Science Lecturers in Federal Universities in Federal Capital Territory (FCT) Abuja, Nigeria," *J. Comput. Sci. Technol. Stud.*, vol. 1, no. 1, pp. 09–15, 2019.
 - [73] W. O. (2019). Anyim, "E-Lawyering and Virtual Law Practice: A Paradigm Shift for Law Library System.," *Libr. Philos. Pract.*, 2019.
 - [74] S. Goyal, "E-Learning: Future of education," *J. Educ. Learn.*, 2012.
 - [75] M. Border, J.; Stoudt K. and Warnock, *E-Learning Concepts and Techniques*. Institute for Interactive Technologies , Bloomsburg University of Pennsylvania, USA, 2006.
 - [76] S. Naidu, "E-learning: A guidebook of principles, procedures and practices," *Commonw. Educ. Media Cent. Asia (CEMCA)*, 2006.
 - [77] J. Biggs, "The reflective institution: Assuring and enhancing the quality of teaching and learning," *High. Educ.*, 2002.
 - [78] C. J. . MAYES, J.T. & FOWLER, "Learning technology and usability: a framework for understanding courseware," *Interact. Comput.*, vol. 11, pp. 485–497, 1999.
 - [79] L. Diana, "Rethinking University Teaching: A framework for the effective use

- of educational technology,” *Routledge, London/New York*, 2001.
- [80] R. Herrington, J., Reeves, T. C., & Oliver, “A guide to authentic e-learning,” *Routledge*, 2004.
 - [81] J. F. Zhang, D., Zhou, L., Briggs, R. O., & Nunamaker Jr, “Instructional video in e-learning: Assessing the impact of interactive video on learning effectiveness,” *Inf. Manag.*, vol. 43, no. 1, pp. 15–27, 2006.
 - [82] M. Muhammed, “How E-Resources Facilitate Students Learning in Skyline University Nigeria,” *Skyline Univ. Niger. Fact B. as Thursday 11 February, 2021*, 2021.
 - [83] M. Koehler and P. Mishra, “What is technological pedagogical content knowledge (TPACK)?,” *Contemp. issues Technol. Teach. Educ.*, vol. 9, no. 1, pp. 60–70, 2009.
 - [84] P. Mishra and M. J. Koehler, “Technological pedagogical content knowledge: A framework for teacher knowledge,” *Teach. Coll. Rec.*, vol. 108, no. 6, pp. 1017–1054, 2006.
 - [85] M. T. (2011). Meagher, M., Ozgun-Koca, A., & Edwards, “Pre-service teachers’ experiences with advanced digital technologies: The interplay between technology in a pre-service classroom and in field placements,” *The Canadian Journal for the Study of Adult Education*, vol. 12, no. 1. p. 4623, 1998.
 - [86] R. R. Puentedura, “SAMR: A contextualized introduction,” *Lect. Pine Cobble Sch. Retrieved March*, vol. 13, p. 2014, 2014.
 - [87] J. T. Hilton, “A case study of the application of SAMR and TPACK for reflection on technology integration into two social studies classrooms,” *Soc. Stud.*, vol. 107, no. 2, pp. 68–73, 2016.
 - [88] M. I. Portuguese Castro, “Propuesta de un modelo educativo e-learning que permita identificar habilidades de emprendimiento en estudiantes universitarios dentro de un ecosistema emprendedor,” 2020.
 - [89] S. Hrastinski, “Asynchronous and synchronous e-learning,” *Educ. Q.*, vol. 31, no. 4, pp. 51–55, 2008.
 - [90] M. M. S. de Oliveira, A. S. T. Penedo, and V. S. Pereira, “Distance education: advantages and disadvantages of the point of view of education and society,” *Dialogia*, no. 29, pp. 139–152, 2018.
 - [91] W. O. (2021). Anyim, “The Impact of Libraries on Sustainable Economic Development in Nigeria,” *Electron. Res. J. Behav. Sci.*, 2021.
 - [92] W. O. (2021). Anyim, “Relevance of Electronic Resources and Improvement of Access for Effective Distance Learning and Continuing Education Programme,” *Int. J. Asian Educ.*, 2021.
 - [93] V. E. (2018). Ekong, U. O., & Ekong, “Impact of information literacy skills on the use of e-library resources among tertiary institution students in Akwa Ibom State,” *Niger. J. Technol.*, 2018.
 - [94] B. S. Bell and J. E. Federman, “E-learning in postsecondary education,” *Futur. Child.*, pp. 165–185, 2013.
 - [95] H. M. Hsbollah, “E-learning adoption: the role of relative advantages, trialability and academic specialisation,” *Campus-Wide Inf. Syst.*, 2009.
 - [96] R. Cheung and D. Vogel, “Predicting user acceptance of collaborative technologies: An extension of the technology acceptance model for e-learning,” *Comput. Educ.*, vol. 63, pp. 160–175, 2013.
 - [97] A. H. H. Rohayani, “A literature review: readiness factors to measuring e-

- learning readiness in higher education,” *Procedia Comput. Sci.*, vol. 59, pp. 230–234, 2015.
- [98] A. Swanson *et al.*, “Student engagement, e-connectivity, and creating relationships in the online classroom: emerging themes,” *Instr. Technol.*, vol. 66, 2015.
- [99] S. Talebian, H. M. Mohammadi, and A. Rezvanfar, “Information and communication technology (ICT) in higher education: advantages, disadvantages, conveniences and limitations of applying e-learning to agricultural students in Iran,” *Procedia-Social Behav. Sci.*, vol. 152, pp. 300–305, 2014.
- [100] D. Xu, W. W. Huang, H. Wang, and J. Heales, “Enhancing e-learning effectiveness using an intelligent agent-supported personalized virtual learning environment: An empirical investigation,” *Inf. Manag.*, vol. 51, no. 4, pp. 430–440, 2014.
- [101] M. Islam, “Effect of demographic factors on e-learning effectiveness in a higher learning Institution in Malaysia,” *Int. Educ. Stud.*, vol. 4, no. 1, pp. 112–121, 2011.
- [102] W. A. Cidral, T. Oliveira, M. Di Felice, and M. Aparicio, “E-learning success determinants: Brazilian empirical study,” *Comput. Educ.*, vol. 122, pp. 273–290, 2018.
- [103] A. Klačnja-Milićević, B. Vesin, M. Ivanović, and Z. Budimac, “E-Learning personalization based on hybrid recommendation strategy and learning style identification,” *Comput. Educ.*, vol. 56, no. 3, pp. 885–899, 2011.
- [104] P.-C. Sun, R. J. Tsai, G. Finger, Y.-Y. Chen, and D. Yeh, “What drives a successful e-Learning? An empirical investigation of the critical factors influencing learner satisfaction,” *Comput. Educ.*, vol. 50, no. 4, pp. 1183–1202, 2008.
- [105] G. Ssekakubo, H. Suleman, and G. Marsden, “Issues of adoption: have e-learning management systems fulfilled their potential in developing countries?,” in *Proceedings of the South African Institute of Computer Scientists and Information Technologists conference on knowledge, innovation and leadership in a diverse, multidisciplinary environment*, 2011, pp. 231–238.
- [106] J. C. Moore, “A SYNTHESIS OF SLOAN-C EFFECTIVE PRACTICES,” *J. Asynchronous Learn. Networks*, vol. 14, no. 3, 2010.
- [107] G. Lorenzo, “A Research Review about Online Learning: Are Students Satisfied? Why so Some Succeed and Others Fail? What Contributes to Higher Retention Rates and Positive Learning Outcomes?,” *J. Online Learn. Res. Pract.*, vol. 1, no. 1, p. 26869, 2015.
- [108] D. Sun, P. C., Tsai, R. J., Finger, G., Chen, Y. Y., & Yeh, “What drives a successful e-Learning? An empirical investigation of the critical factors influencing learner satisfaction,” *Comput. Educ.*, vol. 50, no. 4, pp. 1183-1202., 2008.
- [109] M. Gray, J. A., & DiLoreto, “The effects of student engagement, student satisfaction, and perceived learning in online learning environments,” *Int. J. Educ. Leadersh. Prep.*, vol. 11, no. 1, p. 1, 2016.
- [110] S. (2015). Barber, W., King, S., & Buchanan, “Problem based learning and authentic assessment in digital pedagogy: Embracing the role of collaborative communities,” *Electron. J. E-Learning*, 2015.
- [111] S. M. Fletcher, T., & Bullock, “Reframing pedagogy while teaching about

- teaching online: A collaborative self-study,” *Prof. Dev. Educ.*, vol. 41, no. 4, pp. 690-706., 2015.
- [112] M. A. Almaiah, A. Al-Khasawneh, and A. Althunibat, “Exploring the critical challenges and factors influencing the E-learning system usage during COVID-19 pandemic,” *Educ. Inf. Technol.*, vol. 25, pp. 5261–5280, 2020.
 - [113] J. Daniel, “Education and the COVID-19 pandemic,” *Prospects*, vol. 49, no. 1, pp. 91–96, 2020.
 - [114] M. P. A. Murphy, “COVID-19 and emergency eLearning: Consequences of the securitization of higher education for post-pandemic pedagogy,” *Contemp. Secur. Policy*, vol. 41, no. 3, pp. 492–505, 2020.
 - [115] F. J. García Peñalvo and A. Corell, “La COVID-19:¿ enzima de la transformación digital de la docencia o reflejo de una crisis metodológica y competencial en la educación superior?,” *Campus Virtuales*, vol. 9, no. 2, pp. 83–98, 2020.
 - [116] S. K. A. Mirza, N., Naqvi, B., Rahat, B., & Rizvi, “Price reaction, volatility timing and funds’ performance during Covid-19,” *Financ. Res. Lett.*, vol. 36, no. 101657, 2020.
 - [117] M. E. Osman, “Global impact of COVID-19 on education systems: the emergency remote teaching at Sultan Qaboos University,” *J. Educ. Teach.*, vol. 46, no. 4, pp. 463–471, 2020.
 - [118] B. Rizvi, S. K. A., Mirza, N., Naqvi, B., & Rahat, “Covid-19 and asset management in EU: A preliminary assessment of performance and investment styles,” *J. Asset Manag.*, vol. 21, no. 4, pp. 281–291, 2020.
 - [119] B. Weeden, K. A., & Cornwell, “The small-world network of college classes: implications for epidemic spread on a university campus,” *Sociol. Sci.*, vol. 7, pp. 222–241, 2020.
 - [120] M. Alipio, “Education during COVID-19 era: Are learners in a less-economically developed country ready for e-learning?,” *SSRN*, 2020.
 - [121] V. D. Soni, “Global Impact of E-learning during COVID 19,” *Available SSRN 3630073*, 2020.
 - [122] L. M. Yuan, “Student’s Attitude and Satisfaction Towards Transformative Learning: A Research Study on Emergency Remote Learning in Tertiary Education,” *Creat. Educ.*, vol. 12, no. 1, pp. 494–528, 2021.
 - [123] S. Crawford, J., Butler-Henderson, K., Rudolph, J., Malkawi, B., Glowatz, M., Burton, R., ... & Lam, “COVID-19: 20 countries’ higher education intra-period digital pedagogy responses,” *J. Appl. Learn. Teach.*, vol. 3, no. 1, pp. 1–20, 2020.

The role of renewable energy in supporting the grid with the help of homer software

Eman Ahmed Ali
Electrical Engineering Dept
Univrsity of Mosul,Iraq
Eman.enp169@student.uomosul.edu.iq

Wael Hashem Hamdon
Electrical Engineering Dept
Univrsity of Mosul,Iraq
waelhashem_67@uomosul.edu.iq

Abstract

Due to the increase in the population and the increase in demand for energy in general and electric power in particular in addition to the fluctuation of oil prices accompanied by the possibility of depletion and increase the complaint of the impact of emissions from the burning of fossil fuels, all eyes for serious and direct thinking in the use of renewable energies, especially solar energy that can be used in generating electricity in huge capacities. Here in this paper, a case study is conducted for a government building (college of electronics engineering located in Mosul city north of Iraq). The available renewable energy resources are proposed represented by solar energy. The study aims later to reach a net zero energy building with the help of the HOMER ((Hybrid Optimization of Multiple Energy Resources) software, and this program is specialized in studying all economic possibilities and reaching the optimal design in terms of economic cost over the life of the project. HOMER software is used to find the size of the grid connected photovoltaic system. Homer calculates both optimization & sensitivity and displays the results in a set of tables and graphs that help make comparison and economic evaluation according to the advantages of the system components. The energy consubstion data of the proposed building is recorded hourly for one year and the cost of the photovoltaic system and the inverter are obtained as local prices. The result showed that using 144 panels in the roof of the proposed building with instaled capacity of 72kw and an inverter with 75kw lead to make the cost of energy is zero.

Keywords; HOMER software; Renewable energy; Grid connected photovoltaic system.

1.Introduction

In recent years, a significant increase in energy consumption has been observed, especially with the increased need for modern electrical appliances in terms of heating and cooling and the urgent need for them in government buildings during the specified working hours, which range from 8 to 10 hours per day except for holidays, attention has been paid to the need for alternative energy sources in addition to the grid to satisfy the loads demand during working hours. The conversion of solar energy into electric energy is performed by means of photovoltaic cells. Among several renewable energy resources, energy harvesting from the photovoltaic (PV) effect is the most essential and sustainable way because of abundance and easy accessibility of solar radiant energy around the earth. sun energy is the greatest significant and maintainable energy supply due to its ample accessibility, consistency and continuousness. Regardless of the infrequent of solar contamination, sun energy is broadly accessible and fully exempted of cost. Iraq has massive potential for electricity generation from solar energy. Because the country currently suffers from daily electricity shortages and the effects of wars and terrorist processes led to collect all efforts to find ways to

improve the power energy production. One of the attractive features of the PV system is that its power output matches perfectly with the peak load demand. It produces more power on a sunny day when excessive load consumes more power from the grid. Prashant Kumar et al [1] presents an idea about to design, simulation and analysis of standalone hybrid renewable energy resources for a typical ATM (Automated teller machine) machine in remote locations. And this work aims to give the optimum solution to deal with energy crisis in the world. Pranitha Muthuraju et al [2] investigate the feasibility of converting existing university buildings to Net Zero Energy Building (NZEB) in presence of Renewable Energy Sources (RESs). The feasibility of the NZEBs is validated taking into account the energy performance, CO₂ emission reduction, and economics of the buildings. Hassan Z. Al Garmi et al [3] discuss about the grid connected solar photovoltaic (PV) systems and draws attention to the optimal design by considering various PV array tracking systems towards enhancing the power generation with the help of homer software. Surabhi Sharma et al [4] had a case study of an Academic Institute to design a solar photovoltaic system using PVSYST software based on different load conditions. Fatima Harkouss et al [5] aims to optimize, investigate and compare six renewable energy solution sets for designing NZEBs in three different climates: Indore (cooling dominant), Tromsø (heating dominant), and Beijing (mixed climate). The optimization is carried out using a multi criteria decision making methodology. The implemented methodology is composed of two phases. In the first phase, the optimal sizes of solution sets in each climate are derived and analysed. The effectiveness of optimal Solution sets is evaluated with respect to economy, environment, energy and grid stress. In the second phase recommendations for each region are offered according to the overall performance evaluation results. The evaluation criteria include life cycle cost, payback period, levelized cost of energy, CO₂ emissions, grid interaction index, load matching index, and total energy consumption. S.M. Maruf Ahmed et al [6] aims to create an nZEB official zone by using Solar PV generation and Wind Turbine generation system with microgrid by which the generation of Renewable Energy will be improved and make an economic impact for the development of a country. Harpreet Sharma et al [7] present the implementation of this concept in university campus with the help of Homer software. The Homer simulates the alternative configurations with sensitivity variables and optimum solution has been determined for cost effectiveness. David G. Holmberg et al [8] Presents a study of the economic impact of electricity tariffs on the value of solar photovoltaic (PV) systems at the National Standards Institute and the Net Zero Energy Residential Technology Test Facility (NZERTF) and the benefits of adding batteries for electrical storage. The NZERTF is highly energy efficient The house is designed to generate as much electricity from the PV array as the house consumes in a year. In Farheen Bano et al [9] The paper presents an analysis of the design approaches required to construct nZEBs in a tropical climate through nZEB case studies in a tropical region. These strategies were then applied and tested in an energy efficient office building in Gurgaon through energy simulation. A calibrated reference model was created to apply passive and active techniques as well as analyse the simulation results. In this paper, a grid connected solar energy system has been simulated using the HOMER software aimed at solving the problem of increasing load and providing support to the grid in terms of energy production and access to a building with net zero energy as showing in the following sections.

2. Methodology

This paper is concerned with converting a university building in the Faculty of Electronics Engineering, Nineveh University into a net zero energy building, and this mechanism is done by using renewable energy represented by solar panels, which provide basic support to the grid. The roof area of the building was calculated and it was found that it is estimated at 700 square meters and the net available area is about 540 square meters to put the solar energy system, and this space is sufficient to place 270 a solar panels with dimensions (2 x 1) m and this number of panels exceeds the number of panels required for this study. The loads of the building were recorded over a 24 hour period over a whole year to obtain 8760 value, It turned out that the peak load hour is between nine o'clock in the morning and three o'clock in the afternoon, The loads of the building vary between heavy loads represented by heating and cooling devices, as well as light loads such as lighting, fans, etc. where the load rate is about 127 kwhr per day . Solar energy is the best way to reach the goal of the study from a technical and economic point of view and its availability. The size of the power generated from the pv array was chosen according to the load demand of the building. The solar panel variables were entered into the Homer software, the rate of solar radiation was obtained after entering the coordinates of the city of Mosul obtained from latlong.net for each longitude 43 ° 7 '48.0036' 'E longitude, and the latitude 36 ° 20' 24.0000 " N latitude in which the building concerned with the study and the daily radiation rate found to be (4.896) kwhr/m²/d and a clearness' rate equal to (.597). [10]

2 1 Pv system :

In this case study a mono type plate with a capacity of 415 watts per panel was chosen with dimensions (2 x 1) m with short circuit current (8.58)A and opencircuit voltage (46.8v) and temperature tolerance rates up to (41c) as shown in the following tables(1) (Data source: [11]) Table No. (1) shows the Technical characteristics for solar panels manufactured by the company according to standard test condition (STC) and normal operation cell temperature (NOCT).

Table (1) Technical characteristics of PV module (Data source: [11])

Module type	LS M144 514	
Testing condition	STC	NOCT
Rated output (Pmp/wp)	415	314
Rated voltage (Vmp/V)	40.9	38.6
Rated current (Imp/A)	10.15	8.13
Open circuit voltage (Voc/v)	49.6	46.8
Short circuit current (Isc/A)	10.66	8.58
Module efficiency %	20.63 %	
NOCT Temperature	41°C ± 3°C%	
Dimension	2008×1002×40mm	

2 2 Converter:

The inverter is the most important key component of the system in this study. It is used to convert the DC current into AC. Giant brand inverters have been selected for the

system. Th as this type is characterized by its ability to adapt to the unstable electricity conditions in the city. capital and replacement costs of this inveter are 7500\$, the life expectancy is around 15 and 20 years with an efficiency of 98%.

2 3 Load profile:

In this study, the average electrical load was calculated as previously mentioned by collecting data on the loads and studying the nature of these loads. It was noted that the maximum load was during the month of January and also during the summer in June and July due to the need for cooling and heating, the average daily load is about 127 kwhr/d, and the maximum electrical load is (44) kw. Table (2). Figures (1)&(2).

Table (2) load specification

Average load	5.29 kw
Peak demand	44 kw
Average energy demand per day	127 kwh/d
Day to day variation	61.9 %
Peak month	January



Fig.1. The electrical daily loads samples.



Fig. 2. The monthly average load profile for the proposed building

2 4 HOMER software

HOMER delivers optimal configurations of energy generation systems with the number and size of each component, according to the system net present cost criteria. To achieve an optimal system.HOMER simulates the RES for 8,760h (corresponding to the number of hours in a year) and tabulates the results. Each set of results includes

set of graphs and tables which defines its technical and economic values which help in understanding and analysing their techno economic behaviour. In this study the system consists of solar panels (pv array), power converter (in addition to the grid) and loads. The system represents the type of grid connected, or what is known as on grid, meaning that the system does not need storage batteries because the proposed building is government building and needs energy mostly during working hours, which range from 8 to 10 hours as a maximum, the cost of the system has significantly decreased, as it is known that batteries represent the largest cost of any solar system. Figure (3).Electricity is purchased directly from the grid in case the solar system does not meet the load demand sufficiently. Considered in this project is a case study of resale or what is called sellback .For the proposed government building, the price of the kwhr from the grid is 0.10\$ and the price of the kwhr is resell to the grid is proposed 0.07\$. In the event that more energy is generated than the building's needs, the electricity can be resold to the grid according to the tariff plan with the help of the smart meter. If this is achieved, the field of renewable energy is expected to gain many profits. The electric tariff and the components cost are calculated according to the local price. HOMER defines the COE(Levelized cost of energy) (\$/kwhr) by dividing the annualized cost of producing electricity (the total annualized cost minus the cost of serving the thermal load) by the total electric load served, and also defines the NPC "The net present cost (or life cycle cost) of a component is the present value of all the costs of installing and operating the component over the project lifetime, minus the present value of all the revenues that earns over the project lifetime. HOMER calculates the net present cost of each component in the system and of the system as a whole"[12].

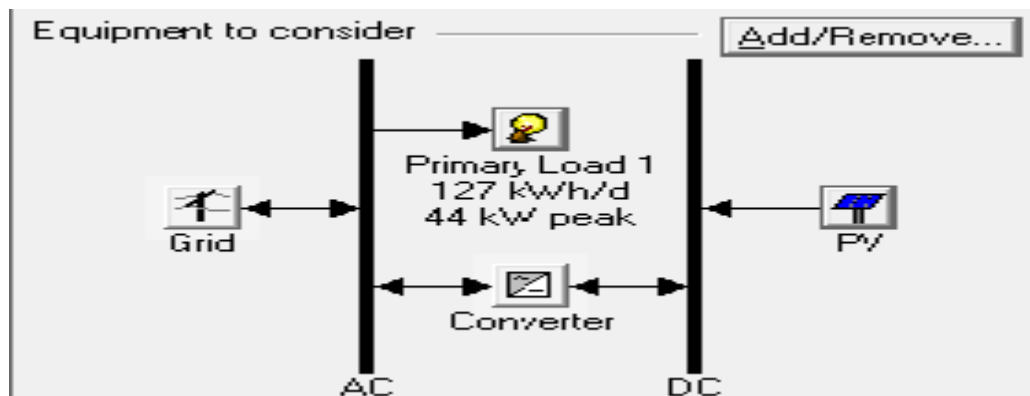


Fig.3. The configuration system for the case study

3. Result

In the conducted optimization with HOMER software, all the possible scenarios have been simulated, and the best combination with the lowest NPC is presented as optimized configuration [13]. Simulation results using HOMER software for under study on grid pv system are shown in table (3). At the present time, the building has electrical energy from the local electricity distribution company at an approximate price of 0.10\$. According to the data of the recorded loads, the value of the electricity bill amounts to be 59,237\$ over a 25 year life span of the project. Table(4) showed how to calculate the (NPC) for the system. In order to reach nZEB for the building under study, the necessary energy from solar cells was calculated and it was found that 173 solar panels are needed with a total capacity of 71.795KW. The price of a

single panel with a capacity of 415 watts, as in the local market, is 150\$, and with the calculation of installation and periodic maintenance expenses over the life of the project, plus the value of the inverter with a capacity of 75 kilowatts and at a price of 7,500\$, the initial capital cost of the proposed system will be 38,640\$. The above data was entered into the Homer program, and by returning the excess energy from the proposed system and selling it to the Electricity Distribution Company at a price of 0.07\$ / kwhr, The total cost, plus the interest rate which is 6% if the amount was taken from the bank, was returned. The cost of equipping the building with electrical energy(COE) will be Zero (0 \$/kwhr) over the life span of the proposed system. Figure (4) represents the HOMER's simulation in the presence of equipment from the grid alone, and the cost of energy (COE) was 0.10 \$ / kwhr, and in the case of adding the solar energy system to the grid, which showed that the cost of energy (COE) became 0\$/kwhr. The figure(5) shows that the percentage of the renewable energies represented here by the solar energy system throughout the months of the year is 93%. Table (5).

TABLE(3) SIMULATION RESULTS

	PV (kW)	Conv. (kW)	Grid (kW)	Initial Capital	Operating Cost (\$/yr)	Total NPC	COE (\$/kWh)	Ren. Frac.
	71.....	75	1000	\$ 38,640	-3,012	\$ 136	0.000	0.93
			1000	\$ 0	4,635	\$ 59,257	0.100	0.00

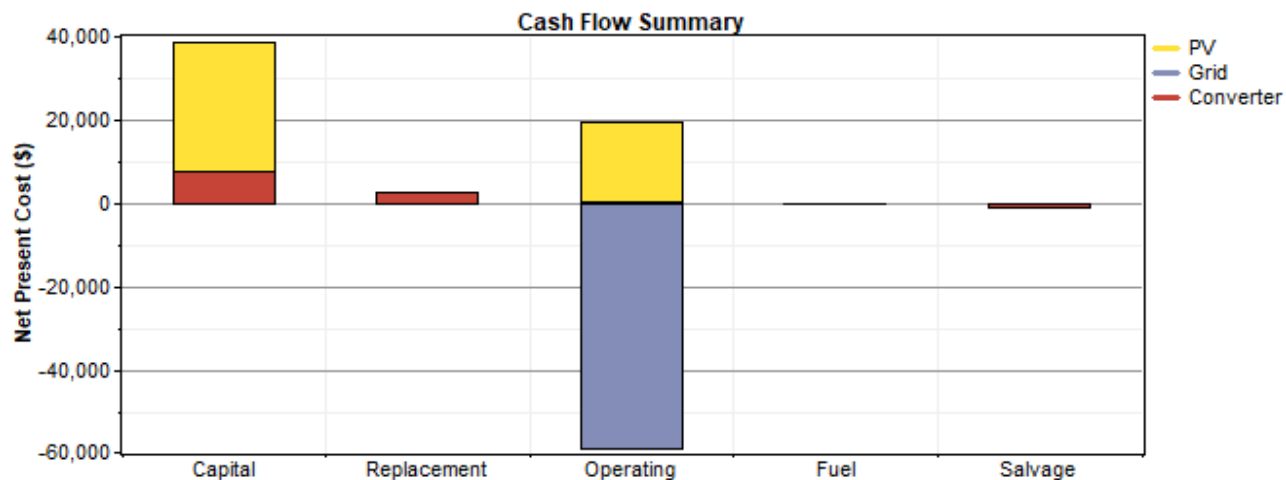


Figure (4). Net costs of different components of the grid connected pv system in different parts of study.

Table (4) Net present cost.

Component	Capital	Replacement	O&M	Fuel	Salvage	Total
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
PV	31,140	0	19,175	0	0	50,315
Grid	0	0	-59,014	0	0	-59,014

Converter	7,500	2,339	307	0	-1,311	8,835
System	38,640	2,339	-39,532	0	-1,311	136

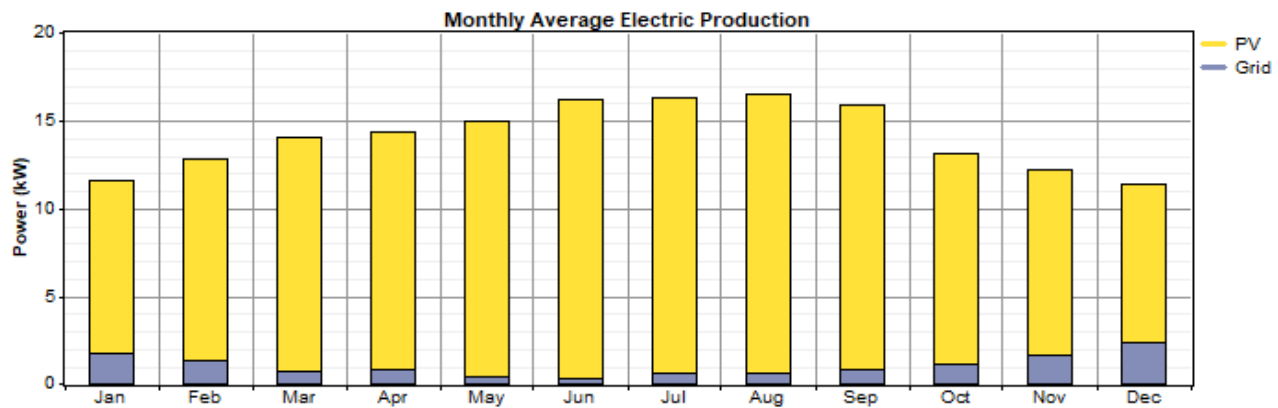


Figure (5). The average amount of generated power by system components for various months of a year.

Table (5) The electricity production between the grid and PV array

Component	Production	Fraction
	(kWh/yr)	
PV array	114,597	93%
Grid purchases	9,155	7%
Total	123,751	100%

4.Conclusion

In this paper, one of the government buildings were chosen as a case study to reach it to NZEB using available renewable energy resources represented by solar energy. The building load data were recorded and collected hourly for one year. Homer softwair was used to simulate the proposed system. The results showed that using 173 solar panels with a total capacity of 71.795 kilowatt and an inverter with a size of 75 kilowatts in a grid connected type system in order to achieve the goal of NZEB and cost of energy (COE) equals to zero. The results also showed that the solar panels contribute to the production of 93% of the energy of the proposed building over the months of the year.

Reference :

[1] Kumar, P., Pukale, R., Kumabhar, N., & Patil, U. (2016). "Optimal Design Configuration Using HOMER". Procedia Technology, 24, 499 504. <https://doi.org/10.1016/j.protcy.2016.05.085>.

- [2] Muthuraju, P., Moghimi, M., Garmabdari, R., Stegen, S., Lu, J., & Kaparaju, P. (2018). "Conversion of University Commercial Buildings to Net Zero Energy Buildings Employing Renewable Energy Sources". Proceedings 2018 IEEE International Conference on Environment and Electrical Engineering and 2018 IEEE Industrial and Commercial Power Systems Europe, IEEEIC/I and CPS Europe 2018, 1 6.
- [3] Al Garni, H. Z., Awasthi, A., & Ramli, M. A. M. (2018). "Optimal design and analysis of grid--connected photovoltaic under different tracking systems using HOMER". Energy Conversion and Management, 155(July 2017), 42—57.
- [4] Sharma, S., Kurian, C. P., & Paragond, L. S. (2018). "Solar PV System Design Using PVsyst: A Case Study of an Academic Institute". 2018 International Conference on Control, Power, Communication and Computing Technologies, ICCPCCT 2018, 123—128.
- [5] Harkouss, F., Fardoun, F., & Biwole, P. H. (2019). "Optimal design of renewable energy solution sets for net zero energy buildings". Energy, 179, 1155—1175.
- [6] Maruf Ahmed, S. M., Masum Ahmed, S. M., & Zeyad, M. (2020). "An approach of a nearly zero--energy building (nZEB) to build an official zone with Micro--grid". 6th IEEE International Energy Conference, ENERGYCon 2020, Mcdm, 662—667.
- [7] Gabbar, H. A., & Institute of Electrical and Electronics Engineers. (2016). "Optimization and Simulation of Smart Grid Distributed Generation". 4th IEEE International Conference on Smart Energy Grid Engineering (SEGE) : August 21--24, 2016, Ottawa, Canada, 153—157.
- [8] Kuo, A., Holmberg, D. G., & Bushby, S. T. (2015). "Impact of Electricity Tariff Parameters on Net Zero Home Cost".
- [9] Bano, F., Sehgal, V., & Tahseen, M. (2020). "Early--Stage Design Guidelines for Net--Zero--Energy Office Buildings in Tropical Climate". 2020 International Conference on Contemporary Computing and Applications, IC3A 2020, 143—149.
- [10] <https://www.latlong.net/>.
- [11] <http://www.alhadbaa.com/> INFINITY GREEN POWER.
- [12] Çetinbaş, İ., Tamyürek, B., & Demirtaş, M. (2019). "Design, analysis and optimization of a hybrid microgrid system using HOMER software" Eskişehir osmangazi university example. International Journal of Renewable Energy Development, 8(1), 65—79. <https://doi.org/10.14710/ijred.8.1.65--79>.
- [13] Shahinzadeh, H., Moazzami, M., Fathi, S. H., & Gharehpetian, G. B. (2017). "Optimal sizing and energy management of a grid--connected microgrid using HOMER software" 2016 Smart Grids Conference, SGC 2016, December 2019, 13—18.
- [14] Dr.Wael Hashem Hamdon & Eman Ahmed, (2021). "**Renewable energy contribution to reach nZEB with the help of HOMER software: A case study**" for 2021 International Conference on Electronic and Electrical Engineering and Intelligent System (ICE3IS), this paper has been accepted to be presented on ICE3IS 2021 conference days at October 15th—16th, 2021.

The Role of Entrepreneurship as a Mediator between Microfinance and Economic Development

Ahmed Mahmoud Abdallah Alshammari ¹, Wan Mohd Nazri Wan Daud ², Mubarak Abdullah Mohammed Kardous Alameri ³

¹ Faculty of Business and Management Sciences, University Sultan Zainal Abidin
21300 Kuala Terengganu, Malaysia

² Faculty of Business, Coventry University London United Kingdom
ahmdaboshammar@gmail.com¹

Abstract

Jordan has witnessed a promising economic boom over the past few decades. However, many of the issues faced by its economy such as the significant increase in poverty, lack of job opportunities, low standard of living, weak infrastructure, slow progress in various social and economic indicators, and the surrounding countries' conditions of wars, conflicts and epidemics such as Corona. The government implemented some policies, but unfortunately most of them failed due to poor implementation. This study examined the relationship between microfinance through (saving, loans, insurance) and sustainable economic development (economic well-being) through the mediation of sustainable entrepreneurship and the impact of the study examined the relationship between the variables of entrepreneurship as a mediator between microfinance and economic development. This study used the quantitative method in the process of data collection through a graphic survey, a self-questionnaire, by means of a pilot test. The sample size was 330 employees from the entrepreneurship sector, a total of 330 questionnaires were distributed to employees, and there were 320 valid questionnaires for further analysis. The study framework was tested using multiple regression analyzes to prove the hypotheses developed for the study using Partial Least Squares Structural Modeling (PLS-SEM). Results: The results showed that microfinance has a significant positive impact on economic development in Jordan. In addition, the result revealed that microfinance and entrepreneurship have a significant positive relationship, and entrepreneurship and economic development also revealed a significant positive relationship between them. Finally, the results indicated that entrepreneurship has a full mediating effect on microfinance and economic development in Jordan. Conclusion: The results of this study contributed to the theoretical, methodological and practical possibilities and opened the door for further research. The study provided empirical insights to support the theory that entrepreneurship should be used in microfinance.

Keywords: Microfinance, Economic development, Entrepreneurship.

1.Introduction

The idea of economic development had been utilized by financial specialists and government officials in the 20th century. This term is for the most part alluded to as coordinated and feasible activities taken by policymakers and industrialists to assist with advancing the wellbeing, way of life and financial capability of the locale (Van Dam, 2017). Additionally, these ideas were portrayed as human resources, fundamental foundation, local intensity, monetary supportability and social, wellbeing and security comprehensiveness. Monetary advancement is in this way equipped towards government measures to guarantee financial prosperity (Broadberry and Wallis, 2017).

Indeed, economic development is a cycle wherein genuine capital speculation ascends throughout a significant stretch of time, a slow and steady ascent after some time, with the arrangement of administrations, expanded efficiency, expanded investment funds and occupation creation (Cheremukhin, Golosov, Guriev and Tsyvinski, 2017). (Goedhart, Halberstadt, Kapteyn and Van Praag, 1977), additionally indicated the point, not beneath the neediness line, and that pay appropriation isn't turning out to be more inconsistent (Meier, 1976).

In any case, industrialization is one of different terms individuals use in their conversation of monetary turn of events. Many individuals would concur that the advancement of the industrialist framework and the fall of feudalism are emphatically connected to that. For quite a long time, this term has been drilled in the West (Schumpeter, 2003). This financial advancement is another methodology which assists poor with peopling's essential necessities (Bartelmus, 1986). Economic development has since been accepted as promoting economic growth, such as an increase in per capita Gross National Product (GNP) (Mansell & Wehn, 1998). Economic development in this respect is helping to improve national income per capita and maintain a good standard of living (Mansell, 2017). In order to achieve the ultimate goal of economic development in all developing countries by reducing inequality, providing jobs and fighting poverty, these have been the world's attention to this issue. The National Impact and Market Microfinance Survey in Jordan expressed in 2017 that microfinance in Jordan fundamentally affected business fire up and development, occupations and venture. What's more, in 2017, little endeavors are becoming quicker than enormous organizations in Jordan and assisting with making new positions. Microfinance deals with issues and imperatives identified with loaning techniques in Jordan, notwithstanding, it is frequently noted. The credits are the just authorizing organization in Jordan which can give advances and activate public stores in Jordan (Žiaková and Verner, 2015). This credit can be taken through specific banks.

Furthermore, business has extended wherever in different nations since it tends to be an insignificant responsibility by utilizing creation and imagination that wipes out time and exertion, which is an exceptionally compelling method of managing financial turn of events. Besides, while combination in financial advancement can bring about macroeconomic changes and framework development, they have not yet had the option to approach quickly, unbalanced and momentary issues, for example, monetary issues or the executives issues looked by policymakers in any financial development. Business should handle difficulties at the singular compensation per-activity stage and regardless; Entrepreneurship makes one organization just as benefits enlightening (Cho and Honorati, 2014). Thusly, this examination zeroed in on the intercession of financial advancement in Jordan among microfinance and business venture.

In Jordan, the picture is not different, since medium-sized businesses rule the economy. Throughout the years, the government has created a number of initiatives aimed at developing medium-sized companies. Unfortunately, most of the measures failed in Jordan due to poor execution strategy (Fanelli, 2019; Robehmed, 2015; Al Atoom, & Abu Zerr, 2012). The study of the impacts of enterprise on the relationship between microfinance and economic development was also suggested by Omar Khaderat, (2011).

2. Literature review

2.1. Entrepreneurship

The point of convergence of this assessment is to take a gander at the particular employment of the business undertaking in reviewing the impact of microfinance as a critical factor to help monetary advancement in the domain of Jordan. It is understood that business visionary is an individual or affiliation that can communicate and execute the aptitude, move and having the innovative ability to set up a business or industry of his own either alone or with the investment and participation with his friends to make product and adventures with advantage making as target goals and objections. The examination believes that microfinance is count develops the financial status of any individual or country without intercede factor which is the finance manager that would use the organizations of the microfinance as an opportunity to develop the economy. A finance manager is a person that uses fitness, experience, use the pertinent resources, including individuals at an undeniably sure time and at a more business-obliging condition to use the organizations of microfinance to help the economy.

According to Schumpeterian world expert's perspective, the business is one of the chief components in the monetary improvement of the country/area. Regardless, experts have imparted different viewpoints on the association between the periods of monetary turn of events and their pointers, for instance, the business can change the level of the business through some time. This examination hopes to rapidly explore the thoughts of financial turn of events and business and stress the work of business venture in monetary turn of events and the ability to achieve its pointers. It will in general be said that the essential factors drew in with the association among business and financial turn of events. More than ever, financial turn of events and business have ended up being decidedly interlinked (Toma, Grigore and Marinescu, 2014).

Moreover, Petrova (2016) the scientist has led an examination on business venture and concentration in the business people, the analyst characterized the business person is a person who can expect a monetary disequilibrium, review its qualities, on the off chance that it supposedly is productive, redistribute their advantages'. Nishat and Nadeem (2016) have the chance of the business undertaking visionary as one who deals with the Draw out the existence of the association by paying laborers compensation and debilitating the dangers and weaknesses of creation through business venture (see correspondingly Newman, 2007).

Business helps discover alternate approaches to build business, make occupations, open new skylines and give suitable answers for business issues. It can likewise improve the dreams of existing organizations and foundations and accomplish their desires, which assists with neglecting the foundation of one more new organization as depicted by Hart (2003) who considers undertaking to be as the procedure of beginning and proceeding to foster the affiliations (Hart, 2003).

Business venture is seen as vital to empowering a culture of big business, And that drive abilities are needed in such a district, Being the rule engine and being at the most noteworthy mark of the pyramid, Business venture should work through the relationship of exercises, whether or not they are definitive, informational and money related, inventiveness, improvement and learning are the foundations of business the chiefs and the headway of monetary undertakings And make new entryways for monetary and hypothesis advancement (Edwards-Schachter, García-Granero, Sánchez-Barrioluengo, Quesada-Pineda and Amara, 2015).

Besides, there an examination portrays and portrays inventive ingenuity through business venture in the foundation and nation's financial matters, additionally, the business venture is the acceptable utilization of an economy to have an answer for any issues, fitting intends to set up another undertaking. Business can be shown in developed business venture affiliations similarly as in a start-up association. Likewise, is that business venture requires — powerful agreeable energy that results future achievement (Amabile, 1997).

2.2. Economic Development

The financial advancement is distinctive contrasted with monetary development. The financial advancement is an increment in the limit of an economy to deliver labor and products, contrasted from one timeframe with another. It is estimated in hypothetical or genuine terms, the last being adapted to expansion. Financial turn of events, on the opposite side, is the essential goal of the majority of countries on the planet. Developing social and monetary prosperity is most likely the world's greatest financial issue today (Meara, Calfskins, Hagander, Alkire, Alonso, Ameh and Mérisier, 2015). Help is dispensed intermittently, guarantees are made, plans are concocted and thoughts are attracted up to accomplish or if nothing else to add to this objective (Leigh and Blakely, 2016).

It is, generally, a faith on the planet that the all-inclusive components of financial improvement are wellbeing, future, tutoring, etc, in some normal way, following the advancement of per capita pay, maybe with the progression of time. This view could be gone against by the view that the relationship between per capita profit with any of the other beneficial provisions isn't inescapable and as a rule, these ties may not be available. In this specific circumstance, we are not convinced of the force of total monetary powers to decidedly impact whatever other financial results that we need to compare with "growth." According to this view, per capita pay falls flat as a satisfactory by and large measure and should be enhanced by different markers straightforwardly (Edwards, 2017).

2.3. Microfinance

As indicated by Otero (1999), microfinance should be the point of needy individuals and the best answer for assist them with getting away from destitution and empower the monetary administration cycle "to helpless, low compensation, and helpless independently employed people to accomplish their financial prosperity."

Furthermore the terms ' microcredit' and' miniature money' are regularly utilized exceptionally, on the grounds that they are frequently confounded by two terms, which is fundamentally unique. Gonzalez-Cadavid, Taylor, Yarasheski, Sinha-Hikim, Ezzat and Nair, (1998), portrays that "microcredit is suggesting little advances, while microfinance is great for the presentation of credits with other budgetary assets, like financial aspects and guard, where NGOs and MFIs are liable for advances to helpless people, microcredit have an indispensable impact in microfinance. By and large, the essential thought behind microfinance could be said to mitigate neediness for individuals. The principle objective, nonetheless, is to give the denied individuals budgetary organizations who don't have substantial contact with the banks, Kireti and Sakwa, (2014). This examination likewise prescribes further exploration to quantify the financial ramifications of microfinance administrations corresponding to individual loaning, instead of gathering loaning. The act of individual loaning in microfinance is an arising issue where most microfinance organizations will in general utilize it, especially in Jordan.

Also, the jobs of microfinance in the endeavors, there was an investigation estimating the mission floats in friendly by looking at whether these associations adhere to their real mission cherished in their statements of purpose dependent on gathered information from 199 microfinance associations around the world. Besides, as the microfinance foundations were utilized for monetary and social purposes. Microfinance incorporates numerous regions, for example, monetary improvement through financial prosperity, fortifying the job of the poor in social orders, enabling ladies, destitution easing, and rustic monetary consideration, given that the errand of monetary maintainability is accomplished. The most conspicuous consequences of the examination are that there is a solid intelligence between the MFI's social mission information and its genuine practices on financial advancement all in all (Mersland, Nyarko and Szafarz, 2019).

Microfinance foundations (MFIs), widely viewed as brokers to the denied, have extensive monetary capacities past loaning and overseeing stores, exactly inspect the impact of MFI deposit-taking on MFI monetary execution. Utilizing information of 1,301 MFIs from one side of the planet to the other, the examination tracks down that a MFI's store level is an imperative determinant of its monetary practicality. Nonetheless, the relationship is affected by MFIs' institutional sort (for-profit or non-benefit) and the lawful climate (custom-based law or common law) Tang, quays and Joseph (2019).

Likewise, the SMEs all around the world assume a solid part in public turn of events. The credited to the tremendous business it gives to individuals of the nation where it exists. The financing of these "goose" which have been laid so various brilliant eggs have gone under investigation by scholastics and specialists. Because of the acknowledgment agreed this pivotal area, the Nigerian government set up microfinance banks in the year 2007 to fill in as components for monetary hotspots for an assortment of SMEs. This investigation investigated the jobs of these miniature money banks and foundations on little and medium undertakings just as how much more modest organizations have profited from the credit plan of microfinance banks. Essential information were gotten through interviews led in 15 independent companies across the Lagos state with their reactions abbreviated in tables. This investigation advocates the recapitalization of microfinance banks to improve their ability to help independent venture advancement and extension and furthermore to bring to the information on the administration of microfinance banks and establishments the effect of the utilization of guarantees as a condition for yielding credit to private companies (Taiwo, Agwu and Benson, 2016).

2.3.1 Microcredit

Microcredit can be characterized as the stock of little advances to exceptionally denied individuals for independent work projects that produce pay, permitting them to really focus on themselves and their families or as the inventory of advances without affirmation of a low sum given by monetary go between of various legitimate nature. Microcredit is given to a solitary individual or gathering of people that not have ordinary conditions to systems, customary credit circuits, both for fostering a formal or casual business and for social-help drives. Also, microcredit doesn't need that recipients give security ensures, hence establishes that offer microcredit endorses diverse assurance frameworks (Jenkins and Batinge, 2018).

The principal idea of microcredit in Bangladesh was presented by teacher Yunus through Grameen bank, they give little credits to rustic helpless residents (Yunus 1999). The quantity of different offices, including credits, protection, settlements and

non-monetary administrations, for example, monetary education preparing and abilities programs, is presently being expanded, just as the quantity of assets which have been given for hindered people (Armendáriz, de Aghion and Morduch 2005; Armendáriz and Morduch, 2010).

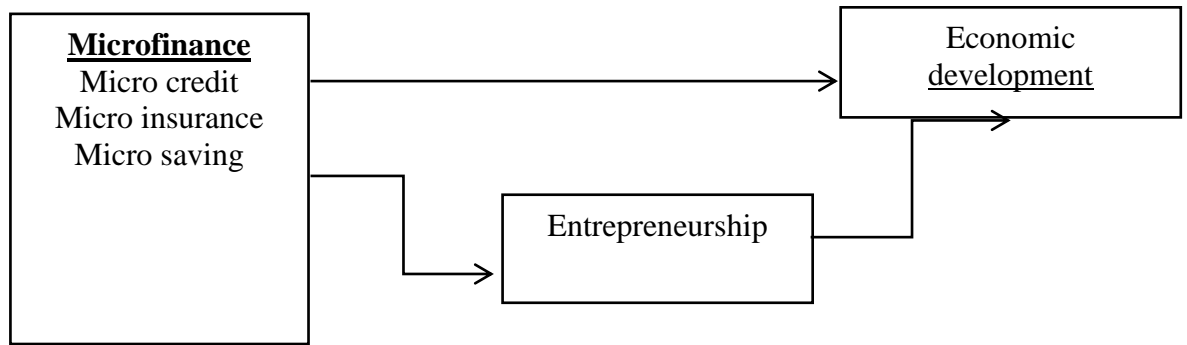
2.3.2 Micro-saving

The greater part of the past investigations in financial matters encouraged to save as a result of low for every capita pay, this decreases to a saving chance, the examination by (Watson and Everett, 1999) tracked down the most agricultural nations have low venture finances rates stood out from countries in state of the art economies and this has affected the level of monetary improvement in those countries in various structures like the resource (capital). This has influenced financing tasks as resources have become hard to reach by those living close or under the helpless line (Sanusi, 2002), bringing about lower credit and financing rates, for that the saving has become troublesome. Realizing that saving chips away at to ensure cash related thought for all in the economy (Watson and Everett, 1999).

Agricultural nations can carry different little capital belongings into the traditional part by giving helpless nuclear family venture helps that can resolve their issues and quickly open to them. This assertion gives the main thrust to the establishment of MFIs, with the objective that access to venture finances organizations can be improved. Through Nation experiences in Africa, Asia and Latin America have exhibited that speculation assets can be outfitted from the helpless given the advantage, institutional strategy plans and tries at showing up at the general population with great ways that address their issues. Progressions in microfinance can show up as new things or organizations made by a MFI for helpless clients in any occasion cost possible (Ashraf, Gons, Kalan and Yin, 2003).

2.3.3 Micro Insurance

Money related game plan of the country involves two vital portions, for instance, banking and insurance. Both are considered as money related foundations yet delivering a provincial organization to the people. Assurance is one of the confounding structures which incorporate various variables, for instance, premium, advancement period, the total ensured and life of the people. As of now daily's security created with various constructions and names, for instance, life by and large, miniature prosperity, crop, etc. Microinsurance providers fight with numerous challenges in passing on financial affirmation to destitute individuals. The business' progression has been enabling, notwithstanding, it is at this point young, improvement stays lopsided, and extraordinarily basic troubles remain. Organizing reasonable assurance things, advancing systems, allotment plans and managerial ways to deal with fit the particular conditions. (Iqbal and Shamsi, 2017).



The Conceptual Framework of the Study

3. Methodology

This is the strategy for measuring collecting and analysing data. The design of the research is the whole program of data collection and analysis techniques. A quantitative research approach was adopted to investigate.

3.1 Target Population

Therefore, the population of this study consisted of all entrepreneurial employees work in the entrepreneurial sector under one of the sectors included in microfinance institutions. Therefore, the populations of this study are 1870 employees in nine Microfinance Institutions in Jordan

3.2 Simple

in order to ensure that the minimum number of the responses would be obtained and taking into consideration that the survey method has a weak response rate, also the minimum number of the respondents to analyse have to be more than 100 questionnaires (Hair et al., 2010), a total of 500 questionnaires were distributed.

3.3 Determination of Sample Size

The samples determined by considering the number of items to be measured under each construct. This study has a total of 50 items in its questionnaire. These 50 items consist of 8 measures of Economic Development construct, 9 measures of Micro Credit, and 12 measures of Micro Saving construct, and 9 measures of Micro Insurance, and 12 measures of Entrepreneurship. Hence, according to (Ariffin, Bibon & Abdullah, 2012). Hair, Sarstedt, Ringle & Gudergan, (2017), it is highly preferable and adequate if the study could obtain $50 \times 10 = 500$ random samples from its population.

3.4 Sampling Technique Procedure

S/N	Industrial Company	Employees	Proportions
1	National Bank to finance small projects	300	$\frac{300}{1870} \times 500 = 80$
2	Ahli MicroFinance Company	250	$\frac{250}{1870} \times 500 = 67$
3	Jordan MicroFinance	320	$\frac{320}{1870} \times 500 = 86$
4	Ethmas For Islamic MicroFinance	290	$\frac{290}{1870} \times 500 = 77$
5	Microfund for Woman	350	$\frac{350}{1870} \times 500 = 94$
6	Modern MicroFinance	150	$\frac{150}{1870} \times 500 = 40$

7	Job for It	70	$\frac{70}{1870} \times 500 = 19$
8	AL AMEEN	50	$\frac{50}{1870} \times 500 = 13$
9	FINCA Jordan	90	$\frac{90}{1870} \times 500 = 24$
Total		1870	500

3.5 Pilot Study Test

2nd Construct	Order 1st Order Construct	Number of Items (50)	Internal Reliability (Cornbrash's Alpha)	KMO
Microfinance	Microcredit	9	0.922	0.900
	Micro saving	12	0.832	0.724
	micro insurance	9	0.818	0.802
	Entrepreneurship	12	0.843	0.793
	Economic development	8	0.822	0.836

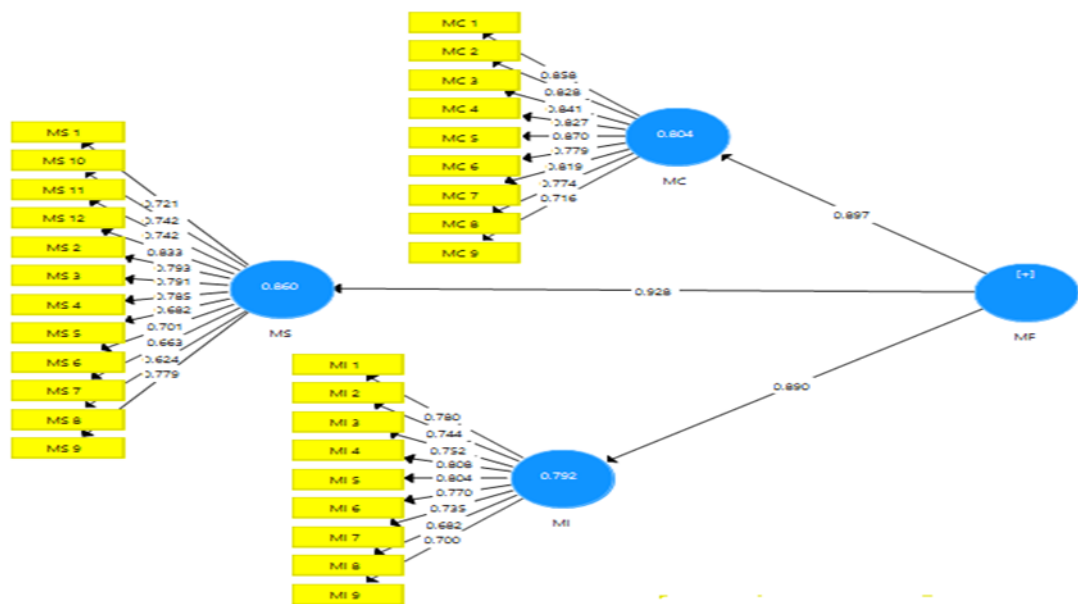
4. Method of Data Analysis

In this study, Partial Least Structural Equation Modelling (PLS-SEM) is used to analyse the data collected through questionnaire

Construct	Skewness	Std. Error of Skewness	Kurtosis	Std. Error of Kurtosis
Micro-credit (MC)	-0.473	0.175	-1.046	0.349
Micro-saving (MS)	-0.470	0.175	-0.770	0.349
Micro-insurance (MI)	-0.407	0.175	-1.000	0.3490
Entrepreneurship (E)	-0.443	0.175	-0.931	0.349
Economic Development (ED)	0.009	0.175	-0.854	0.349

4.1 Assessment of the Data Normality

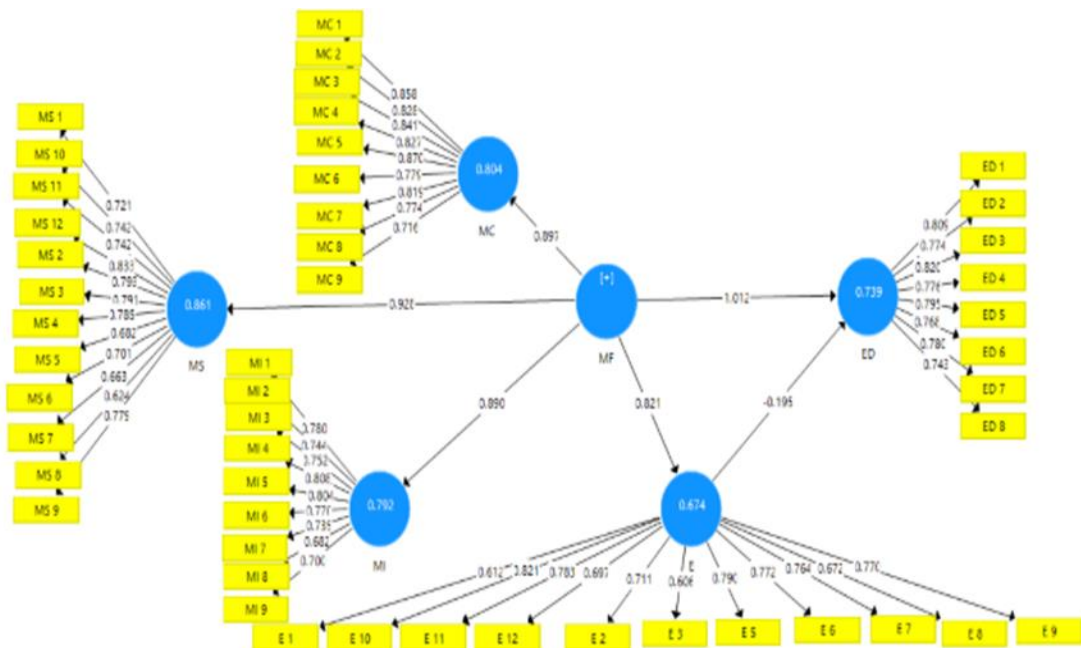
The result indicated that the skew and kurtosis of all 50 items were laid between ± 2 and ± 7 respectively. Therefore, it can be concluded that the data set of all items were well-modelled by a normal distribution. As shown in Table 4.2, the skew ranged from -0.473 to 0.009 and the kurtosis ranged from -1.046 to -0.770.



Modified CFA Model for Microfinance institution (MF)

4.2. CFA MODEL FOR OVERALL MODEL

Confirmatory factor analysis was used to assess the overall measurement model. The overall measurement model included all latent constructs with their indicators specified in the previous individual CFA models. The initial measurement model was portrayed in Figure 4.2



Results of Cronbach Alpha and Convergent Validity for Overall CFA

Contract \	first order	second order	Item	Factor Loading	AVE	CR	Cronbach Alpha
Entrepreneurship (E)		Microfinance institution	MC	0.897	0.819	0.931	0.962
			MS	0.928			
			MI	0.89			
			E1	0.612	0.515	0.927	0.913
			E2	0.711			
			E3	0.606			
			E4	0.515			
			E5	0.79			
			E6	0.772			
			E7	0.764			
			E8	0.672			
			E9	0.77			
			E10	0.821			
			E11	0.783			
			E12	0.697			
Economic Development (ED)			ED 1	0.809	0.614	0.925	0.91
			ED 2	0.774			
			ED 3	0.82			
			ED 4	0.776			
			ED 5	0.796			
			ED 6	0.767			
			ED 7	0.78			
			ED 8	0.743			

4.3. Results of HTMT Discriminant Criteria for Microfinance Institution – MF

	MC	MI	MS
MC			
MI	0.764		
MS	0.772	0.807	

4.4. Results of Fornelllacker Discriminant Criteria for all the Models.

	E	ED	MF
E	0.821		
ED	0.636	0.783	
MF	0.730	0.752	0.794

4.5. Direct Effects of the Variables

Examining Results of Hypothesized Direct Effects of the Constructs

Path shape	S.BETA	(STDEV)	P Values	(R)	(F)	(Q)	VIF	Decision
MF -> ED	0.189*	0.058	0.000	0.674	0.098	0.334	3.064	supported
MF -> E	0.128*	0.033	0.000	0.739	0.131	0.419	1.127	supported
E -> ED	0.195*	0.067	0.004		0.108		3.064	supported

Hypotheses Testing for Mediation (Preacher and Hayes, 2004, 2008)

Path shape	S. Beta	(STDEV)	T -value	P Values	2.5%	97.5%	Decision
MF -> E -> ED	0.160	0.058	2.757	0.006	0.040	0.266	supported

5. Conclusion

Among the viable issues introduced in part one was a worry with the powerless and fluctuating financial advancement in Jordan microfinance organizations. To consider this issue, this exploration experimentally inspected thirteen theories, which made a hypothetical, and administrative commitment to the current information with respect to business venture and its utilization in the Jordan microfinance organizations.

The consequences of the current examination add to crossing over the writing hole among created and less created nations as most past microfinance, and business venture explores have been led with regards to microfinance organizations in a created country. To be sure, this examination opens a way of desire to grow microfinance organizations, business research in the Bedouin microfinance organizations explicitly in Jordan and hopes to help the microfinance establishments in applying more compelling business venture as a method of upgrading their monetary turn of events.

For that reason, this examination has broadened the writing concentrate through explored the connection between microfinance (microcredit, miniature saving, miniature protection) and monetary advancement in Jordan microfinance organizations. It additionally inspected the interceding job of business venture on the connection between microfinance factors and financial turn of events. It has made a critical commitment by offering an expanded comprehension of the impact of microfinance factors on monetary turn of events and the interceding job of business venture on that relationship in the microfinance organizations in Jordan, which needs to date got little interest in the writing. The system of this examination is hauled according to the point of view of the institutionalist hypothesis and Schumpeter on development hypothesis of the firm,

The examination utilized PLS-SEM way coefficient to test the exploration theories identifying with the connections among the microfinance factors (microcredit, miniature saving, miniature protection), business, and financial advancement in Jordan microfinance organizations. The discoveries accomplished that microfinance factors (microcredit, miniature saving, miniature protection) essentially affect monetary turn of events. In the mean time, microfinance factors (microcredit, miniature saving, miniature protection), essentially affect business venture. Additionally, business venture impacts monetary turn of events. The investigation likewise uncovers the intervening job of business venture on the connection between microfinance factors (microcredit, miniature saving, miniature protection) and conservative in microfinance organizations. Along these lines, accordingly in an industry that powerfully coemption, the business plays a pivotal part in working on the monetary advancement through applying that microfinance factors (microcredit, miniature saving, miniature protection).

6. Recommendation

This examination has exhibited the significance of business venture and microfinance in working on monetary improvement in Jordan. As one of the approaches to expand the microfinance is to further develop financial improvement emphatically. Establishments' heads should look for approaches to work on financial turn of events. To make a decent microfinance of the organizations, monetary turn of events ' requirements and assumptions ought to be considered.

The microfinance establishments in Jordan could profit from this examination in light of the fact that the exploration has a pragmatic application to it. The microfinance establishments' chiefs ought to guarantee that all the essential quality administration components ought to be kept up with and upgraded to meet the microfinance foundations' assumptions regarding the microfinance organizations. Moreover, microfinance establishments should respect the job vital quality administration factors plays in creating financial turn of events. It is expected to be that if the staff are happy with their administrations, they are more able to belittle just as spread positive word – of-mouth. This investigation gave observational proof supporting this suspicion: business had a huge intervening impact on microfinance and monetary turn of events. Seriously applying vital quality administration elements will prompt increment financial turn of events, which makes staff to remain in the microfinance foundations and prescribe the microfinance organizations to other people. In this manner, microfinance foundations' administrators should zero in on building up an extraordinary staff fulfillment level to make positive associations with the clients.

Nonetheless, microfinance establishments ought to think about the cravings of clients to fulfill their necessities. This could draw in more clients to visit the enterprises. These include business venture. On the off chance that the microfinance foundations offer incredible types of assistance to the clients, they will be fulfilled which thus would lead them to increment monetary advancement in future. Keeping up with their clients could add to their income age.

Likewise, the investigation will assist with featuring the basic distinction of business venture in microfinance foundations in Jordan. Thus, this will assist them with acquiring a superior comprehension of the boost of better monetary advancement in Jordan permitting directors to comprehend the diverse effect of every business and microfinance and the design of the business venture to acquire an upper hand. What's more, expanding the extent of exploration to other relevant contrasts, like country,

gear types and age, organization age, and friends the board style, will assist one with acquiring better bits of knowledge. Additionally, future exploration can start a longitudinal report to break down the progressions in financial turn of events. This may uncover the short-and long haul effect of business and microfinance permitting supervisors to set themselves up for the improvement of financial advancement in Jordan.

References

- Van Dam, Y. K. (2017). The seductive logic of subtractive sustainability: reflections on sustainable socio-economic development. *The Central European Review of Economics and Management*, 16(4), 19.
- Broadberry, S., & Wallis, J. J. (2017). Growing, Shrinking, and Long Run Economic Performance: Historical Perspectives on Economic Development (No. w23343). National Bureau of Economic Research.
- Cheremukhin, A., Golosov, M., Guriev, S., & Tsyvinski, A. (2017). The Industrialization and Economic Development of Russia through the Lens of a Neoclassical Growth Model. *The Review of Economic Studies*, 84(2), 613-649.
- Goedhart, T., Halberstadt, V., Kapteyn, A., & Van Praag, B. (1977). The poverty line: concept and measurement. *Journal of Human Resources*, 503-520..
- Meier, D. L. (1976). Have primeval galaxies been detected. *The Astrophysical Journal*, 203, L103-L105.
- Schumpeter, J., & Backhaus, U. (2003). The theory of economic development. In Joseph Alois Schumpeter (pp. 61-116). Springer, Boston, MA.
- Bartelmus, P. (1986). Environment and development. Allen & Unwin Australia.
- Mansell, R. (2017). Book review: Handbook on the Economics of the Internet.
- Mansell, R., & Wehn, U. (1998). Knowledge societies: Information technology for sustainable development. United Nations Publications.
- Žiaková, M., & Verner, V. (2015). Microfinance As A Tool For Poverty Reduction: A Study Of Jordan. *Scientia Agriculturae Bohemica*, 46(4), 172-180.
- Cho, Y., & Honorati, M. (2014). Entrepreneurship programs in developing countries: A meta regression analysis. *Labour Economics*, 28, 110-130.
- Fanelli, J. (2019). Aspects of Institutional Finance in Sustainable Development.
- Robehmed, A. (2015). Developing apps, developing Jordan? ICT startup entrepreneurs as subjects of international development in Amman's' Silicon Wadi.'. Georgetown University.
- Al Atoom, R. O., & Abu Zerr, A. E. (2012). Macro and microfinancial factors that assures Jordanian Microfinance Institutions'(MFIs) financial sustainability. *European Journal of Economics, Finance and Administrative Sciences*, 54, 146-160.
- M. Dr.. Omar Khdirat M. Dr.. Omar Khaderat. (2011). Economic Entrepreneurship and Small Enterprises in Jordan. *Iraqi Journal of Economic Sciences*, (30), 66-99.
- Toma, S. G., Grigore, A. M., & Marinescu, P. (2014). Economic development and entrepreneurship. *Procedia Economics and Finance*, 8, 436-443.
- Petrova, K. (2016). Entrepreneurship And The Informal Economy: An Empirical Analysis. *Journal of Developmental Entrepreneurship*, 21(02), 1650010.
- Petrova, O. E., & Sauer, K. (2016). Escaping the biofilm in more than one way: desorption, detachment or dispersion. *Current opinion in microbiology*, 30, 67-78.

- Nishat, M., & Nadeem, T. (2016). Factors explaining the risk attitude towards entrepreneurship in Pakistan: an exploratory analysis. *Pakistan Development Review*, 55(4), 715-723.
- Newman, A., Schwarz, S., & Ahlstrom, D. (2017). Microfinance and entrepreneurship: An introduction. *International Small Business Journal*, 35(7), 787-792.
- Newman, P. R., Griffen, S., O'Connor, K., Knorth, M. K., Van den Bergh, P. M., & Marc, J. (2007). The Relationship of Social Support to Depressive Symptoms During the Transition to High School, Barbara M. Newman. *Adolescence*, 42, 167.
- Hart, S. L., & Milstein, M. B. (2003). Creating sustainable value. *Academy of Management Perspectives*, 17(2), 56-67.
- Edwards-Schachter, M., García-Granero, A., Sánchez-Barrioluengo, M., Quesada-Pineda, H., & Amara, N. (2015). Disentangling competences: Interrelationships on creativity, innovation and entrepreneurship. *Thinking Skills and Creativity*, 16, 27-39.
- Amabile, T. M. (1997). Entrepreneurial creativity through motivational synergy. *The Journal of Creative Behavior*, 31(1), 18-26.
- Meara, J. G., Leather, A. J., Hagander, L., Alkire, B. C., Alonso, N., Ameh, E. A., ... & Mérisier, E. D. (2015). Global Surgery 2030: evidence and solutions for achieving health, welfare, and economic development. *The Lancet*, 386(9993), 569-624.
- Leigh, N. G., & Blakely, E. J. (2016). *Planning local economic development: Theory and practice*. Sage Publications.
- Otero, G., Fellows, J., Li, Y., de Bizemont, T., Dirac, A. M., Gustafsson, C. M., ... & Svejstrup, J. Q. (1999). Elongator, a multisubunit component of a novel RNA polymerase II holoenzyme for transcriptional elongation. *Molecular cell*, 3(1), 109-118.
- Otero, G., Wittschieben, B. Ø., de Bizemont, T., Fellows, J., Erdjument-Bromage, H., Ohba, R., & Svejstrup, J. Q. (1999). A novel histone acetyltransferase is an integral subunit of elongating RNA polymerase II holoenzyme. *Molecular cell*, 4(1), 123-128.
- Gonzalez-Cadavid, N. F., Taylor, W. E., Yarasheski, K., Sinha-Hikim, I., Ma, K., Ezzat, S., ... & Nair, G. (1998). Organization of the human myostatin gene and expression in healthy men and HIV-infected men with muscle wasting. *Proceedings of the National Academy of Sciences*, 95(25), 14938-14943.
- Kireti, G. W., & Sakwa, M. (2014). Socio-Economic Effects of Microfinance Services on Women: The Case of Rosewo Microfinance, Nakuru County, Kenya. *International Journal of Academic Research in Economics and Management Sciences*, 3(3), 43.
- Mersland, R., Nyarko, S. A., & Szafarz, A. (2019). Mission drift in social enterprises: Do microfinance organizations walk the talk. *Journal of Business Venturing Insights*.
- Tang, J. J., Quayes, S., & Joseph, G. (2019). Microfinance institutions, financial intermediation and the role of deposits. *Accounting & Finance*.
- Taiwo, J. N., Agwu, E., & Benson, K. N. (2016). The role of microfinance institutions in financing small businesses. *JIBC*, 21(1).
- Jenkins, H., & Batinge, B. K. (2018). Microcredit and the Socio-cultural Obstacles to

- Women's Empowerment in Northern Territories of Ghana. *Kadin/Woman* 2000, 19(2).
- Armendáriz, B., & Morduch, J. (2010). *The economics of microfinance*. MIT press.
- Armendáriz de Aghion, B. & Morduch, J., 2005. *The Economics of Microfinance*. Cambridge: MIT Press.
- Watson, J., & Everett, J. (1999). Small business failure rates: Choice of definition and industry effects. *International Small Business Journal*, 17(2), 31-47.
- Sanusi, M. M. (2002). Gold dinar, paper currency and monetary stability: an Islamic view.
- Watson, J., & Everett, J. (1999). Small business failure rates: Choice of definition and industry effects. *International Small Business Journal*, 17(2), 31-47.
- Ashraf, N., Gons, N., Karlan, D. S., & Yin, W. (2003). A review of commitment savings products in development countries.
- Iqbal, M. N., & Shamsi, A. F. (2017). Penetration of Life Insurance in Pakistan: A Conjunctual Ecological Frame Work of Life Insurance Channels. *Global Management Journal for Academic & Corporate Studies*, 7(2), 121-130.
- Hair, J. F., Anderson, R. E., Babin, B. J., & Black, W. C. (2010). *Multivariate data analysis: A global perspective* (Vol. 7).
- Hair, J. F., Ringle, C. M., & Sarstedt, M. (2011). PLS-SEM: Indeed a silver bullet. *Journal of Marketing Theory and Practice*, 19(2), 139-152.
- Ariffin, H. F., Bibon, M. F., & Abdullah, R. P. S. R. (2012). Restaurant's atmospheric elements: What the customer wants. *Procedia-Social and Behavioral Sciences*, 38, 380-387.

Awareness, Preferences and Risk Reduction Strategies – A Study of perception of Investors in Indian Derivatives Market with special reference to Bangalore City

DR. GHOSIA KHATOON
ASSOCIATE PROFESSOR
BRINDVAN COLLEGE
AFFILIATED TO BANGALORE UNIVERSITY
BANGALORE, INDIA
drghousiak@gmail.com

DR. ZAMEER PASHA
ASSISTANT PROFESSOR
ST. CLARET COLLEGE
AFFILIATED TO BANGALORE UNIVERSITY
BANGALORE, INDIA
zameerpzamu@gmail.com

DR. UMAIR ZAHID
ASSOCIATE LECTURER
SUFFOLK UNIVERSITY
ENGLAND, UNITED KINGDOM
umair_zahid07@yahoo.com

DR. JUNAID KHAN
ASSOCIATE LECTURER
SUFFOLK UNIVERSITY
ENGLAND, UNITED KINGDOM
Junaidkhan00@hotmail.com

DR. SOGRA KHATOON
ASSOCIATE PROFESSOR
BRINDAVAN COLLEGE
AFFILIATED TO BANGALORE UNIVERSITY
BANGALORE, INDIA
sograkhatoon@gmail.com

Abstract

Financial markets aid corporate world in capital formation. By allocating financial resources towards green investment in can play a tremendous role in ensuring sustainable development. Derivative is one such financial instrument which helps investors in transferring the risk. A derivative is a contract between two parties which derives its value/price from an underlying asset such as stock, Commodity, Index, Currency. The most common types of derivatives are futures, options, forwards and swaps. Derivatives are used as techniques of reducing or transferring the risk. The derivative investment is considered to be new and complex by the Investors and still unpopular among the Investors. With that concern the researcher is very much interested in understanding the insight, observations, opinion, awareness of the Investors towards Investment in Indian Derivative Market in Bangalore, Karnataka.

Keywords: Derivatives, Awareness, Preferences, Risk Reduction, Bangalore City.

Introduction

In India, the derivative instruments were introduced on the National Stock Exchange and Bombay Stock Exchange in June 2000. Several Products were introduced in the category of Derivatives. Even after completing so many years and introducing so many derivative products Investors are still confused about investment in derivatives. They are unaware about various derivatives and their related benefits (Base Narayan, 2012). Thus understanding their awareness level, their preferences and attitude towards risk and the risk reduction strategies practiced by them is of great significance.

In this context, the following research questions were raised and need to be answered:

1. What is the general perception of investors about Derivative investment in India?
2. What is the Pattern of Investment about derivative Investment?
3. What is the most preferred derivative product by Bangalore Investors?
4. What are risk reduction strategies adopted by the investors?

Literature Review

Talati and Sanghvi (2010) focused their research on measuring the awareness level and perception of investors towards hedge funds which is one of the avenues of investment and also risk reduction tool. The Study was conducted in Gujarat one of the North western states in India. The Study revealed that the investors had very low level of awareness and they had least knowledge about the functioning of hedge funds. It was also found that the investors had appetite towards government securities and fixed deposits though it fetched them less returns, the reason being the safety.

Sahoo (2012) perceived those derivatives were considered as risk mitigation strategies against changing prices of commodities initially. The study also revealed that the regulation of derivatives market is of crucial importance at the same time it should not be impediments in the way of progress.

Pasha (2013) conducted a Study to measure the perception of retails investors on financial derivatives. Majority of the investors said that the derivatives are new, complex and high-tech products. The study also indicated that derivatives are purely speculative and highly leveraged instruments.

Narang Sunita (2013) conducted a Study among members and sub members of National Stock Exchange and Bombay Stock Exchange to know their perception towards derivative trading. The researcher found that the impediments such as lack of awareness, high transaction costs, malpractices resorted to by illegal financial advisers came in the way of derivatives trading in India.

Tripathi (2014) aimed at studying the perception of investors towards derivative trading in India. The research revealed that the Indian investors are risk averse and has appetite to invest in real estates and insurance as it is not only safe but also promised good returns. The study also found that around 74% of the investors invested in derivatives. Most of the investors invested only to the extent of 10 to 20 percent of their total investment on derivatives. It was also found that the derivative market was dominated by the male investors (72%). The factors such as education, profession and gender had no impact on derivative investing behaviour whereas income was found to be an impacting factor.

(Prakash Yalavatti.2015) Derivatives are new phenomena especially with medium and retail investors. So there is a necessity to create awareness about its existence. Government needs to play a vital role by assigning the task of conducting a study to know the problems hindering the growth of derivative markets in India so that Indian

derivative market could be compared with world derivative market. There is also need to increase the number of financial products in the derivative market.

Research Methodology

This research is based on descriptive design. It makes use of both primary and secondary data. The Universe of the Study includes both Male and Female respondents like Salaried, Professional, Businessman, Retired and others with different age groups, different occupation, varied sources of income, amount of money invested, percentage of income contributed for derivative investment and so on and. This study was carried out only with the investors, who live in Bangalore. The sample of 384 respondents has been interviewed and the sample selection is based on Non-Random-Purposive Sampling Technique. Data collection was performed through questionnaires method. Secondary sources of data were relied upon by referring to research Journals, Newspapers, Magazines, bulletins, Newsletters, Ph.D. thesis. The Statistical tools such percentage analysis was used to analyze the data.

Part A: Profile of Respondents

Table 1: Gender Distribution

Sl.No.	Gender	Frequency	Percentage
1	Male	267	69.5
2	Female	117	30.5
Total		384	100

Source: Primary Data

Table 2: Respondents' Age

Sl.No.	Age	Frequency	Percentage
1	Lessthan25years	30	7.8
2	25–35 Years	59	15.4
3	35–45 Years	92	24.0
4	45–55 Years	139	36.2
5	Above55 Years	64	16.7
Total		384	100

Source: Primary Data

Table 3: Respondents' Education Level

Sl.No.	Level of Education	Frequency	Percentage
1	SSLC/HSC	19	5.0
2	Under Graduate	149	38.8
3	Post Graduate	124	32.3
4	Diploma	61	15.9
5	Others	31	8.0
Total		384	100

Source: Primary Data

Table 4: Marital Status

Sl.No.	Marital Status	Frequency	Percentage
1	Married	294	76.6
2	Unmarried	90	23.4
Total		384	100

Source: Primary Data

Table 5: Respondents' Occupation

Sl.No.	Occupation	Frequency	Percentage
1	Salaried	147	38.3
2	Business	87	22.7
3	Professional	82	21.4
4	Retired	60	15.6
5	Others	8	2.1
Total		384	100

Source: Primary Data

Table 6: Monthly Income of the Respondents

Sl.No.	Monthly Income (INR)	Frequency	Percentage
1	Below40,000	15	4.0
2	40,000 – 60,000	35	9.1
3	60,000 – 80,000	140	36.4
4	80,000 – 1,00,000	110	28.6
5	Above1,00,000	84	21.9
Total		384	100

Source: Primary Data

Table 7: Family Type of the Respondents

Sl.No.	Family Type	Frequency	Percentage
1	Nuclear	285	74.2
2	Joint Family	99	25.8
Total		384	100

Source: Primary Data

Table 8: Family Size

Sl.No.	Family Size	Frequency	Percentage
1	2Members	45	11.7
2	3Members	78	20.3
3	4Members	168	43.8
4	5Members	61	15.9
5	Above6	32	8.3
Total		384	100

Source: Primary Data

Part B – Preference & Information related to Derivatives

Table 9: Time Period associated with Derivatives

Sl.No.	Time Period	Frequency	Percentage
1	Less than One Year	45	11.7
2	1–3 Years	150	39.1
3	3–5 Years	62	16.1
4	5–7 Years	85	22.1
5	Above7 Years	42	10.9
Total		384	100

Source: Primary Data

Table 10: Percentage of Income Invested by the Respondents

Sl.No.	Percentage of Income	Frequency	Percentage
1	Less than 10%	71	18.5
2	10 – 20%	145	37.8
3	20 – 30%	109	28.4
4	30 – 40%	48	12.5
5	Above40%	11	2.8
Total		384	100

Source: Primary Data

Table 11: Amount of Money Invested in Derivative Market

Sl.No.	Amount Invested (INR)	Frequency	Percentage
1	Less than 5 Lakhs	125	32.6
2	5–10 Lakhs	99	25.8
3	10-15 Lakhs	89	23.1
4	15–20 Lakhs	55	14.3
5	Above 20 Lakhs	16	4.2
Total		384	100

Source: Primary Data

Table 12: Income Generation of the Respondents

Sl.No.	Income Generation (INR)	Frequency	Percentage
1	Less than 25,000	135	35.1
2	25,000 – 50,000	142	37.0
3	50,000 – 1,00,000	47	12.2
4	1,00,000 – 1,50,000	42	11.0
5	Above 1,50,000	18	4.7
Total		384	100

Source: Primary Data

Table 13: Investment Term

Sl.No.	Investment Term	Frequency	Percentage
1	Short term	205	53.4
2	Long Term	179	46.6
Total		384	100

Source: Primary Data

Table 14: Trading Frequency of the Respondents

Sl.No.	Income Generation	Frequency	Percentage
1	Daily	184	48.0
2	Weekly	165	43.0
3	Monthly	20	5.1
4	Half-Yearly	15	3.9
5	Annually	0	0
Total		384	100

Source: Primary Data

Table 15: Type of Analysis Performed by the Respondents

Sl.No.	Analysis	Frequency	Percentage
1	Fundamental	80	20.9
2	Technical	52	13.5
3	Fundamental & Technical	89	23.2
4	Expert Advice	45	11.7
5	All the Above	118	30.7
Total		384	100

Sources: Primary Data

Table 16: Awareness about SEBI Guidelines

Sl.No.	Awareness	Frequency	Percentage
1	Aware	287	74.7
2	Unaware	97	25.3
Total		384	100

Sources: Primary Data

Table 17: Preferences among Derivative Instruments

Derivatives	Frequency	Percentage	Ranking
Futures	122	31.7	I
Options	86	22.4	II
Forwards	27	7.1	V
SWAPs	40	10.4	III
Index Product	14	3.6	VIII
Equity	31	8.1	IV
Currency	21	5.4	VI
Commodity	19	4.9	VII
Bonds	13	3.4	IX

Others	11	2.9	X
Total	384	100	

Source: Primary Data

Table 18: Source of Information Advice

Sources		Frequency	Percentage
Newspaper	Yes	60	15.6
	No	324	84.4
	Total	384	100
Friends & relatives	Yes	124	32.2
	No	260	67.8
	Total	384	100
TV Channels (CNBC, NDTV Profit, ET Now, CNN, etc)	Yes	264	68.8
	No	120	31.2
	Total	384	100
Internet	Yes	244	63.5
	No	140	36.5
	Total	384	100
Experts or Financial Advisors	Yes	320	83.4
	No	64	16.6
	Total	384	100
Advice from Online Trading Application	Yes	184	48.0
	No	200	52.0
	Total	384	100

Sources: Primary Data

Risk Management Techniques

Techniques		Frequency	Percentage
Hedging	Yes	280	73.0
	No	104	27.0
	Total	384	100
Avoidance	Yes	190	49.5
	No	194	50.5
	Total	384	100
Diversification	Yes	208	54.1
	No	176	45.9
	Total	384	100
Exit with Minimum Risk	Yes	220	57.2
	No	164	42.8
	Total	384	100

Investing by knowing the trend of the market	Yes	201	52.3
	No	183	47.7
	Total	384	100
Ignore the Risk	Yes	104	27.0
	No	280	73.0
	Total	384	100

Source: Primary Data

Discussions/Results

1. Profile of the Respondents

From the tabulated data above it is revealed that majority of the respondents are Male (69.5) and it is proved that in Bangalore, the Male Investors are very much interested in investing in Derivative Market. Most of them (36.2) fall in the age group of 45 to 55 years. Majority of them are undergraduates (38.8%). Majority of the investors are married (76.6) and understood that they are more conscious in investments for the future. Majority of the respondents (38.3) are salaried class and they find investment in derivatives is beneficial from the view point tax reduction. It is also evident that most of them have an income level ranging from INR 60,000 to INR 80,000. Around 74% of respondents hail from nuclear families and most of them have maximum of four members in their family

(B) Preference & Information related to Derivatives

Majority of respondents (39.1%) are dealing in derivatives from one to three years. Majority (37.8%) of respondents have invested 10 to 20% of their income in derivatives market. About 28.4% of them have invested 20 to 30 % of their incomes in derivatives market. Around 32.6 percent of respondents have invested less than INR 500000 in the derivatives, 25.8 percent of respondent's amount of investment is INR 5, 00,000 to INR 10, 00,000. 37.0 percent of respondents are generating income of INR 25,000 to 50,000 from derivative investment, 35.1 percent of respondents' income is less than INR 25,000. 53.4 percent of the respondents are short term investors in derivative market. 48.0 percent of the respondents are trading in derivatives on daily basis. 43.0 percent of respondents are trade weekly once. 30.7 percent of respondents use the tools such as Fundamental, Technical, and Expert Advice to predict about derivatives market. 74.7 percent of respondents are aware about SEBI(Securities Board of India) guidelines about derivative market. With respect to investor's preferences in derivatives, Futures top the list and bonds have

least ranking. Majority of investors are very much confident in getting market information from TV Channels like CNBC, NDTV Profit, ET Now, so on, where they watch live market and Market Experts and Financial Advisors. Majority of the respondents use hedging as a risk reduction tool.

Conclusion

In most of the countries Derivatives are still at its infant stage. Growth of derivatives market can not only contribute towards the economic development but also sustainable development. In order to ensure the active derivative markets, the Regulated Bodies should take appropriate steps to publicize the necessary information about Derivative Investment among the Female Investors. Sufficient information regarding different varieties of derivative instruments and benefits of investing in derivatives and the returns must be communicated to Female Investors. Since, these days even females have become economically strong and self-dependent. It is found from the analysis that, only salaried respondents are investing more in derivative market. So, the regulators must take adequate take measures to concentrate on retired people and other categories like Farmers and Unmarried Investors, Investors who live in Joint Family need to be focused with innovative product for their investment. It is revealed that majority of investors in Bangalore City are investing more on Future and Options. This is because of lack of awareness about other derivative instruments. So, the regulator must take necessary steps to create awareness about the other derivative products available in the Indian derivative market. Majority of investors invest only 10 to 20 percentage of their income in derivative market. It shows that, the investors are still are speculative about derivative market investment. So, the regulator should ensure in giving maximum returns and safety for their investment. The Regulatory Body should take steps to create awareness about SEBI Guidelines, investor protection measures, grievance handling mechanism about derivative investment among the rural investors. SEBI and other regulator must find appropriate steps to arrange programs like NSC Pathshala which was introduced by National Stock Exchange to create awareness about Spot market and derivatives. Financial Advisors and Brokers should give more authentic and reliable information to the derivative investors about their investment decision. Regulatory body should appoint qualified agent, educate the investor about investment in Indian derivative market, relaxing the strict rules and regulations for protecting the investor from loss in the derivative

market. The Regulators must develop a suitable Education Program for Investors regarding Derivative to help the existing investors to continue their derivative investment and also to promote the potential investors to invest in derivative segment.

References

- Anna A. Merikas, Andreas G. Merikas, George S. Vozikis, Dev Prasad (1999), "Economic Factors and Individual Investor Behavior: The Case of the Greek Stock Exchange", *Journal of Applied Business Research*, Vol. 20, No. 4, pp. 93- 98
- Ashutosh Vashishtha and Satish Kumar (2010), "Development of Financial Derivatives Market in India- A Case Study", *International Research Journal of Finance and Economics*, Issue 37, pp. 15-29
- B, Venkatesha. R And Dr. Hiriyappa. (2018). Analytical Study On Indian. Derivatives Market With Special Reference To Investor's Perception. *International Research Journal*, 6 (7), 23-31.
- B. Das, Ms. S. Mohanty and N. Chandra Shil (2008), "Mutual Fund vs. Life Insurance: Behavioral Analysis of Retail Investors", *International Journal of Business and Management*, Vol. 3, No. 10, pp. 89-103
- Base Narayan, B. M. (2012). An Analytical Study on Investors' Awareness and Perception towards the Hedge Funds in Gujarat. *International Journal of Advanced research in Management*, 3 (1), 1-10.
- Booth, G. (1999). Price Discovery in the German Equity Index Derivative markets. *The journal of Futures Market*, 19 (6), 54-68.
- Deleep Kumar P M and Deyanandan M N (2009), "A Study on Investment Performance of Retail Investors in the Capital Market", *Acumen – Marian Journal of Commerce and Management*, Vol. 2, No. 1, pp. 34-46
- Dhiraj Jain & Ruhika Kothari (2012), "Investor's Attitude Towards Post Office Deposits Schemes – Empirical Study in Udaipur District, Rajasthan", *International Journal of Marketing and Technology*, Vol. 2, Issue 7, pp. 255-273
- Gupta, P. (2018). Factors affecting the perception of the Investors towards Equity and Derivatives in Indore City. *International Journal of research*, 6 (2), 274-282.
- Himanshu Choudhary, Aggarwal R. (2016). Efficiency of Indian Commodity Market: A survey of Brokers' Perception. *Journal of Technology Management for Growing Economics*, 7 (1), 55-71.
- Indu Gautam, K. P. (2016). Perception of Market Participants towards Derivativ Trading: A study of Uttarakhand. *International Journal of Management, IT and Engineerin*, 6 (5), 191-207.
- Himanshu Barot & V.K. Sapovadia (2012), "A Study of Investors' Preferences towards Various Investment Avenues in Capital Market with Special Reference to Derivatives in Ahmedabad City", *International Journal of Management, IT, and Engineering*, Vol. 2, Issue 10, pp. 225-242

- Kavidaya, Indu Gautam and PC. (2016). Perception of Market Participants towards Derivative Trading A Study of Uttarakhand. *International Journal of Management*, 6 (5), 119-207.
- Narang S.,(2013), “Long Term Effects of Expiration of Derivatives on Indian Spot Volatility” Hindawi Publishing Corporation, ISRN Economics.
- Nelson, J. M. (2005). The impact of hedging on the market value of equity. *Journal of Corporate Finance*, 5 (3), 77-92.
- Nguyen, H. F. (2002). On the determination of derivative usage by Australian Companies. *Australian Journal of Management*, 27 (1), 1-24.
- Narender L. Ahuja (2006), “Commodity Derivatives Market in India: Development, Regulation and Future Prospects”, *International Research Journal of Finance and Economics*, Issue 2, pp. 153-162
- P. Varadhran& P. Vikkraman (2011), “Study on Investor’s Perception towards Investment Decision in Equity Market”, *International Journal of Management, IT and Engineering*, Vol. 1, Issue 3, pp. 57-81
- Pasha, D. S. (2013), “Retail Investors’ Perception On Financial Derivatives In India”, *European Scientific Journal*, Vol. 9 (22).
- Prakash Yalavatti (2015). A Study on Strategic Growth in Indian Financial Derivatives Market. *International Journal of Recent Scientific Research*, Vol. 6, Issue, 10, pp. 6589-6593.
- Sahoo J. Shankar (2012), “Customer Perception Towards Secondary Market Trading In India”, *International Journal of Business and Management Tomorrow*, Vol. 2 (3), 1-10.
- S. Saravanakumar, S. Gunasekaran and R. Aarthi (2011), “Investors Attitude towards Risk and Return Content in Equity and Derivatives”, *Indian Journal of Commerce & Management Studies*, Vol. 2 Issue 2, pp.1-11
- Sanjay Kanti Das (2011), “An Empirical Analysis on Preferred Investment Avenues among Rural and Semi-Urban Households”, *Journal of Frontline Research in Arts and Science*, Vol. 1, pp. 26-36
- Sanjay Kanti Das (2012), “Investment Habits among the Household: An Empirical Analysis”, *Asian Journal of Research in Banking and Finance*, Vol. 2, Issue 6, pp. 70-86
- Shyan-Rong Chou, Gow-Liang Huang and Hui-Lin Hsu (2010), “Investor Attitudes and Behavior towards Inherent Risk and Potential Returns in Financial Products”, *International Research Journal of Finance and Economics*, Issue 44, pp. 16-29
- Sarathkumar.K, D. S. (2016). Analytical study on Indian Derivative Market with Reference to Investor’s Attitude. *International Journal for Innovative research in Science and Technology*, 2 (1), 2349-6010.
- Saravana, S. (2010). An Analysis of Investor’s Preference towards Equity and Derivatives. *Indian Journal of Commerce*, 3 (2), 71-84.

- Sathya. (2015). A Comparative Study on Equity, Commodity, Currency Derivatives in India – Evidence from Future Market with special reference to BSC Ltd, Mumbai. International Journal of Scientific research and Management, 3 (2), 2175-2182.
- Sathya, S. (2015). A Comparative Study on Equity, Commodity, Currency Derivatives in India. Evidence from Future Market with special reference to BSC Ltd, Mumbai. International Journal of Scientific Research Management, 4 (3), 67-81.
- Talati and Sanghvi (2011) An Analytical Study on Investors' Awareness and Perception Towards the Hedge Funds in Gujarat. SSRN Electronic Journal.
- Thamotharan A, P. (2013). Investor's Perception on Derivatives Market, indication from Derivatives Market in India with Special Reference to Dharmapuri District. International Journal of Scientific Research, 2 (12), 338-343
- Tripathi, G. (2014), "An Empirical Investigation of Investors Perception towards Derivative Trading", Global Journal of Finance and Management. , Vol. 6 (2), 99-104.

The Impact of Corporate Governance on Agency Costs in Jordanian Service Companies

Reema Ibrahim Abdel-Aziz, Yarmouk University

Reemaalzoubi@outlook.sa

Hussein Mohammed Alrabba, Yarmouk University

Huseinraba@yu.edu.jo

Abstract

The objective of this study investigates the impact of corporate governance (CG) on agency costs (AC) in Jordanian service companies. The analysis is conducted using the random-effects model on a sample of (42) service companies listed in the Amman Stock Exchange, during the period (2012-2018). Independent variables are used (Board Size, CEO Duality, Audit Committee, Managerial Compensation, Dividend, & Leverage). AC are measured by three proxies: Asset Turnover Ratio (AT), Selling, General & Administrative Expense Ratio (SG&A) & Free Cash Flow (FCF). This study also includes three control variables: firm size, firm growth & firm profitability. The results of this study, according to the AT index, leverage increases AC of the listed Jordanian service companies. The results, according to the SG&A index, are that AC are low in large companies and in companies that have high profits. While the results, according to the FCF index, are that the separating of the positions of chairman of the board and CEO & dividend decrease AC, and we find AC are high in large companies and in companies that have high profits. This study recommends the Jordanian service companies pay a dividend to shareholders and recommends the Jordanian legislative bodies oblige companies to apply some CG mechanisms, instead of compliance or explain approach. An example includes separating the positions of chairman of the board and CEO for their effective role in reducing AC through reducing the level of free cash flow available under management control.

Keywords: Corporate Governance, Agency Costs, Agency Theory, Free Cash Flow Theory, Jordan.

Introduction

Corporate governance (CG) had an important role in restoring shareholders confidence in the capital markets, as it gave shareholders a guarantee to preserve their wealth and increase its value, which contributed to providing massive inflows of capital to firms (Shleifer & Vishny, 1997), where shareholders concern in firms that effectively apply CG and it considers one of the most important criteria that affect their choice of the firm they prefer to invest within it to protect their wealth (Black, 2001); (Chung & Zhang, 2011). The attention in CG has increased after the collapse of global firms such as Enron and WorldCom because of fraud and manipulation by their management, which prompted the legislative bodies and international organizations and committees to put a package of reforms intended to protect shareholders' interests (Puni & Anlesinya, 2020). In the UK, Cadbury Committee issued a report, "The Financial Aspects of Corporate Governance" in 1992 (AlHares, 2020), and the US-issued Sarbanes-Oxley Act in 2002 (El Mahdy, 2019) while the Organization for Economic Co-operation and Development (OECD) issued Principles of CG in 1999 and improved these principles in 2004 which are receiving attention until now and are applied globally (AlHares, 2020).

From the agency theory perspective, effective CG plays an important role in protecting shareholders' interests and preventing managerial opportunistic behaviors (Mukyala et al, 2020), whereby management may harm shareholders' interests through various forms, such as providing inadequate effort in managing the firm, use of firm's resources for their personal interests, seeking to get the highest managerial compensation and preferring the projects that provide short-term profit time horizons without care for the economic consequences on long term (Yegon et al, 2014) as well as risk aversion through not engaging in profitable projects because of the fear of higher risk in damaging its reputations or losing jobs (Easterbrook, 1984). To control managerial opportunistic behaviors, shareholders incur costs called agency costs (AC) and Jensen & Meckling (1976) divided AC into three parts, and they interpreted them as a following:

Monitoring Cost, which is the cost that shareholders incur to monitor management behavior to reduce managerial opportunistic behavior. It includes information cost, cost of auditing financial statements, cost of preparing the budget to restrict management behaviors, and cost of managerial compensation. Bonding Cost is the cost that management spends to assure the shareholders that it works under the shareholders' interests to earn their trust. It includes the cost of preparing financial reports and disclosures. Residual Loss, a complete alignment of interests between shareholders and management that is impossible, and as a result there will remain some deviations and harms to the shareholders' interests. It includes all potential damages to shareholders' interests consequent of the separation of ownership and management. The government, through its various regulators, will be concerned about how the various business owners make decisions which could affect the performance of various firms and the economy as a whole Abu Haija and Alrabba (2017) .

Jordan has adopted CG to organize and develop the capital market and to protect shareholders' interests, as it has applied OECD Principles of CG (Mkheimer, 2018). The Jordanian legislative body played an important role in implementing the principles of CG in Jordan through the enactment of a set of laws which included the Jordanian Companies Law No. (22) of 1997 and its modifications in 2018, and the Securities Law No. (76) of 2002 as amended to Law No. (18) of 2017. In addition, the board of commissioners of the securities commission acknowledged in 2017 "Instructions of Corporate Governance for Shareholding Listed Companies", which included detailed instructions aimed to increase the effectiveness of CG applied in the Jordanian firms (JSC, 2020). These instructions were based on a compliance or explanation approach. If a firm doesn't comply with any of these instructions, it must explain the reason in its annual report. This is to enable firms to comply with the instructions progressively, in order for the firms to avoid the high costs of immediate compliance (Haddad et al, 2017).

The objective of this study investigates the impact of CG on AC in Jordanian service companies listed in the Amman Stock Exchange (ASE), during the period (2012-2018). In addition, this study also strives to reveal the extent of compatible agency theory and free cash flow theory perspectives within the Jordanian context, especially in the Jordanian service sector, in contributing to improving the principles of CG applied in Jordan.

Problem Statement

The topic of the impact of CG on AC has garnered intense research interest in previous literature worldwide, as well as in the Jordanian environment. However, its study on the Jordanian service sector has been overlooked, and the specificity of this sector may lead to different results. With this in mind, this study seeks to fill this research gap, in addition, this study examines a set of CG mechanisms, and measures AC in three proxies. These mechanisms and proxies were not studied together in a single study in the Jordanian context, to the best of the authors' knowledge. Therefore, this study seeks to expand previous literature.

Significance of the Study

Jordan's countrywide capital market experienced several financial scandals, such as the collapse of Petra Bank and the financial problems of Jordan Phosphate Mines firm due to embezzlement and managerial fraud (AlQudah et al, 2019). These issues revealed the existence of an agency problem, and the weakness of internal control systems in the Jordanian capital market, and from here, this study derives its importance by studying the impact of a set of internal CG mechanisms. These mechanisms may contribute to reducing AC arising from the separation of ownership and management, as well as the consequent managerial opportunistic behavior. The results of this study can be a useful source for the Jordanian legislative bodies in the CG reform process.

Literature review and hypothesis development

Capital markets are not perfect, and firms in the markets suffer from many problems, including AC. If investors expect the existence of AC, significantly in the firms the value of the firms will decrease. Here lies the importance of CG mechanisms in reducing AC and their negative effect on the value of firms (Florackis, 2008). The agency theory suggests a set of CG mechanisms that contribute to controlling management behaviors and achieving a consensus of interests between shareholders and management to reduce AC (Owusu & Weir, 2018) (McKnight & Weir, 2009). The agents and principals pay incurred fees to ensure that the managers' interests are not put at stake. In the context of an organization, an agent is a manager, and the principal is the shareholder Alrabba et al (2018).

Board Size

The size of the board of directors shouldn't be considered as a standard for all situations. Rather, it should be a response to the firm's current circumstances, and it should be studied periodically to determine the optimal size for the new circumstances through a trade-off between benefits and costs of large board size (Boone et al, 2007). Because of this, so far the impact of board size on AC remains mysterious, as discussions still show mixed results. Hastori et al (2015) agreed with agency theory, in which they found the large board decreases AC by its contribution in increasing the effective monitoring of management performance, and by protecting shareholders' interest. In addition, Katti & Raithatha (2018) agreed with resource dependence theory, in which they found that a large board contributes to decreasing AC through the diversity of experiences of the board members. Board size is also seen as a measure of a firm's ability to form various environmental linkages (Gales & Kesner, 1994). Board size is related positively to the firm's need to link with the external environment because of the political, economic, and social power possessed by the members of the board (Pfeffer, 1972). While Singh & Davidson (2003); Florackis (2008); Gul et al (2012); Reddy & Locke (2014); Yegon et al (2014); Ramadan

(2016); Garanina & Kaikova (2016); Owusu & Weir (2018); Moez (2018) all found that large boards increase AC, and supported a presumption of Jensen (1993) that cost of coordination is high in a large board, which outweighs its benefits, also the difficulty of conducting discussions in the large board in the limited time available. Scheduling board meetings around various board member's schedules can also be problematic. However, according to the article (4) of instructions of corporate governance for shareholding listed companies for the year 2017 in Jordan, it recommends the board size should be more than five members and less than thirteen members. Therefore, based on the previous discussion the following hypothesis is formulated as follows:

H1: There is a negative significant impact for board size on AC in Jordanian service companies.

CEO Duality

From the perspective of agency theory, the Chairman/CEO duality gives power to the CEO, which can be used in ways that harm shareholders' interests (Gove & Junkunc, 2013). CEO duality weakens a board's ability to monitor CEO performance (Zerban & Ateia, 2016). Aktas et al (2019) supported the agency theory, in which they found that the duality leads to allocation of a firm's capital on inefficient investment decisions and that these problems appear more in firms that suffer from high AC, and in firms that have high free cash flows. Byard & Weintrop (2006) revealed that analysts' forecast accuracy is related negatively with CEO duality. This leads to an increase in the level of asymmetric information between management and shareholders (Hsu et al, 2019). Conversely, other studies have refuted the perspective of agency theory. Katti & Raithatha (2018) found that duality decreases AC through decreasing the costs of transferring information and increasing the effective utilization of assets within the Indian context. Yang & Zhao (2014) found the duality has a positive impact on firms performances that have effective CG, that have a highly competitive environment, and that have high information costs because the duality contributes to reducing costs of transferring information and speeding up the decision-making process within the U.S.context and Rubino et al (2017) agreed with this as they found that duality reduces AC and contributes to adding value In the Italian family firms. However, according to the article (4) of instructions of corporate governance for shareholding listed companies for the year 2017 in Jordan, it recommends separating the position of chairman of the board and any executive position in the company. Therefore, based on the previous discussion the following hypothesis is formulated as follows:

H2: There is a negative significant impact for separation of the positions of chairman of the board and CEO on AC in Jordanian service companies.

Audit committee

The audit committee considers one of the most important CG mechanisms, which the existence is necessary to improve the quality of financial information provided by management. The role of the audit committee improves the reliability and transparency of financial information to protect shareholders' interest (Zgarni et al, 2016). The audit committee assists management in improving the decision-making processes through increasing the quality of financial reports. Whereas, the quality of financial reports is the basis of effective CG and contributes to apply managerial accountability effectively. The need for audit committee increases with increasing AC in the firms (Cai et al, 2015). Whereas Islam (2010) and Owusu & Weir (2018) found that audit committee contributes to reducing AC within the Bangladeshi and Ghanaian

context respectively. While Zhou et al (2018) argued that when the existence of an audit committee became obligatory, its presence is often only to comply with the mandatory requirements, not to achieve its goals of increasing reliability of financial information and protecting shareholders' interests. Furthermore, Hastori et al (2015) revealed that the presence of audit committees increased AC within the Indonesian context because its presence is a formality and that their role is ineffective in helping boards to control management performance. However, according to the article (7) of instructions of corporate governance for shareholding listed companies for the year 2017 in Jordan, it determines the duties of audit committees and includes supervising and controlling the accounting and auditing processes of the firm. This helps to ensure a firm's compliance with the legislation, as well as providing recommendations to the board of directors in matters related to internal control and audit procedures. Therefore, based on the previous discussion the following hypothesis is formulated as follows:

H3: There is a negative significant impact for the audit committee on AC in Jordanian service companies.

Managerial Compensation

Agency theory Jensen & Meckling (1976) indicated the contribution of managerial compensation to reduce AC through aligning the financial interests between shareholders and management. In addition, managerial compensation considers effective managerial motive to behave within shareholders' interests (Eisenhardt, 1989). Florackis (2008) and Schäuble (2019) supported these assumptions whereas they found that managerial compensation contributes to reducing AC within the UK and German context respectively. While Bebchuk & Fried (2003) don't see managerial compensation as a mechanism to reduce AC, but as a part of the AC. This is because a self-interested manager may use his power to influence the board to obtain a higher percent of compensations and to identify compensations structure in forms less sensitive with performance to avoid risks. This viewpoint is consistent with Zhang et al (2016), in which they divided managerial compensation into performance pay and power pay. They found that performance pay decreases AC while power pay increases AC, and that managers use their power to increase their managerial compensation. With this in mind, Geiler & Renneboog (2011) suggested to avoid problems of managerial compensation link them with a firms' long-term performance to exclude the possibility that management will link managerial compensation with a firms' short-term profitability, such as high-risk projects, which may cause economic consequences that harm shareholders' interests in the long run. In addition, a firm should disclose all information related to managerial compensation. However, according to the article (14) of instructions of corporate governance for shareholding listed companies for the year 2017 in Jordan, it recommends that firms disclose all information about privileges that are enjoyed by members of the board and executive management in an accurate, clear, non-misleading and timely manner. Therefore, based on the previous discussion the following hypothesis is formulated as follows:

H4: There is a negative significant impact for managerial compensation on AC in Jordanian service companies.

Dividend

Free cash flow theory Jensen (1986) argued the firms that have large free cash flows have high AC because the management of these firms often wastes these free cash flows by using them for its personal interests or on ineffective investments. So,

dividend considers one of the solutions to reduce free cash flows available under management control, thereby reducing AC. Furthermore, Easterbrook (1984) stated that dividend distribution decreases internal sources of financing and increases firms' need for external financing thus undergo firms to intensive monitoring by the capital market and this leads to decrease monitoring costs then decrease AC. Hamdan (2018) supported these viewpoints in which he found that dividend mitigates conflict of interests between shareholders and management and decrease AC. However, the dividend isn't without cost, as it weakens the firm's ability to finance using its internal sources of financing, which is the cheapest source of financing. Therefore, firms may not distribute dividend to finance their future investments (Rozeff, 1982). In contrast, Ghosh & Sun (2014) found a positive relationship between firms' investments that were financed by external financing and dividend. This is because dividend contributes to reducing asymmetric information and gives an indication that management does not use free cash flows to achieve its personal interests, thereby reducing AC. This reduces the cost of external financing. Therefore, based on the previous discussion the following hypothesis is formulated as follows:

H5: There is a negative significant impact for dividend on AC in Jordanian service companies.

Leverage

Regarding the free cash flow theory, Jensen (1986) argued that leverage considers an effective alternative for the dividend to decrease AC. This is because paying periodic liabilities reduces the level of free cash flow available under management control. In addition, default risk exposes the firms to bankruptcy risk, and risk of management losing its jobs. Therefore, these risks motivate management to use firms' resources in effective investments. Furthermore, Ang et al (2000) stated that the monitoring of lenders decreases the monitoring burdens of shareholders, thus decreasing AC as well. Lenders consider the important source of financing information and they contribute to reducing asymmetric information between shareholders and managers. In line with these arguments, Harvey et al (2004) found that the benefit of leverage in reducing AC is multiplied in firms that also suffer from the over-investment problem generated by the abundance of free cash flows and the absence of growth opportunities. This can lead to bad investment decisions. Khan et al (2012); Rakesh & Lakshmi (2013); Nozari (2016); Tarus (2020) supported free cash flow theory, where they found that leverage is an important mechanism that contributes to reducing AC within the context of Pakistani, Indian, Iranian and Kenyan respectively. On the other hand, Singh & Davidson (2003); Wahidah & Ardiansari (2019) rejected the free cash flow theory, as they found that leverage increases AC through decreasing the effectiveness of using firms' resources within the context of US and Indonesian respectively. Furthermore, Pandey & Sahu (2019) revealed that leverage increases AC and decreases firms' performance within the Indian context. This is because when a firm's liabilities increase, management's fear of loss increases. As such, management may not engage in risky and profitable investments, which can lead to an under-investment problem. Therefore, based on the previous discussion the following hypothesis is formulated as follows:

H6: There is a negative significant impact for leverage on AC in Jordanian service companies.

Methodology

Data sources and Sample Selection

Secondary sources were relied upon, in which the data for this study was obtained from a sample collected from firms' financial reports published on the Amman Stock Exchange website. The population of this study consisted of all the Jordanian service-listed firms, which are (47) firms that include eight sectors involving (health services, educational services, hotels and tourism services, transportation services, energy and utilities services, commercial services, technology and communications services, and Media).(ASE, 2020). This study consisted of the Jordanian service-listed firms that disclosed all the data needed for this study through their annual reports, where (5) firms were excluded due to the lack of study's data for some years during the covered period, and thus the study sample settled on (42) firms, and the length of this study was 7 years, from (2012-2018), thus the number of observations of this study reached (294) observations.

Agency costs measurement

Based on previous literature, this study employs three proxies for AC, since it is impossible to determine AC precisely. They contain any losses that shareholders may incur due to the possibility of appointing management its interests are unfavorable to shareholders' interests. Therefore, these proxies are a complement each other rather than substitutes to each other since each of them discovers an aspect of AC that arises from various forms of damages to shareholders' interests. These proxies are as a following:

Asset Turnover Ratio (AT)

This ratio indicates the management's effectiveness in using the firm's assets to generate revenues, as a high asset turnover ratio (AT) indicates that the management implements good investment decisions and provides sufficient efforts to create value for shareholders. Therefore, a high (AT) ratio indicates low AC in the firm. On the contrary, a low (AT) ratio indicates the management makes bad investment decisions such as over-purchases of unproductive assets that serve their personal interests. Therefore, a low (AT) ratio indicates high AC in the firm. (Ang et al, 2000); (Singh & Davidson, 2003).

This ratio was taken for each firm during the period of this study from the (ASE) website. It is calculated by dividing the firm's total operating revenue by its total assets, consistent with previous studies (Ang et al, 2000); (Singh & Davidson, 2003); (Florackis, 2008); (Khatib, 2020).

Selling, General & Administrative Expense Ratio (SG&A)

These expenses include the privileges enjoyed by the management such as salaries and travel expenses, as well as the expenses that the management has discretionary authority such as rent expenses, utilities expenses, and advertising and marketing expenses that can be easily manipulated by the management. Therefore, a high SG&A expense ratio indicates high AC in the firm (Singh & Davidson, 2003).

This ratio is calculated by dividing the selling, general and administrative expenses of the firm by its total operating revenue (Florackis, 2008).

Free Cash Flow (FCF)

From the perspective of the free cash flow theory, Jensen (1986), a large free cash flow (FCF) which is the financial surpluses of firms that exceed what is required to finance all profitable investment opportunities, is an indicator of the existence of AC.

Its availability gives the management greater freedom to use the firm's resources for its personal interests or on ineffective investments. In addition, Richardson (2006) found that FCF increases AC in the firms through increasing an over-investment problem, which is the investment that management engages within it to achieve personal interests instead of returning this FCF to shareholders as a dividend. Also, when management retains FCF, this spares it of monitoring by the capital market. Therefore, FCF gives management more discretion then increases AC (McKnight & Weir, 2009).

Free Cash Flow is calculated by finding operating income before depreciation, less corporate income tax paid, interest expenses, and dividends paid, with this sum divided by total assets (Henry, 2010); (Guizani, 2017).

Independent variables

A set of CG variables are selected which may contribute to reducing AC from the perspective of agency theory Jensen & Meckling (1976), and free cash flow theory Jensen (1986) to reveal the extent of compatibility of these perspectives within the Jordanian context.

Board Size (BS) is measured by the total number of members serving in a firm's board. CEO Duality (Du) is measured by a dummy variable that assigns a value (1) if the positions of the Chairman of the board and CEO are separated and a value (0) otherwise. Audit Committee (ACO) is measured by a dummy variable that assigns a value (1) if the existence of an audit committee in the firms and a value (0) otherwise. Managerial Compensation (MC) is measured by a dummy variable that assigns a value (1) if the firms give managerial compensation to their executive management and a value (0) otherwise. Dividend (DY) is measured by Dividend yield is calculated by dividing the dividends per share by the market value of the share. Leverage (L) is calculated by dividing the firm's total liabilities by its total assets.

Control variables

Other factors can affect agency costs apart from the independent variables, and they may lead to misleading results. Firm size, growth of the firm, and profitability of the firm are used as control variables consistent with prior literature. Firm Size (S) is calculated by the natural logarithm of the firm's total assets. The growth of the firm (G) is calculated by dividing the market value of the firm's shares by its book value. The profitability of the firm (P) is calculated by dividing earnings before interest and tax by the firm's total assets.

Table 1 summarizes the variables of this study, their measurements, and a measurement source for each variable.

Our methodology includes estimating three regressions the difference between them lies in the proxies of the dependent variable. Estimation regression models are presented in the following forms:

$$AT_{it} = \beta_0 + \beta_1 BS_{it} + \beta_2 DU_{it} + \beta_3 ACO_{it} + \beta_4 MC_{it} + \beta_5 DY_{it} + \beta_6 L_{it} + \beta_7 S_{it} + \beta_8 G_{it} + \beta_9 P_{it} + \varepsilon_{it}$$

$$SG\&A_{it} = \beta_0 + \beta_1 BS_{it} + \beta_2 DU_{it} + \beta_3 ACO_{it} + \beta_4 MC_{it} + \beta_5 DY_{it} + \beta_6 L_{it} + \beta_7 S_{it} + \beta_8 G_{it} + \beta_9 P_{it} + \varepsilon_{it}$$

$$FCF_{it} = \beta_0 + \beta_1 BS_{it} + \beta_2 DU_{it} + \beta_3 ACO_{it} + \beta_4 MC_{it} + \beta_5 DY_{it} + \beta_6 L_{it} + \beta_7 S_{it} + \beta_8 G_{it} + \beta_9 P_{it} + \varepsilon_{it}$$

Table 1 Variables, Measurements and Sources				
Variable	Abbreviation	Measurement	Source	Exp.sign on AC
D.V	AT	Dividing the firm's total operating revenue by its total assets	Amman Stock Exchange	
Asset Turnover Ratio				
Selling, General & Administrative Expense Ratio	SG&A	Dividing the selling, general and administrative expenses of the firm by its total operating revenue	(Florackis, 2008)	
Free Cash Flow	FCF	Operating income before depreciation less corporate income tax paid, interest expenses and dividends paid, with this sum divided by total assets	(Henry, 2010); (Guizani, 2017)	
IN.V	BS	The total number of members serving in a firm's board	(Singh & Davidson, 2003); (Owusu & Weir, 2018)	-
Board Size				
CEO Duality	DU	Dummy variable that assigns a value (1) if the positions of the Chairman of the board and CEO are separated and a value (0) otherwise	(Gul et al, 2012); (Owusu & Weir, 2018)	-
Audit Committee	ACO	Dummy variable that assigns a value (1) if the existence of an audit committee in the firm and a value (0) otherwise	(Owusu & Weir, 2018); (Karasneh & Bataineh, 2018)	-
Managerial Compensation	MC	Dummy variable that assigns a value (1) if the firms give managerial compensation to their executive management and a value (0) otherwise	(Florackis, 2008)	-
Dividend	DY	Dividing the dividends per share by the market value of the share	(Henry, 2010)	-
Leverage	L	Dividing the firm's total liabilities by its total assets	(Henry, 2010); (Garanina & Kaikova, 2016)	-

C.V	S	Natural logarithm of firm's total assets	(Florackis, 2008)	+
Firm Size				
Firm Growth	G	Dividing the market value of the firm's shares by its book value	(Acaravci; 2015); (Al Awawdeh & Nour; 2020)	+
Firm Profitability	P	Dividing earnings before interest and tax by firm's total assets	(Bauer, 2004)	+

Results of Descriptive Statistics

Table 2 shows that the mean of the Asset Turnover Ratio (AT) is (2.293) with a median of (1.05). This indicates that management of the Jordanian service firms listed in the Amman Stock Exchange uses firms' assets effectively to generate revenues, also it indicates the quality of the investment decisions taken by the management of firms in purchasing productive assets that increase the firms' revenues. The maximum value of (AT) is (18.39) and the minimum value is (0.05), the disparity between the maximum and the minimum values can be explained by the different capabilities of firms in using their assets effectively. In comparison with other Jordanian sectors, Al-Momani & Almomni (2018) found the mean of AT ratio in the industrial sector was (0.62) and Khatib (2020) found the mean of AT in the real estate sector was (0.603).

The mean of Selling, General & Administrative Expense Ratio (SG&A) is (0.234) with a median of (0.171). This indicates that management does not exaggerate in spending on its privileges and on the expenses that it has discretionary authority over, such as advertising and marketing expenses in comparison with previous literature in which Singh & Davidson (2003) found the mean of SG&A expenses within the US context was (0.266). Florackis (2008) found the mean of SG&A expenses within the UK context was (0.45), Henry (2010) found the mean of SG&A expenses within the Australian context was (0.369), and Moez (2018) found the mean of SG&A expenses within the France context was (0.343).

The mean of Free Cash Flow (FCF) is (0.014) with a median of (0.016). This indicates unavailability of a large amount of FCF under management control, in which its existence gives the management more freedom to use the firm's resources for its personal interests. In addition, it may cause an over-investment problem by making investment decisions that don't add value to the shareholders' interest. In comparison with other Jordanian sectors, Alnawaiseh et al (2017) found the mean of FCF in the industrial sector was (0.096), while Al-Fasfus (2020) found the mean of FCF in the banking sector was (-0.106).

The mean Board Size (BS) is (8.354), the median is (8), the maximum value is (13), and the minimum value is (4). These results indicate that most of the Jordanian service-listed firms are committed to "instructions of corporate governance for shareholding listed companies for the year 2017" in Jordan, as they recommended that the size of the board should be more than five members and less than thirteen members. It should be noted that the minimum value represented in (4) members is for one firm and in one fiscal year. In comparison with other Jordanian sectors, Alshaboul & Zraiq (2020) found the mean of board size in the industrial sector was (8.13), while AlQudah et al (2019) found the mean of board size in the banking sector was (11.28).

The mean of Dividend Yield (DY) is (0.034), the median is (0.033), the maximum value is (0.116), and the minimum value is (0). As for the minimum value, it is represented by 11 firms that didn't pay dividends throughout the period of this study. Thus, the dividend distribution ratio is represented in (0.74) firms of this study sample. These results indicate that a high percentage of the Jordanian service-listed firms use the dividend to reduce AC through reducing free cash flow available under management control. The results of this study are consistent with previous studies in other Jordanian sectors in which Al-Manaseer (2020) found the mean of DY in the industrial sector was (0.035) and Tahtamouni (2020) found the mean of DY in the banking sector was (0.039).

The mean of Leverage (L) is (0.364), the median is (0.307), the maximum value is (0.957), and the minimum value is (0.031). This contrast between the maximum and minimum values can be explained by the difference in the financing policies and borrowing capabilities for the firms. In comparison with other Jordanian sectors, Al Awawdeh & Nour (2020) found the mean of leverage in the industrial sector was (0.454), while AlQudah et al (2019) found the mean of leverage in the banking sector was (0.870).

Concerning the control variables, the mean of firm size (S), firm growth (G), and firm profitability (P) are (7.650), (1.385), and (0.056) respectively.

Table 2 Descriptive Statistics for Dependent, Independent and Control variables					
Variable	Minimum	Maximum	Mean	Median	S.D.
AT	0.05	18.39	2.293	1.05	4.892
SG&A	0.003	1.565	0.234	0.171	242.0
FCF	0.237-	189.0	014.0	0.016	061.0
BS	4	13	8.354	8	2.457
DY	0	0.116	0.034	0.033	0.033
L	0.031	957.0	0.364	0.307	0.243
S	6.209	9.255	7.650	8	0.543
G	0	12.41	1.385	1.087	1.173
P	-0.283	0.393	0.056	0.052	0.081

Table 3 frequencies and percentages for variables measured by dummy variables				
Variable		Definition	Frequency	Percentage
DU	1	Separation of the positions of Chairman of the board and CEO	254	864.0
	0	Not separating the positions of Chairman of the board and CEO	40	0.136
ACO	1	Existence of an audit committee	250	.8500
	0	Not existence of an audit committee	44	0.150
MC	1	Paid MC to the executive management	157	534.0
	0	Not paid MC to the executive management	137	0.466

G	0	12.41	1.385	1.087	1.173
P	-0.283	0.393	0.056	0.052	0.081

Table 3 shows the frequencies and percentages for three variables that were measured by dummy variables. The results show (86.4%) of Jordanian service-listed firms separate the positions of Chairman of the Board and CEO. This indicates that a high percentage of firms are committed to "instructions of corporate governance for shareholding listed companies for the year 2017" in Jordan, as they recommended separating the position of chairman of the board and any executive position in the firm for the importance of the board's role in monitoring management performance. The results also show that the existence of the audit committee is (85%) of the firms, we conclude that a high percentage of firms adopt the audit committee as a CG mechanism for its important role in assisting the board in monitoring the management performance. And that (53.4%) of firms give managerial compensation (MC) to their executive management and that they consider MC as an important CG mechanism that contributes to aligning the financial interests between managers and shareholders.

Table 4 shows the correlation matrix of Pearson coefficients. It is used to verify that the model of study does not suffer from multicollinearity problem between a study's variables. This problem exists if the correlation between the variables is 70% or more (Asteriou & Hall, 2011) and (Gujarati, 2009). The results of the correlation matrix show that there are no high correlations between the study's variables, as the highest correlation is (54.3%) between the firms' profitability and dividends. Based on this, multicollinearity is not considered a threat to the results of the regression models. In addition, the Wooldridge test for autocorrelation in panel data and the Breusch-Pagan / Cook-Weisberg test were performed and their results show no autocorrelation and heteroscedasticity problems in the regression models.

Regression Results

Table 4 Correlation Matrix of Pearson Coefficients									
	DY	MC	L	BS	DU	ACO	P	G	S
DY	1.000								
MC	0.237	1.000							
L	-0.011	-0.134	1.000						
BS	0.150	0.188	-0.028	1.000					
DU	0.140	0.107	0.190	0.114	1.000				
ACO	0.045	0.029	0.043	-0.068	0.251	1.000			
P	0.543	0.163	-0.209	0.073	-0.048	0.010	1.000		
G	0.191	0.034	0.167	0.171	-0.060	-0.022	0.401	1.000	
S	0.258	0.052	0.447	0.488	0.249	0.070	0.129	0.232	1.000

The results of the Lagrangian multiplier test (LM test) show that the Pooled OLS is inappropriate for this study, and the results of the Hausman tests show that the random-effects model is more appropriate than the fixed-effects model in which the LM test is statistically significant at a 1% level for three proxies of AC, while the Hausman test is statistically insignificant for three proxies of AC. Therefore, the results of the random-effects model will be discussed and interpreted. To investigate the impact of CG on AC, we will interpret the significance of each variable in the three regressions. **Table 5** shows the results of our regressions, LM test, and Hausman test.

The results of the regressions analysis show that board size (BS) has an insignificant impact on three indexes of AC. This result is consistent with Karasneh & Bataineh (2018) and contradicts Hastori et al (2015) in which they found that the large board decreases AC due to the importance of its role in the internal monitoring of management behaviors. While Singh & Davidson (2003); Florackis (2008); Gul et al (2012); Reddy & Locke (2014); Yegon et al (2014); Ramadan (2016); Garanina & Kaikova (2016); Owusu & Weir (2018); Moez (2018) found that large board increases AC this is due to the higher coordination costs of the large board that outweighs its benefits.

Our results also indicate that separating the positions of the chairman of the board and CEO (DU) has an insignificant impact on the AT index and SG&A index, which is consistent with Florackis (2008); McKnight & Weir (2009); Owusu & Weir (2018). On the other hand, we find that separating the chairman and CEO positions has a negative and significant impact on the FCF index (coefficient=-0.018, $p<0.05$). This indicates that separating the chairman and CEO positions contributes to the effective monitoring of management decisions and improves the decision-making process in the firms, which leads to decreasing AC. This result is consistent with Chen et al (2016) in which they found that CEO duality increases an under-investment problem that is caused by weak monitoring of managerial decisions.

The audit committee (ACO) has an insignificant impact on the three indexes of AC. This result is consistent with Henry (2010); Schäuble (2019); Karasneh & Bataineh (2018), and contradicts Owusu & Weir (2018) in which they found that ACO reduces AC. While Hastori et al (2015) found that ACO increases AC because its role is ineffective in assisting the board in monitoring management performance.

Managerial compensation (MC) has an insignificant impact on three indexes of AC. This result indicates the ineffectiveness of the agency theory perspective in the Jordanian service sector, which argued that MC contributes to reducing AC through aligning the financial interests between shareholders and management. This result contradicts Florackis (2008); Schäuble (2019) in which they found that MC reducing AC.

Dividend (DY) has an insignificant impact on the AT index and SG&A index. Otherwise, we find that DY has a negative and significant impact on the FCF index (coefficient=-0.003, $p<0.01$). This result indicates the effectiveness of the free cash flow theory perspective regarding dividends in the Jordanian service sector, which argued the role of dividend in reducing the cash surpluses that management can squander on ineffective investments. This result is consistent with Chen et al (2016) in which they found that firms that have high free cash flow suffer more from the over-investment problem.

Leverage (L) has an insignificant impact on the SG&A index and FCF index. Otherwise, we find that L has a negative and significant impact on the AT index (coefficient=-5.762, $p<0.01$). This result indicates that management uses the borrowed funds on ineffective investments that do not generate revenue for the firms, such as the over-purchasing of unproductive assets that serve its personal interests. This result indicates the ineffectiveness of the free cash flow theory perspective regarding L in the Jordanian service sector, which argued that default risk exposes the firms to bankruptcy risk, and risk of management losing its jobs. Therefore, these risks motivate management to use firms' resources in effective investments. Moez (2018) added that the negative impact of L on the AT index indicates there is no awareness among the lenders to monitor management's strategic decisions and depend more on

shareholders to monitor the management decisions. This result is consistent with Singh & Davidson (2003); Hastori et al (2015). While contradicting Florackis (2008); McKnight & Weir (2009); Reddy & Locke (2014); Ramadan (2016); Karasneh & Bataineh (2018); Schäuble (2019) in which they found that L reduces AC.

Firm size (S) has an insignificant impact on the AT index. Otherwise, we find that SG&A expenses are lower in large firms. Kadapakkam et al (1998) explained that large firms have more access to the capital market, so these firms undergo more monitoring of the capital market. In addition, financial analysts have more interest in following up the large firms which increases the level of disclosure in these firms and reduces the asymmetry of information between management and shareholders, thus contributing to reducing AC. This result is consistent with Singh & Davidson (2003); Reddy & Locke (2014); Ramadan (2016). As for the free cash flow index, the results show that the free cash flow is higher in large firms. This result is consistent with Schäuble (2019).

Firm growth (G) has an insignificant impact on three indexes of AC. This result indicates the ineffectiveness of the free cash flow theory perspective in the Jordanian service sector, which argued that AC will increase in a firm if it has high free cash flows with the absence of growth opportunities. This result contradicts Florackis (2008); Ramadan (2016); Schäuble (2019) in which they found firm growth increases AC.

Firm profitability (P) has an insignificant impact on the AT index. Otherwise, we find that SG&A expenses are lower in firms that have high profitability. This result is consistent with Karasneh & Bataineh (2018); Schäuble (2019). As for the free cash flow index, the results show that the free cash flow is higher in the firms that have high profitability. This result is consistent with what was indicated by Bauer (2004) in that the firms that have high profitability are more vulnerable to problems caused by misuse of free cash flow by management and that these firms use internal sources of financing to avoid monitoring by the capital market.

Table 5						
Results of the impact of corporate governance on agency costs and results of the LM test & Hausman test						
Hypothesis	Variable	Exp.sign	Model 1 (AT)	Model 2 (SG&A)	Model 3 (FCF)	Results
	Constant		-2.537	1.324***	-0.154	
H1	BS	-	.1760	-0.007	-0.001	Not accepted
H2	DU	-	-0.242	0.036	-0.018**	Just Accepted in Model 3
H3	ACO	-	-0.262	0.027	.0060	Not accepted
H4	MC	-	.3740	-0.001	-0.001	Not accepted
H5	DY	-	-0.054	0.003	-0.003***	Just Accepted in Model 3
H6	L	-	-5.762***	0.017	-0.032	Not accepted
-	S	+	.8000	-0.142**	.025*0	-
-	G	+	-0.048	.0090	-0.001	-
-	P	+	-3.326	-0.550***	.320***0	-
Adjusted R ²			0.076	0.113	0.274	
P-value			0.016**	0.000***	0.000***	
LM test			0.000***	0.000***	0.000***	

Hausman test			0.910	0.361	0.663	
This table shows the results of the random-effects model for the impact of corporate governance mechanisms & control variables on agency costs that are measured by three proxies: asset turnover ratio (AT), selling, general & administrative expense ratio (SG&A) & free cash flow (FCF). The sample consisted of (42) service companies listed in the ASE from 2012 to 2018. Independent and control variables are defined previously in table 1. This table also shows the results of the LM test & Hausman test. The symbols (*), (**), and (***) denote significance at 10, 5, and 1 percent, respectively, in a two-tailed test.						

Conclusions

The objective of this study investigates the impact of corporate governance (CG) on agency costs (AC) in Jordanian service companies listed in the Amman Stock Exchange, during the period (2012-2018). A set of CG mechanisms are selected which may contribute to reducing AC from the perspective of agency theory Jensen & Meckling (1976) and free cash flow theory Jensen (1986) these mechanisms are (Board Size, CEO Duality, Audit Committee, Managerial Compensation, Dividend, & Leverage) to reveal the extent of compatibility of these perspectives within the Jordanian context. Based on previous literature, this study employed three proxies for AC, since it is impossible to determine AC precisely. They contain any losses that shareholders may incur due to the possibility of appointing opportunistic management. These proxies are a complement each other rather than substitutes to each other since each of them discovers an aspect of AC that arises from various forms of damages to shareholders' interests. These proxies are Asset Turnover Ratio (AT), Selling, General & Administrative Expense Ratio (SG&A), and Free Cash Flow (FCF).

Our findings reveal that leverage increases AC through decreasing AT ratio, and this indicates that management uses the borrowed funds in projects that do not generate revenues for the companies such as the over-purchasing of unproductive assets that serve its personal interests. While the results reveal that the SG&A expenses ratio is lower in large companies and in high-profit companies, this indicates that AC caused by squandering the companies' resources on managerial privileges and discretionary expenses are low in large companies and in companies that have high profits. The results also reveal that separating the positions of the chairman of the board and CEO and dividend decrease AC through decreasing FCF that exceeds what companies need to finance their profitable projects, and is possibly used by management in decisions that conflict with shareholders' interests. The results also find that FCF is higher in large companies and in high-profit companies. This indicates that AC caused by misuse of free cash flow are more existing in these companies.

The findings of this study recommend the Jordanian service companies pay a dividend to shareholders and recommend the Jordanian legislative bodies oblige companies to apply some CG mechanisms, instead of compliance or explain approach. An example includes separating the positions of chairman of the board and CEO for their effective role in reducing AC through reducing the level of free cash flow available under management control. In addition, we recommend future studies to investigate the impact of CG on AC in the Jordanian service sector by using other CG mechanisms that may reduce AC in this sector, such as board independence, the existence of remuneration and nomination committees, and use other proxies for AC such as operating expenses ratio.

REFERENCES

- Abu Haija, A.A., Alrabba, H.M. (2017). Relationship between ownership structure and financial performance. *Corporate Ownership & Control*, 14(3-2), 393-398.
- Acaravci, S. (2015). The determinants of capital structure: Evidence from the Turkish manufacturing sector. *International journal of economics and financial issues*, 5(1), 158-171.
- Aktas, N., Andreou, P., Karasamani, I., & Philip, D. (2019). CEO duality, agency costs, and internal capital allocation efficiency. *British Journal of Management*, 30(2), 473-493.
- Al Awawdeh, H., & Nour, M. (2020). Factors affecting earnings response coefficient in Jordan: applied study on the Jordanian industrial companies. *Investment Management & Financial Innovations*, 17(2), 255-265.
- Al-Fasfus, F. (2020). Impact of Free Cash Flows on Dividend Pay Out in Jordanian Banks. *Asian Economic and Financial Review*, 10(5), 547- 558.
- Al-Hares, A. (2020). Corporate governance and cost of capital in OECD countries. *International Journal of Accounting & Information Management*, 28 (1), 1-21.
- Al-Manaseer, S. (2020). Impact of Market Ratios on the Stock Prices: Evidence from Jordan. *International Business Research*, 13(4), 1-92.
- Al-Momani, A., & Almomni, T. (2018). The Impact efficiency of using assets to enhance earnings quality in the Jordanian Industrial Companies listed in the Amman Stock Exchange: An Empirical Study. *International Journal of Business and Management*, 2(2), 40-46.
- Alnawaiseh, M., Alomari, R., Al-Rawashdeh, F., & Alnawaiseh, M. (2017). The effect of Free Cash Flow on the Companies' Financial Policies: Evidence from Jordan. *International Journal of Economic Research*, 14(9), 1-9.
- AlQudah, A., Azzam, M., Aleqab, M., & Shakhathreh, M.(2019). The impact of board of directors characteristics on banks performance: evidence from Jordan. *Academy of Accounting and Financial Studies Journal*, 23(2), 1-16.
- Alrabba, H. Abu Haija, A. AlQudah, A. Azzam, M. (2018). THE MEDIATING ROLE OF FOREIGN OWNERSHIP IN THE RELATIONSHIP BETWEEN BOARD CHARACTERISTICS AND VOLUNTARY DISCLOSURES OF JORDANIAN BANKS. *Academy of Accounting and Financial Studies Journal* Volume 22, Issue 6.
- Alshaboul, M., & Zrai, M. (2020). Investigating the Relationship Between Board of Directors and Corporate Financial in Jordan. *Journal of Finance and Accounting*, 8(2), 59-63.
- Ang, J., Cole, R., & Lin, J. (2000). Agency costs and ownership structure. *the Journal of Finance*, 55(1), 81-106.
- ASE (2020). Amman Stock Exchange. Retrieved from www.ase.com.jo
- Asteriou, D., & Hall, S. (2011). Vector autoregressive (VAR) models and causality tests. *Applied Econometrics (Seconded.)*. London: Palgrave MacMillan, 319-333.
- Bauer, P. (2004). Determinants of capital structure: empirical evidence from the Czech Republic. *Czech Journal of Economics and Finance (Finance a uver)*, 54(1-2), 2-21.
- Bebchuk, L., & Fried, J. (2003). Executive compensation as an agency problem. *Journal of economic perspectives*, 17(3), 71-92.
- Black, B. (2001). Does Corporate Governance Matter? A Crude Test Using Russian Data. *University of Pennsylvania Law Review*, 149(6): 2131-2150.

- Boone, A., Field, L., Karpoff, J., & Raheja, C. (2007). The determinants of corporate board size and composition: An empirical analysis. *Journal of financial Economics*, 85(1), 66-101.
- Byard, D., & Weintrop, J. (2006). Corporate governance and the quality of financial analysts' information. *Journal of Accounting and Public policy*, 25(5), 609-625.
- Cai, C., Hillier, D., Tian, G., & Wu, Q. (2015). Do audit committees reduce the agency costs of ownership structure? *Pacific-Basin Finance Journal*, 35, 225–240.
- Chen, X., Sun, Y., & Xu, X. (2016). Free cash flow, over-investment and corporate governance in China. *Pacific-Basin Finance Journal*, 37, 81-103.
- Chung, K., & Zhang, H. (2011). Corporate governance and institutional ownership. *Journal of financial and quantitative analysis*, 46(1), 247-273.
- Easterbrook, F. (1984). Two agency-cost explanations of dividends. *The American economic review*, 74(4), 650-659.
- Eisenhardt, K. (1989). Agency theory: An assessment and review. *Academy of management review*, 14(1), 57-74.
- El Mahdy, D. (2019). Corporate Governance and the Financial Crisis: What Have We Missed?. *Journal of Accounting & Finance*, 19(2), 42-55.
- Florackis, C. (2008). Agency costs and corporate governance mechanisms: evidence for UK firms. *International Journal of Managerial Finance*, 4(1), 37–59.
- Gales, L., & Kesner, I. (1994). An analysis of board of director size and composition in bankrupt organizations. *Journal of business research*, 30(3), 271-282.
- Garanina, T., & Kaikova, E. (2016). Corporate governance mechanisms and agency costs: cross-country analysis. *Corporate Governance: The International Journal of Business in Society*, 16(2), 347-360.
- Geiler, P., & Renneboog, L. (2011). Managerial Compensation: Agency Solution or Problem? *Journal of Corporate Law Studies*, 11(1), 99-138.
- Ghosh, C., & Sun, L. (2014). Agency cost, dividend policy and growth: The special case of REITs. *The Journal of Real Estate Finance and Economics*, 48(4), 660-708.
- Gove, S., & Junkunc, M. (2013). Dummy constructs? Binomial categorical variables as representations of constructs: CEO duality through time. *Organizational research methods*, 16(1), 100-126.
- Guizani, M. (2017). Free Cash Flow, Agency Cost and Dividend Policy of Sharia-Compliant and Non-Sharia-Compliant firms. *International Journal of Economics & Management*, 11(2), 355–370.
- Gujarati, D. (2009). *Basic econometrics*, (Fourth Edition). Tata McGraw-Hill Education.
- Gul, S., Sajid, M., Razzaq, N., & Afzal, F. (2012). Agency cost, corporate governance and ownership structure: The case of Pakistan. *International Journal of Business and Social Science*, 3(9), 268-277.
- Haddad, A., Sbeiti, W., & Qasim, A. (2017). Accounting legislation, corporate governance codes and disclosure in Jordan: a review. *International Journal of Law and Management*, 59(1), 147–176.
- Hamdan, A. (2018). Dividend policy, agency costs and board independence. *International Journal of Critical Accounting*, 10(1), 42-58.

- Harvey, C., Lins, K., & Roper, A. (2004). The effect of capital structure when expected agency costs are extreme. *Journal of financial economics*, 74(1), 3-30.
- Hastori, H., Siregar, H., Sembel, R., & Maulana, A. (2015). Agency costs, corporate governance and ownership concentration: The case of agro-industrial companies in Indonesia. *Asian Social Science*, 11(18), 311-319.
- Henry, D. (2010). Agency costs, ownership structure and corporate governance compliance: A private contracting perspective. *Pacific-Basin Finance Journal*, 18(1), 24-46.
- Hsu, S., Lin, S., Chen, W., & Huang, J. (2019). CEO duality, information costs, and firm performance. *The North American Journal of Economics and Finance*, 55, 1-18.
- Islam, M. Z., Islam, M. N., Bhattacharjee, S., & Islam, A. (2010). Agency problem and the role of audit committee: Implications for corporate sector in Bangladesh. *International journal of Economics and Finance*, 2(3), 177-188.
- Jensen, M. (1986). Agency costs of free cash flow, corporate finance, and takeovers. *The American economic review*, 76(2), 323-329.
- Jensen, M. (1993). The modern industrial revolution, exit, and the failure of internal control systems. *The Journal of Finance*, 48(3), 831 -880.
- Jensen, M., & Meckling, W. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of financial economics*, 3(4), 305-360.
- JSC (2020). Jordan Securities Commission. Retrieved from www.jsc.gov.jo
- Kadapakkam, P., Kumar, P., & Riddick, L. (1998). The impact of cash flows and firm size on investment: The international evidence. *Journal of banking & Finance*, 22(3), 293-320.
- Karasneh, H., & Bataineh, A. (2018). Does Corporate Governance Reduce Agency Costs in the Jordanian Industrial Companies?. *International Review of Management and Business Research*, 7(2), 615-625.
- Katti, S., & Raithatha, M. (2018). Governance practices and agency cost in emerging market: Evidence from India. *Managerial and Decision Economics*, 39(6), 712-732.
- Khan, A., Kaleem, A., & Nazir, M. (2012). Impact of financial leverage on agency cost of free cash flow: Evidence from the manufacturing sector of Pakistan. *Journal of Basic and Applied Scientific Research*, 2(7), 6694-6700.
- Khatib, A. (2020). Determinants of Dividends for Real Estate Sector in Jordan. *International Journal of Business and Management*, 15(12), 177-185.
- McKnight, P., & Weir, C. (2009). Agency costs, corporate governance mechanisms and ownership structure in large UK publicly quoted companies: A panel data analysis. *The quarterly review of economics and finance*, 49(2), 139-158.
- Mkheimer, I. (2018). Corporate governance in Jordan and boardroom diversity: A critical review of literature. *European Scientific Journal*, 14(10), 359-372.
- Moez, D. (2018). Agency Costs, Corporate Governance and the Nature of Controlling Shareholders: Evidence from French Listed Firms. *International Journal of Accounting and Financial Reporting*, 8(3), 256-277.
- Mukyala, V., Rono, L., & Lagat, C. (2020). Corporate Governance and Firm Value: A Comparative Study of Companies Listed on the Nairobi and Uganda Securities Exchange. *Journal of Finance and Accounting*, 4(6), 1-17.

- Nozari, A. (2016). The Impact of Financial Leverage on Agency Cost of Free Cash Flows in Listed Manufacturing Firms of Tehran Stock Exchange. *The Turkish Online Journal of Design, Art and Communication*, 2137-2144.
- Owusu, A., & Weir, C. (2018). Agency costs, ownership structure and corporate governance mechanisms in Ghana. *International Journal of Accounting, Auditing and Performance Evaluation*, 14(1), 63-84.
- Pandey, K., & Sahu, T. (2019). Debt Financing, Agency Cost and Firm Performance: Evidence from India. *Vision: The Journal of Business Perspective*. 23(3), 267–274.
- Pfeffer, J. (1972b). Size and composition of corporate boards of directors: The organization and its environment. *Administrative science quarterly*, 17(2), 218-228.
- Puni, A., & Anlesinya, A. (2020). Corporate governance mechanisms and firm performance in a developing country. *International Journal of Law and Management*, 62(2), 147-169.
- Rakesh, H., & Lakshmi, P. (2013). Capital structure on agency costs: Evidence from Indian public companies. *Journal of business and management*, 15(1), 50-53.
- Ramadan, I. (2016). Jordanian Evidence of the Relationship between Agency Cost and Corporate Governance. *Modern Applied Science*, 10(10), 160-164.
- Reddy, K., & Locke, S. (2014). The relationship between ownership structure, capital structure and corporate governance practices: A case study of co-operatives and mutuals in New Zealand. *International Journal of Managerial Finance*, 10(4), 511-536.
- Richardson, S. (2006). Over-investment of free cash flow. *Review of accounting studies*, 11(2-3), 159-189.
- Rozeff, M. (1982). Growth, beta and agency costs as determinants of dividend payout ratios. *Journal of financial Research*, 5(3), 249-259.
- Rubino, F., Tenuta, P., & Cambrea, D. (2017). Board characteristics effects on performance in family and non-family business: a multi-theoretical approach. *Journal of Management & Governance*, 21(3), 623-658.
- Schäuble, J. (2019). The impact of external and internal corporate governance mechanisms on agency costs. *Corporate Governance: The International Journal of Business in Society*, 19(1), 1-22.
- Shleifer, A., & Vishny, R. (1997). A survey of corporate governance. *The journal of finance*, 52(2), 737-783.
- Singh, M., & Davidson III. (2003). Agency costs, ownership structure and corporate governance mechanisms. *Journal of Banking & Finance*, 27(5), 793-816.
- Tahtamouni, A. (2020). The effect of dividends policy on the stock prices-the Jordanian listed commercial banks case. *Global Business and Economics Review*, 23(4), 432-450.
- Tarus, T. (2020). Do capital structure has an effect on agency costs? evidence from kenyan listed firms. *Journal of Business Management and Economic Research*, 4(3), 245-252.
- Wahidah, S., & Ardiansari, A. (2019). The Effect of Board of Commissioners and Independent Commissioners on Agency Cost through Capital Structure. *Management Analysis Journal*, 8(1), 13-24.
- Yang, T., & Zhao, S. (2014). CEO duality and firm performance: Evidence from an exogenous shock to the competitive environment. *Journal of Banking & Finance*, 49, 534–552.

- Yegon, C., Cheruiyot, J., Sang, J., Cheruiyot, P., Kirui, J., & Rotich, J. (2014). The impact of corporate governance on agency cost: Empirical analysis of quoted services firms in Kenya. *Research Journal of Finance and Accounting*, 5(12), 145-154.
- Zerban, A., & Ateia, W. (2016). Corporate Governance in the Banking Sector (Empirical Study on the Effect of Separating Chairman and Chief Executive Officer (CEO) Positions on Financial Performance). *Accounting and Finance Research*, 5(3), 37-43.
- Zhang, X., Tang, G., & Lin, Z. (2016). Managerial power, agency cost and executive compensation – an empirical study from China. *Chinese Management Studies*, 10(1), 119–137.
- Zhou, H., Owusu-Ansah, S., & Maggina, A. (2018). Board of directors, audit committee, and firm performance: Evidence from Greece. *Journal of International Accounting, Auditing and Taxation*, 31, 20–36.

The Role of Strategic Leadership in Achieving Institutional Excellence for Emirati Federal Institutions

Alnuaimi Mubarak ¹, ErfanAlawneh²

Faculty of Business Muamalat University Science Islamic Malaysia ¹

Faculty of Business and Management Sciences, Mutah University, Al Karak, Jordan²

mubarak@raudah.usim.edu.my¹, ealawneh2@gmail.com²

Abstract:

Despite a long history of management research regarding leadership, scholars have a mutual consensus about the potential of strategic leadership. Especially, for achieving institutional excellence, strategic leadership plays a significant role. Thus, we also analyzed the role of strategic leadership in achieving institutional excellence in the UAE scenario. However, we also anticipated the role of five primary tactics that a strategic leader keeps under consideration to attain organizational excellence. We gathered data from one prominent federal institution of the United Arab Emirates and employed close-ended, self-administered questionnaires. Findings showed that strategic leadership is significantly linked to institutional excellence in the UAE. Besides, Institutional Excellence, Strategic Organizational processes, Leading & Developing People, Culture & Value Systems, Distinct Competencies, and Effective Networking Competencies are the basic tactics that help a strategic leader to attain institutional excellence. Thus, we discussed the results and made the relevant conclusions.

Keywords: Institutional Excellence, Strategic Leadership, Strategic Organizational Process, United Arab Emirates, Culture & Value System.

1. Background:

Leadership is one of the general functions of management, which expresses the human element that leads the organization and finds coherence between its various administrative units. Leadership is an important axis on which the various activities in institutions are based and their impact on the external environment in the era of rapid technological progress, which has resulted in continuous uncertainties in various fields, all of which require continuing research and continuing to achieve change and development. Conscious, with the aim of identifying the most prominent problems facing institutions and providing solutions to them in order to achieve their goals and those of those who deal with them. (Rahman et al., 2018). Organizational excellence is one of the most investigated topics in management sciences, having different dimensions, and methods to achieve it. We define organizational excellence as the growth and improvement of an organization in different aspects. As a result, all the stakeholders, workforce, and other concerned individuals attain maximum social and economic benefits on both individual and collective levels (Rahman et al., 2018). Shirvani & Iranban, (2013) described organizational excellence as a strong managerial infrastructure that may cause improvement by depending upon primary concepts and principles paying attention to the quality management system. Institutional excellence also provides an instrument to determine the capacity of systems and self-assessments to determine all the organizational activities for performance improvement (Alhumaid et al., 2021; Rahman et al., 2018; Salloum et al., 2021) The dynamicity of business arenas demands every organization to achieve institutional excellence. If an organization wants to attain and sustain excellence, it should keep all the factors that affect an institution under consideration (Abu Naser & Al Shobaki, 2017). In this

context, business development, quality management, and customers' satisfaction are the core factors that need strong consideration to achieve organizational excellence (Rahman et al., 2018). As noted by Al-Jedaiah & Albdareen, (2020), accomplishing organizational excellence demands learning and achieving new tactics, that can further help to achieve the sustainable development goals faster than the other competitors. The sustainability of an organization depends on different factors such as policies, their strategic implementation, and their practicality regarding execution. Similarly, organizational excellence is a world-class consideration for business organizations in the United Arab Emirates. As Emirati organizations are focusing not only to generate a greater revenue also the focus is towards providing socio-economic benefits at both individual and collective levels without any discrimination (Dubai, 2000). This research is focused on examining the role of strategic leadership in achieving organizational excellence. However, it is notable that, studies to examine the extent to which strategic leaders are using components of strategic leadership in achieving institutional excellence are scarce. Particularly, in the Emirati scenario where federal institutions are efficiently working, the reason behind their success is yet to be explored. Therefore, we structured our article as the first section discusses the importance of institutional excellence and the role of strategic leadership. In the second section, we discussed the factors that affect strategic leaders' behavior to attain organizational excellence. In the third section, we discussed the most suitable research methods for our research. The fourth section consists of statistical analysis, and the fifth and final chapter discussed the results accordingly.

2.1 Strategic Leadership and Institutional Excellence:

As leadership is ought to have core abilities to influence and guide others, strategic leadership is one of the leadership styles having these abilities in the best possible manner. A strategic leader helps to make strong organizational decisions, motivate the workforce, and enhance the prospects for both short-term and long-term organizational advantages (Olwan, 2019). In this regard, Rahman et al., (2018) suggest that organizational leaders have to develop strategic leadership qualities, as they should be strategic, direct, and general. As leaders are not only evaluated on their current tasks, also their task management, risk management, teamwork, and other relevant capabilities are equally important for their followers. This means that strategic leaders are having high-performing teams, a thinking organization, and a workforce that is highly committed to their task completion.

To further affirm this, Aldalimy et al., (2019) examined the role of strategic leadership in achieving organizational excellence in the colleges of Karbala University, Iraq. Data gathered from the structured questionnaires indicated that strategic leadership helps the college worker (including instructors) to seek motivation and guidance from the leadership. As a result, employees exhibit strongly cooperative and constructive behavior that helps them to seek new techniques to work effectively and develop their performance. Thus, Mann et al., (2012) attributed strategic leadership as directly providing a pathway to organizational excellence improving the working condition, and quality of the organizational workforce.

2.2 Role of Development Strategies and Organizational Processes in Achieving Institutional Excellence:

Strategic planning of the organizational functions provides a strong baseline to attain organizational efficiency and excellence. Developing effective organizational strategies and their practical implementation are the core pathways to achieve

organizational excellence. Here the role of the workforce is of greater significance as a strategic leader is subjected to motivate the workforce to accelerate the performance (Al-Jedaiah & Albdareen, 2020). For example, the administration in the Palestinian Universities pays special consideration to develop strong organizational strategies that are both short-term and long-term goal-oriented. Despite some individuals consider these strategies to be less effective and require more improvement, the role of leadership in achieving organizational excellence is prominent (Samy, 2017).

Similarly, Owusu-Boadi, (2019) also cited an example of the potential relationship strategic leadership in using several development strategies resulting in attaining institutional excellence. As noted that, successful leaders often make certain improvements in their practical strategies. However, these strategies are based on long-terms advantages and institutional excellence. Here Cebula et al., (2012) some characteristics of a strategic leader, that can materialize the goal of achieving institutional excellence. i.e., result-oriented, optimistic, purpose drive, competent, upright, and trustworthy. These characteristics are further directly attributed to strategic leadership as providing a direct link to achieve organizational excellence.

2.3 Role of Leading and Developing People in Achieving Institutional Excellence:

For example, multinational organizations such as AT&T, GM, IBM, and Sears take special transformational initiatives to cope with the gigantic organizational challenges. For this purpose, their leadership adopted strong strategic policies, that helped their workforce to perform well, leading to organizational stability and excellence at both national and international levels (Pinar, 2008). Further Lyons & In, (2016) also highlighted the importance of developing the workforce to achieve organizational excellence. As noted that, effective leadership is comparatively more focused on supporting and developing their workforce individuals. For this purpose, strategic leaders introduce all the effective policies and their practical execution that are aimed at incorporating all the activities for workforce learning and development.

(Tzvetana Stoyanova & Ivaylo Iliev, 2017) highlighted the role of leadership in increasing employees' development opportunities to achieve organizational excellence. The researchers cited an example of Bulgarian private business enterprises. As noted that, leadership can strongly affect the employees' motivation and organizational conformation through focusing more on workforce development and wellbeing programs. Here the role of managers and leaders is of greater pre-eminence due to their distinguished position in proposing, designing, and implementing new policies to achieve institutional excellence. Hence, attaining and sustaining organizational excellence directly relies upon the organizational workforce. If leadership knows the capabilities, and actively searches for employee development opportunities, that can positively affect the organizational performance as well (Singh, 2012).

2.4 Role of Developing culture and value system in Achieving Institutional Excellence:

According to Rahman et al., (2018), the changing business environments and technology incorporation in business organizations, are two major factors that demand employees development. From the structural perspective, organizations are based on several individuals that support, inspire. and motivate the subordinates. This hierarchal structure also supports the leadership to take their workforce and group under consideration. As a result, direct contact is the bridge between leadership and employees, which further guides them to adapt to the organizational culture and

values in the best possible manner. Under the previous argumentation, Al-Jedaiah & Albdareen, (2020) also linked organizational conformity as an achievable yet requiring leadership role. As argued that, organizations decide and design the way affiliated individuals should act and interact. These decisions are based on organizational culture and norms, that are part of an organization and also provide a pathway to achieve the organizational goals and excellence. A strategic leadership not only notifies the workforce about the organizational culture but also helps them to adopt the norms and follow the organizational culture, that further results in attaining organizational conformity.

Asif & Basit, (2020) also validated the role of strategic leadership in achieving organizational excellence through developing organizational culture and value system. As stated that, strategic leaders belong to executive leaders or top leaders. Risk management, adopting change, obligating the higher moral values, and reinforcing organizational culture adoption are some basic characteristics that not only distinguish strategic leadership but also help to achieve organizational excellence.

Today's fastest-changing technological environment accelerates one's desire to rely more on internet technology. As a result, individuals use digital platforms to communicate, particularly for business and other professional purposes. Similarly, organizations have also integrated Information Communication Technology to keep pace with the fastest growing business competencies (De Janasz & Forret, 2008). To cope with the changing digital environments and nature of human needs, both formal and informal organizations are giving special attention to introducing technological advancements that can further add to their professional competencies. Digital technology not only helps to work faster but also provides data management and communicative sustainability to an organization. As the idea is, the more people stay connected with each other, the more they stay updated about the new professional trends and challenges (De Klerk, 2010). To further broaden the concept of networking competencies, Kriger & Zhovtobryukh, (2013) examined the role of strategic leadership in attaining institutional excellence through digital technology. Data gathered from the quantitative method revealed that strategic leaders are focused on integrating technology to further enhance the professional competency of their organizations. In this context, they not only support technology Acceptance but also motivate their workforce to actively learn tactical technology usage to maximize organizational excellence. Even in crises, when organizational stakeholders look for sustainable solutions, technology implementation and usage accelerated by strategic leadership provide practical solutions (Johansson & Bäck, 2017).

Discussion & Recommendations

According to Năstase, (2010) current organizational trends and challenges place a higher pressure on organizational capabilities to meet the requirements and keep pace with the fastest-changing organizational environments. For this purpose, managerial competencies are of greater importance, as they bear the responsibility to bring and implement positive and constructive tactics, that may ensure collective wellbeing and growth. As a result, institutional excellence is the primary objective that provides a pathway to avail the collect organizational goals (Ringrose, 2011). Similarly, the current study no only provided an overview of the factors that help the strategic leadership to attain the organizational goals, also described their mediating role at the individual level. Especially, in the United Arab Emirates where federal organizations are successful entities, their organizational excellence is the secret of the country's social and economic stability (Al Ameri, 2011). Additionally, these results also

provided the role of strategic leadership in achieving organizational excellence in Emirati federal institutions like the Ministry of Human Resources and Emiratization (Lasrado, 2018). We found that the strategic leadership of the Ministry of Human Resources and Emiratization gives special consideration to strategic organizational process, professional development of their workforce, having a distinguished organizational cultural and value system, possess distinct competencies, and having modern technology as a part of their functional system. As a result, today Emirati federal organizations are the center of attention providing equal opportunities to their employment and working effectively for the common wellbeing and progress (Dubai, 2000). Any scientific study is not limited to its scientific findings, but goes beyond them to reveal many other problems that need to be studied, and opens the way for researchers to study them and develop solutions to them. some recommendations were recommended. I recommend leaders and decision-makers to promote a culture of happiness and positivity in the organization at its various levels, as the spread of the culture of grumbling, or lack of conviction, for example, are sufficient to have a significant negative impact on the work environment and employee happiness, and the level and quality of their productivity, and consequently on the happiness of customers.

References

- Abu Naser, S., & Al Shobaki, M. (2017). Organizational Excellence and the Extent of Its Clarity in the Palestinian Universities from the Perspective of Academic Staff. *International Journal of Information Technology and Electrical Engineering*, 6(2), 47–59.
- Al-Jedaiah, M. N., & Albdareen, R. (2020). The effect of strategic human resources management (SHRM) on organizational excellence. *Problems and Perspectives in Management*, 18(4), 49–58. [https://doi.org/10.21511/ppm.18\(4\).2020.05](https://doi.org/10.21511/ppm.18(4).2020.05)
- Al Ameri, S. (2011). *Organisational excellence in cultural-social development organisations*. 70.
- Aldalimy, M. J. H., Al-Sharifi, A. K. H., & Bannay, D. F. (2019). STRATEGIC ALIGNMENT ROLE IN ACHIEVING THE ORGANIZATIONAL EXCELLENCE THROUGH ORGANIZATIONAL DEXTERITY. *JOURNAL OF SOUTHWEST JIAOTONG UNIVERSITY*, 54(6), 1–14.
- Alhumaid, K., Habes, M., & Salloum, S. A. (2021). Examining the factors influencing the mobile learning usage during COVID-19 Pandemic: An Integrated SEM-ANN Method. *IEEE Access*.
- Asif, A., & Basit, A. (2020). Exploring Strategic Leadership in Organizations: A Literature Review. *Strategic Leadership in Organizations 212 GMR*, 5(2), 211–230.
- Cebula, N., Craig, E., Eggers, J., Fajardo, M. D., Gray, J., & Lantz, T. (2012). Achieving performance excellence: The influence of leadership on organizational performance. *Static.Nicic.Gov*.
- De Janasz, S. C., & Forret, M. L. (2008). Learning the art of networking: A critical skill for enhancing social capital and career success. *Journal of Management Education*, 32(5), 629–650. <https://doi.org/10.1177/1052562907307637>
- De Klerk, S. (2010). The importance of networking as a management skill. *South African Journal of Business Management*, 41(1), 37–49. <https://doi.org/10.4102/sajbm.v41i1.512>
- Dubai, R. I. . (2000). *Organizational Excellence*.

- Johansson, C., & Bäck, E. (2017). *Strategic Leadership Communication for Crisis Network Coordination*. 1–20.
- Kruger, M., & Zhovtobryukh, Y. (2013). Rethinking strategic leadership: stars, clans, teams and networks. *Journal of Strategy and Management*, 6(4), 411–432. <https://doi.org/10.1108/JSMA-09-2012-0051>
- Lasrado, F. (2018). *Legacy of Excellence: The Case of the United Arab Emirates (UAE)* (pp. 37–56). Springer, Cham. https://doi.org/10.1007/978-3-319-70075-5_3
- Lyons, R., & In. (2016). *STRATEGIC HUMAN RESOURCE DEVELOPMENT IMPACT ON ORGANIZATIONAL PERFORMANCE: DOES SHRD MATTER?* (Issue March) [North Dakota State University]. <https://doi.org/10.4324/9781315721606-101>
- Mann, R., Mohammad, M., & A. Agustin, M. T. (2012). *UNDERSTANDING An awareness guidebook guide book for SMEs*. 1–13.
- Năstase, M. (2010). Developing a Strategic Leadership Approach within the Organizations. *Revista de Management Comparat Internațional*, 11(3), 454–460.
- Olwan, A. A. (2019). Strategic Leadership Competencies and its Impact on Achieving Organizational Excellence via the Mediating Role of Organizational Commitment: A Case Study in National Center for Security and Crisis Management (NCSCM). *Journal of Social Sciences (COES&RJ-JSS)*, 8(1), 106–138. <https://doi.org/10.25255/jss.2019.8.1.106.138>
- Owusu-Boadi, B. Y. (2019). The Role of Strategic Leadership in the Profitability of Large Organizations. *ProQuest Dissertations and Theses*, 163.
- Pinar, M. (2008). *Investigating the Impact of Organizational Excellence and Leadership on Achieving Business Performance : An Exploratory Study of Turkish Firms I College of Business Administration Valparaiso University Valparaiso , IN 46383 , USA Girard , Tulay Penn State*. 73(January), 29–45.
- Rahman, N. R. A., Othman, M. Z. F., Yajid, M. S. A., Rahman, S. F. A., Yaakob, A. M., Masri, R., Ramli, S., & Ibrahim, Z. (2018). Impact of strategic leadership on organizational performance, strategic orientation and operational strategy. *Management Science Letters*, 8(12), 1387–1398. <https://doi.org/10.5267/j.msl.2018.9.006>
- Ringrose, D. (2011). *10 Benefits of Implementing an Organizational Excellence Model* (pp. 10–13).
- Salloum, S. A., AlAhbabi, N. M. N., Habes, M., Aburayya, A., & Akour, I. (2021). Predicting the Intention to Use Social Media Sites: A Hybrid SEM-Machine Learning Approach. *Advanced Machine Learning Technologies and Applications: Proceedings of AMLTA 2021*, 324–334.
- Samy, S. (2017). Organizational Excellence in Palestinian Universities of Gaza Strip. *International Journal of Information Technology and Electrical Engineering*, 6(4), 20–30.
- Shirvani, A., & Iranban, S. J. (2013). *Organizational Excellence Performance and Human Force Productivity Promotion: A Case Study in South Zagros Oil and Gas Production Company, Iran*. 2(3), 3010–3015.
- Singh, A. (2012). Sustaining organizational excellence through talent management: An empirical study. *International Review of Business and Social Sciences*, 1(10), 16–23.
- Tzvetana Stoyanova, & Ivaylo Iliev. (2017). Employee engagement factor for organizational excellence. *International Journal of Business and Economic Sciences Applied Research*

SERVANT LEADERSHIP AND RETENTION OF PROFESSIONALS: DOES JOB EMBEDDEDNESS MATTER?

Subramaniam Sri Ramalu

School of Business Management, Universiti Utara Malaysia 06010 UUM Sintok,
Kedah, Malaysia

Email: subra@uum.edu.my

Mohgan Kalimuthu

Intel Technology Sdn. Bhd., 11900 Bayan Lepas, Penang, Malaysia

Email: mohgan.kalimuthu@intel.com

Abstract

The purpose of this paper is to examine the direct and indirect effects of servant leadership on the retention of IT professionals with the presence of job embeddedness as a mediating factor. This quantitative research was conducted among 300 IT professionals employed in five ICT companies located in Kuala Lumpur, Malaysia. A survey method was employed to collect the data. It is found that job embeddedness partially mediates the relationship between servant leadership and employee retention. In other words, the relationship between servant leadership and employee retention is both direct and indirect, mediated by job embeddedness. Employee turnover and the resulting scarcity of talent can be bad for any business. Hence, eliminating the cost of employee turnover and understanding the importance of servant leadership and job embeddedness in enhancing IT professionals' retention would help employers to draw up effective retention strategies to prevent such occurrences. Very few empirical studies have analysed the relationship between servant leadership and professional employees' retention. The main contribution of the present research is that it adds to the current knowledge on this relationship by disentangling the mediating role of job embeddedness. This knowledge is important for fully understanding the complex ways by which followers respond to servant leadership.

Keywords: servant leadership, job embeddedness, employee retention, IT professionals, ICT sector, Malaysia.

Introduction

Retention of professional employees has become a major concern for organizations to stay competitive in an increasingly turbulent business environment (Frye *et al.*, 2020). Research has found that the success of an organization relies on its ability to retain professionals who are usually the key talents who can ensure sustainable competitive advantage (Palmer and Gignac, 2012; Kiju *et al.*, 2012; Reina *et al.*, 2018); and that there is a danger of a loss of institutional memory in organizations with high levels of turnover amongst their professional staff (Shaw *et al.*, 2005; Jennex, 2014). In certain circumstances, the loss can be harmful to the organization if the professional employees who have left the company share crucial information with a competitor company, thus leading to the possible theft of trade secrets (Lyons and Bandura, 2019). Tymon *et al.* (2011) noted how retaining the best professional talent is of great practical significance to organizations as it eliminates the recruiting, selecting and on-boarding costs of their replacement, maintains continuity in their areas of expertise, and supports a culture in which merit can be rewarded (p. 293). Hence, retention of

professionals has become vital for organizations as these skilled and knowledgeable employees are the central force for the organizations to function and survive in this competitive business world (Kyndt *et al.*, 2009; Harden *et al.*, 2018).

There is extensive literature on employee turnover and why employees leave organizations. Until fairly recently, it was assumed that the reasons why people stay in an organization are the same as the reasons why they leave (George, 2015). However, such an assumption has been challenged and several researchers are now asserting that turnover and retention are not simply the two sides of the same construct (Mitchell *et al.*, 2001; Lee *et al.*, 2004; Holtom and Inderrieden, 2006; Holtom *et al.*, 2008; Cardy and Lengnick-Hall, 2011; Reitz and Anderson, 2011). This explains the reason why to date, considerable attention has been focused on “will they go” or “turnover” with far less attention being paid to “will they stay” or “why do they stay”, or “retention” (Cardy and Lengnick-Hall, 2011). Loan-Clarke *et al.* (2010) described retention as an almost untouched research topic. It is therefore crucial for organizations to take a ‘proactive’ approach to human capital management by studying the reasons why people remain in an organization rather than being ‘reactive’ and studying the reasons why they leave.

Leadership can be considered as one of the key antecedents of followers’ positive workplace attitude and behaviour (George, 2015; Huning *et al.*, 2020; Sri Ramalu and Janadari, 2020). An effective leadership style can play an important role in increasing the employees’ in-role and extra-role performance, as well as satisfaction and commitment, and in turn, their retention (Ng’ethe *et al.*, 2012; Liu *et al.*, 2013; Elanain, 2014; Mittal, 2016; Zhang *et al.*, 2016; Reina *et al.*, 2018; Mekpor and Dartey-Baah, 2020; Zhang *et al.*, 2020). Unlike other leadership styles which rely on leaders’ inherited position power to maximize the well-being of the organization (Stone *et al.*, 2004; van Dierendonck, 2011), servant leadership is defined as a leadership style where the leaders place the needs of their subordinates before their own needs and centre their efforts on helping subordinates grow to reach their maximum potential and achieve optimal organizational and career success (Greenleaf, 1977). Greenleaf also suggested that servant leaders persevere to be “servant first” rather than “leader first” (p.14). In other words, servant leaders focus on the needs and development of followers (Russell and Stone, 2002; Stone *et al.*, 2004). With the primary focus on the growth and well-being of others, the servant leadership theory is empirically distinct from other leadership theories, such as charismatic, ethical and transformational leadership theories (Stone *et al.*, 2004; Barbutto and Wheeler, 2006; Liden *et al.*, 2008; van Dierendonck, 2011; Sendjaya *et al.*, 2018). Despite growing interest that both academicians and practitioners have shown in the servant leadership style, there is still no consensus on its exact definition (Mallén Broch *et al.*, 2020), and hence, the various dimensions that constitute servant leadership serve to broadly define this leadership style, although these dimensions may vary in importance (van Dierendonck and Patterson, 2015).

As mentioned above, servant leadership has been broadly defined based on a number of dimensions (Ehrhart, 2004; Liden *et al.*, 2008; van Dierendonck and Nuijten, 2011). Liden *et al.* (2008) noted the following dimensions: 1) emotional healing, which involves the degree to which the leader cares about followers’ personal problems and well-being; 2) creating value for the community, which captures the leader’s involvement in helping the community surrounding the organization, as well as encouraging followers to be active in the community; 3) conceptual skills, reflecting the leader’s competency in solving work problems and understanding the

organization's goals; 4) empowering, which refers to assessing the degree to which the leader entrusts followers with responsibility, autonomy, and decision-making influence; 5) helping subordinates grow and succeed, capturing the extent to which the leader helps followers reach their full potential and succeed in their careers; 6) putting subordinates first, which means assessing the degree to which the leader prioritizes meeting the needs of followers before tending to his or her own needs; and 7) behaving ethically, which includes being honest, trustworthy and serving as a model of integrity. Liden *et al.* (2015) therefore suggested that servant leadership is best represented by an aggregate model, as it is a construct that consists of the sum of its dimensions. The introduction of a 7-item unidimensional version, known as SL-7, of the original 28-item multidimensional Servant Leadership (SL-28) scale (Liden *et al.*, 2008), further contributed to the advancement of research on this topic.

The servant leadership theory runs parallel with religious practices, which influence and shape the perspective and behaviour of others (McMohan, 1986; Ebener, 2011). Zentner (2015) compared the servant leadership characteristics and faith-based values of major religions in the world and suggested that common global values that can be found in religions can be aligned with the behaviour of servant leaders. With a genuine others-centred behaviour, servant leaders have been associated with religious figures (e.g., Jesus Christ, Mother Theresa, Gandhi) (Brownell, 2010; Bavik, 2020). Recent meta-analytic examinations have also suggested that compared to other styles of leadership (e.g., transformational, ethical and authentic leadership), servant leadership has better predictive validity for a broad range of individual outcomes (Hoch *et al.*, 2018; Lee *et al.*, 2019). Extant research has suggested that servant leadership can facilitate superior organizational performance and motivate the employees to perform above expectations (Hunter *et al.*, 2013; Kwan and Hee, 2016; Bande *et al.*, 2016; Neira *et al.*, 2016; Huang *et al.*, 2016; Zhu and Zhang, 2020). Although a number of studies have investigated the impact of the servant leadership style on employee turnover or intention to leave the organization (e.g., Jaramillo *et al.*, 2009; Hunter *et al.*, 2013; Huning *et al.*, 2020), noticeably lacking is the influence of servant leadership style on employee retention, which is the focus of this study.

The mechanism through which servant leadership influences employee retention is an underexplored area. In this paper, while the relationship between servant leadership and employee retention can be direct, we also expect an indirect relationship between both the variables, mediated through job embeddedness. Employees' job embeddedness, which is conceptualized as the "links" or connections employees build within their job or organization, such as people and groups; the perception of employees' job "fit" in terms of comfortability and compatibility; and the perceived "sacrifices" of the financial and psychological benefits related to leaving the job (Takawira *et al.*, 2014), could serve as a mediator in the relationship between servant leadership and employee retention (Takawira *et al.*, 2014; Choi and Kim, 2015; Borah and Malakar, 2015; Nicholas *et al.*, 2016). Figure I depicts the conceptual framework of the study.

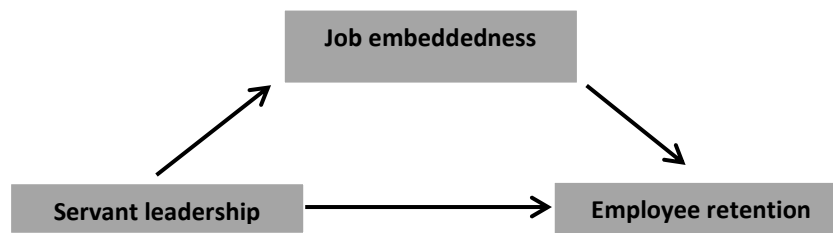


Figure I
The conceptual framework of the study

The primary focus of job embeddedness is on the factors that keep people in their jobs (Holtom and O'Neill, 2004). As one of the key on-the-job organizational factors (Yao *et al.*, 2004; Tripathi *et al.*, 2020), it is reasonable to expect servant leaders' strong commitment to safeguard the well-being of their employees (Greenleaf, 1977), which will be highly valued by the employees and increase their embeddedness to their job and organization. This in turn, will restrain them from leaving the organization (Mitchell *et al.*, 2001; Lee *et al.*, 2014; Huning *et al.*, 2020). Through job embeddedness, leaders can align employees' values with the organization's expectations, thus enabling both the employees and the organization to achieve the set goals, consequently increasing the employees' job satisfaction and retention (Bambacas and Kulik, 2013; Erkutlu and Chafra, 2015). Hence, studying job embeddedness may answer the questions of how, when and why the servant leadership style can lead to employee retention.

Huning *et al.* (2020), in their study on various categories of employees in the insurance, banking and financial services sectors in Southeastern United States, found job embeddedness mediates the relationship between servant leadership and turnover intention. The present study builds on Huning *et al.*'s (2020) research, but focuses on employee retention instead of turnover intention, mediated by job embeddedness. While we acknowledge some of the similarities between our study and that of Huning *et al.* (2020), the focus on information technology (IT) professionals in Malaysia in this study provides more insights into this phenomenon from a non-Western context. The model of this study is based on the Social Exchange Theory (SET) (Blau, 1964). The SET posits that an individual's behaviour consists of a series of interactions that influence an individual's reactions in a particular way based on the principle of reciprocity (Blau, 1964; Cropanzano and Mitchell, 2005). The positive actions of an employer would give rise to positive responses or actions by employees (Saks, 2006). For example, servant leaders may create an environment where employees can make use of various resources (e.g., support) (Kaya and Karatepe, 2020). Under such circumstances, these employees will feel obliged to reciprocate by being loyal to the organization. Under the reciprocity rule, the characteristics of a servant leader can enhance the followers' trust and encourage them to reciprocate with a positive work attitude, such as intention to remain in the organization (Hunter *et al.*, 2013; Winston and Fields, 2015; Tuan, 2016; Jaiswal and Dhar, 2017; Harden *et al.*, 2018; Madison and Eva, 2019). To date, the SET has been frequently used to examine the relationship between servant leadership and employees' behavioural and attitudinal outcomes, and to explain the underlying mechanisms, such as leader-member exchange (Harris *et al.*, 2011; Bao *et al.*, 2018); trust (Jaiswal and Dhar, 2017); and affective commitment (Jang and Kandampully, 2018).

Drawing on the above discussion, this study examines the direct and indirect effects of servant leadership on professional employees' retention, mediated by job embeddedness. In doing so, we hope to make the following contributions: first, this study provides a foundation for and empirical evidence on the effects of servant leadership, in terms of the servant leadership theory; secondly, this study enhances the understanding of the antecedents of professionals' retention; thirdly, the examination of job embeddedness as a mediating variable reveals the intricate mechanisms through which employee retention at work occurs; and finally, the study adds to the body of knowledge on employee retention in the information and communications technology (ICT) sector, especially in developing countries, like Malaysia. To summarise the major contributions, our study enhances the validity and universality of the servant leadership paradigm in a non-western context and a different sector (i.e., ICT), thus addressing both contextual and sectoral gaps in extant research.

Further, current statistics show that there is a dire need to address the high attrition rate among IT professionals in Malaysia since it can jeopardise the aspiration of the country to become a global ICT hub through its "Digital Economy" initiative (Ahmed and Yang, 2017). The ICT industry has the highest employee turnover rate among the other industries in Malaysia (Noor *et al.*, 2018; Noor and Zainuddin, 2019). The National ICT Association of Malaysia (PIKOM, 2016) has highlighted the massive outflow of experienced ICT professionals to other lucrative markets, such as in the United States, Europe and other parts of Asia, which pose additional challenges to the survival of the ICT sector in Malaysia. Thus, by studying the mechanisms that drive higher levels of job embeddedness and IT professionals' retention in the Malaysian ICT sector, this study offers compelling insights into how the Malaysian ICT industry can better meet customers' needs to gain and maintain a competitive position worldwide. Moreover, as the Malaysian workforce is quickly transforming into a knowledge-based workforce, especially in the ICT sector, it could influence followers' reactions to (servant) leadership and affect their job embeddedness and retention in the organization (Gharibvand *et al.*, 2013; Oc, 2018). For example, given that autocratic management is relatively common in Malaysia (Jogulu, 2010), it will be interesting to explore if relational-based servant leadership could influence IT professionals to display unexpected, non-formally rewarded outcomes, such as job embeddedness and retention in this country (Elche *et al.*, 2020).

This study also offers interesting insights into whether or not and to what extent the servant leadership theory and its positive outcomes is context-sensitive, for example, the culture context (van Dierendonck, 2011; Eva *et al.*, 2019). Numerous studies have been conducted on cultural differences and commonalities, showing the differences in values and behaviour of people from different national cultures (Hofstede, 1980; Trompenaars, 1993). One of the cultural differences that can influence the work relationship between leaders and their followers is the power distance of the culture (Bialas, 2009). Hofstede defined power distance as "...the extent to which the less powerful members of organizations and institutions accept and expect that power is distributed unequally" (Hofstede and Hofstede, 2001). The current study is based in Malaysia, which has a collective culture and a high-power distance score (Zakaria *et al.*, 2020). Consistent with this premise, it can be inferred that leadership style differences exist in different cultures (Suutari, 1996), and can influence employee outcomes.

Abu Bakar and McCann (2016) noted that Malaysian employees expect their leaders to demonstrate compassion towards them, and in return, they will respond positively

at work. This means that if employees see humane benefits accruing to the family, community and nation, it seems to suggest that existing human resource and management practices designed for a 'power distance' culture, like in Malaysia, needs to be viewed from a different perspective to address the employee retention issue. Although job satisfaction, job stability, job opportunity, managerial support, career adaptability, engagement and talent management practices, have been proposed as possible antecedents of turnover among ICT professionals in the Malaysian context (Omar and Noordin, 2013; Alias *et al.*, 2014; Ahmed and Yang, 2017; Abdul Latif *et al.*, 2019; Weeratunga *et al.*, 2020), as mentioned earlier, research on how the servant leadership style and job embeddedness impact ICT professionals' retention, is scant.

Theoretical Foundation and Hypotheses

Servant Leadership and Employee Retention

Several empirical investigations, mostly in the Western context, have shown the positive influence of servant leadership on employee behaviour and attitude. At the individual-level of analysis, researchers have found that servant leadership positively influences employees' job satisfaction (Barbuto and Wheeler, 2006; Donia *et al.*, 2016); psychological well-being (Rieke *et al.*, 2008); affective commitment (Zhou and Miao, 2014); work role performance (Otero-Neira *et al.*, 2016; Tripathi *et al.*, 2020); proactive and adaptive work behaviour (Martin *et al.*, 2013); service performance (Chen *et al.*, 2015); innovative behaviour (Zhu and Zhang, 2020); and reducing turnover intention (Hunter *et al.*, 2013; Huning *et al.*, 2020). At the team-level of analysis, servant leadership has been shown to have positive effects on team commitment (Bilal *et al.*, 2020); procedural justice climate (Ehrhart, 2004); and team performance (Schaubroeck *et al.*, 2011). On the other hand, studies at the organizational-level of analysis have found a positive link between servant leadership and organizational citizenship behaviour (Ehrhart, 2004; Walumbwa *et al.*, 2010); organizational commitment (Liden *et al.*, 2008); increased return on assets (Peterson *et al.*, 2012); and firm innovativeness (Mallén Broch *et al.*, 2020). Collectively, these studies have helped establish the servant leadership theory alongside the existing theories.

Employee retention is defined as, "a process in which the employees are encouraged to remain with the organization for the maximum period of time or until the completion of the objectives" (Singh and Dixit, 2011, p. 442). In other words, employee retention refers to the various policies and practices that allow employees to remain in an organization for a longer period of time (Fahim, 2018). Much of the research interest in employee retention has stemmed from the need to acquire distinctive human capital for competitive advantage and organizational success (Holtom *et al.*, 2008; Ng'ethe *et al.*, 2012). There is a wealth of evidence that the retention of talented employees has been of serious concern to organizations in the face of the ever-increasing high rates and costs of employee turnover (George, 2015). Extant research has identified a number of key factors concerned with the retention of professional workers, at the organizational level, such as remuneration and benefits (salary and career advancement); human resource practices (training opportunities and distributive justice); organizational culture (Ghapanchi and Aurum, 2011); socialisation (Allen and Shanock, 2013); leadership (George, 2015); supportive work environment (perceived climate, supervisory relationship, peer group interaction and perceived organizational support) (Kundu and Lata, 2017); and aspects of management (Andrews and Wan, 2009). At the job level, factors, such as autonomy, work-schedule flexibility and social support (Loan-Clarke *et al.*, 2010); job stress and

co-worker stress (Brown *et al.*, 2002); and supervisor support (Naqvi and Bashir, 2015), have been identified.

The role of leadership as a key factor in the retention of employees has been cited by several studies (Kaye and Jordan-Evans, 2002; Hytter, 2007; Andrews and Wan, 2009; Spence Laschinger *et al.*, 2009; Kyndt *et al.*, 2009; Ghapanchi and Aurum, 2011; Cardy and Lengnick-Hall, 2011; Paillé, 2013; George, 2015). It is widely accepted that an effective leader will create a conducive work environment that will influence employees to remain committed to the organization even when other job opportunities arise externally (George, 2015). Unlike servant leadership and employee turnover topics which have been studied previously (e.g. Jaramillo *et al.*, 2009; Hunter *et al.*, 2013; Huning *et al.*, 2020), only a few studies to date have looked into the influence of servant leadership on employee retention (e.g. Hajjaj, 2014; Alafeshat and Tanova, 2019; Brohi *et al.*, 2018). Servant leaders support and empower their followers, foster self-confidence and build follower trust (Liden *et al.*, 2008), which can be considered as a manifestation of their commitment to fulfil followers' needs and well-being. According to the SET, a servant leader's commitment to fulfil followers' needs and well-being will be perceived by followers as meriting a reciprocal response (Hunter *et al.*, 2013). The "payback" for a positive social exchange (Liden *et al.*, 2004; Walumbwa *et al.*, 2010), thus will be demonstrated through followers' commitment to remain in the organization rather than quit. Therefore, we propose that through the process of social exchange, followers of servant leaders will be likely to develop intentions to remain in the organization. Hence, the following hypothesis is proposed:

H1. *There is a positive relationship between Servant Leadership and Employee Retention.*

Servant Leadership and Job Embeddedness

Job embeddedness demonstrates the individual level of embeddedness within the firm or job, and refers to the factors that induce individuals to stay with an organization (Mitchell *et al.*, 2001). It also can refer to the contextual and perceptual forces constraining people to their jobs, location and colleagues (Yao *et al.*, 2004). Job embeddedness is characterized as a social web or networking employees have to related organizations, other employees, groups and situations. Such networking may limit turnover (Mitchell *et al.*, 2001; Holtom and Inderrieden, 2006), and can have three primary influences on employee retention (Mitchell *et al.*, 2001) as follows: first, links, which refer to the formal or informal connections between the organization and the individual. A greater number of links cultivated by an individual will yield higher personal costs of leaving (e.g., financial, emotional, psychological). In other words, employees with a greater number and intensity of connections, are less likely to make a turnover decision that may break or rearrange the connections (Allen, 2006); second, fit, which refers to an employee's perceived compatibility with the organization and surrounding environment. Individuals will feel a greater sense of fit with both the organization and community when their knowledge, skills and abilities match those of the present job; when opportunities for professional development and future opportunities are abundant; and/or when a person's values are a good match with those of the community in which he or she resides (Holtom and O'Neill, 2004). Overall, fit is likely to develop into organizational attachment; and third, sacrifices, which mean opportunity cost of material or psychological benefits that may be forfeited by leaving the organization. Sacrifice may take the form of any material

(e.g., cost-of-living differences) or psychological (e.g., perceptions of job stability) benefits that one would lose by leaving one's present job (Mallol *et al.*, 2007). Studies have confirmed that leadership style positively enhances job embeddedness among followers (Dyk *et al.*, 2013; Akgunduz and Cin, 2015; Erkutlu and Chafra, 2015; Ferreira, 2017; Erkutlu and Chafra, 2017). However, to the best of our knowledge, only one study to date has studied the influence of servant leadership on job embeddedness (Huning *et al.*, 2020). Servant leadership is consistent with the 'fit' aspects of job embeddedness (Hurt *et al.*, 2017; Huning *et al.*, 2020), and with the focus on well-being of followers, we believe servant leadership is also consistent with the 'links' dimension (Huning *et al.*, 2020). Such behaviour strengthens employees' identification with their leader and enables a team-oriented mindset (Zhao *et al.*, 2016). Employees would be making a huge sacrifice if they leave leaders who are genuine in developing them over their own interests (Liden *et al.*, 2014). Based on the SET, we contend that servant leadership will be highly valued by the followers and "payback" through job embeddedness can be expected as a result of the positive social exchange (Liden *et al.*, 2004). Thus, the following hypothesis is put forth:

H2. *There is a positive relationship between Servant Leadership and Job Embeddedness.*

Job Embeddedness and Employee Retention

Fundamentally, the job embeddedness theory does not only focus on why employees leave their current job, but also on the factors which enable the employees to remain in their current job or organization (Mitchell *et al.*, 2001; Reitz, 2014). Studies have proven that job embeddedness can increase employees' retention in an organization (Bambacas and Kulik, 2013; Takawira *et al.*, 2014; Robinson *et al.*, 2014; Peachey *et al.*, 2014; Reitz, 2014; Akgunduz and Cin, 2015; Choi and Kim, 2015; Borah and Malakar, 2015; Narayanan, 2016; Nicholas *et al.*, 2016). Employee retention in recent years has been investigated through the role of job embeddedness as it better predicts employee retention compared to other commonly studied traditional variables (Bambacas and Kulik, 2013; Reitz, 2014); and serves as a guide for managers to devise employee retention policies (Routray and Ghosh, 2013).

Past research and the theory of job embeddedness have clearly shown the relationship between job embeddedness dimensions and turnover intentions (Huning *et al.*, 2020). For example, being socially integrated or "linked" into the social network aspect of job embeddedness could reduce turnover intentions among followers (O'Reilly *et al.*, 1989; Sykes, 2015). The fit aspect is highly valued by the followers since it involves valuable investment in terms of energy and time to find a good match between the individual and the organization in all aspects of the job (Mitchell *et al.*, 2001). When the fit and link aspects are highly valued, voluntarily leaving the job becomes a great sacrifice (Shaw *et al.*, 1998; Mitchell *et al.*, 2001), leading to fewer employment search behaviour among followers (Crossley *et al.*, 2007; Huning *et al.*, 2020). As the SET contends, a trusting and quality relationship between the organization and employees emerges because of the adherence to the exchange rules (Blau, 1964; Cropanzano and Mitchell, 2005). Employees repay the organization by being highly embedded in their work because of favourable reciprocal exchanges (Liden *et al.*, 2004). Under these conditions, they maintain their membership in the organization. As such, the following hypothesis is put forth:

H3. *There is a positive relationship between Job Embeddedness and Employee Retention.*

Mediation Effect of Job Embeddedness

In order to acquire a wider comprehension of the relationship between the work-related constructs, both direct and indirect examinations are recommended (Baron and Kenny, 1986). Accordingly, we contend that job embeddedness could mediate the relationship between servant leadership and employee retention, consistent with the work of Holtom and Inderrieden (2006), who found that job embeddedness mediates the relationships between job factors and employee attitude or behaviour. Harris *et al.* (2011) provided further strong justification that job embeddedness mediates the relationship between leaders and employees, which ultimately, impacts workplace outcomes. To date, a few studies have established the mediating role of job embeddedness in the relationship between leadership and employee outcomes (e.g., Harris *et al.*, 2011; Purba *et al.*, 2016; Afsar *et al.*, 2018; Dechawatanapaisal, 2018; Kapil and Rastogi, 2018; Yang *et al.*, 2019; Lee and Huang, 2019; Huning *et al.*, 2020); however, only Huning *et al.* (2020) studied the mediating effect of job embeddedness in the relationship between servant leadership and turnover intention.

Servant leaders lead their employees with strong commitment toward their well-being, development and success (Greenleaf, 1977). Such behaviour promotes a stronger leader-follower relationship as employees trust the leader (Liden *et al.*, 2008), which in turn, would increase their sense of attachment (Zhang *et al.*, 2015), as well as embeddedness to their organization. The more an employee embeds, the higher the probability that it will restrain him or her from leaving the organization (Mitchell *et al.*, 2001; Lee *et al.*, 2014). Consistent with the SET (Blau, 1964), the positive behaviour of servant leaders will create an obligation among the employees to reciprocate by staying with the organization for a longer period. As such, the following hypothesis is put forth:

H4. *Job Embeddedness mediates the relationship between Servant Leadership and Employee Retention.*

Methodology

This study employed cross-sectional research design to examine the relationships among the variables of the study. In this quantitative research, the data were collected through a survey questionnaire. A total of 361 questionnaires were distributed to IT professionals in five ICT companies in Kuala Lumpur (KL), comprising multinational companies (MNCs), locally-owned companies and government-linked companies (GLCs). Having representatives from these companies availed a greater understanding of the influence of servant leadership on job embeddedness and retention across different types of business models/ownership in the ICT services sector. KL was selected as it has the highest number of ICT workers, constituting 48% (98,980 employees) of the overall distribution of ICT workers in Malaysia (DOSM, 2016). In addition, the attrition rate has been reported to be high in this region. The data collection process lasted for two months from April 2018 to May 2018.

Measurement and Scales

The predictor variables used in the present study are servant leadership and job embeddedness. The outcome variable is employee retention. Respondents' agreement with each statement was assessed on a Likert scale, ranging from strongly disagree (1) to strongly agree (7).

Employee Retention. We used the 11-item Employee Retention Questionnaire (Kyndt *et al.*, 2009) to measure employee retention. Examples of items are, "I see a future for

myself within this company” and “I love working for this company”. The internal consistency value was 0.716.

Servant Leadership. We used the 7-item Servant Leadership Questionnaire (SL-7) to measure servant leadership (Liden *et al.*, 2015) due to several reasons: first, unlike Liden *et al.*'s (2008) SL-28, the SL-7 (with only seven items) is fairly easy and straightforward to use along with other measures without making the overall questionnaire unnecessarily long (Eva *et al.*, 2019); secondly, the scale is regarded as a concise and valid global measure of servant leadership (Liden *et al.*, 2015); and finally, the scale is notable for its inclusion of the servant leaders' conscious and genuine concern for creating value for the community around the organization. It was therefore appropriate to use this measure since the research model includes job embeddedness and employee retention, which are necessary for maintaining organizational stability and sustainability. Examples of items are, “I would seek help from my supervisor/manager if I had a personal problem” and “My supervisor/manager puts my best interests ahead of his/her own”. The internal consistency value was 0.868.

Job Embeddedness. We measured job embeddedness using the 9-item Job Embeddedness Questionnaire (Holtom *et al.*, 2006). Examples of items are, “I feel like I am a good match for my organization” and “I am a member of an effective work group”. The internal consistency value was 0.912.

Data Analysis

Both descriptive and inferential statistical analyses were performed using SPSS version 23. Descriptive analysis was performed to describe and assess the goodness of data, while inferential analysis was executed using the regression analysis and bootstrapping method to test the hypotheses of the study. The bootstrapping method involved repeatedly and randomly sampling observations with replacement from the data set to compute the desired statistic in each resample (Preacher and Hayes, 2004; Preacher *et al.*, 2007). The underlying principle of mediation analysis is that some of the effects of the independent variables, the predictors, are transmitted to the dependent variable, the outcome, through the mediator variable. Additionally, some of the effects of the predictors pass directly to the outcome variable. Accordingly, the portion of the effect of the predictor that passes through the mediator is the indirect effect. The bootstrapping method is regarded as a powerful method to analyse mediation since this technique detects the skewness in the sampling distribution of the mediated effect. The bootstrapping method has been proposed as an alternative to the Sobel test for mediation (MacKinnon *et al.*, 1995). The bootstrapping method in this study was executed using PROCESS Macro for SPSS, which is a conditional process modelling program that utilizes an ordinary least squares-based path analytical framework to test for both direct and indirect effects (Hayes, 2013). Model 4 (simple mediation path analysis) of PROCESS was used to analyse the mediation effect in this study (Hayes, 2013).

Results

Demographic Profile

As mentioned above, a total of 361 questionnaires were distributed across five ICT companies in KL and 321 questionnaires were returned. Of these, 21 were discarded from analysis due to incompleteness. Hence, 300 responses were considered as usable questionnaires, yielding a valid response rate of 83%. The respondents included

53.7% male and 46.3% female. Majority of the respondents were aged below 40 years (79.3%). In terms of education, majority have a Bachelor's degree, representing 57%, followed by 26% diploma holders and 14% Master's degree holders. As for the respondents' position in the organization, Managers comprised 22%, Executives at 23.3%, Systems Analysts/Developers at 24%, Engineers at 19.3% and Technicians at 4.3%. In terms of the respondents' work experience in the organization, the majority of the respondents have one to three years' (31.3%) experience, followed by 23% in with four to six years and 16.3% with less than a year. Finally, in terms of company profile, 48% of the respondents are with MNCs, 36.3% with locally-owned companies and 15.7% with GLCs.

Descriptive Statistics, Reliability Coefficients, and Correlations

The descriptive statistics and the intercorrelations of the study variables are presented in Table I. Mean value and standard deviation of the variables are as follows: servant leadership ($M=4.60$, $SD=1.18$); job embeddedness ($M=4.91$, $SD=1.10$); and employee retention ($M=4.65$, $SD=0.67$). As can be seen, the mean score of all variables of this study on the 7-point Likert scale are higher than the midpoint of their respective scales. As illustrated in Table I, the bivariate analysis using Pearson correlation coefficients show that the relationships are in the expected direction as hypothesized. Servant leadership has a significantly positive relationship with employee retention ($r = .478$, $p<0.01$) and job embeddedness ($r = .583$, $p<0.01$). Job embeddedness also has a significantly positive relationship with employee retention ($r = .669$, $p<0.01$). The findings suggest that a higher level of servant leadership may lead to greater job embeddedness and employee retention among IT professionals in Malaysia. Similarly, the results also suggest that job embeddedness may lead to greater employee retention.

Table I

Descriptive Statistics, Reliability and Correlations among Variables (N=300)

Variable	Mean	SD	1	2	3
1. Servant leadership	4.60	1.18	(0.868)		
2. Job embeddedness	4.91	1.10	.583**	(0.912)	
3. Employee retention	4.65	0.67	.478**	.669**	(0.716)

Notes: Coefficient alphas are presented along the diagonal

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

Hypothesis Testing

Table II depicts the multiple regressions and mediation analysis results. H1 posited a positive relationship between servant leadership and employee retention. Model 2 of Table II shows that servant leadership is significantly and positively related to employee retention ($\beta=.335$, $p< .01$), thus supporting H1. H2 stated that servant leadership is positively associated with job embeddedness. Model 1 of Table II shows that servant leadership is significantly and positively related to job embeddedness ($\beta=.541$, $p< .01$), hence supporting H2. H3 posited a positive relationship between job embeddedness and employee retention. Model 2 of Table II shows that job embeddedness is significantly and positively related to employee retention ($\beta=.505$, $p< .05$), thereby supporting H3. Figure II illustrates that all the paths are statistically significant. Using the bootstrapping method through the bias-corrected confidence

estimates, this study obtained a 95% confidence interval (CI) of indirect effects with 5,000 bootstrap resamples (Preacher and Hayes, 2008). Results of the mediation analyses as depicted in Table II confirm the mediating role of job embeddedness in the relationship between servant leadership and employee retention ($\beta=.242$, CI=.1788-.3159), hence supporting H4.

Table II

The mediation analysis (N= 300)

Independent variables	Direct relationships			
	Model 1		Model 2	
	Job embeddedness β		Employee Retention β	
Servant leadership	(SE)		(SE) ^a	
	541 (.044) ** (H2)		.335 (.036) ** (H1)	
Job embeddedness	-		.505 (.033) ** (H3)	
R²	.340		.229	
Indirect relationship				
Bootstrap indirect effects of servant leadership on employee retention (through job embeddedness) ^b	β (SE)		LL	95% UL 95% CI
			CI	
Servant leadership	0.242 (.035) ** (H4)		.1788	.3159

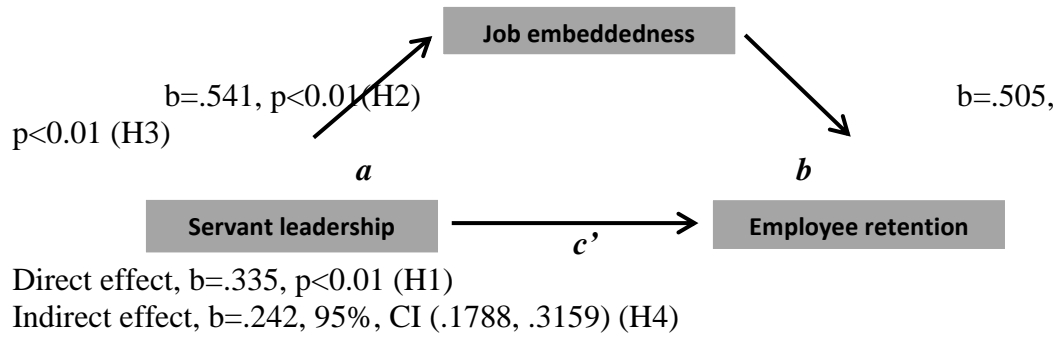
Note: H1-H4 (Hypothesis 1- 4)

LL = Lower limit; UL = Upper Limit; CI = Confidence Interval. Unstandardized regression coefficients are reported with standard error in parentheses.

^aDirect and total effect. ^bBootstrap sample size = 5000.

* $p < .05$; ** $p < .01$

From the bootstrap percentile of CI shown in Table II, the entire path is 95% of the bootstrap estimates not including 0, evincing that the indirect effect of servant leadership on employee retention is significantly different from 0. In addition, the results indicate that the direct effect of servant leadership on employee retention remained significant ($\beta=.335$, $p < .01$) when controlled for job embeddedness, thus suggesting partial mediation. Job embeddedness hence only mediated part of the effect of servant leadership on employee retention. In other words, servant leadership had some residual direct effects even after the mediator (job embeddedness) was introduced in the model.



Note: H1-H4 (Hypothesis 1- 4)

Figure II

Model of servant leadership as predictor of employee retention mediated by job embeddedness

Discussion

Main Findings

The positive relationship found between servant leadership and employee retention suggests that the higher the perceived servant leadership, the greater the intention to remain in the organization among the IT professionals in Malaysia. Consistent with the SET, it can be said that when leaders are perceived as genuine and trusted in their effort to safeguard the well-being and fulfil the needs of the followers, the followers will reciprocate such behaviour by demonstrating their commitment to remain in the organization rather than quitting (Blau, 1964; Cropanzano and Mitchell, 2005; Liden *et al.*, 2008; Hunter *et al.*, 2013; Eva *et al.*, 2019; Huning *et al.*, 2020). The finding of this study is consistent with the results of previous studies (e.g., Hajjaj, 2014; Alafeshat and Tanova, 2019; Brohi *et al.*, 2018).

Secondly, the outcomes of this study also suggest that the characteristics of servant leadership positively affected the job embeddedness of the IT professionals in Malaysia. In other words, the more the others-oriented approach to leadership qualities displayed by the servant leaders in serving the followers (Eva *et al.*, 2019), the greater the job embeddedness. Again, based on the SET, the focus of servant leaders on the employees' needs and development, induces the fit, links and sacrifice facets of job embeddedness (Mitchell *et al.*, 2001; Liden *et al.*, 2004; Holtom and Inderrieden, 2006; Zhang *et al.*, 2015; Huning *et al.*, 2020). Huning *et al.* (2020) reported similar findings on the link between servant leadership and job embeddedness.

The positive relationship found between job embeddedness and employee retention in this study suggests that the higher the job embeddedness of the IT professionals, the greater the tendency to remain in the organization. The finding is consistent with the job embeddedness theory (Mitchell *et al.*, 2001), which postulates that employees who are embedded in their job by means of links, fit and sacrifice established through social connections, will develop a greater sense of attachment (Zhang *et al.*, 2015). This in turn, will enhance retention of employees in the organization. The findings of the present study concur with the results of previous studies (Goh and Low, 2014; Borah and Malakar, 2015; Choi and Kim, 2015; Nicholas *et al.*, 2016).

Finally, the evidence of partial mediation found in this study suggests that servant leadership style displayed by organizational leaders can influence IT professionals' retention directly and indirectly, mediated by job embeddedness. The direct effect suggests that servant leadership passed directly to employee retention. As for the

indirect effect, servant leaders' undivided concern for followers' well-being and development as well as their focus on fulfilling their needs (Greenleaf, 1977), promoted a greater sense of job embeddedness. Consistent with the SET, job embeddedness motivated individuals to reciprocate meaningful and rewarding leader-follower relationships (Harris *et al.*, 2011), with followers remaining in the organization. The finding is also consistent with the premise of the spill-over theory (Wilensky, 1960), that posits affective and non-affective reactions, like job embeddedness as a result of servant leadership, will be manifested in positive workplace behaviour outcomes, such as retention. The support for our finding can be found in several previous studies (e.g., Holtom and Inderrieden, 2006; Harris *et al.*, 2011; Ozcelik and Cenkeci, 2014; Hurt *et al.*, 2017; Huning *et al.*, 2020).

Implication

Theoretical Implications

This study has several theoretical implications. First, although a number of previous studies have investigated the influence of servant leadership on employees' positive workplace outcomes, most of the studies have focused on the Western context. By addressing calls for more contextual studies on servant leadership (Han *et al.*, 2010; Langhof and Guldenberg, 2020), the present study has brought forth new insights into the significance of servant leadership in relation to job embeddedness and professional employees' retention in emerging economies, like Malaysia. Interestingly, as evident in this study, relational-based servant leadership has gained acceptance in the Asian context and has been found to influence voluntary workplace outcomes, such as job embeddedness and employee retention among professional employees, which was once predominantly autocratic-based, and common in power distance cultures, like Malaysia (Jogulu, 2010; Sendjaya *et al.*, 2020). The findings of this study therefore could enhance the validity and universality of the servant leadership style in a non-Western context (Zhang *et al.*, 2012).

Secondly, the findings of this study address the gaps in existing leadership studies which lack the element of stewardship, in that servant leaders act as stewards, treating followers as individuals entrusted to them to be elevated to their better selves (Block, 1993; van Dierendonck, 2011; Eva *et al.*, 2019). As such, this study offers a new paradigm to study leadership and employees' attitudinal and behavioural outcomes. Thirdly, by testing the model in the ICT sector, the findings of this study broaden the existing knowledge base. Research on this sector has been largely neglected despite its significant contribution to economic growth of nations, like Malaysia, which is poised to be a digital-first economy (Ahmed and Yang, 2017).

Finally, the findings of our study add to the rapidly expanding leadership-employee retention research stream (Kaye and Jordan-Evans, 2002; Hytter, 2007; Andrews and Wan, 2009; Kyndt *et al.*, 2009; Ghapanchi and Aurum, 2011; Cardy and Lengnick-Hall, 2011; Paillé, 2013; George, 2015; Book *et al.*, 2019), by testing a mediation in this relationship. The present study suggests that through the development of job embeddedness, servant leaders can motivate their employees to reciprocate the positive leader-member exchange by remaining in the organization. It appears that job embeddedness can serve as an important underlying mechanism to explain the association between servant leadership and positive workplace behaviour, such as employee retention.

Practical Implications

In practical terms, the present study makes note-worthy contributions. First, as suggested by Mitchell *et al.* (2001), leaders are instrumental in helping employees expand their links to the organization, which is an important force that can prevent individuals from leaving the organization (Hunter *et al.*, 2013; Huning *et al.*, 2020). Therefore, the ICT companies may want to encourage managers to adopt a servant leadership style since doing so may be an effective way of increasing links to the organization (Holtom *et al.*, 2006).

Secondly, as employees often perceive their leaders as a personification of the organization, their behaviour and attitude such as focus on the well-being and professional growth of employees are important to create a positive perception among employees of the organization. This will be instrumental for employees to retain their membership with the organization. Hence, providing servant leadership training and mentoring programs will help ICT managers to understand the importance of acting as stewards, which can directly bring about a positive perception of organizational leadership among followers and influence their job embeddedness and retention in the organization.

Limitation and Future Research Recommendation

Like any other study, this study has its limitations. As the data for this study were collected from the employees of five organizations in KL, the findings, consequences and the conclusions drawn may not be generalizable to all organizations across Malaysia. Besides that, this study only focused on the ICT services subsector. As other subsectors might have different business objectives, different organizational culture and different leadership styles, a study incorporating these subsectors is recommended. Even though a comprehensive review on servant leadership and job embeddedness has revealed that both variables play important roles in IT employees' retention, inferring causality from the findings of this study is not advisable as the present study is cross-sectional in nature and follow-up data were not collected. The conclusion of the study could have been different if the research design had been longitudinal rather than cross-sectional in nature.

As for future studies, it is recommended that this study be extended across other regions in Malaysia to accomplish the generalization of this research. Instead of assessing the diverse categories of the organization, future studies could focus on each category of the organization (either MNCs, locally-owned companies or GLCs). Alternatively, using the same research framework, an exploration of the differences in response from the diverse groups of people and demographics is also recommended. For instance, a comparison between the employees from different ICT subsectors, such as ICT Trade, ICT Manufacturing and eCommerce subsectors, or a comparison by ethnicity in Malaysia, can be considered by future researchers. Finally, although the results of Harman's single-factor test show that there are no serious CMV biases in the current study, it cannot be completely excluded. Subsequent studies may collect data from multiple sources. Future researchers could also consider extending the sample subjects to senior management staff who are the decision-makers of the organization to have better insights into this phenomenon.

Conclusion

The survival and sustainability of an organization mainly depend on the efficiency of its leadership team together with effective organizational strategies to understand and manage the capabilities of its talented employees and retain them for a longer period

of time. Hence, this study concludes that servant leadership, through its focus on serving the employees and ensuring their growth, along with the mediation of job embeddedness, play a critical role in enhancing the IT professionals' retention in Malaysia. The outcomes of this study also confirm that the western theories of servant leadership and job embeddedness are still applicable in explaining the role of Malaysian IT professionals' retention despite differences in cultural settings.

References

- Abdul Latif, F.D., Saraih, U.N. and Harada, Y. (2019), "Talent Management and Turnover Intention: The Moderating Effect of Employee Engagement", *Journal of Advanced Research in Business, Marketing, and Supply Chain Management*, Vol.3 No.1, pp.10-17.
- Abu Bakar, H. and McCann, R.M. (2016), "The mediating effect of leader-member dyadic communication style agreement on the relationship between servant leadership and group-level organizational citizenship behaviour", *Management Communication Quarterly*, Vol.30 No.1, pp.32-58.
- Afsar, B., Shahjehan, A. and Shah, S.I. (2018), "Frontline employees' high-performance work practices, trust in supervisor, job-embeddedness and turnover intentions in hospitality industry", *International Journal of Contemporary Hospitality Management*, Vol.30 No.3, pp. 1436-1452.
- Ahmed, E.M. and Yang, T.K. (2017), "High attrition rate determinants: Case study of the Malaysian ICT sector", *Journal of Information & Knowledge Management*, Vol.16 No.3, pp.1-25.
- Akgunduz, Y. and Cin, F.M. (2015), "Job embeddedness as a moderator of the effect of manager trust and distributed justice on turnover intention", *An International Journal of Tourism and Hospitality Research*, Vol.26 No.4, pp.549-562.
- Alafeshat, R. and Tanova, C. (2019), "Servant Leadership Style and High-Performance Work System Practices: Pathway to a Sustainable Jordanian Airline Industry", *Sustainability*, 11, 6191. doi:10.3390/su11226191
- Alias, N.E., Noor, N.M. and Hassan, R. (2014), "Examining the Mediating Effect of Employee Engagement on the Relationship between Talent Management Practices and Employee Retention in the Information and Technology (IT) Organizations in Malaysia", *Journal of Human Resources Management and Labor Studies*, Vol.2 No.2, pp.227-242.
- Allen, D. (2006), "Do Organizational Socialization Tactics Influence Newcomer Embeddedness and Turnover?", *Journal of Management*, Vol.32 No.1, pp.237-256.
- Allen, D.G. and Shanock, L.R. (2013), "Perceived organizational support and embeddedness as key mechanisms connecting socialization tactics to commitment and turnover among new employees", *Journal of Organizational Behaviour*, Vol.34 No.3, pp.350-369.

- Andrews, D.R. and Wan, T.T. (2009), "The importance of mental health to the experience of job strain: an evidence-guided approach to improve retention", *Journal of Nursing Management*, Vol.17 No.3, pp.340-351.
- Bambacas, M. and Kulik, C.T. (2013), "Job embeddedness in China: How HR practices impact turnover intentions", *The international Journal of Human Resource Management*, Vol.24 No.10, pp.1933-1952.
- Bande, B., Ferrin, P.F., Neira, C.V. and Neira, C.O. (2016), "Exploring the relationship among servant leadership, intrinsic motivation and performance in an industrial sales setting", *Journal of Business & Industrial Marketing*, Vol.31 No.2, pp.219-231.
- Bao, Y., Li, C. and Zhao, H. (2018), "Servant leadership and engagement: a dual mediation model", *Journal of Managerial Psychology*, Vol.33 No.6, pp.406-417.
- Barbuto, J.E. and Wheeler, D.W. (2006), "Scale development and construct clarification of servant leadership", *Group and Organization Management*, Vol.31 No.3, pp.300-326.
- Baron, R.M. and Kenny, D.A. (1986), "The moderator-mediator variable distinction in social psychological research: Conceptual, strategic, and statistical considerations", *Journal of Personality and Social Psychology*, Vol.51 No.6, pp.1173-1182.
- Bavik, A. (2020), "A systematic review of the servant leadership literature in management and hospitality", *International Journal of Contemporary Hospitality Management*, Vol.32 No.1, pp. 347-382.
- Białas, S. (2009), "Power distance as a determinant of relations between managers and employees in the enterprises with foreign capital", *Journal of Intercultural Management*. Vol.1, pp.105-115.
- Bilal, A., Siddiquei, A., Asadullah, M.A., Awan, H.M. and Asmi, F. (2020), "Servant leadership: a new perspective to explore project leadership and team effectiveness", *International Journal of Organizational Analysis*, Vol. ahead-of-print No. ahead-of-print. <https://doi.org/10.1108/IJOA-12-2019-1975>.
- Blau, P.M. (1964), *Exchange and Power in Social Life*, J. Wiley, New York, NY.
- Block, P. (1993). *Stewardship: Choosing service over self-interest*, Berrett-Koehler, San Francisco, CA.
- Book, L., Gatling, A. and Kim, J. (2019), "The effects of leadership satisfaction on employee engagement, loyalty, and retention in the hospitality industry", *Journal of Human Resources in Hospitality & Tourism*, Vol. 18 No.3, pp.368-393.
- Borah, N. and Malakar, B.G. (2015), "Impact of job embeddedness on leave intention", *SCMS Journal of Indian Management*, Vol.12 No.4, pp.83-91.
- Brohi, N.A., Jantan, A.H., Qureshi, M.H., Jaffar, A.R., Ali, J. and Hamid, K. (2018), "The impact of servant leadership on attitudinal and behavioural outcomes", *Cogent Business & Management*, Vol.5 No.1, 1542652.

Brown, L.K., Schultz, J.R., Forsberg, A.D., King, G., Kocik, S.M. and Butler, R.B. (2002), "Predictors of retention among HIV/haemophilia health care professionals", *General Hospital Psychiatry*, Vol.24 No.1, pp.48-54.

Brownell, J. (2010), "Leadership in the service of hospitality", *Cornell Hospitality Quarterly*, Vol.51 No.3, pp.363-378.

Cardy, R.L. and Lengnick-Hall, M.L. (2011), "Will they stay or will they go? Exploring a customer-oriented approach to employee retention", *Journal of Business and Psychology*, Vol.26 No.2, pp.213-217.

Chen, Z., Zhu, J. and Zhou, M. (2015), "How does a servant leader fuel the service fire? A multilevel model of servant leadership, individual self-identity, group competition climate, and customer service performance", *Journal of Applied Psychology*, Vol.100 No.2, pp.511-521.

Choi, J.S. and Kim, K.M. (2015), "Job embeddedness factors as a predictor of turnover intention among infection control nurses in Korea", *American Journal of Infection Control*, Vol.43 No.11, pp.1213-1217.

Conway, J. and Lance, C. (2010), "What Reviewers Should Expect from Authors Regarding Common Method Bias in Organizational Research", *Journal of Business and Psychology*, Vol.25 No.3, pp. 325-334.

Crossley, C.D., Bennett, R.J., Jex, S.M. and Burnfield, J.L. (2007), "Development of a Global Measure of Job Embeddedness and Integration into a Traditional Model of Voluntary Turnover", *Journal of Applied Psychology*, Vol.92 No.4, pp.1031-1042.

Cropanzano, R. and Mitchell, M.S. (2005), "Social exchange theory: an interdisciplinary review", *Journal of Management*, Vol.31 No.6, pp.874-900.

Dechawatanapaisal, D. (2018), "Nurses' turnover intention: The impact of leader-member exchange, organizational identification and job embeddedness", *Journal of Advanced Nursing*, Vol.74 No.6, pp. 1380-1391.

Donia, M.B.L., Raja, U., Panaccio, A. and Wang, Z. (2016), "Servant leadership and employee outcomes: The moderating role of subordinates' motives", *European Journal of Work and Organizational Psychology*, Vol.25 No.5, pp.722-734.

DOSM (2016), "ICT's contribution to the economy increased 17.8 per cent in 2015", available at:https://www.dosm.gov.my/v1/index.php?r=column/cthemByCat&cat=319&bul_id=Nm5nWIJZTUVSL3l6MGtSVWdhb0dnUT09&menu_id=TE5CRUZCblh4ZTZMO DZlbnmk2aWRRQT09# (accessed 20 May 2017)

Doty, D.H. and Glick, W.H. (1998), "Common methods bias: does common methods variance really bias results?", *Organizational Research Methods*, Vol.1 No.4, pp. 374-406.

Dyk, J.V., Coetzee, M. and Takawira, N. (2013), "Satisfaction with retention factors as predictors of the job embeddedness of medical and information technology service staff", *South African Business Review*, Vol.17 No.1, pp.57-75.

Ebener, D.R. (2011), "Servant Leadership and a Culture of Stewardship", *Priest*, Vol.67 No.2, pp.17-21.

Ehrhart, M.G. (2004), "Leadership and procedural justice climate as antecedents of unit-level organizational citizenship behavior", *Personnel Psychology*, Vol.57 No.1, pp.61-94.

Elanain, H.M.A. (2014), "Leader-member exchange and intent to turnover: Testing a mediated-effects model of a high turnover work environment", *Management Research Review*, Vol.37 No.2, pp.110-129.

Elche, D., Ruiz-Palomino, P. and Linuesa-Langreo, J. (2020), "Servant leadership and organizational citizenship behavior: The mediating effect of empathy and service climate", *International Journal of Contemporary Hospitality Management*, Vol.32 No.6, pp.2035-2053.

Erkutlu, H. and Chafra, J. (2015), "Empowering leadership and organizational job embeddedness: The moderating role of task interdependence and organizational politics", *Procedia- Social and Behavioural Sciences*, Vol.210, pp.3-10.

Erkutlu, H. and Chafra, J. (2017), "Authentic leadership and organizational job embeddedness in higher education", *Journal of Education*, Vol.32 No.2, pp.413-426.

Erkutlu, H.V. and Chafra, J. (2017), "Leader narcissism and subordinate embeddedness: The moderating roles of moral attentiveness and behavioural integrity", *EuroMed Journal of Business*, Vol.12 No.2, pp.146-162.

Eva, N., Robin, M., Sendjaya, S., van Dierendonck, D. and Liden, R.C. (2019), "Servant Leadership: A systematic review and call for future research", *The Leadership Quarterly*, Vol.30 No.1, pp.111-132

Fahim, M. (2018), "Strategic human resource management and public employee retention", *Review of Economics and Political Science*, Vol.3 No.2, pp.20-39.

Ferreira, A.I. (2017), "Leader and Peer Ethical Behaviour Influences on Job Embeddedness", *Journal of Leadership & Organizational Studies*, Vol.24 No.3, pp.345-356

Frye, W.D., Kang, S., Huh, C. and Lee, M.J. (MJ). (2020), "What factors influence Generation Y's employee retention in the hospitality industry? An internal marketing approach", *International Journal of Hospitality Management*, Vol.8, 102352.

George, C. (2015), "Retaining professional workers: what makes them stay?", *Employee Relations*, Vol.37 No.1, pp.102-121.

Gharibvand, S., Mazumder, M.N.H., Mohiuddin, M. and Su, Z. (2013), "Leadership style and employee job satisfaction: Evidence from Malaysian semiconductor industry", *Transnational Corporations Review*, Vol.5 No.2, pp.93-103.

Ghapanchi, A.H. and Aurum, A. (2011), "Antecedents to IT personnel's intentions to leave: a systematic literature review", *Journal of Systems and Software*, Vol.84 No.2, pp.238-249.

Goh, S. and Low, Z. (2014), "The influence of servant leadership towards organizational commitment: The mediating role of trust in leaders", *International Journal of Business and Management*, Vol.9 No.1, pp.17-25.

Greenleaf, R. (1977), *Servant leadership: A journey into the nature of legitimate power and greatness*, Paulist Press, New York, NY.

Hair, J., Black, W.C., Babin, B.J., Andersen, R.E. and Tatham, R.L. (2010), *Multivariate data analysis (7th ed.)*, Pearson Prentice Hall, Upper Saddle River, NJ.

Hajjaj, K.G. (2014), "Relationship between servant leadership style and intent to stay among the employees in the Municipality of Gaza", *International Journal of Business and Social Science*, Vol.5 No.7, pp.95-101.

Han, Y., Kakabadse, N.K. and Kakabadse, A. (2010), "Servant leadership in the People's Republic of China: a case study of the public sector", *Journal of Management Development*, Vol.29 No.3, pp.265-281.

Harden, G., Boakye, K.G. and Ryan, S. (2018), "Turnover Intention of Technology Professionals: A Social Exchange Theory Perspective", *Journal of Computer Information Systems*, Vol.58 No.4, pp.291-300.

Harris, K.J., Wheeler, A.R. and Kacmar, K.M. (2011), "The mediating role of organizational job embeddedness in the LMX-Outcomes relationship", *The Leadership Quarterly*, Vol.22 No.2, pp.271-281.

Hayes, A.F. (2013), *An introduction to mediation, moderation and conditional process analysis: A regression-based approach*, Guilford Press, New York, NY.

Hoch, J.E., Bommer, W.H., Dulebohn, J.H. and Wu, D. (2018), "Do Ethical, Authentic, and Servant Leadership Explain Variance Above and Beyond Transformational Leadership? A Meta-Analysis", *Journal of Management*, Vol.44 No.2, pp.501-529.

Hofstede, G.H. (1980), *Culture's consequences: International differences in work-related values*, Sage Publications, Beverly Hills.

Hofstede, G.H. and Hofstede, G. (2001), *Culture's Consequences: Comparing Values, Behaviours, Institutions and Organizations Across Nations*, Sage Publications, Beverly Hills.

Holtom, B.C. and Inderrieden, E. (2006), "Integrating the unfolding model and job embeddedness to better understand voluntary turnover", *Journal of Managerial Issues*, Vol.18 No.4, pp.435-452.

Holtom, B.C., Mitchell, T.R. and Lee, T.W. (2006), "Increasing human and social capital by applying job embeddedness theory", *Organizational Dynamics*, Vol.35 No.4, pp.316-331.

Holtom, B.C., Mitchell, T.R., Lee, T.W. and Eberly, M.B. (2008), "Turnover and retention research: a glance at the past, a closer review of the present, and a venture into the future", *The Academy of Management Annals*, Vol.2 No.1, pp.231-274.

Holtom, B.C. and O'Neill, B.S. (2004), "Job embeddedness: a theoretical foundation for developing a comprehensive nurse retention plan", *Journal of Nursing Administration*, Vol.34 No.5, pp.216-227.

Huang, J., Li, W., Qiu, C., Yim, F.H. and Wan, J. (2016), "The impact of CEO servant leadership on firm performance in the hospitality industry", *International Journal of Contemporary Hospitality Management*, Vol.28 No.5, pp. 945-968.

Huning, T.M., Hurt, K.J. and Frieder, R.E. (2020), "The effect of servant leadership, perceived organizational support, job satisfaction and job embeddedness on turnover intentions: An empirical investigation", *Evidence-based HRM: a Global Forum for Empirical Scholarship*, Vol.8 No.2, pp.177-194.

Hunter, E.M, Neubert, M.J., Perry, S.J., Witt, L.A., Penney, L.M. and Weinberger, E. (2013), "Servant leaders inspire servant followers: Antecedents and outcomes for employees and the organizations", *The Leadership Quarterly*, Vol.24 No.2, pp.316-331.

Hurt, K.J., Huning, T.M. and Thomson, N.F. (2017), "Understanding Servant Leadership's Influence on Turnover Intentions and Job Satisfaction: The Mediating Role of Perceived Organizational Support and Job Embeddedness", *The Journal of Applied Management and Entrepreneurship*, Vol.22 No.2, pp. 26-38.

Hytter, A. (2007), "Retention strategies in France and Sweden", *Irish Journal of Management*, Vol.28 No.1, pp.59-79.

Jang, J. and Kandampully, J. (2018), "Reducing employee turnover intention through servant leadership in the restaurant context: a mediation study of affective organizational commitment", *International Journal of Hospitality and Tourism Administration*, Vol.19 No.2, pp.125-141.

Jaiswal, N.K. and Dhar, R.L. (2017), "The influence of servant leadership, trust in leader and thriving on employee creativity", *Leadership & Organization Development Journal*, Vol.38 No.1, pp.2-21.

- Jaramillo, F., Grisaffe, D.B., Chonko, L.B. and Roberts, J.A. (2009), "Examining the impact of servant leadership on salesperson's turnover intention", *Journal of Personal Selling and Sales Management*, Vol.29 No.4, pp.351-365.
- Jennex, M.E. (2014), "A proposed method for assessing knowledge loss risk with departing personnel", *VINE*, Vol.44 No.2, pp. 185-209.
- Jogulu, U.D. (2010), "Culturally-linked leadership style", *Leadership and Organization Development Journal*, Vol.31 No.8, pp.705-719.
- Kapil, K. and Rastogi, R. (2018), "Promoting Organizational Citizenship Behaviour: The Roles of Leader-Member Exchange and Organizational Job Embeddedness", *South Asian Journal of Human Resources Management*. Vol.5 No.1, pp.56-75.
- Kaya, B. and Karatepe, O.M. (2020), "Does servant leadership better explain work engagement, career satisfaction and adaptive performance than authentic leadership?", *International Journal of Contemporary Hospitality Management*, Vol.32 No.6, pp.2075-2095.
- Kaye, B. and Jordan-Evans, S. (2002), "Retention in tough times: here's what 25 global talent leaders say about keeping good people-especially now", *Talent Development*, Vol.56 No.1, pp.32-37.
- Kiju, S.C., Richard, C. and Feinberg, A. (2012), "Moderating effects of supervisor support, monetary rewards, and career paths on the relationship between job burnout and turnover intentions in the context of call centers", *Managing Service Quality: An International Journal*, Vol.22 No.5, pp.492-516.
- Kundu, S. and Lata, K. (2017), "Effects of supportive work environment on employee retention: Mediating role of organizational engagement", *International Journal of Organizational Analysis*, Vol.25 No.4, pp.703-722.
- Kwan, L.Y. and Hee, C.D. (2016), "A study on the leadership style and the organizational performance in Korea and USA", *International Journal of Business and Management*, Vol.11 No.7, pp.42-58.
- Kyndt, E., Dochy, F., Michielsen, M. and Moeyaert, B. (2009), "Employee retention: organizational and personal perspectives", *Vocations and Learning*, Vol.2 No.3, pp.195-215.
- Langhof, J.G. and Guldenberg, S. (2020), "Servant Leadership: A systematic literature review-toward a model of antecedents and outcomes", *German Journal of Human Resource Management*, Vol.34 No.1, pp.32-68.
- Lee, A., Lyubovnikova, J., Tian, A.W. and Knight, C. (2019), "Servant leadership: A meta-analytic examination of incremental contribution, moderation, and mediation", *Journal of Occupational and Organizational Psychology*, Vol.93 No.1, pp.1-44.

Lee, C.-J. and Huang, S.Y.B. (2019), "Can ethical leadership hinder sales performance? A limited resource perspective of job embeddedness", *Chinese Management Studies*, Vol.13 No.4, pp.985-1002.

Lee, T.W., Burch, T.C. and Mitchell, T.R. (2014), "The story of why we stay: A review of job embeddedness", *The Annual Review of Organizational Psychology and Organizational Behaviour*, Vol.1 No.1, pp.199-216.

Lee, T.W., Mitchell, T.R., Sablinski, C.J., Burton, J.P. and Holtom, B.C. (2004), "The effects of job embeddedness on organizational citizenship, job performance, volitional absences, and voluntary turnover", *Academy of Management Journal*, Vol.47 No.5, pp.711-722.

Liden, R.C., Bauer, T.N. and Erdogan, B. (2004), "The role of leader-member exchange in the dynamic relationship between employer and employee: Implications for employee socialization, leaders, and organization", in Coyle-Shapiro, J.A.M., Shore, L.M., Taylor, M.S. and Tetrick, L.E. (Eds), *The employment relationship: Examining psychological and contextual perspectives*, Oxford, Oxford University Press, pp. 226-250

Liden, R.C., Wayne, S.J., Liao, C. and Meuser, J.D. (2014), "Servant leadership and serving culture: influence on individual and unit performance", *Academy of Management Journal*, Vol.57 No.5, pp.1434-1452.

Liden, R.C., Wayne, S.J., Meuser, J.D., Hu, J., Wu, J. and Liao, C. (2015), "Servant leadership: Validation of a short form of the SL-28", *Leadership Quarterly*, Vol.26 No.2, pp.254-269.

Liden, R.C., Wayne, S.J., Zhao, H. and Henderson, D. (2008), "Servant leadership: development of a multidimensional measure and multi-level assessment", *The Leadership Quarterly*, Vol.19 No.2, pp.161-177.

Liu, Z., Cai, Z., Li, J., Shi, S. and Fang, Y. (2013), "Leadership style and employee turnover intentions: a social identity perspective", *Career Development International*, Vol.18 No.3, pp. 305-324.

Loan-Clarke, J., Arnold, J., Coombs, C., Hartley, R. and Bosley, S. (2010), "Retention, turnover and return – a longitudinal study of allied health professionals in Britain", *Human Resource Management Journal*, Vol.20 No.4, pp.391-406.

Lyons, P. and Bandura, R. (2019), "Employee turnover: features and perspectives", *Development and Learning in Organizations*, Vol.34 No.1, pp.1-4. <https://doi.org/10.1108/DLO-02-2019-0048>

MacKinnon, D.P., Warsi, G. and Dwyer, J.H. (1995), "A simulation study of mediated effect Measures", *Multivariate Behavioral Research*, Vol.30 No.1, pp.41-62.

- Madison, K. and Eva, N. (2019), "Social exchange or social learning: A theoretical fork in road for servant leadership researchers", in Sendjaya, S. (Eds), *Leading for high performance in Asia*, Springer, pp. 133-158.
- Mallén Broch, F.F., Domínguez Escrig, E., Chiva Gómez, R. and Lapiedra Alcamí, R. (2020), "Promoting firm innovativeness through servant leadership and corporate social responsibility to employees", *Leadership & Organization Development Journal*, Vol.41 No.4, pp.615-633.
- Mallol, C.M., Holtom, B.C. and Lee, T.W. (2007), "Job embeddedness in a culturally diverse environment", *Journal of Business and Psychology*, Vol.22 No.1, pp.35-44.
- Martin, S.L., Liao, H. and Campbell, E.M. (2013), "Directive versus empowering leadership: a field experiment comparing impacts on task proficiency and proactivity", *Academy of Management Journal*, Vol.56 No.5, pp.1372-1395.
- McMahon, T.F. (1986), "Creed, Cult, Code and Business Ethics", *Journal of Business Ethics*, Vol.5 No.6, pp.453.
- Mekpor, B. and Dartey-Baah, K. (2020), "Beyond the job description: exploring the mediating role of leaders' emotional intelligence on the nexus between leadership styles and voluntary workplace behaviours in the Ghanaian banking sector", *Journal of Management Development*, Vol.39 No.2, pp.240-252.
- Mitchell, T.R., Holtom, B.C., Lee, T.W., Sablinski, C.J. and Erez, M. (2001), "Why people stay: Using job embeddedness to predict voluntary turnover", *Academy of Management Journal*, Vol.44 No.6, pp.1102-1121.
- Mittal, S. (2016), "Effects of transformational leadership on turnover intention in IT SMEs", *International Journal of Manpower*, Vol.37 No.8, pp.1322-1346.
- Naqvi, S.M.M.R. and Bashir, S. (2008), "IT-expert retention through organizational commitment: a study of public sector information technology professionals in Pakistan", *Applied Computing and Informatics*, Vol.11 No.1 pp.60-75.
- Narayanan, A. (2016), "Talent Management and Employee Retention: Implications of job embeddedness", *Journal of Strategic Human Resource Management*, Vol.5 No.2, pp.34-40.
- Neira, C.O., Neira, C.V. and Bande, B. (2016), "Supervisory servant leadership and employee's work role performance: A multilevel mediation model", *Leadership & Organization Development Journal*, Vol.37 No.7, pp.860-881.
- Ng'ethe, J.M., Namusonge, G.S. and Iravo, M.A. (2012), "Influence of leadership style on academic staff retention in public universities in Kenya", *International Journal of Business and Social Science*, Vol.3 No.21, pp.297-303.

Nicholas, A., Mensah, O., Osei, A. and Nicodemus, O. (2016), "Stay or Leave? Using job embeddedness to explain turnover intention among hotel staff in Ghana", *Journal of Management Research*, Vol.8 No.3, pp.123-139.

Noor, A. and Zainuddin, Y. (2019), "A Comprehensive Analysis of the Relationship between Off-the-job Embeddedness and Continuance Commitment on Intention to Stay: Based on PLS-SEM", *Journal of Governance and Integrity*, Vol.2, No.2, pp.14-23.

Noor, A., Zainuddin, Y., Panigrahi, S.K. and Rahim, F.T. (2018), "Investigating the Relationship among Fit Organization, Organization Commitment and Employee's Intention to Stay: Malaysian Context", *Global Business Review*. <https://doi.org/10.1177/0972150918755896>.

Nunnally, J.C. and Bernstein, I.H. (1994), *Psychometric Theory*, 3rd ed., McGraw-Hill, New York, NY.

Oc, B. (2018), "Contextual leadership: A systematic review of how contextual factors shape leadership and its outcomes", *The Leadership Quarterly*, Vol.29, pp.218-235.

Omar, S. and Noordin, F. (2013), "Career Adaptability and Intention to Leave among ICT Professionals: An Exploratory Study", *The Turkish Online Journal of Educational Technology*, Vol.12 No.4, pp.11-18

O'Reilly, C.A. III, Caldwell, D.F. and Barnett, W.P. (1989), "Work group demography, social integration, and turnover", *Administrative Science Quarterly*, Vol.34 No.1, pp.21-37.

Otero-Neira, C., Varela-Neira, C. and Bande, B. (2016), "Supervisory servant leadership and employee's work role performance: A multilevel mediation model", *Leadership & Organization Development Journal*, Vol.37, pp.860-881.

Ozcelik, G. and Cenkci, T. (2014), "Moderating Effects of Job Embeddedness on the Relationship between Paternalistic Leadership and In-Role Job Performance", *Procedia - Social and Behavioral Science*, Vol.150, pp.872-880.

Paillé, P. (2013), "Organizational citizenship behaviour and employee retention: how important are turnover cognitions?", *The International Journal of Human Resource Management*, Vol.24 No.4, pp.768-790.

Palmer, B. and Gignac, G. (2012), "The impact of emotionally intelligent leadership on talent retention, discretionary effort and employment brand", *Industrial and Commercial Training*, Vol.44 No.1, pp.9-18.

Peachey, J.W., Burton, L.J. and Wells, J.E. (2014), "Examining the influence of transformational leadership, organizational commitment, job embeddedness, and job search behaviours on turnover intentions in intercollegiate athletics", *Leadership & Organization Development Journal*, Vol.35 No.8, pp.740-755.

Peterson, S.J., Galvin, B.M. and Lange, D. (2012), "CEO servant leadership: Exploring executive characteristics and firm performance", *Personnel Psychology*, Vol.65, pp.565-596.

PIKOM (2016), "ICT Job Market Outlook in Malaysia 2016", available at: <https://www.pikom.org.my/pikom-unveils-ict-job-market-outlook-in-malaysia-2016-report/> (accessed 20 June 2017)

Podsakoff, P.M., MacKenzie, S., Lee, J. and Podsakoff, N.P. (2003), "Common method biases in behavioural research: a critical review of the literature and recommended remedies", *Journal of Applied Psychology*, Vol.88 No.5, pp.879-903.

Podsakoff, P.M. and Organ, D.W. (1986), "Self-reports in organizational research: problems and prospects", *Journal of Management*, Vol.12 No.4, pp.531-544.

Preacher, K.J. and Hayes, A.F. (2004), "SPSS and SAS procedures for estimating indirect effects in simple mediation models", *Behavior Research Methods, Instruments, and Computers*, Vol.36 No.4, pp.717-731.

Preacher, K.J. and Hayes, A.F. (2008), "Asymptotic and resampling strategies for assessing and comparing indirect effects in multiple mediator models", *Behavior Research Methods*, Vol.40 No.3, pp.879-891.

Preacher, K.J., Rucker, D.D. and Hayes, A.F. (2007), "Assessing moderated mediation hypotheses: Theory, methods, and prescriptions", *Multivariate Behavioral Research*, Vol.42 No.1, pp.185-227.

Purba, D.E., Oostrom, J.K., Born, M.P. and van der Molen, H.T. (2016), "The relationships between trust in supervisor, turnover intentions, and voluntary turnover: Testing the mediating effect of on-the-job embeddedness", *Journal of Personnel Psychology*, Vol.15 No.4, pp.174-183.

Reina, C.S., Rogers, K.M., Peterson, S.J., Byron, K. and Hom, P.W. (2018), "Quitting the Boss? The Role of Manager Influence Tactics and Employee Emotional Engagement in Voluntary Turnover", *Journal of Leadership & Organizational Studies*, Vol.25 No.1, pp.5-18.

Reitz, O.E. (2014), "The job embeddedness instrument: An evaluation of validity and reliability", *Geriatric Nursing Journal*, Vol.35 No.5, pp.351-356.

Reitz, O. and Anderson, M.A. (2011), "An overview of job embeddedness", *Journal of Professional Nursing*, Vol.27 No.5, pp.320-327.

Rieke, M., Hammermeister, J. and Chase, M. (2008), "Servant leadership in sport: A new paradigm for effective coach behavior", *International Journal of Sports Science and Coaching*, Vol.3 No.2, pp.227-239.

Robinson, R.N.S., Kralji, A., Solnet, D.J., Goh, E. and Callan, V. (2014), "Thinking job embeddedness not turnover: Towards a better understanding of frontline hotel worker retention", *International Journal of Hospitality Management*, Vol.36, pp.101-109.

Routray, P. and Ghosh, D. (2013), "Job embeddedness: An exploratory study in selected Banking Industry in India", *British Journal of Humanities and Social Sciences*, Vol.8 No.2, pp.7-18.

Russell, R.F. and Stone, G. A. (2002), "A review of servant leadership attributes: developing a practical model", *Leadership & Organization Development Journal*, Vol.23 No.3, pp.145-157.

Saks, A.M. (2006), "Antecedents and consequences of employee engagement", *Journal of Managerial Psychology*, Vol.21 No.7, pp.600-619.

Schaubroeck, J., Lam, S.S. and Peng, A.C. (2011), "Cognition-based and affect-based trust as mediators of leader behavior influences on team performance", *Journal of Applied Psychology*, Vol.96 No.4, pp.863-871.

Sendjaya, S., Eva, N., Robin, M., Sugianto, L., ButarButar, I. and Hartel, C. (2020), "Leading others to go beyond the call of duty: A dyadic study of servant leadership and psychological ethical climate", *Personnel Review*, Vol.49 No.2, pp.620-635.

Sendjaya, S., Eva, N., ButarButar, I., Robin, M. and Castles, S. (2018), "SLBS-6: validation of a short form of the servant leadership behavior scale", *Journal of Business Ethics*, Vol.156 No.4, pp.941-956.

Shaw, J.D., Delery, J.E., Jenkins, G.D. Jr and Gupta, N. (1998), "An organization-level analysis of voluntary and involuntary turnover", *Academy of Management*, Vol.41 No.5, pp.511-525.

Shaw, J.D., Gupta, N. and Delery, J.E. (2005), "Alternative conceptualizations of the relationship between voluntary turnover and organizational performance", *Academy of Management Journal*, Vol.48 No.1, pp.50-68.

Singh, S. and Dixit, P.K. (2011), "Employee retention: The art of keeping the people who keep you in business", *International Journal of Business and Management Research*, Vol.1 No.7, pp.441-448.

Spence Laschinger, H.K., Leiter, M., Day, A. and Gilin, D. (2009), "Workplace empowerment, incivility, and burnout: impact on staff nurse recruitment and retention outcomes", *Journal of Nursing Management*, Vol.17 No.3, pp.302-311.

Sri Ramalu, S. and Janadari, N. (2020), "Authentic leadership and organizational citizenship behaviour: the role of psychological capital", *International Journal of Productivity and Performance Management*, Vol. ahead-of-print No. ahead-of-print. <https://doi.org/10.1108/IJPPM-03-2020-0110>

Stone, G.A., Russell, R.F. and Patterson, K. (2004), "Transformational versus servant leadership: A difference in leader focus", *Leadership and Organization Development Journal*, Vol.25 No.4, pp.349-361.

Suutari, V. (1996), "Variation in the average leadership behaviour of managers across countries: Finnish expatriates' experiences from Germany, Sweden, France and Great Britain", *The International Journal of Human Resource Management*, Vol.7 No.3, pp.677-707.

Sykes, T.A. (2015), "Support structures and their impacts on employee outcomes: a longitudinal field study of an enterprise system implementation", *MIS Quarterly*, Vol.39 No.2, pp.473-495.

Takawira, N., Coetzee, M. and Schreuder, D. (2014), "Job embeddedness, work engagement and turnover intention of staff in higher education institution: An exploratory study", *Journal of Human Resource Management*, Vol.12 No.1, pp.1-10.

Tripathi, D., Priyadarshi, P., Kumar, P. and Kumar, S. (2020), "Does servant leadership affect work role performance via knowledge sharing and psychological empowerment?", *VINE Journal of Information and Knowledge Management Systems*, Vol. ahead-of-print No. ahead-of-print. <https://doi.org/10.1108/VJIKMS-10-2019-0159>

Trompenaars, F. (1993), *Riding the Waves of Culture: Understanding Cultural Diversity in Business*, Nicholas Brealey Publishing, London.

Tuan, L.T. (2016), "How servant leadership nurtures knowledge sharing: The mediating role of public service motivation", *International Journal of Public Sector Management*, Vol.29 No.1, pp. 91-108.

Tymon, W.G. Jr, Stumpf, S.A. and Smith, R.R. (2011), "Manager support predicts turnover of professionals in India", *Career Development International*, Vol.16 No.3, pp.293-312.

van Dierendonck, D. (2011), "Servant leadership: A review and synthesis", *Journal of Management*, Vol.37 No.4, pp.1228-1261.

van Dierendonck, D. and Nuijten, I. (2011), "The servant leadership survey: Development and validation of a multidimensional measure", *Journal of Business and Psychology*, Vol.26 No.3, pp.249-267.

van Dierendonck, D. and Patterson, K. (2015), "Compassionate love as a cornerstone of servant leadership: An integration of previous theorizing and research", *Journal of Business Ethics*, Vol.128 No.1, pp.119-131.

Walumbwa, F.O., Hartnell, C.A. and Oke, A. (2010), "Servant leadership, procedural justice climate, service climate, employee attitudes, and organizational citizenship behavior: A cross-level investigation", *Journal of Applied Psychology*, Vol.95 No.3, pp.517-529.

Weeratunga, A. Jugindar Singh Kartar Singh, J.S. and Arumugam, T. (2020), "Influence of Spiritual Intelligence towards Employee Engagement and Intention to Stay by Generation Y Employees in the ICT Sector in Malaysia", *International Journal of Psychosocial Rehabilitation*, Vol.24 No.2, pp.1035-1045.

Wilensky, H.L. (1960), "Work, careers, and social integration", *International Social Science Journal*, Vol.12 No.4, pp.543-560.

Williams, L.J., Hartman, N. and Cavazotte, F. (2010), "Method variance and marker variables: a review and comprehensive CFA marker technique", *Organizational Research Methods*, Vol.13 No.3, pp.477-514.

Winston, B. and Fields, D. (2015), "Seeking and measuring the essentials behaviours of servant leadership", *Leadership and Organizational Development Journal*, Vol.36 No.4, pp.413-434.

Yang, J., Pu, B. and Guan, Z. (2019), "Entrepreneurial Leadership and Turnover Intention in Startups: Mediating Roles of Employees' Job Embeddedness, Job Satisfaction and Affective Commitment", *Sustainability*, 11, 1101, doi:10.3390/su11041101.

Yao, X., Lee, T., Mitchell, T., Burton, J. and Sablinski, C. (2004), "Job Embeddedness: Current Research and Future Directions", in Griffeth, R. and Hom, P. (Eds), *Understanding Employee Retention and Turnover*, Information Age, Greenwich, CT, pp. 153-187.

Zakaria, N., Wan-Ismail, W.-N.A. and Abdul-Talib, A.-N. (2020), "Seriously, conspicuous consumption? The impact of culture, materialism and religiosity on Malaysian Generation Y consumers' purchasing of foreign brands", *Asia Pacific Journal of Marketing and Logistics*, Vol.33 No.2, pp.526-560.

Zentner, A. (2015), "Servant Leadership and Religious Values: Drawing Speculation to Commonalities between Servant Leadership Characteristics and Faith-Based Values", *SSRN Electronic Journal*. doi:10.2139/ssrn.2638587

Zhao, C., Liu, Y. and Gao, Z. (2016), "An identification perspective of servant leadership's effects", *Journal of Managerial Psychology*, Vol.31 No.5, pp.898-913.

Zhang, H., Everett, A.M., Elkin, G. and Cone, M.H. (2012), "Authentic leadership theory development: theorizing on Chinese philosophy", *Asia Pacific Business Review*, Vol.18 No.4, pp. 587-605.

Zhang, U., Ling, W., Zhang, Z. and Xie, J. (2015), "Organizational commitment, work engagement, person-supervisor fit, and turnover intention: A total effect moderation model", *Social Behaviour & Personality: An International Journal*, Vol.43 No.10, pp.1657-1666.

Zhang, L., Jiang, H. and Jin, T. (2020), "Leader-member exchange and organisational citizenship behaviour: The mediating and moderating effects of role ambiguity", *Journal of Psychology in Africa*, Vol.30 No.1, pp.17-22.

Zhang, Z., Lee, J.C. and Wong, P.H. (2016), "Multilevel structural equation modelling analysis of the servant leadership construct and its relation to job satisfaction", *Leadership & Organization Development Journal*, Vol.37 No.8, pp.1147-1167.

Zhou, Y., and Miao, Q. (2014), "Servant leadership and affective commitment in the Chinese public sector: The mediating role of perceived organizational support", *Psychological Reports*, Vol.115 No.2, pp.381-395.

Zhu, C. and Zhang, F. (2020), "How does servant leadership fuel employee innovative behavior? A moderated mediation framework", *Asia Pacific Journal of Human Resources*, Vol.58 No.3, pp.356-377.

Educational Empowerment of Women and their Sustainability in 21st Century with Special reference to Urban India

B. Mahammad Rafee¹, S. Kareemulla Basha², A. Abdul Raheem³, Amzad Basha Kolar⁴

^{1,2,3}PG & Research Department of Economics, The New College (Autonomous), University of Madras,
Chennai- India.

⁴Department of Botany, The New College (Autonomous), University of Madras, Chennai- India

mdrafee@thenewcollege.edu.in

Abstract

Education is the key tool to erase gender inequities in our society. Women Education increases female employment to be equivalent to male employment levels. Women education in India has been the need of the hour, as education is a foundation stone for the empowerment of women. Through education women can obtain their economic empowerment. It affords them economic freedom and social esteem. Education also brings a reduction in inequities and works as a means of strengthening their status within the family and promotes the concept of participation.

The study is to assess the responsibility of Education in betterment of Level of living of Women and financial Independence, lifestyle of womenfolk in 21st century with special reference to urban India. The study adopts experimental research method which relays on the past published scholarly articles, newspapers, Magazines, Journals, and online sources to find the literature survey. The Study is going to examine relationship between education and betterment of Standard of living, their Financial Independence and Modern lifestyle. A well-structured questionnaire is constructed to get the responses especially from working women in Urban India. The study uses stratified sampling to get the data and Percentage Analysis, Correlation and Friedman ANOVA test analysis will be carried out to know the exact relationship between Income level, Spending on Food, Education and Health and their views on Standard of living, Financial Independence and Change in lifestyle.

Keywords: Education, Standard of living, Financial Independence, Modern lifestyle, Stratified Sampling

1. Introduction

A substantial role in reducing gender inequity in our society is being played by education. Women's education has the additional benefit of increasing female employment to the same level as that of males. Education for women is critical, as women's empowerment depends on an education. In order to achieve their economic emancipation, women must go to school. It frees them from economic bondage and affords them social esteem.

Education helps to reduce inequities and has a role in developing the concept of participation in the family. India is regarded one of the world's largest democracies and an emerging economy. This is crucial to the nation's progress because it is expanding in many different sectors of development. In addition to the several other factors that influence the economy and infrastructure, there is also a need for social development.

The need of educating women dates back to the days of self-rule. Jyotiba Phule and Savitirao Phule founded an institution for educating women in 1848. Women were members of the independence struggle. There has been an increase in the demand for women's education. The female literacy percentage during the time of independence was 8.6 percent. The last census revealed that India's female literacy rate is 65.5%. The country has seen an increase in the female literacy rate, but has not reached the global average yet.

It has been argued that Indian women remain particularly disempowered in the country even after so many schemes had been implemented by the Indian government. The survey has discovered that in India, women face domestic abuse and are disempowered in all aspects of life (Nayak, Purusottam and Mahanta, Bidisha, 2006)

Women's education has been an essential hence, stereotypically women are seen as housekeepers. They must have equal access to education as males, especially in academia ensuring that all people have access to quality education which can help to end sexism and stereotypes experienced by women today. Educated Indian women, like other educated women worldwide, are essential for the development of the nation and in making India a more socially integrated nation.

The gender gap is prevalent when it comes to obtaining education and jobs. Depending on an individual's age, education, and employment level, the amount of

household decision-making power and freedom of mobility that women have will vary. It has been shown that women are still accepting of gender inequality in society. When it comes to having ultimate say on how to spend their earnings, there are fewer women in positions of authority. Cash wages go up with age, level of education, and geographic location. In rural communities, women are more likely to be victims of domestic abuse. It is true that women have far less political participation than men do. In a research study, it was discovered that access to education and employment are simply the enabling variables for empowerment, but the attitudes of the people towards gender equality are the greatest determinants of performance (Nayak, Purusottam and Mahanta, Bidisha, 2006)

Women in rural areas have found a way to empower themselves and achieve economic independence by participating in self-help organizations. An increase in the rural women's income, expenditure, and saving behavior. In rural areas, SHGs had a tremendous impact on the social and economic well-being of rural women. The study found that social recognition of self, position of family in the community, the size of one's social circle, and the number of entrepreneurial decisions they participate in have all increased. The presence of SHGs in which rural women participate has led to a rise in self-confidence, self-reliance, and independence for these women. The government might provide SHGs with literacy programmes and SHG activities may be made an intrinsic part of these courses. An increase in the literacy level of the members of the SHG may help members overcome cognitive limits and comprehend government policies, the intricacies of technical subjects, and the acquisition of needed skills. Women in rural areas may be inspired to get financing for their business endeavors. (Preeti Sharma and Shashi Kanta Varma)

To obtain a higher social status and the students need to acquire respect from their families and peers also need to learn. She should go to school and learn her rights. They will provide financial support for the family, which also allows them to enjoy a higher standard of living. Educating women increases their knowledge of their personal health and their personal hygiene Many women choose to work in the US because their economic well-being is closely tied to that of their families' standard of living. Encouraging women benefits nations. Without women's self-empowerment, no woman empowerment is conceivable. It is important to create the goal of reducing the

level of feminized poverty, empowering women, and stopping violence against women. (Dhruba Hazarika 2011)

The government has implemented numerous programs aimed at encouraging women's education in India over the years. Many of the various programmes now employed in India aim to empower women, who would be greatly empowered as a result. Some of the programs are: Beti Bachao Beti Padhao Yojana, Sarva Shiksha Abhiyan, Rashtriya Mahila Kosh, Mahila Shakti Kendra.

1.2. Women Empowerment through education 21st century

India's growth rate has increased because of the greater involvement of women in all sectors. Today, women are playing a major role in all areas of society. Women's education is one of the most important achievements to be reached on the path to success. On top of that, women's literacy has been on the rise since the day of independence. From 8.6 percent it is now at 64 percent. Women's literacy has had a very successful outcome in this country. Despite this, there are reasons why women cannot succeed on an equal level.

1.3. Setbacks of the Women Education System

The increase in women's literacy rate is hindered by various factors. Each day, many women are victimized. Because of which women cannot travel freely on the highways, there is threat of trafficking, killings, molesting are the quite common and reports are coming through the media. This is a setback to our country's growth.

Moreover, in certain rural communities, girls are not allowed to attend school. They are at home, tending to the house. Many of the residents there, despite improvements, still think that women are meant to stay at home still gender inequality exists.

Another of the key causes for the low female literacy rate is the overall population of women for 1000 men, there were only 936 women. Women are truly underrepresented in our society even though the government is taking various initiatives to boost women's education, unable to reach the expected targets.

I. Survey of Literature

ICT education empowers women. So, it follows that power and information are inextricably linked. Computers, cellular phones, and radios all fall under the umbrella term 'ICT' which incorporates any type of communication device or application, ranging from televisions to smartphones. The study aimed to find out how information

and communication technology (ICT) education contributes to the total empowerment of rural women with regard to their personal, educational, economic, social, psychological, technological, and political empowerment. According to the findings, women greatly profited from the implementation of ICT. ICT has had a great impact on how we apply current technology, particularly when it comes to educating people about it. Other organizations working in the field of NGO, small businesses, governmental agencies, and other private agencies have joined forces to empower women, particularly in the areas of social, educational, psychological, political, technological, and economical, and other women's empowerment degree, as well as having some degree of gender disempowerment caused by both internal and external influences. (Ms. Beena and Madhu Mathur, 2012)

Women empowerment is closely linked to the importance of higher education. Women who are dependent on another person are not free women. This is a myth: Women who think they have power if they are highly educated and employed really have less power. In order for women to realize the actual meaning of empowerment, they have to break out of their profound slumber. The study was to find out whether or not higher education is important in women's lives, to discover the challenges women face, and to uncover factors that hinder women's empowerment, all in order to analyze the influence of women empowerment on the country's growth. In keeping with secondary sources, this study employed an exploratory research technique that examined available sources and concluded there is no dispute regarding the fundamental requirement of empowering women by enabling them to obtain higher education. Literal translation: Now it has been proven that literacy is not the solution to gender inequality, but women should be well-educated to know their rights and responsibilities. As well when having the ability to use their rights as required. Additionally, policies and programs of the Indian government are required, as well as actual implementations of these policies and programs. (Rupali Sharma and Zia Afroz, 2014)

A study was carried out to have a better understanding of the concept of women empowerment and how education helps empower women. According to the study, gender empowerment is a critical part of country building. It is not possible to progress without considering the demands and interests of half the population, which are female. When it comes to mobilizing human resources, women's capacities,

interests, talents, and potentialities are vital. To effectively eradicate poverty, economic development activities need to include women. (Rita Khatri, 2016)

An excellent women education program in India is specifically designed to improve the enrollment and retention of girls in formal and non-formal schooling. To assess the same research carried out and the study utilized an exploratory method that used secondary data, and a more extensive research technique using conceptual data on levels of female literacy, gender inequalities in literacy levels, and school enrollment and dropout rates. Women's equality and empowerment are promoted by education, according to the findings. Society is currently seeing a transformation in the status of women's roles. The way we teach boys and men is comparable to educating girls and women. These modern-day parents wish to help their children realize their goals without equality between the sexes. Women who have higher levels of education should demand that they use their civil, social, political, and economic rights. (Prameela Margaret, P., 2017)

The prominence of women in Indian higher education, their significance in nation building. A study has paid attention to numerous strategies for girl college students. In this male-dominated society, it's found that women are breaking through in numerous professions including education too. These findings of the study cover education to astronomy, a range of disciplines in which women have carved out their own space. Women via higher education discover their sense of self by using all of their creative and practical capabilities. A bigger percentage of women are getting higher education in India compared to before. When women can contribute to national economy by utilizing their identity and become empowered, then it is essential that the government puts additional programs and scholarships in place as well as awareness programs about higher education. (Nagaraja, K., 2018)

Flexibility and adaptability are important qualities for women to have in order to be confident and to pursue personal growth and social change. A government must implement the law concerning girls' marriage and education, plus ending the dowry system. (Kunhi Sikha Bhuyan, 2020) A glimpse on the aspects like social empowerment (a), educational empowerment (b), economic empowerment (c), political empowerment (d), and psychological empowerment (e) are all addressed by the author. The main goals of the study were to identify women's oppression, as well as the many strategies by which they can be empowered. After centuries of the

women's liberation movement, however, a long way to go is to be expected. For everyone from all areas of life, it is imperative that boys are given equal opportunity, including economic, social, political, educational, religious, and legal. (Keshab Chandra Mandal, 2013)

The status of women in India has been thoroughly discussed from the early historic times up to the present day. The study was to discover the rights which women have under the Indian constitution, and how women are faring in the country. Women who are monetarily independent, determined, and able to participate in the country's growth are given great consideration. Self-empowerment, education, and the complete elimination of violence against women are the only means of creating female empowerment. (Dhruba HazarikaDhruba Hazarika, 2011)

A Survey has taken with regard to women empowerment in Madurai a district. The study was to find whether Education plays a significant role in women empowerment. The method used in the study was convenient sampling and regression was carried out from the information thus obtained. The findings of the study were as follows: Empowerment as a whole was greatly influenced by educational levels. It also has a positive impact on women's rights. The conclusion was that lack of education was the main reason for disempowerment of women and thus raising its levels is needed. (Shunmuga sundaram et.al, 2014)

Education for women is vital, as it affects the general growth of India. The study was to assess if women require additional education and to uncover barriers to women empowerment. A major study conducted on the topic showed that education empowers women, provides additional work options, delays early marriages, and significantly lowers infant mortality rates. The report goes on to talk about several women's constitutional rights. A study has concluded that there is a favorable association between education and women empowerment, and a program that encourages women to engage in lifelong learning is also important. (Khushboo Singh, 2016)

Socio economic empowerment: social, technological, political, psychological are all components of education. According to the report, many barriers to women empowerment have also been found including violence, gender inequity, family limitations. Many strategies have been offered, such as girl child education, involvement of women in socio-economic development, etc. There is, nevertheless, a

preponderance of evidence which suggests that unless women are educated, they will not grasp their rights and their importance. To empower women means to work towards better health care for women and their children, better education for women, equal access to productive resources, and increasing engagement in economic and commercial sectors. (Sowjanya S. Shetty and Basil Hans, 2015)

ICT Empowerment A gender analysis of Muslim youth in India with respect to education, access, and use. In the developing world, technology is a powerful tool that can break down socio-economic divisions and empower underprivileged groups, such as women and minorities. Four factors were taken into consideration: psychological, social, educational, and economic. These aspects were evaluated after learning how to use computers and the Internet. It is found that 16% of all households and 5% of males owned a computer, and 30% of households and 10% of males had an Internet connection at home. There were significantly more gains in perceived empowerment for young women who paired computer study with ICT use. (Farida Khan and Rehana Ghaliddily, 2010)

Based on the available literature on women empowerment no study is carried out to study the role of Education in betterment of Level of living of Women and financial Independence, lifestyle of womenfolk in 21st century with special reference to urban India. So, this research work is an effort towards it.

Objectives:

1. To assess the status of Women Empowerment in Urban India.
2. To explore the different schemes available and to know does those schemes are really contributing for Women Empowerment.
3. To find the correlation and exact relationship between their income and monthly spending on Education, Health and Food
4. To offer policy suggestions

Limitations:

- The study is partial due to time and cost constraints, as it is based on a small amount of data of respondents.
- **Data Analysis**

As per the data collected and processed the following percentage analysis gives a glimpse of urban women status.

3.1. Descriptive Statistics

Marital status

Table 3.1

Particulars	Frequency	Percent
Single	12	23.1
Married	40	76.9
Total	52	100.0

The Marital status of the respondents: 76.9% of women are married and 23.1 % are single.

Age

Table 3.2

Particulars	Frequency	Percent
20-30 years	21	40.4
31-40 years	20	38.5
41-50 years	9	17.3
51-60 years	1	1.9
60 years and above	1	1.9
Total	52	100.0

The Majority of the respondents are from the age group 20-30 years.

Religion

Table 3.3

Particulars	Frequency	Percent
Hindu	35	67.3
Muslim	16	30.8
Christian	1	1.9
Total	52	100.0

When it comes to religion Hindu's constitute 67.3 percentage Caste

Table 3.4

Particulars	Frequency	Percent
General	32	61.5
OBC	17	32.7
SC	3	5.8
Total	52	100.0

The General category is the highest followed by other backward class consist of 61.5 percent and 32.7 percent respectively.

Highest Qualification

Table 3.5

Particulars	Frequency	Percent
+2/HSC/PUC	1	1.9
Graduate	18	34.6
Post Graduate	25	48.1
Post Graduate and above	8	15.4
Total	52	100.0

Postgraduates are found to be 48.1 percentage followed by graduates about 34.6 percentage in the respondents.

As per the data analysis 51.9 % of the women had faced issues in obtaining education. Non availability of Basic facilities (like drinking water and toilet facilities) is the one of a major issue which has made girls to leave the school or college (75%), and Marriage become a hinderance to 13.5% of the respondents. Among the respondents 61.5 % are employed in Private and 28.8 % are in Government services. The data analysis confirms more than 53.8 % of the respondents are working more than 5 years. 75% of the respondents said that they are doing job compatible with their education. over 84.6 % of respondents feel that their job enhanced their status in society and 88.5% of women reiterates they are financially independent and they are able to buy the goods and services of their choice and fulfil their wants without depending on the family. 86.5% of working women says family supports you morally

(Husband and In-laws) with regard to your Job.76.9% of women says Women are better in Work life balancing than Men.67.3% of respondents says that they go for job for getting Income, Social Status, Job satisfaction and an opportunity to spend time with others. 69.2 % of women works in between 30-40 hrs per week and 23.1% work 40-60 hrs per week and 7.7% work more than 60 hrs, which mean over exploitation. More than 65% of the respondents says Education level and your current Job has changed your Standard of living and Social Status and lifestyle too.

1.2. Inferential Statistics -Correlation Analysis

H₀: There is no significant difference between Monthly expenditure on Education, Health and Food.

H₁: There is significant difference between Monthly expenditure on Education, Health and Food.

Table 3.2.1:Correlation Matrix

		Monthly Expenditure of the Household on Education	Monthly Expenditure of the Household on Health	Monthly Expenditure of the Household on Food
Monthly Expenditure of the Household on Education	Pearson Correlation	1	.637**	.697**
	Sig. (2-tailed)		.000	.000
	Sum of Squares and Cross-products	108.673	67.769	75.519
	Covariance	2.131	1.329	1.481
	N	52	52	52
Monthly Expenditure of the Household on Health	Pearson Correlation	.637**	1	.559**
	Sig. (2-tailed)	.000		.000
	Sum of Squares and Cross-products	67.769	104.308	59.308
	Covariance	1.329	2.045	1.163
	N	52	52	52
Monthly Expenditure of the Household on Food	Pearson Correlation	.697**	.559**	1
	Sig. (2-tailed)	.000	.000	
	Sum of Squares and Cross-products	75.519	59.308	108.058
	Covariance	1.481	1.163	2.119
	N	52	52	52

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

Source: Computed

There is a Positive Correlation between Monthly Expenditure of the House hold on Education to Health and Food i.e 0.637 and 0.697 respectively. Monthly Expenditure of the Household on Health to Education and Food is 0.637 and 0.559 respectively. Monthly Expenditure on Food to Education and Health is 0.697 and 0.559 respectively. Overall, there is a positive correlation exists between There is significant difference between Income level to Monthly expenditure on Education, Health and Food. The null is rejected that is significance level P-Value is less than 0.01. The Null Hypothesis is rejected and Alternative Hypothesis is Validated.

3.3. Hypothesis testing

H₀: There is no significant difference between Income level to Monthly expenditure on Education, Health and Food

H₁: There is significant difference between Income level to Monthly expenditure on Education, Health and Food.

Table 3.3.1

Test	ANOVA					
Particulars		Sum of Squares	df	Mean Square	F	Sig.
Monthly Expenditure of the Household on Education	Between Groups	22.274	4	5.568	3.029	.027
	Within Groups	86.399	47	1.838		
	Total	108.673	51			
Monthly Expenditure of the Household on Health	Between Groups	21.072	4	5.268	2.975	.029
	Within Groups	83.235	47	1.771		
	Total	104.308	51			
Monthly Expenditure of the Household on Food	Between Groups	19.579	4	4.895	2.600	.048
	Within Groups	88.479	47	1.883		
	Total	108.058	51			

Source: Computed

The significant critical p- value is 0.05 for rejecting the null hypothesis. As per Table it is less than 0.05 which indicates the significance of the statement. As per the analysis the significance value is less than 0.05, So the Null Hypothesis is rejected, and the Alternative Hypothesis is Validated. Income level of the respondents to Monthly expenditure on Education, Health and Food are the variables. The

Spending's on essential services will be keep on varying as the Income level changes on the Monthly expenditure i.e., on Education, Health and Food.

II. Conclusion

A considerable role in dropping gender inequity in our society is being played by education. Women's education has the additional benefit of increasing female employment to the same level as that of males. Education for women is critical, as women's empowerment depends on education. To achieve their economic emancipation, women must send girl to school. It frees them from economic bondage and affords them social esteem. Education reduces socioeconomic disparities and enhances one's standing within the family. It can also increase one's idea of active involvement not only in family affairs regarding spending on education, food, and health. The study found that, there is a Positive Correlation between Monthly Expenditure of the Household on Education to Health and Food. It is concluded that, the Spending's on essential services will be keep on varying irrespective of the Income level to Monthly expenditure on Education, Health and Food which means whatever be the level of income women give more priority in meeting the expenditure on Education, Food and Health.

References

- Dhruba HazarikaDhruba Hazarika. (2011). Women Empowerment in India: A Brief Discussion. *International Journal of Educational Planning & Administration.*, 199-202.
- Essays. (2021, June 8). *Topper*. Retrieved from 500 Words Essay on Women Education in India: <https://www.toppr.com/guides/essays/essay-on-women-education-in-india/>
- Farida Khan and Rehana Ghadially. (2010). Empowerment Through Ict Education, Access and Use: a Gender Analysis of Muslim. *Wiley InterScience*, 659-673.
- Keshab Chandra Mandal. (2013). Concept and Types of Women Empowerment. *International Forum of Teaching and Studies*, 17-30.
- Khushboo Singh. (2016). Importance of Education in Empowerment of Women in India. *Motherhood International Journal of Multidisciplinary*, 39-48.
- Kunhi Sikha Bhuyan. (2020). Women Empowerment: The Role of Education in Women Empowerment. *International Journal of Advanced Science and Technology*, 14698-14703.

- Ms. Beena and Madhu Mathur. (2012). Role of Ict Education for Women Empowerment. *Ijer online*, 164-172.
- Nagaraja, K. (2018). EMPOWERMENT OF WOMEN THROUGH HIGHER EDUCATION. *INTERNATIONAL JOURNAL OF CURRENT RESEARCH*, 66113-66115.
- Nayak, Purusottam and Mahanta, Bidisha. (2006). Women Empowerment in India. *Munich Personal RePEc Archive*, 1-33.
- Prameela Margaret, P. (2017). WOMEN EDUCATION IN INDIA. *International Journal of Development Research*, 17846-17848.
- Preeti Sharma and Shashi Kanta Varma. (2008). Women Empowerment through Entrepreneurial Activities. *Indian Res.J*, 46-51.
- Rita Khatri. (2016). THE ROLE OF EDUCATION TOWARDS WOMEN EMPOWERMENT IN INDIA. *INTERNATIONAL JOURNAL OF ADVANCED RESEARCH*, 550-555.
- Rupali Sharma and Zia Afroz . (2014). Women Empowerment Through Higher Education. *International Journal of Interdisciplinary and Multidisciplinary Studies*, 18-22.
- Shunmuga sundaram et.al. (2014). WOMEN EMPOWERMENT: ROLE OF EDUCATION. *International Journal in Management and Social Science*, 76-85.
- Sowjanya S. Shetty and Basil Hans. (2015). ROLE OF EDUCATION IN WOMEN EMPOWERMENT AND DEVELOPMENT:.. *SAMPRATHI 2015 National Seminar on Education for Building People's Capacity towards*, 1-17.
- Tandley Omprakash Sridevi. (2005). Empowerment of Women: A Systematic Analysis. *Indian Development Foundation: Discussion Paper*, 1-18.

Debt and Noncurrent Tangible Assets Relationship with Financial Performance of Energy and Benefits Industry of Jordan

Dr. MOHAMMED IBRAHIM SULTAN OBEIDAT

Accounting Department

School of Business

Jadara University

Irbid-Jordan

E-Mail: m.ibrahim@jadara.edu.jo

Dr. MOHAMMED ABDULLAH ALMOMANI

Accounting Department

School of Business

Jadara University

Irbid-Jordan

E-Mail: momani@jadara.edu.jo

Abstract

The study objects for investigating the effect of some internal factors affecting the financial performance of the listed energy and benefits firms at Amman Stock Exchange, where in total, only, 5 energy and benefits firms were listed by the end of 2020. Five internal factors are taken into account in the study including; tangible noncurrent assets, firm size, capital structure, long-term debt financing, and the annual rate of growth of total assets. The secondary data covering 12 years, from 2008 to 2019, for the entire listed 5 firms, had been collected and used in the analysis and hypotheses testing. Return on equity is used as an indicator for financial performance, and fixed assets turnover ratio is used as a measure of tangible noncurrent assets. Capital structure is measured using the debt ratio, whereas long-term debt to assets ratio is used as the indicator for long-term debt financing. The natural logarithms of total assets are used as an indicator for firm size, while the annual rate of growth of total assets is used as a measure of assets growth. The different hypotheses are tested under 5 percent predetermined coefficient of significance. Using both of simple and multiple regression, the study demonstrates that only firm size, and capital structure have a significant impact of firm size, while tangible noncurrent assets, growth of total assets, and long-term financing do not have a significant impact on financial performance. More studies are recommended to be done regarding the issue, especially for tangible and noncurrent assets.

Key Words: Financial Performance, Return on Equity, Firm Size, Property, Plant, and Equipment, Capital Structure, and Long-Term Debt Financing.

1. Introduction

The different decisions of business organizations should be profit directed. Financial performance of business organizations is an important issue since the survival of these entities depends on its financial performance. The current study focuses on tangible noncurrent assets, and capital structure in determining the financial performance of energy and benefits listed firms at Amman Stock Exchange (ASE).

Despite that, large amounts of money are invested in the fixed assets of corporate firms, especially in manufacturing firms, but fixed assets had not been given enough attention in research and studies. Tangible noncurrent assets, or what is called, property, plant, and equipment, is the most important asset, and the components of

this asset differ from one firm to another, depending on the nature of work, firm size, and industry. For many firms, tangible noncurrent assets constitute more than 80 percent of the total assets of these firms, and strongly participate in the revenue earnings capacity (Chukwu and Egbuhuzor, 2017). Fixed assets are tangible assets and owned by firms to be used in the process of production. Property, plant, and equipment consists of land, buildings, equipment, machinery, vehicles, furniture, et al. These assets are acquired when needed to be used in operations, and except land, it is subject to depreciation and have an estimated useful economic life. Land is sometimes subject to depreciation when it is used in specific operations, such as mining.

The asset property, plant, and equipment are used in production, and its existence is necessary for operations, and thereafter creates and enhances the revenue earnings capacity of business organizations. When fixed assets are unavailable, or it is not enough available, firms can't satisfy the demand for its products, and therefore, it sacrifices opportunities of making profit, and at the end it loses the loyalty of customers. An adequate and developed fixed assets lead to higher level of production with better products quality. Products are produced through equipment and machines, by the necessary existence of land and buildings, which simplify production and administration of production, marketing, finance, and human resources. Each fixed asset is necessary, and can't be ignored to be acquired. The competition position of firms is assumed to be affected by tangible noncurrent assets, especially because developed fixed assets will improve the quality of products, and enable firms to produce at higher capacity. In addition, the borrowing capacity of firms is often associated with property, plant, and equipment, because lenders and creditors will be more enthusiastic to lend firms that have high value of property of tangible noncurrent assets, and these loans are normally secured by tangible noncurrent assets.

Separating investment in tangible noncurrent assets and debt in capital structure is not preferable, because financing the acquisition of tangible noncurrent assets are made through debt. With regard to debt portion in the capital structure, a contradiction is available in the findings of debt impact on financial performance studies. For example, Eriotis et al. (2002), Goddard et al. (2005), and Zeitun and Tian (2007), found a negative impact of debt in the capital structure on firm profitability, whereas in opposite, Berger and Bonaccorsi (2006), Margaritis and Psillaki (2010), demonstrated a positive impact. Capital structure and the debt level in the capital structure is an important issue, because firms borrow or issue bonds and long-term notes payable to invest these amounts in the assets, and therefore achieve rate of return. Debts in capital structure are costing, and because it is acquired to be invested, and therefore achieve returns, the cost of this debt must be less than its expected rate of return. As a result, a firm should carefully analyze the debt cost and the expected return of debt, before the decision of debt usage is taken. Because of that, debt in the capital structure improves the profitability of some firms, whereas, it reduces the profitability of other firms, and this is why a contradiction in the findings of debt and profitability relationship exists. The study differentiates between total and long-term debt in the capital structure, because long-term debt is often more costing, and used in financing tangible noncurrent and other long-term assets.

Tangible noncurrent assets and debt in capital structure may affect the different aspects of financial and nonfinancial aspects of firm performance. Despite the direct effect of tangible noncurrent assets on activity level, competition, financing, et al, the role of tangible noncurrent assets is questionable and needs for more research and analytical studies to examine the impact or the role of tangible noncurrent asset on

financial performance of business organizations. In addition, tangible noncurrent assets are normally funded when acquired by the use of debt, especially long-term debt. Actually, rarely or never is found that a firm with low level of tangible noncurrent assets, achieves high profits, where debt is preferable to be used in a reasonable way in the capital structure to be beneficial. Investing in tangible noncurrent assets should be justified. More investment in current asset, should lead to more production and sales, and therefore to more profits and better performance, otherwise, there is nothing justifies holding more tangible noncurrent assets. As investing in tangible noncurrent assets is required to be reasonable, the acquisition of more debt to be used in investment, is required to be also reasonable. Based on the above discussion of tangible noncurrent assets and debt in capital structure, the problem of the study, can be better expressed using the following question. Does tangible noncurrent assets and debt in capital structure of listed energy and benefit firms at ASE, have effect on the financial performance of these firms? To provide the answer to this question, the related literature should be considered carefully, and a survey of prior related researches should be made, but the crucial answer to the question needs for data collection and analysis, and this is what fulfilled in this study. The study is important, where this importance stems from the importance of tangible noncurrent assets in operations, quality of products, borrowing capacity, and the firm position of competition. The importance of the study increases because it also attempts to determine whether borrowing affects financial performance. It is also important because it is an attempt to determine whether tangible noncurrent assets and debt portion in capital structure play a role in the financial performance of business organizations. The importance of the study increases because no enough studies investigated the role of tangible noncurrent assets and debt in capital structure together on financial performance.

Based on the above discussion, the objectives of the study are now clear. In brief, the first objective of the study is to investigate the role that tangible noncurrent asset play in determining the financial performance of business organization. The second objective of the study is to examine whether using debt in capital structure affect the financial performance. In more details, the study attempts to determine the relationship between tangible noncurrent assets and debt in one hand, and profitability in the other hand, and whether these two issues have an effect on the profitability of listed manufacturing firms at ASE. In addition, the study is looking to add more to the available literature regarding the hypothesized relationship of tangible noncurrent assets and financial performance.

The remaining of the study is structured as follows. Section 2, presents the related literature regarding financial performance and the different categories of the asset property, plant, and equipment. Study hypotheses are developed and shown in section 3 and the methodology of the study is presented in section 4. Section 5 lists the analysis of data and the results of analysis and hypotheses testing, whereas, the conclusions and findings are presented in section 6.

2. Literature Review and Prior Research

The relationship between property, plant, and equipment and financial performance is still questionable. The logic is that more tangible noncurrent assets enable more production, sales, and therefore more profits. The current study attempts to illustrate whether more tangible noncurrent assets mean more profits.

2. 1 Property, Plant, and Equipment

An economic entity acquires a property, plant and equipment item when a need for that item appears in production or operations. These assets are acquired to be used for a long time period. Property, plant, and equipment is a tangible noncurrent asset, and is called fixed assets by some interested people. This asset is considered the most important asset, especially in manufacturing firms, where it constitutes more than 80 percent of total assets of some manufacturing firms Chukwu and Egbuhuzor (2017). This asset differs from other assets, where it is used in the production process, and thereafter contributes in firm profitability. Based on IAS 16, this asset is valued using its cost in date of acquisition. The cost of tangible noncurrent assets doesn't only include the purchase price, but it includes too much more. In addition to the purchase price of tangible noncurrent assets, its cost may include any cost incurred for bringing the asset and all arrangements to bring the asset ready for use (Mehdi and Ibadov (2018). This means that the cost includes all the cost of shipment, insurance cost while the asset in shipping, import duties and any nonrefundable purchase taxes, et al.

IAS 16, Property, Plant, and Equipment states the accounting treatment for tangible noncurrent assets. It states that property, plant, and equipment, is valued at equipment when acquired, but subsequently, it is measured using the cost or revaluation method. Moreover, based on IAS16, the items of property, plant, and equipment are recognized as assets when it is probable that the future economic benefits associated with the assets will flow to the entity, and the cost of the asset is reliably measured. Property, plant, and equipment are subject and the amount of depreciation should be at a systematic basis over the economic estimated useful life, and the useful life, in addition to residual should be reviewed at least one time by the end of each accounting period, and when expectations differ from previous, these differences should be accounted for prospectively. The standard also states that for each property, plant, and equipment item, the basis of measurement, depreciation method, useful life, gross carrying amount, accumulated depreciation, and impairment loss, should be disclosed.

2.2 Capital Structure

The firm capital structure consists of only two components; equity and debt. No firm can depend completely on equity and ignores using debt in capital structure, but the portion of debt in capital structure, and how this debt is managed, is more important. Based on the traditional theories regarding capital structure, the optimal mix of debt and equity in the capital structure leads to a low weighted average cost of capital, and thereafter, higher share market value (Vătavua, 2015). Some interested practitioners and authors believe that depending on debt and equity ratios is not enough to determine the financial performance, because other interfering variables, such as risk, tax, financial flexibility, management, et al, play an important role. A change in debt-equity mix in capital structure leads to a change in the share market value.

Prior researches showed a positive relationship between debt, whether it is short or long-term, and financial performance. At the same time, and in opposite, other prior researches showed a negative relationship between debt, whether short, long, or total, and financial performance such as, Eriotis et al. (2002), Goddard et al. (2005), and Zeitun and Tian (2007), Mamaro and Legotlo (2020), Aziz and Abbas (2019), et al. Nevertheless, and whatever the findings of this relationship, the optimal mix should be determined, and there are no good or bad debts, but there is a good or bad mix, efficient or inefficient management of firm resources. It is well known for different, practitioners that using more debt increases the interests and risk, and using less debt

leads to less cost of capital, but prohibits the firm from opportunities available to achieve profit. In general, debt may be short-term, when it is required to be settled within one year or less, and long when it is required to be paid within a period of more than one year. Short-term debts are less costing, and often zero-cost debt because often no interests are required to be paid for its use, and in case there is an interest for short-term debt, the amount will be too low because along the short period of time, no high amounts of interests will be accumulated. The costing type of debt is the long-term debt such as bonds and long-term loans, where high amounts of interests will be payable each accounting period. The most common indicators for debt in capital structure is debt ratio, and long-term debt ratio. Using the debt ratio, total liabilities are divided by total assets to find the portion of debt to total capital invested in the assets, whereas in long-term debt ratio, only the long-term liabilities are divided by total assets to compute the portion of long-term debt in the capital structure.

2.3 Financial Performance

The word "performance" is an old French word that was referring to bring through, to carry out, and to do or bring forth. Performance means act of performing, implementing, achieving, and fulfilling a given task. Performing in finance refers for the measurement of policies, activities, and the operational results in financial terms (Naz, Ijaz, Naqvi, 2016). A firm performance is in brief the measurement of what had been achieved by a good conditions firm for a given period of time (Batchimeg, 2017). Normally, financial performance is measured for the purpose of obtaining information regarding the lows and usages of fund, in addition to efficiency and effectiveness ((Al Majali, Alamro, and Al-Soub, 2012).

Several metrics can be used to measure the financial performance of firms. Profitability is the most important indicator for financial performance. Only the most important measures of profitability are considered. Two or more measures of profitability can be used for the same issue, and it is not necessary to choose one and leaving the others, despite that these measures are related to each other, and using one measure is considered enough.

The gross profit margin is one among the measures of profitability. In brief the gross profit margin shows the percentage of revenue is left after subtracting the cost of goods sold from revenue. In other words, it is the ratio of gross profit to revenue. As this ratio is higher as the financial performance is better. It is normally measured using the following equation.

$$\text{Gross Profit Margin} = \frac{\text{Revenue} - \text{Cost of Goods Sold}}{\text{Revenue}} \times 100$$

Net profit margin is another metric for financial performance. It can be computed based on information available in the income statement, by only dividing the net profit by revenue. The higher the net profit measure, the better the situation of financial performance. The net profit margin can be found using the following equation

$$\text{Financial statement analysis} = \frac{\text{Net Profit}}{\text{Revenue}} \times 100$$

Return on Equity (ROE) equity is another measure of profitability. As ROE is higher, as the firm profitability is better. The required information for the computation of ROE is available in the statement of financial position, and can be computed using the following equation.

$$\text{ROE} = \frac{\text{Net Profit}}{(\text{Beginning Equity} + \text{Ending Equity})}$$

ROA is considered the most common measure of profitability. It is very important measure since it shows the profitability of each dollar invested in the assets of firm.

ROE refers for the efficiency and the way the assets are managed. It is computed as follows.

$$ROA = \frac{\text{Net Profit}}{\frac{(\text{Beginning Total Assets} + \text{Ending Total Assets})}{2}}$$

2.4 Prior Research

The survey that made for the related prior researches reveals that the tangible noncurrent assets relationship had not been given the attention it deserves, and few related researches found regarding this issue. A brief regarding the prior related studies that had been accessed is given below.

The purpose of Anuar, Jais, and Tinggi (2021), study is to investigate the relationship between noncurrent assets on Firms performance of the listed construction firms in Bursa Malaysia. The efficiency of noncurrent assets is measured, in this study, using fixed assets turnover, asset tangibility, and total assets turnover, and the financial performance is measured using ROA and ROE. Secondary data covering the period 2011-2017 of a sample of listed construction firms at Bursa Malaysia, had been collected and used in the analysis and hypotheses testing. Descriptive statistics, correlations, and the fixed effect model, are the methods employed in the study. Data normality, multicollinearity, heteroscedasticity, and auto-correlation tests, are the methods used for testing the quality of data. The study demonstrates that fixed asset turnover has a significant positive impact on both of ROA and ROE, and total assets turnover has a significant positive effect only on ROE. The study also shows that asset tangibility has no significant impact on ROA, nor on ROE.

Grozdić, et al (2020), carried out a related study for investigating the impact of capital investments on firm performance using the panel data method. For this purpose, secondary data covering the period 2004-2016, of 60 listed manufacturing firms in Serbia, had been collected and used in the analysis, and in hypotheses testing. Descriptive statistics are used in data description, while the ordinary least square method is used in hypotheses testing. The study shows that capital investments have a negative significant effect on the short run performance, but it has a positive significant effect on performance at the long-term.

The purpose of the study of Purba and Bimantara (2020), was to determine the influence of assets management on financial performance using panel data analysis. The focus of the study was on the effect of fixed assets and its influence on profitability. Fixed asset turnover ratio is used as indicator for the management of fixed assets while ROA is used as the measure of financial performance. The study used panel data analysis and depended on the secondary data of a sample consisted of 6 firms, where data covered the period 2013-2017. Using the panel data regression method, the study reveals that fixed assets turnover ratio has a significant positive impact on ROA, and asset management is required for profitability improvement.

Mamaro and Legotlo (2020), investigated the impact of debt financing on the financial performance of listed retail firms at Johannesburg Stock Exchange. The authors mentioned that prior researches showed contradicting finding regarding the impact of debt on financial performance of retail firms, and this is why they carried out the study. The secondary data covering the period 2010-2019, had collected and thereafter used in the analysis. The authors followed a quantitative approach and employed E-Views 10 in the analysis. Using descriptive statistics, correlations, panel data, and the ordinary least squares methods, the study showed that there is a negative relationship between size and financial performance, In addition, it shows a negative relationship between financial performance and debt.

Habib Ullah and Ahmad (2019), examined the impact of current and noncurrent assets on the profitability of pharmaceutical listed at the Karachi Stock Exchange of Pakistan. For this purpose, secondary data for the period 2010-2018, of 6 pharmaceutical firms, had been collected and used in the analysis, and in hypotheses testing. The regression method of analysis is used in hypotheses testing, and showed that current assets have a positive significant effect on the profitability of pharmaceutical firms of Pakistan, whereas noncurrent assets have a negative impact on the profitability of these firms.

Hossain and Saif, (2019), investigated the effect effects of firm size, firm age, and other firm characteristics on profitability of banking companies listed on Dhaka Stock Exchange of Bangladesh. Secondary data covering the 2011-2015 of a sample of 50 firms had been used in analysis and hypotheses testing. ROA and ROE are used as indicators for profitability, while number of employees is used as an indicator for firm size. The multiple regression method of analysis (ordinary least square) was used to identify the factors that affect firms' profitability. The study showed that firm size has a significant positive impact on profitability.

Abeyrathna and Priyadarshana (2019), carried out a study with the aim of identify the impact firm size on profitability of listed manufacturing firms Colombo Stock Exchange of Sri Lanka. To achieve the objectives of the study, the secondary data covering the period 2014-2017, of a sample consisted of 20 manufacturing firms, that were selected using the random sampling method, and used in the analysis. ROA and net profit margin have been used as the indicators of firm profitability, and total assets used as the indicator for firm size. Using correlations and regression methods, the study showed that firm size has no effect on profitability.

Aziz and Abbas (2019), carried out a study to investigate the effect of debt on financial performance of 14 sectors of Pakistan. To achieve the objectives of the study, the related secondary data covering the period 2006-2014, of 360 firms due to 14 sectors of Pakistan. Using correlations and regression methods of analysis, the study showed negative significant effect of debt on financial performance. The study also recommended firms managements to depend more on internal resources of financing.

The study of Eyigege, (2018), aimed for investigating the effect of firm size on the financial performance of the listed deposit money banks at the Nigerian stock exchange. The data of a sample consisted of 5 deposit money banks had collected using Taro Yemeni sampling technique and used in the analysis. The firm size was proxied by the natural logarithms of total assets to represent bank size as the explanatory variable, while the financial performance had proxied by ROA. Descriptive statistics and correlation were used in the analysis, and the pooled OLS regression and fixed effect/random effect regression were used in analysis and with the aid of STATA for panel regression. The most important finding of the study is that firm size has insignificant negative impact on financial performance.

Mwaniki and Omagwa (2017), investigated the relationship between the asset structure and financial performance of the firms quoted under the commercial and service sector at the Nairobi Securities Exchange in Kenya. The independent variables of the study include property, plant, and equipment, current assets, intangible assets, in addition to long-term investments and funds, while the dependent variable is the financial performance. Earnings Per Share (EPS), Return on Assets (ROA), Return on Equity (ROE), and current ratio. Secondary data covering the period of 2010-2014, of a sample of commercial and service listed firms, had been collected and used in the

analysis and hypotheses testing. Using the multiple regression method, the study reveals that asset structure has a significant effect on financial performance, and property, plant, and equipment, in addition to long-term investments and funds, each of which, has a significant statistical effect on financial performance.

Chukwu and Egbuhuzor (2017), carried out a study to investigate the effect of tangible assets on the corporate performance of manufacturing listed firms in Nigeria. To achieve the purpose of the study, the authors collected the secondary relevant data covering the period 2012-2016, of a sample consisted of 10 quoted manufacturing firms at Nigerian Stock Exchange. ROA and ROE are used as measures of corporate performance as the dependent variable of the study, and board size and independence are used as control variables. The total value of each tangible asset is used in the analysis with regard to the independent variable. Using the multiple regression method, the study revealed that a significant positive relationship exists between ROA and ROE from one side, and plant and machinery from the other hand, while a negative relationship exists between land and buildings from one hand, and ROA and ROE, from the other hand. The most important and final conclusion of the study is that investments in tangible noncurrent assets affect profitability of firms.

Okobo and Monday (2017), examined the impact of fixed assets investment on financial performance of banks of Nigeria. In more details, the authors investigated the effect of maintenance and repairs cost, and additions and impairments of Nigerian banks. In this study, the ex-post factor research design is used. Secondary data covering the period 2002-2014 of a sample consisted of 8, out of 21 banks, had been collected and used in the study. ROA is used as a measure for financial performance, as the dependent variable, while cost of maintenance and repairs, in addition to cost of additions and impairments in fixed assets, are the 2 independent variables. Using the multiple linear regression method, the study shows that maintenance and repairs cost has a negative significant impact on financial performance. The study also shows that assets additions and impairments also have a significant negative impact on ROA.

Oluwaremi and Memba (2016), Carried out a study with a purpose of determining whether asset management affect the financial performance of listed manufacturing firms in Nigeria. Financial performance is the dependent variable of the study, whereas fixed asset management, inventory management, receivables management, and cash management, are the indicators of asset management, as the independent variable. ROA is used as the most appropriate measure for the financial performance. Secondary data covering the period 2005-2014, of the entire 74 listed manufacturing firms of Nigeria, had been collected and used in the study. Correlation and linear regression methods are the statistical methods used in hypotheses testing, and showed that asset management has a positive significant impact on financial performance.

The objective of Al Ani (2014), was to investigate the effect of asset structure, including fixed assets and current assets, on the financial performance as evidence of the listed manufacturing firms at Muscat Securities Exchange of Oman. To achieve the objective of the study, secondary data covering the period 2008-2012, attributed to 27 listed firms had been collected and used in analysis and hypotheses testing. Fixed assets turnover and current assets turnover are used as measures of asset structure, whereas, ROA and ROE are used as measures of financial performance. Using the multiple regression method, the study demonstrates that asset structure has no strong impact on profitability in terms of ROE, and fixed assets has a significant impact on ROE, unlike ROA. An important additional finding of the study is that, asset structure has an impact on ROE, only for petro-chemical firms. In addition, the study reveals

that for food and construction industries, asset structure has no impact on ROA, nor on ROE.

Doğan's (2013), study aimed to investigate the impact of firm size on profitability of listed firms at Istanbul Stock Exchange. To achieve this goal, the author collected and analyzed the secondary data covering the period 2008-2011 of 200 firms. ROA has been used as indicator of firm profitability, while total assets and number of firm employees, were used as indicators for firm size. Using the multiple regression and correlation methods have been, the study demonstrated that a positive relation exists between firm size and profitability of firm whereas, firm age and leverage as control variables, have a negative impact on profitability.

Iqbal and Mati (2012), investigated the capital expenditures and profitability relationship. To achieve the objective of the study, the secondary data covering 10-year period of the listed nonfinancial firms at KSE 100 index, Germany, had been collected and used in the analysis. Using the multiple linear regression method, the analysis and hypotheses testing revealed that there is an association between noncurrent assets and firms' profitability.

3. Study Hypotheses

Based on the consideration of the related literature and the survey made to the accessible prior researches, the following hypotheses are developed, and shown in null form, as follows.

Ho1. The net of depreciation property, plant, and equipment of the listed energy and benefits firms at Amman Stock Exchange do not affect the financial performance of these firms.

Ho2. The size of the listed energy and benefits firms at Amman Stock Exchange has no significant effect on the financial performance of these firms.

Ho3. The capital structure of the listed energy and benefit firms at Amman Stock Exchange has no significant impact on the financial performance.

Ho4. The long –term debt financing of the listed energy and benefit firms at Amman Stock Exchange does not affect the financial performance of these firms.

Ho5. The total assets growth rate of the listed energy and benefit firms at Amman Stock Exchange has no significant impact on the financial performance.

Ho6. There is no significant grouping effect of firm size, property plant, and equipment, capital structure, long-term debt financing, and total assets growth rate together on the financial performance of the listed energy and benefit firms at Amman Stock Exchange.

4. Methodology

The population of the study includes the listed energy and benefits firms at ASE, where in total, there are 5, listed energy and benefits firms by the end of 2020. Because only there are 5 listed energy and benefits firms at ASE, the study takes into consideration all of these listed firms. Therefore, the secondary data covering the period 2008-2019, of the entire 5 energy and benefits listed firms, had been collected and used in the analysis and hypotheses testing.

The structure of the study is based on financial performance as the single dependent variable, and five independent variables including, property, plant, and equipment, firm size, total assets growth rate, capital structure, and long-term debt financing. ROE is used as a measure of financial performance, as the dependent variable of the study. Fixed asset turnover ratio is used as a measure of property, plant, and equipment, and the natural logarithms of total assets is used as a measure of firm size.

The debt ratio is used to indicate the capital structure, while the long-term debt to total assets is used as a measure of long-term debt financing. With regard to growth of total assets, the rate of growth of total assets is used as the appropriate measure. Table (1) shows the variables and the measures used for each variable.

Table (1)
Variables of the study

Variable	Variable Measure	Var. Label	Measurement Method
Dependent	Return on Equity	ROE	$\frac{\text{Shareholders Equity}}{\text{Total Assets}}$
Independent	Fixed Assets Turnover	PPE	$\frac{\text{Sales}}{\text{Property, Plant, and Equipment}}$
		FSZ	The base 10, natural logarithms
		DBT	$\frac{\text{Total Liabilities}}{\text{Total Assets}}$
		LTD	$\frac{\text{Long - Term Liabilities}}{\text{Total Assets}}$
		AGR	$\frac{\text{Total Assets of year } t - \text{total Assts of year } t - 1}{\text{Total Assets of Year } t - 1}$

Based on the above illustration, the multiple regression method is formed to be as follows.

$$\text{ROE} = a + b\text{PPE} + c\text{FSZ} + d\text{DBT} + e \text{ LTD} + f\text{AGR} + E \dots \dots \dots (1)$$

Where:

a: a constant representing the value of the dependent ROE, when the value of corresponding independent variable equals zero.

b, c, d, e, and F: Constants, each of which refers to the slope, or the change in the value of ROE as a result of the change in the corresponding independent variable by one unit.

PPE: property plant, and equipment, where it is sometimes called, tangible noncurrent assets.

FSZ: firm size, measured by the natural logarithms of total assets.

DBT: debt ratio, which is the ratio of total liabilities to total assets.

LTD: Long term debt financing, measured by the ratio of long-term liabilities to total assets.

AGR: Total assets growth rate.

Descriptive statistics including the mean and the standard deviation, in addition to the minimum and the maximum values used in data analysis, whereas the single and multiple regression methods are used in hypotheses testing. All hypotheses are tested under 0.95 level of confidence, which is the complement to 0.05 coefficient of significance. The decision base in this study regarding the null hypothesis acceptance or rejection, is that the null hypothesis is accepted when the computed coefficient of significance is higher than 0.05, and accepted when it is equal or less than 0.05. Another decision base for the acceptance and rejection of hypotheses is the comparison between the computed and tabulated t-values with regard to simple regression, and the comparison between the computed and the tabulated f-value, in case that the multiple regression is used. Regarding the comparison rule, the null

hypothesis is accepted when the computed t-value or f-value is less than the tabulated and rejected when the computed t-value or f-value is higher than the corresponding tabulated one.

5. Analysis and Results

5.1 Descriptive Statistics and

Secondary data covering the 5 listed energy and benefits firms, is collected through the annual reports of the firms. Descriptive statistics including, the mean, standard deviation, minimum and maximum values are found for financial performance, as the single dependent variable of the study, in addition to both independent variables including, firm size, and property, plant, and equipment. The outputs of the employed descriptive statistics are available in table (2).

Table (2)
Descriptive Statistics

Variable	Minimum	Maximum	Mean	Standard Deviation
ROE	(0.14)	0.51	0.1451	0.13271
Log. Assets	6.71	9.25	8.3769	0.65313
Total Fixed Assets Turnover	0.00	62.06	6.3424	10.52656

5.2 Correlations

The Coefficients of correlation between each variable, whether it is dependent or independent, and the other variables, are shown in table (3). The coefficient of correlation between logarithms of total assets and debt ratio is high, because both items are related to each other, and debt ratio is computed by dividing total liabilities by total assets. Other coefficients of correlation among independent variables seem normal.

Table (3)
Correlations

	ROE	Fixed Assets Turnover	Log. Assets	Total Assets Growth	Long-Term Debt Ratio	Debt Ratio
ROE	1	0.126	0.268	-0.108	0.534	0.566
Fixed Assets Turnover		1	0.438	-0.049	-0.305	0.359
Log. Assets			1	-0.053	0.168	0.845
Total Assets Growth				1	-0.126	-0.190
Long-Term Debt Ratio					1	0.575
Debt Ratio						1

5.3 Hypotheses Testing

5.1.1 First Hypothesis Test

The first hypotheses had developed to enable testing whether the net of depreciation property, plant, and equipment has a significant effect on the financial performance of listed energy and benefits firms at ASE. ROE is used as a measure of financial

performance, whereas the total fixed assets turnover is used as a measure of firm size. The single linear regression method is employed in testing the hypothesis. The null hypothesis is presented again, as follows.

Ho1. The net of depreciation property, plant, and equipment of the listed energy and benefits firms at Amman Stock Exchange do not affect the financial performance of these firms.

Table (3) shows the related coefficients to the first hypothesis. The table shows that R (coefficient of correlation) equals 0.126, and R^2 (coefficient of determination) equals 0.016. Considering the table, it shows, 0.964 t-value, and 0.339-computed coefficient of significance. The comparison between the computed and the tabulated t-value reveals that the computed one is less than the tabulated. In addition, the comparison between the computed and the predetermined coefficients of correlation reveals that the computed coefficient is higher than the predetermined one, which equals 0.05. Because the computed t-value is less than the tabulated, and because the computed coefficient of significance is higher than the predetermined, the null hypothesis is accepted, and its alternative is rejected. This result means that there is no significant impact of property, plant, and equipment, on the financial performance of listed energy and benefits listed firms at ASE.

Table (3)
The Relevant Coefficients to the 1st Hypothesis

Model			Standardized Coefficients	t	Sig.
	Unstandardized Coefficients				
	B	Std. Error	Beta		
Property, Plant, and equipment	0.002	0.02	0.126	0.964	0.339

5.1.2 Second Hypothesis Test

The second hypotheses had been developed to enable testing whether the size of the listed energy and benefits firms at ASE has a significant impact on the financial performance of these firms. The single linear regression method had used in testing the hypothesis, where the decision of the null hypothesis acceptance or rejection, is taken based on t-value and the computed coefficient of significance. The firm size independent variable is measured using the base 10 natural logarithms of total assets, and ROE is used as a measure of financial performance. The null hypothesis again appears as follows.

Ho2. The size of the listed energy and benefits firms at Amman Stock Exchange has no significant effect on the financial performance of these firms.

Table (4) shows the related coefficients to the second hypothesis. The table shows that R (coefficient of correlation) equals 0.268, and R^2 (coefficient of determination) equals 0.072, where this means that the firm size, represented by the natural logarithms of total assets, explains about 7.2 percent of the change in financial performance. Considering the table, it shows, 2.120 t-value, and 0.038 coefficient of significance. Comparing the computed t-value with its corresponding tabulated one, which equals 1.96, the comparison shows that the computed one is higher than the tabulated. In addition, comparing the computed coefficient of significance with the predetermined one, which equals 0.05, the comparison shows that the computed one is less than the predetermined. Because the computed t-value is higher than the tabulated, and because the computed coefficient of significance is less than the

predetermined, the decision is the rejection of the null hypothesis, and the acceptance its alternative. This result means that there is a significant positive effect of firm size on the financial performance of the listed energy and benefits firms at ASE.

Table (4)
The Relevant Coefficients to the 2nd Hypothesis

Model				Standardized Coefficients	t	Sig.
	Unstandardized Coefficients					
	B	Std. Error		Beta		
Log. Assets	0.054	0.026		0.268	2.120	0.038

5.1.3 Third Hypothesis Test

The third hypotheses of the study are developed to enable testing whether debt in the capital structure of the listed energy and utility firms at ASE has a significant impact on firm financial performance. The debt ratio is used as a measure of capital structure. The single linear regression method had employed in testing the hypothesis. The null hypothesis again appears as follows.

Ho3. The capital structure of the listed energy and benefit firms at Amman Stock Exchange has no significant impact on the financial performance.

Table (5) shows the related coefficients to the second hypothesis. The table shows that R (coefficient of correlation) equals 0.566, and R^2 (coefficient of determination) equals 0.320, where this means that debt ratio in the capital structure explains 32 percent of the change in financial performance. Considering the table, it shows, 5.226 t-value, and zero coefficient of significance. Comparing the computed t-value with its corresponding tabulated one, which equals 1.96, the comparison shows that the computed one is higher than the tabulated. In addition, comparing the computed coefficient of significance with the predetermined one, which equals 0.05, the comparison shows that the computed one is less than the predetermined. Because the computed t-value is higher than the tabulated, and because the computed coefficient of significance is less than the predetermined, the decision is to reject the null hypothesis, and to accept its alternative. This result means that debt in the capital structure has a positive significant impact on profitability or the financial performance of the listed energy and benefits firms at ASE.

Table (5)
The Relevant Coefficients to the 3rd Hypothesis

Model				Standardized Coefficients	t	Sig.
	Unstandardized Coefficients					
	B	Std. Error		Beta		
Debt Ratio	0.223	0.043		0.566	5.226	0.038

5.1.4 Forth Hypothesis Test

The fourth hypotheses of the study is developed to enable testing whether long-term debt financing of assets of the listed energy and benefits firms at ASE has a significant impact on firm financial performance. The ratio of long-term liabilities to the total assets is used as a measure of this independent variable. As of the preceding three hypotheses, the single linear regression method is employed in testing the hypothesis,

where the decision of the null hypothesis acceptance or rejection is taken based on t-value and the computed coefficient of significance. The null hypothesis again appears as follows.

Ho4. The long –term debt financing of the listed energy and benefit firms at Amman Stock Exchange does not affect the financial performance of these firms.

Table (6) shows the related coefficients to the fourth hypothesis. The table shows that R (coefficient of correlation) equals 0.534, and R^2 (coefficient of determination) equals 0.285, where this means that long-term debt financing explains 28.5 percent of the change in financial performance. Considering the table, it shows, 4.813 t-value, and zero coefficient of significance. Comparing the computed t-value with its corresponding tabulated one, which equals 1.96, the comparison shows that the computed one is higher than the tabulated. In addition, comparing the computed coefficient of significance with the predetermined one, which equals 0.05, the comparison shows that the computed one is less than the predetermined. Because the computed t-value is higher than the tabulated, and because the computed coefficient of significance is less than the predetermined, the decision is to reject the null hypothesis, and to accept its alternative. This result means that financing assets through long-term debt positively affects the financial performance of the listed energy and benefits firms at ASE.

Table (6)
The Relevant Coefficients to the 4th Hypothesis

Model				Standardized Coefficients	T	Sig.
	Unstandardized Coefficients					
	B	Std. Error		Beta		
Long-Term Debt	0.333	0.069		0.534	4.813	0.000

5.1.5 Fifth Hypothesis Test

The fifth hypotheses of the study is developed to enable testing whether the annual growth of total assets affects the financial performance of the listed energy and benefit firms at ASE. The rate of growth of total assets is used as an indicator of total assets growth. The simple linear regression method is used in testing the hypothesis. The null hypothesis is again listed as follows.

Ho5. The total assets growth rate of the listed energy and benefit firms at Amman Stock Exchange has no significant impact on the financial performance.

Table (7) shows the related coefficients to the fifth hypothesis where, as appearing in the table, R equals 0.108, and R^2 equals 0.012, where this means that the rate of growth of total assets explains only around 1.2 percent of the change in financial performance. Considering the table, it shows, 0.823 t-value, and 0.414 coefficient of significance. Comparing the computed t-value with its corresponding tabulated one, which equals 1.96, the comparison shows that the computed one is less than the tabulated. In addition, comparing the computed coefficient of significance with the predetermined one, which equals 0.05, the comparison reveals that the computed one is higher than the predetermined. Because the computed t-value is less than the tabulated, and because the computed coefficient of significance is higher than the predetermined, the decision is to accept the null hypothesis, and to reject its alternative. This result means that the rate of growth has no significant impact on the financial performance of the listed energy and benefit listed firms at ASE.

Table (7)
The Relevant Coefficients to the 5th Hypothesis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
			Beta		
Total Assets Rate of Growth	-0.004	0.005	-0.108	0.823	0.414

5.1.6 Sixth Hypothesis Test

The sixth hypothesis is developed to examine the grouping effect of firm size, fixed noncurrent assets, capital structure, long-term debt financing, and the rate of growth of total assets, together on the financial performance of listed energy and benefit firms at ASE. The multiple linear regression method had used in testing the third hypothesis, using f-value and the computed coefficient of significance as a decision base. The hypothesis is appearing, in null form, as follows.

Ho6. There is no significant grouping effect of firm size, property plant, and equipment, capital structure, long-term debt financing, and total assets growth rate together on the financial performance of the listed energy and benefit firms at Amman Stock Exchange.

Table 8 shows the coefficients of the test employed. The table shows that the coefficient of correlation (R) equals 0.706, and the coefficient of determination equals 0.498. The most important two issues the table shows, is that the computed f-value equals 10.528, and the computed coefficient of significance (sig) equals zero. Comparing between the computed f-value and the corresponding tabulated one, the comparison process reveals that the computed f-value is higher than its corresponding tabulated one. Moreover, comparing between the computed coefficient of significance and the predetermined one, which equals 0.05, the comparison reveals that the computed one is less than the predetermined. Therefore, and based on the comparison between the computed and tabulated f-values, and between the computed and the predetermined coefficients of significance, the decision is to reject the null hypothesis, and therefore accepting its alternative. This result means that there is a significant effect of noncurrent fixed assets, firm size, capital structure, long-term debt financing, and total assets growth rate, together, on the financial performance of energy and benefits listed firms at ASE.

Table (8)
Coefficients Related to the 6th Hypothesis

Model	Sum of Squares	Degrees of Freedom	Mean Square	F	Sig
Regression	0.505	5	0.101	10.528	0.000
Residual	0.509	53	0.010		
Total	1.014	58			
R	0.706				
R ²	0.498				

The multiple linear regression model is as follows, when solved

$$ROE = 1.723 - 0.001PPE - 0.234FSZ + 0.677DBT - 0.185LTD + 0.005AGR + 0.509$$
(1)

6. Findings and Conclusions

The study aims for determining whether property, plant, and equipment, firm size, capital structure, long-term debt financing, and total assets growth rate affecting the financial performance of the listed energy and benefits firm at ASE. A review of the related literature, and a survey of the prior relevant researches, had been made. Thereafter, the required data is collected to achieve the objective of the study. Descriptive statistics are used in data analysis, and both of single and multiple linear regression had used in testing the hypotheses.

The hypotheses testing reveals that firm size, capital structure, and long-term debt financing, each of which, has a significant effect on financial performance. This conclusion is in consistent with the findings of Doğan's (2013), and Hossain and Saif, (2019).

The study finds that there is no significant effect of property, plant, and equipment, and the rate of growth of total assets on the financial performance of the listed energy and benefit firms at ASE. With regard to fixed noncurrent assets, the study finding is in consistent with Al Ani (2014), and Anuar, Jais, and Tinggi (2021).

More studies are recommended regarding the impact of property, plant, and equipment on the financial performance, where these recommended studies are required to include more than one industry, and a comparison studies between two or more industries, are also, strongly recommended.

References

- Abeyrathna, S.P. G. M, and Priyadarshana, A J. M. (2019). Impact of Firm Size on Profitability: Special Reference to Listed Manufacturing Companies in Sri Lanka, *International Journal of Scientific and Research Publications*, 9(6), 561-564.
- Al Ani, M. K. (2014). Effects of Capital Structure on the Financial Performance: Evidence from Sultanate of Oman, *Journal of US-China Public Administration*, 11 (2), 170-179.
- Al Majali, A., Alamro, S., and Al-Soub, Y. Z., (2012), Factors Affecting the Financial Performance of Jordanian Insurance Companies Listed at Amman Stock Exchange, *Journal of Management Research*, 4 (2), 266-289/.
- Anuar, R. B., Jais, M. B., and Tinggi, M. (2021). The Impact of Noncurrent Assets on the Performance of Firms in Malaysian Construction Sector, *International Journal of Academic Research Accounting, Finance, and Management Sciences*, 11 (1), 57-79, <http://dx.doi.org/10.6007/IJARAFMS/v11-i1/8598>.
- Aziz, S. and Abbas, U. (2019). Effect of Debt Financing on Firm Performance: A Study of Non-Financial Sectors of Pakistan, *Open Journal of Economics and Commerce*, 2 (1), 8-15.
- Batchimeg, B. (2017). Financial Performance Determinants of Organizations: The Case of Mongolian Companies, *Journal of Competiveness*, 9 (3), 22-33, DOI: 10.7441/joc.2017.03.02.

- Berger A. and Bonaccorsi E. (2006). Capital structure and firm performance: A new approach to testing agency theory and an application to the banking industry, *Journal of Banking & Finance* 30 (4), 1065- 1102.
- Chukwu G. J., and Egbuhuzor, C. A. (2017). Tangible Assets and Corporate Performance: Evidence from the Manufacturing Industry in Nigeria, *Research Journal of Financial Sustainability Reporting*, 2(1), 271-277.
- Doğan, M., (2013). Does Firm Size Affect The Firm Profitability? Evidence from Turkey?, *Research Journal of Finance and Accounting*, 4(4), 53-60.
- Eriotis N. P., Franguoli Z. and Neokosmides Z. V. (2002). Profit Margin and Capital Structure: An Empirical Relationship, *The Journal of Applied Business Research*, 18 (2), 85-88.
- Eyigege, A. I. (2018). Influence of Firm Size on Financial Performance of Deposit Money Banks Quoted on the Nigeria Stock Exchange, *International Journal of Economics and Financial Research*, 4(9), 297-302.
- Goddard J., Tavakoli M. and Wilson J. (2005). Determinants of profitability in European manufacturing and services: Evidence from a dynamic panel data», *Applied Financial Economics* 15, (1), 1269–1282.
- Grozdić, V. et al (2020). Capital Investments and Manufacturing Firms' Performance: Panel Data Analysis. *Sustainability*, 2020 (12), doi:10.3390/su12041689.
- Habib Ullah and Ahmed, W. (2019). Impact of Current and Noncurrent Assets on the Profitability of Pharmaceutical Companies of Pakistan, *International Journal of Management, Accounting and Economics*, 6 (11), 770-779.
- Hossain, M. S., and Saif, A. N. M (2019). Impact of Firm Size on Financial Performance of Banking Companies in Bangladesh, *Journal of Banking and Financial Services*, 11(2), 143-160.
- Iqbal, A and Mati, M. (2012). Relationship between Noncurrent Assets & Firms Profitability, MPRA Paper from University Library of Munich, Germany, Available on Line at: <https://econpapers.repec.org/paper/pramprapa/44132.htm>.
- International Accounting Standard 16, (IAS 16), 2003.
- Mamaro, L. and Legotlo, T. (2020). The Impact of Debt Financing on Financial Performance: Evidence from Retail Firms Listed on the JSE, 10 (3), 23-33.
- Margaritis D. and Psillaki M. (2007). Capital Structure and Firm Efficiency, *Journal of Business Finance & Accounting* 34, (9-10), 1447-1469.
- Mehdi B., and Ibadov E. (2018), Valuation of Property, Plant, and Equipment, 2nd International Scientific Conference of Young Researchers, Baku Engineering University.
- Mwaniki, G., and Omagwa, J. (2017). Asset Structure and Financial Performance: A Case of Firms Quoted Under Commercial and Services Sector at the Nairobi Securities Exchange, Kenya, *Research Journal of Finance and Accounting*, 8 (4), 192-200.
- Naz, F. Ijaz, F., and Naqvi, F. (2016), Financial Performance of Firms: Evidence from Pakistan Cement Industry, *Journal of Teaching and Education*, 5 (1), 81-94.

Okobo1, M. M., and Monday, I. (2017). Impact of Fixed Asset Investments on Banks Financial Performance in Nigeria, *Funai Journal of Accounting, Business, and Finance*, 1 (1), 241-254.

Oluwaremi, E. V., and Memba, F. (2016). Relationship between Asset Management and Financial Performance of Listed Manufacturing Firms in Nigeria, *International Journal of Social Sciences and Information Technology*, 2 (9), 1258-1277.

Purba, J. H., and Bimantara, D. (2020). The Influence of Asset Management on Financial Performance, with Panel Data Analysis, Conference Working Paper, Available on Line at: <https://www.researchgate.net/publication/341629264>.

Vătavua, S. (2015). The impact of capital structure on financial performance in Romanian listed companies, *Procedia Economics and Finance*, 32 (2015) 1314 – 1322

Zeitun R. and Tian G. (2007). Capital structure and corporate performance evidence from Jordan, *Australasian Accounting Business & Finance Journal*, 1 (4), 40 -53.

he Relationship Between Role Overload and Role Conflict with Quality of Work Life Among Local Employees in Jordanian Qualified Industrial Zones: Does interactional justice matter?

Dr. Ahmed Al Rousan

School of Business, Department of Human Resources Management, Jadara University, Irbid-

Jordan Email: a.arousan@jadara.edu.jo

Prof. Mohammad M. Taamneh

School of Business, Department of Human Resources Management, Jadara University, Irbid-Jordan

Email: taamnh@jadara.edu.jo

Dr. Mohammad Fathi Almaaitah

Faculty of Economic and Administration Sciences, Department of Business Administration&

Public Administration, Al al-Bayt University Jordan, P.O. Box, (130040) Mafrq, 25113,

Email: m.maaitah@aabu.edu.jo

Dr. Abdallah Mohammad Taamneh

School of Business, Department of Human Resources Management, Jadara University, Irbid-Jordan, City University College of Ajman

Email: taamneh82@gmail.com

Abstract

Quality of Work Life (QWL) has become one of the important topics in the last three decades. However, majority of previous studies focused on the QWL in developed countries. Few studies investigated QWL in developing countries in the manufacturing sector. The purpose of this study is investigating the QWL among workers in textile industry in the Jordanian qualified industrial zones (QIZs). Building on the literature, this study proposed that role overload, role conflict as independent variables (IVs) affect the QWL as dependent variable (DV). In addition, the study proposed that interactional justice will have a mediating role between the IVs and DV. The data was collected from 375 respondents working for 55 enterprises in 6 locations distributed in various QIZs. The findings of this study showed that role overload and role conflict have insignificant relationship with QWL of Jordanian workers in QIZs. The results also showed that role conflict have significant relationships with interactional justice. Future studies are recommended to replicate the findings of this study.

Keywords: Role overload, Role conflict, quality of work life (QWL) and interactional justice.

1. Introduction

During the last two decades, organizations around the world have increased their interests in quality of work life (QWL) aiming to develop high quality corporate culture and increase the organizational performance. This is because QWL has been proven to be the predictor of organizational commitment (Daud, 2010; Nursalam et al., 2018), job satisfaction (Jabeen, Friesen, & Ghoudi, 2018), productivity (Narehan, Hairunnisa, Norfadzillah, & Freziamella, 2014), life satisfaction (Kara, Uysal, Sirgy, & Lee, 2013), work engagement (Kanten & Sadullah, 2012), employee performance (Imai & Watada, 2007; Shahbazi, Shokrzadeh, Bejani, Malekinia, & Ghoroneh, 2011), organizational performance (Lau, 2000), and mental health (González-Baltazar et al., 2015).

Many impediments stood in the way of the organization's efforts to improve QWL, including perceptions of fairness, job stability, job stress, equitable chance for reward and promotion, job stability, and the level of communication within the organization (Mejbel, Almsafir, Siron, & Mheidi, 2013). The concept QWL is different among the organizations, this is because each organization is characterized by a different working conditions and culture, and it is not possible to generalize the practice of managing an organization to the other.

In developed countries, the working conditions and characteristics of work differ from those in developing countries (Nursalam et al., 2018; Saif, 2016). However, in these countries, QWL research is insufficient. In Jordan, there are few studies on QWL, and there is insufficient evidence to understand the importance of QWL and its repercussions at both the organizational and individual levels. (Saif et al., 2016). More precisely, the majority of workers in Qualified Industrial Zones (QIZs) face severe working conditions, such as job insecurity, insufficient training, and working more than 10 hours each day (Azzeh, 2016). Due to working conditions environment in these qualified industrial zones, various local and international reports called for ensuring the rights of workers and improving the working condition in these QIZs (Azzeh, 2016). Consequently, in this study, the QWL among employees working in the QIZs in Jordan is investigated. The study aims to find the effect of work characteristic and condition on the QWL of these workers.

Further, the requirements of the labor market in Jordan do not match the expectations of educated individuals, which mainly include university graduates and educated people, that they are not ready to accept any kind of work, which leads to voluntary unemployment. Also, there is another group who are job seekers, because they have limited opportunities to compete in the labor market due to their lack of education, they are eager to accept any job, even if it has poor working conditions.

The textile enterprises were 107 in 2006, but after the report published, the total textile enterprises decreased into 55 in 2015 (Jordan Ministry of Labor, 2015). Role overload and role conflict is another factor causing stress. Many reports on the working environment of QIZs suggest that workers are required to work at least 10 hours each day; for example, in Ramadan, they are required to work from 7 a.m. to 11 p.m. and are only given 45 minutes for breakfast (Azzah, 2016). Work overload, work conflict, low wages, long working hours, and the presence of various violations that workers face as a result of the bad workplace environment, whether they are local or immigrant workers, led to a negative feeling and a decrease in job security, as well as the existence of other violations that workers confront as a result of the poor working environment, whether they are native or foreign workers (Azzeh, 2016). With the poor working conditions, the number of local workers is decreased in QIZ as a result, the

migrant workers have become the majority and they are willing to work under these working conditions (Tamkeen Center for Legal Aid and Human Rights, 2020). There has been a drop in the number of businesses after that report was issued. Local workers' reluctance to work in these companies is one of the key challenges in the textile industries, indicating a serious problem in attaining the goal of building competent industrial zones to offer job possibilities for Jordanians (Saif, 2016). As a result, it has become necessary to conduct studies looking at the potential impact of these variables role of overload and role conflict in improving QWL for Jordanian workers who working in the textile industries in particular in the QIZs in Jordan.

2. Review of literature and hypothesis development

Quality of Work Life

The concept quality of working life was coined in the late nineteenth century by the famous sociologist Elton Mayo in 1933, who conducted the first study at the Hawthorne Western Electric plant. The results were that environmental factors play an important role in influencing employee productivity, not just money. Also, the term "QWL" was used by General Motors In the late 1960s, it was the first time that employee satisfaction was measured. In September 1972, the International Conference on "Democratizing Labor" accepted the term QWL as a system in the United States. The International Council for Quality of Work Life was founded in August 1973 to improve working conditions. QWL has an impact on and interacts with a variety of aspects of work and personal life.

In the 1980s, the QWL concept became broad in terms of workplace employee satisfaction and its impact on production, as well as measuring its impact on reward systems, employee rights, the work environment, physical employee engagement, and recognition needs , QWL is a wide concept , and it is a word used to help workers to improve and develop themselves and to improve their professional capabilities, professionally reflecting the organization's collective aims and the individual's personal career ambitions. QWL has two types of goals: first, to improve the quality of working life experience of employees, while at the same time improving the overall productivity of the organization (Brooks, 2001).

Therefore, quality of working life is related not only to financial aspects, but also to work pressures, absence of hard work, lack of freedom, employment conditions, and personal conflicts (Farjad & Varnous, 2013). QWL is a complete program meant to improve employee satisfaction. It is a way of thinking about work, people, and organizations that contributes to increased job satisfaction and improved productivity, adaptability, and overall effectiveness of the business (Koonmee, Singhapakdi, Virakul, and Lee, 2010).

2.1 Role Overload and Quality of Working Life

Role overload is defined as a conflict between the time given to the employee by the organization to fulfil the demands to meet those objectives. (Bacharach, Bamberger & Conley, 1991). The difference between job demand and time required to complete the work is explained by role overload (Muchinsky, 2000). The effect of role overload and supervisor apathy was explored by Montani and Dagenais-Desmarais (2018). Lin and Ling (2018) examined into the impact of role overload, job in China, service quality is influenced by uncertainty, psychological empowerment, and supportive organizational leadership. Role ambiguity has a detrimental impact on service quality, whereas role overload has a favorable impact, according to the research.

Previous research focused into the impact of role overload on a variety of outcomes. Purkait (2016) discovered that role overload had a negative impact on QWL. Researchers discovered, Alternatively, that role overload has the potential to have a positive impact on some outcomes. Lin and Ling (2018), for example, discovered that role overload improved The level of service provided by Chinese tourism employees. Role overload has a favorable Employee citizenship behavior in Canada has an impact on both corporate and individual citizenship behavior., according to Montani and Dagenais-Desmarais (2018). Furthermore, the literature suggests that there is no relationship or link between role overload and QWL.

This research is being carried out in Jordanian QIZs, where personnel are required to work long hours and complete their tasks on time. Nonetheless, there are few studies in Jordan on the impact of role overload on QWL. As a consequence, this research proposes a non-directional hypothesis, claiming that there is a strong link between role overload and QWL among Jordanian QIZ personnel. As a result, this research proposes a non-directional hypothesis, claiming that there is a strong link between role overload and QWL among Jordanian QIZ personnel. As a result, the following hypothesis is proposed:

H1: There is significant relationship between role overload and quality of work life.

2.2 Role Conflict and Quality of Work Life

The extent to which a person can deal with the assignments' difficulties allocated to them is characterized as the extent to which Conflicts exist between job demands, resources and people, company requirements, and regulations or guidelines in their occupations, employees must meet different and incompatible job requirements. (Offering quality services or dealing with more consumers than their competence a similar time) Role conflict arises when their job duties are incompatible with their values. According to Yeşiltaş (2014), role conflict, which is a result of organizational stress, has a negative impact on the role behaviours of people who ordinarily implement above expectations.

According to Yeşiltaş (2014), the repercussions of role conflict refer to sources of stress in organizations. Individuals may face time pressure or challenges as a result of the feeling of not being strong enough as a result of role conflict from multiple roles. As a result, role conflict and stress-related issues may impede employees from going above and beyond their job responsibilities (Jain and Cooper, 2012).

In terms of the direct influence of role conflict on QWL, the literature is split. Bolhari et al. (2012), who support the negative effect, observed that role conflict has a detrimental impact on QWL in Iran. Role conflict has a detrimental effect on job satisfaction among Greece teachers, Koustelios and colleagues (Koustelios et al.) claim that (2004). Mani et al. (2014) found that role conflict has a negative impact on QWL. Role conflicts, according to Beena (2011), have a negative impact on QWL. Role conflict, on the other hand, was found to have a significant and beneficial effect on job satisfaction among Brazilian employees by Palomino and Frezatti (2016). Tang and Chang (2010) discovered that role conflict has a favorable impact on Taiwanese employees' creativity. Purkait is the same way (2016) It was discovered that role conflicts have a favorable impact on QWL. Based on the foregoing, this study anticipates role conflict to have a considerable impact on Jordanian workers' QWL in QIZs, without defining the direction of the effect. The goal of the study is to confirm the effect in the context of Jordanian workers and, at the very least, to resolve the discrepancy in the Jordanian environment. As a result, the study made the following recommendations:

H2: There is significant relationship between role conflict and quality of work life.

interactional justice

When completing procedures and determining outcomes, interactional justice is concerned with how a person is treated (Fricchione, 2006). Individuals are dissatisfied due to unpleasant sentiments or a lack of impression of interactional justice and equity. Fairness and equality have always been an issue that has piqued people's interest, and it reflects the identity and the way of managing of the organization in certain elements through decision-making and methods and execution methods. The fairness that employees feel or receive from decision makers in the organization is called interactional justice (Bamikole & Adebayo, 2013).

Khuong and Quoc (2015) they examined if job satisfaction can mediate the relationship between organizational justice and ethical leadership on employee's motivation in Vietnam. The study looked at employees in a variety of industries, including footwear, textiles and leather. There are many examples of industries such as the information technology industry, electronics, chemical industry, mechanical industry and telecommunications. The primary dimensions of organizational justice namely interactional justice, procedural justice and distributive justice were used in the study. According to the findings, organizational justice has a beneficial impact on employee job satisfaction, motivation, and performance.

Role Overload, Role Conflict and Interactional Justice

Employees may assess justice when confronted with problems or perceived threats at work, according to Rath (2011). Role stressors (role overload, role ambiguity, and role conflict) were investigated as potential dangers in the workplace, Employees are being asked to evaluate fairness (procedural justice and interactional justice). inside the business. Furthermore, the study found that forms of Interactional justice and procedural justice are two types of justice. aid employees in dealing with workplace issues such as role overload, and role conflict, potentially reducing the impact of stressors on strains. Employees reported less interactional justice when they had higher role overload and role conflict; role conflict and role overload were positively associated to interactional justice, although role ambiguity was not.

The link between organizational justice and social justice and the standard four role stressors of role conflict, role overload, and constrained scope is explained by role stress theory. Seçkin-elik and Oban (2016) conducted research to determine the impact of stress and stress coping on organizational justice. Procedural justice, distributive justice, interactional justice, and informational justice were all part of organizational justice. Stress has a detrimental impact on overall organizational justice as well as organizational justice dimensions such as procedural, distributive, interactional, and informational justice, according to the study. As a result, workers with a high level of interactional loyalty to their organization's justice were projected to have a larger willingness to stay at work than workers with a low level of interactional justice attachment. Workers who stay with the organization, on the other hand, do so in the belief that working circumstances would improve, as well as the level of justice and equity.

As a result, the following hypothesis is proposed:

H3: There is significant relationship between role overload and interactional justice.

H4: There is significant relationship between role conflict and interactional justice.

Interactional Justice and Quality of Work Life

Organizational justice's role in improving QWL for employees of Iran's Ministry of Science, Research, and Technology was investigated by Mahmoudi, Ghorbani, and Javidkar (2014). The study included 260 ministry employees, and the findings revealed that relationship between interactional justice and indicators of quality of work life is significant and positive, as well the relationship between organizational justice and QWL is significant and positive for ministry employees. In Iran, Barzoki and Sarand (2015) looked at the link between organizational justice, organizational commitment, and employees' QWL. Organizational justice (interactional justice, procedural justice, and distributive justice) and QWL were found to have a strong association.

Both interactional justice and QWL can be enhanced by workers receiving adequate Procedure explanations and a respectful connection between employers and employees. It is possible to say that interactional justice is linked to QWL; if workers have a high QWL, they are more likely to stay their positions, which benefits both the company and the employees. Workers prefer to keep working in the organization of their own will rather than feeling obligated to continue in the organization because of the organization's backing. As a result, this study hypothesizes that interactional justice will have a direct impact on QWL.

H3: There is a significant relationship between interactional justice and quality of work life.

Interactional Justice as Mediator

Gillet, Fouquereau, Bonnaud-Antignac, Mokoukolo, and Colombat (2013) looked at the function of interactional justice in mediating the relationship between transformational leadership and nurse QWL. Interactional justice fully mediated the effect of transformational leadership on QWL, according to the findings of Cheng in (2013) discovered that the influence of administrative performance appraisal and organizational commitment is mediated by interactional fairness. According to Rai (2016), organizational justice can reduce the impact of role ambiguity and conflict among long-term health-care workers.

Many workers were hesitant to work in these locations due to a lack of equity and being forced to deal with terrible working conditions. As a result, the impact of interactional justice on both interpersonal and informational justice mitigates negative impacts on workers, according to the study, which may motivate people to stay in their jobs... This study predicted that the presence of interactional justice would mitigate the effect of role overload, role conflict, and role ambiguity on QWL, based on the findings of Rai (2016), who found that organizational justice reduced the detrimental effects of role conflict. As a result, the following hypothesis was proposed in this study:

H4: Interactional justice mediates the relationship between role overload and quality of work life in the Jordanian qualified industrial zones.

H5: Interactional justice mediates the relationship between role conflict and quality of work life in the Jordanian qualified industrial zones.

3. Research Methodology

Role overload, role conflict, QWL, and interactional justice were examined and discussed in the literature review in order to respond to the study's research questions. In addition, the goal of this research is to identify the link between role conflict and role overload, and QWL as mediated by interactional justice. When it comes to Jordan's qualified industrial zones,, research hypotheses were established in a

conceptual model. The hypothesis was empirically tested in the current study in order to explain the links between the constructs of the created theoretical model. Structural equation modeling (SEM) approaches were used in this study. The acquired data was analyzed using two statistical tools.

3.1 Sample Size

Sample size in this study was 375 collects from six locations. To determine the total number of females and males in each location, as well as the sample sizes for the other locations, see table 1.

Table 1: Population and samples of Jordanian employees in textile industries in QIZs

No	Number of Factories	Location	Number of Workers	Sample size by Percentage	Female	Male	Total Workers Numbers
1	20	Sahab	2,540	22.47 %	64 (17.21%)	20 (5.26%)	84
2	12	AL Hassan	3,235	28.62 %	58 (15.47%)	49 (13.16%)	107
3	02	AL Karak	756	6.69 %	16 (4.19%)	9 (2.50 %)	25
4	12	AL Dulil	3,938	34.85 %	108 (28.71%)	23 (6.13%)	131
5	08	Irbid	487	4.31 %	9 (2.36%)	8 (1.95%)	17
6	01	AL Russifa	346	3.06 %	5 (1.42%)	6 (1.64%)	11
Total	55	6	11,302	100 %	260	115	375

4. Conceptual Framework

The current study investigates the effects of role overload and role conflict on workers quality work life in the workplace and can aid in understanding the negative implications of these two types of stress as well as strategies that can alleviate their damaging components. These findings give evidence for steps and actions that businesses can take to minimize or at least mitigate the effects of stress.. A research model was created in this study to specify the research hypotheses targeted in Figure 1. The goal of the research model was to see if the hypothesized direct effects between the components were true.

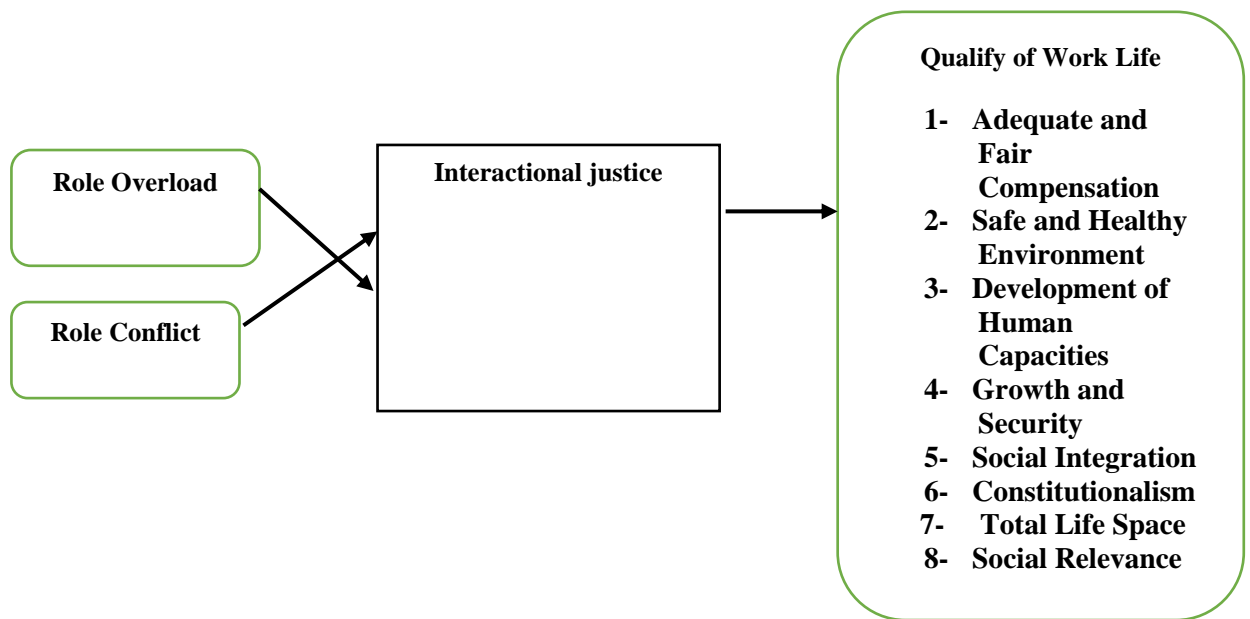


Figure 1: Conceptual Framework of the Study

Data Analysis and Result

Table 2 shows the demographic distribution of the responders. It contains the respondents' gender, age, education, marital status, pay range, and position. This survey has 334 respondents, as shown in Table 2.

Table 1.: Sample Profile

Variable	Label	Frequency	Percentage
Gender	Male	116	34.7
	Female	218	65.3
Age	Below 18 years	1	0.3
	18-27 years	184	55.1
	28-37 years	120	35.9
	38-47 years	29	8.7
Education	Below high school	35	10.5
	High school	185	55.4
	Diploma	113	33.8
	bachelor degree	1	0.3
Marital Status	Single	215	64.4
	Married	84	25.1
	Widowed	18	5.4
	Divorce	17	5.1
Experience	Below 1 year	50	15.0
	1-2 years	82	24.6
	3-4 years	99	29.6
	5-6 years	33	9.9
	7-8 years	70	21.0
Salary	Below 150 JD	1	0.3
	150-169 JD	7	2.1
	170-189 JD	39	11.7
	190-209 JD	131	39.2
	Above 210 JD	156	46.7
Position	Maintenance	44	13.2

	Production	221	66.2
	Service	21	6.3
	Design	48	14.4

Standardized Loadings of the Model's Items.

Table 2: Initial Standardized Factor Loadings of the Items in Overall CFA Model

Construct	Item	Initial Factor Loading	Second Item Factor Deleted Loading
Role Overload (RO)	RO1	0.879	0.879
	RO2	0.8	0.8
	RO3	0.845	0.846
	RO4	0.093	Deleted
	RO5	0.869	0.868
	RO6	0.833	0.833
	RO7	0.871	0.871
	RO8	0.877	0.877
	RO9	0.149	Deleted
	RO10	0.839	0.84
	RO11	0.825	0.825
	RO12	0.819	0.82
	RO13	-0.002	Deleted
Role Conflict (RC)	RC1	0.215	Deleted
	RC2	0.83	0.831
	RC3	0.808	0.81
	RC4	0.861	0.861
	RC5	0.87	0.87
	RC6	0.812	0.813
	RC7	0.851	0.852
	RC8	0.914	0.912
Interactional Justice (ICJ)	Interpersonal Justice (IPJ)	0.797	0.797
	Informational Justice (IFJ)	0.887	0.888
Quality of Work Life (QWL)	Adequate and Fair	0.723	0.723
	Safe and Healthy Environment	0.743	0.743
	Development of Human	0.738	0.738
	Growth and Security (GRS)	0.8	0.8
	Social Integration (SCI)	0.889	0.889
	Constitutionalism (CON)	0.731	0.731
	Total Life Space (TLS)	0.693	0.693
	Social Relevance (SCR)	0.79	0.79

The results of the CFA analysis show that 6 items have factor loadings that are less than the recommended cut-off value of 0.5. RO4, RO9, RO13, RC1, RA8, and JI7 are the parts that have been removed from the model. The new model with 41 items was put to the test once more. The standardised factor loadings in the revised model range from 0.693 to 0.912, which is higher than the recommended value of 0.5. As a result, the amended model with 41 components is approved for future investigation.

Reliability and Convergent Validity

Table 3: Results of Cronbach Alpha and Convergent Validity for Overall CFA Model

Construct	Item	Convergent Validity			
		Internal Reliability Cronbach Alpha	Final Factor Loading	Average Variance Extracted (AVE) ^a	Composite Reliability (CR) ^b *
Role Overload (RO)	RO1	0.948	0.879d*	0.723	0.948
	RO2		0.800d		
	RO3		0.859		
	RO4		0.093c*		
	RO5		0.869		
	RO6		0.833d		
	RO7		0.855		
	RO8		0.882		
	RO9		0.149c*		
	RO10		0.849		
	RO11		0.824		
	RO12		0.812		
	RO13		-0.002c*		
Role conflict (RC)	RC1	0.947	0.215c*	0.733	0.932
	RC2		0.831		
	RC3		0.81		
	RC4		0.861		
	RC5		0.87		
	RC6		0.813		
	RC7		0.852		
	RC8		0.912		
Interactional Justice	Interpersonal Justice (IPJ)	0.829	0.802	0.711	0.830
	Informational Justice (IFJ)		0.882		
Quality of Work Life (QWL)	Adequate and Fair Compensation (AFC)	0.917	0.676	0.576	0.915
	Safe and Healthy Environment (SHE)		0.701		
	Development of		0.745		

Construct	Item	Convergent Validity			
		Internal Reliability Cronbach Alpha	Final Factor Loading	Average Variance Extracted (AVE) ^a	Composite Reliability (CR) ^b *
	Human Capacities (DHC)				
	Growth and Security (GRS)		0.807		
	Social Integration (SCI)		0.913		
	Constitutionalism (CON)		0.721		
	Total Life Space (TLS)		0.694		
	Social Relevance (SCR)		0.785		

Descriptive analysis

Table 4: Examining Results of Hypothesized Direct Effects of the Variables in Structural

Path	Unstandardized Estimate		Standardised Estimate	c.r.	P-value	Hypothesis Result
	Estimate	S.E.	Beta			
RO → QWL	0.022	0.044	0.033	0.511	0.609	H1) Rejected
RC → QWL	0.024	0.041	0.034	0.584	0.559	H2) Rejected
RO → ICJ	0.087	0.088	0.068	0.99	0.322	H5) Rejected
RC → ICJ	0.237	0.082	0.179**	2.876	0.004	H6) Supported
ICJ → QWL	0.1	0.035	0.188**	2.861	0.004	H9) Supported

*p< 0.05, **p< 0.01, ***p< 0.001

Table 6: Results of Examining Mediation Effects of Interactional Justice (ICJ), Using Bootstrapping

DV = Quality of Work Life (QWL) M = Interactional Justice (ICJ)	Independent Variables (IVs)	
	Role Overload (RO)	Role Conflict (RC)
Total Effect of IV on DV without M (path a)	.046 ^(sig:0.505)	.068 ^(sig:0.024)
Direct Effect of IV on DV with M (path a')	.033 ^(sig:0.595)	.034 ^(sig:0.515)
Indirect Effect of IV on DV through M (path b)	.013 ^(sig:0.237)	.034 ^{** (sig:0.005)}
Effect of IV on M (path b)	.068 ^(sig:0.332)	.179 ^{** (sig:0.007)}
Effect of M on DV (path c)	.188 ^{** (sig:0.004)}	.188 ^{** (sig:0.004)}

Mediation Path	RO→ ICJ →WQL	RC→ ICJ →WQL
Mediation Effect	No	Yes
Degree of Mediation	---	Full
Hypothesis Result	Rejected	Supported

Interactional Justice (ICJ) mediates the relationship between Role Overload (RO) and Quality of Work Life (QWL).

5. Results and discussion

The major purpose of this research was to look into the association between role overload and role conflict as independent variables and quality of work life as a dependent variable among Jordanian textile factory workers in QIZs. The following research questions led the study:

5.1 Relationship between the Role Overload and Quality of Working Life

According to the first hypothesis in this study indicated that role overload and QWL had a strong association. The results revealed that the prediction was incorrect. Role overload has a negligible impact on Jordanian workers' QWL in QIZs. This means that increasing or decreasing role overload has no effect on Jordanian workers' QWL in QIZs.

A possible explanation of the insignificant relationship is the fact that unemployment in Jordan is high at 18.5% in 2017 and workers with no education has no option rather than to work and earn income to survive. It is difficult to find job in Jordan and the economy in in slowing down. That despite that the role overload in high in textile in QIZs and employees have to work more than ten hours a day, this did not change the QWL of these workers because it is the only option that they have. Thus, for those who are working there and can bear with the working condition, the already know about it and ready to bear with it.

This finding disagrees with some of the previous studies. Majority of previous studies found that role overload led to negative QWL. For example, Mani et al. (2014), Purkait (2016), and Beena (2011) The effect of role overload on QWLs was discovered to be negative. Nevertheless, previous studies also Role overload was discovered to have a positive impact on QWL and job satisfaction. For example, Lin and Ling (2018), Montani and Dagenais-Desmarais (2018) found that role overload has a positive effect on service quality as well as organizational and individual citizenship behaviour respectively. However, previous studies also agreed with the findings of this study. Bolhari, et al. (2012) did a study on Iranian high-tech businesses and agreed with the conclusions of this study, concluding that the association between role overload and QWL is insignificant. Thus, the findings of this study is supported by previous studies and this answers the first research question of this study. Role overload does not have any relationship with QWL of Jordanian workers at QIZs.

5.2 Relationship between Role Conflict and QWL

The second hypothesis indicated that the there is a significant relationship between role conflict and QWL of Jordanian workers in QIZs. The findings of this study showed that this indication is misleading. Role conflict did not affect the QWL of Jordanian workers in QIZs textile industry. This finding indicates that the QWL of the workers in QIZs is not affected by the role conflicts in their job.

As mentioned earlier, the role conflict is similar to the role overload. Workers at the QIZs know that their works in QIZs will not be an easy task and they tried to stay working in despite the fact that their job has conflict role and they are asked to perform many tasks and report to several supervisors. This is mainly again related to the cost of living in Jordan and the need to have job and income to sustain and survive in time of economic slowdown and the absence of better option. Taking into account that this worker is not educated and has no other option, the work in QIZs with conflicting role and low wage might considered by them as a privilege in the time where their peer might be unemployed.

Previous studies are in total disagreement with the findings of this study. Researchers were divided between the supporters of positive effect and negative effect of role conflict on QWL. For example, negative effect support such Koustelios et al. (2004), and Mani et al. (2014) role conflict has a poor impact on QWL, according to the findings. On the other hand, other researchers such as Palomino and Frezatti (2016), Tang and Chang (2010), Purkait (2016) found that role conflicts affect positively the QWL. Thus, since the literature has conflicting findings, this study found that in the context of Jordanian QIZs, the role conflict has no effect on QWL. The differences between the findings of this study and previous study could be due to the setting of previous studies. Previous studies were conducted on developed countries where role conflict could be considered as a challenge for some employees to improve their capabilities while other might consider it as a problem and an issue that affect their QWL. Thus, the context of previous studies differs from the context of this study because it deals with blue collar workers in manufacturing sector while other studies were conducted on service, hotel, education, and large-scale companies where the majority are white collar employees working in better working environment. Thus, the answer for the second research question, there is there is no relationship between role conflict and depression. and QWL in the context of QIZs in Jordan.

Role overload, Role conflict and Interactional Justice

According to the third hypothesis, there is a link between interactional fairness and role overload. The findings revealed that role overload and interactional fairness have no significant association. In other words, in the context of Jordanian QIZs, role overload has no effect on interactional justice.

5.3 Theoretical Implications

There is few research on QWL in undeveloped countries, and this study adds to the growing body of knowledge in this area. This is because earlier research' findings cannot be applied to all nations, and there was a need to investigate QWL in the context of developing countries, particularly Jordan, where there was an issue with QWL of workers in QIZs.

Role overload, role conflict, and role ambiguity have all been studied in the past to see how they affect job satisfaction, creativity, organizational commitment, and organizational citizenship behavior. Only a few research have looked into the impact of these variables on QWL. Thus, this study contributed to the literature by examining and identifying the effect of these variables on QWL. Doing so, the study contributed to the predictors of QWL because majority of previous studies either examined the dimension of QWL or examined the effect of QWL on organizational and individual outcome. Differently, this study found the factors that predicts the QWL in the context of Jordan. This study also contributed to the literature by examining QWL among worker in manufacturing sectors. Justice in general and interactional justice in particular are new variables in the context of HR and this study contributed to the

literature by investigated its effect as a mediating variable. Majority of previous studies were conducted either on health care, services, or education. This study was conducted on workers with low education and less opportunities to find job compared with previous studies which was conducted on other sectors and investigated the QWL of white-collar employees.

5.4 Practical Implications

The findings of this study have practical consequences for employers, practitioners and managers in various places, in that upper management can assess how job overload and role conflict as factors contribute to stress and how it affects an individual's work life quality. Overall, this research was successful in explaining a significant portion of QWL. The findings showed that role overload has insignificant relationship with the QWL and interactional justice. Decision makers and government are recommended to utilize the findings of this study to improve the quality of working life among workers and to encourage the local workers to join the QIZs so that the unemployment rate can decrease and the income of the government can increase via the income tax that paid by those who are working. Doing so will fulfil the purpose of creating QIZs which was meant to create job and enhance the economic growth of Jordan.

6. Limitations of the Study

The findings are limited to the population of QIZ textile industry and cannot be generalized on the other industry in Jordan. The findings also cannot be generalized on other workers outside of the QIZs due to the implementation of minimum wage outside the QIZs. This study is also limited to the effect of role overload, role conflict as independent variables and interactional justice as mediating variable. Thus, the findings of this study should be interpreted in light of these variables. There is an inherited limitation in this study is the lack of previous studies that have been conducted in the manufacturing sector in developing countries which limited to some extend the ability to compare the findings of this study with the findings of previous studies.

7. Conclusion

This study emphasized the value of QWL for both both the employers and the laborers, who may be able to utilize the findings to advocate for better working conditions and get a better understanding of the aspects that contribute to a healthy workplace. These factors could lead to the development and deployment of QWL to satisfy the needs of workers in these or similar working environments. Furthermore, it gives evidence of the working environment of local workers as well as prospective intervention options to improve their QWL. Work should include features such as Aspects of social and economic justice, as well as fair remuneration, as well as increasing workers' quality of life.

It is undeniable that QWL is one of the most pressing workplace concerns of our time. In general, the current study's objectives were met. The findings revealed that perceived interactional justice is important. has essential effects in the context of textile industry in QIZs and there is a need to consider justice perceptions at a low level as a main part in QWL. These findings suggested that In the workplace, QWL is a very important topic. the Jordanian textile industries QIZs. Suggestions for future research to investigate more the QWL in manufacturing sector and to replicate the findings of this study to reach to better understanding of QWL in textile industry in QIZs in Jordan. The suggestion also to study QWL among developing countries so

that a comparison between the findings can enhance the understanding of the predictors of QWL.

References

- Taamneh, M. M., Almaaitah, M. F., & Alqdha, H. M. (2020). Challenges facing local government in Jordan and strategies to address them. *Problems and Perspectives in Management*, 18(3), 402–414. [https://doi.org/10.21511/ppm.18\(3\).2020.33](https://doi.org/10.21511/ppm.18(3).2020.33)
- Eneizan, B., Taamneh, M., Enaizan, O., Almaaitah, M., Ngah, A., & Alsakarneh, A. (2021). Human resources practices and job satisfaction on customer satisfaction: The mediating role of quality of customer interaction in online call center. *International Journal of Data and Network Science*, 5(1), 11-18.
- Enaizan, O., Eneizan, B., Almaaitah, M., Al-Radaideh, A. T., & Saleh, A. M. (2020). Effects of privacy and security on the acceptance and usage of EMR: the mediating role of trust on the basis of multiple perspectives. *Informatics in Medicine Unlocked*, 21, 100450.
- Taamneh, M., Athamneh, S. and Al Nusairat, B. (2017) 'The effect of administrators' work-related ethics on practicing human resource management functions at Jordanian universities', *Int. J. Public Sector Management*, Vol 3., No. 3, pp. 337- 354
- Abd ullah Mejbel, A., Almsafir, M. K., Siron, R., & Alnaser, A. S. M. (2013). The drivers of Quality of Working Life (QWL): A critical review. *Australian journal of basic and applied sciences*, 7(10), 398-405.
- Almalki, M. J., FitzGerald, G., & Clark, M. (2012). The relationship between quality of work life and turnover intention of primary health care nurses in Saudi Arabia. *BMC health services research*, 12(1), 314-346.
- Azzeh, L. (2016). Organisation reports abuse of workers at QIZ garment factories. *The Jordan Times*, Available at: <http://www.jordantimes.com/news/local/organisation-reportsabuse-workers-qiz-garment-factories>.
- Bacharach, S. B., Bamberger, P., & Conley, S. (1991). Work-home conflict among nurses and engineers: Mediating the impact of role stress on burnout and satisfaction at work. *Journal of organizational Behavior*, 12(1), 39-53.
- Bamikoleand Adebayo. (2013). Perceived Procedural Justice and Trust in Managements 'Lay Off Decisions as Predictors of Employees 'Organizational Commitment (A case Study of Textile Industries in Nigeria. *Journal of Business Management & Social Sciences Research* 2(6), 256-279.
- Barzoki, A. S., & Sarand, V. F. (2015). Investigating the Relationship between Organizational Justice, Organizational Commitment and Staff's Quality of Work Life (Case Study: Islamic Azad University employees Shabestar). 4, (2) 2226-3624
- Beena, C. (2011). Role conflict, role ambiguity and role overload of women executives in organizations. *Behavior and Management*, (7th edition), Tata McGraw Hill education Pvt Ltd, New
- Bolhari, A., Rezaeean, A., Bolhari, J., & Zare, F. (2012). The Impact of Occupational Stress on Quality of Work Life among the Staff of e-Workspace. *World Academy of Science, Engineering and Technology*, 67(7), 314–318.
- Brooks, B.A. (2001). Development of an Instrument to Measure Quality of Nurses Worklife. Doctor Philosophy, University of Illinois at Chicago, Health Sciences Center, United States, Illinois. 39, (1), 43-57.

- Cheng, G. H. L., & Chan, D. K. S. (2008). Who suffers more from job insecurity? A meta-analytic review. *Applied Psychology*, 57(2), 272-303.
- Cummings, T. G., & Worley, C. G. (2005). *Organization development*. Mason, OH: Thomson South-Western.
- Daud, N. (2010). Quality of work life and organizational commitment amongst academic staff: Empirical evidence from Malaysia. 2010 International Conference on Education and Management Technology, 271–275. <https://doi.org/10.1109/ICEMT.2010.5657657>
- Farjad, H. R., & Varnous, S. (2013). Study of relationship of quality of work life (QWL) and organizational commitment. *Interdisciplinary Journal of Contemporary Research in Business*, 4(9), 449-456.
- Fricchione, S. (2006). Interactional justice within an organization: It is important that a high degree of interactional justice exists. http://en.wikipedia.org/wiki/Interactional_justice 4/1/2013.
- Ghorpade, J., Lackritz, J., & Singh, G. (2011). Personality as a moderator of the relationship between role conflict, role ambiguity, and burnout. *Journal of Applied Social Psychology*, 41(6), 1275-1298
- Gillet, N., Fouquereau, E., Bonnaud-Antignac, A., Mokoukolo, R., & Colombat, P. (2013). The mediating role of organizational justice in the relationship between transformational leadership and nurses' quality of work life: A cross-sectional questionnaire survey. *International Journal of Nursing Studies*.
- Gillet, N., Fouquereau, E., Bonnaud-Antignac, A., Mokoukolo, R., & Colombat, P. (2013). The mediating role of organizational justice in the relationship between transformational leadership and nurses' quality of work life: A cross-sectional questionnaire survey. *International Journal of Nursing Studies*.
- González-Baltazar, R., Hidalgo-Santacruz, G., León-Cortés, S. G., Contreras-Estrada, M. I., Aldrete-Rodríguez, M. G., Hidalgo-González, B. J., & Barrera-Vega, J. A. (2015). Quality of work life and mental health in primary care physicians. *Procedia Manufacturing*, 3, 4935-4940.
- Imai, S., & Watada, J. (2007, August). Study on Sales Engineers of IT Companies by Means of a Dual Scaling Method. In *PICMET'07-2007 Portland International Conference on Management of Engineering & Technology* (pp. 2573-2582). IEEE.
- Jabeen, F., Friesen, H. L., & Ghouli, K. (2018). Quality of work life of Emirati women and its influence on job satisfaction and turnover intention: evidence from the UAE. *Journal of Organizational Change Management*, 31(2), 352–370
- Jain, A. K., & Cooper, C. L. (2012). Stress and organisational citizenship behaviours in Indian business process outsourcing organisations. *IIMB Management Review*, 24(3), 155-163.
- Jordanian Ministry of Labor (2015). *Ministry of Labour Report on Status of Qualified Industrial Zones*
- Kanten, S., & Sadullah, O. (2012). An Empirical Research on Relationship Quality of Work Life and Work Engagement. *Procedia - Social and Behavioral Sciences*, 62, 360–366

- Kara, D., Uysal, M., Sirgy, M. J., & Lee, G. (2013). The effects of leadership style on employee well-being in hospitality. *International Journal of Hospitality Management*, 34(1), 9–18.
- Khuong, M. N., & Quoc, T. H. (2015). The Effects of Organizational Justice and Ethical Leadership on Employee Performance in Binh Duong's Industrial Parks, Vietnam. *Journal of Economics, Business and Management*, 4, (4), 55-73
- Koonmee, K., Singhapakdi, A., Virakul, B., & Lee, D. J. (2010). Ethics institutionalization, quality of work life, and employee job-related outcomes: A survey of human resource managers in Thailand. *Journal of Business Research*, 63(1), 20-26.
- Koustelios, A., Theodorakis, N., & Goulmaris, D. (2004). Role ambiguity, role conflict and job satisfaction among physical education teachers in Greece. *International Journal of Educational Management*, 18(2), 87–92
- Lau, R. S. M. (2000). Quality of work life and performance. *International Journal of Industry Management*, 11(5), 422–437.
- LeRouge, C., Nelson, A., & Blanton, J. E. (2006). The impact of role stress fit and self-esteem on the job attitudes of IT professionals. *Information & Management*, 43(8), 928-938.
- Lin, M., & Ling, Q. (2018). Is role stress always harmful? Differentiating role overload and role ambiguity in the challenge-hindrance stressors framework. *Tourism Management*, 68, 355-366.
- Lin, M., & Ling, Q. (2018). Is role stress always harmful? Differentiating role overload and role ambiguity in the challenge-hindrance stressors framework. *Tourism Management*, 68(December 2017), 355–366.
- Mahmoudi, M., Ghorbani, J., & Javidkar, M. (2014). Identify the Relationship between Quality of Work Life and Productivity of Education Teachers in District 12 of Tehran. 4, (3), 519- 527.
- Mani, K. P., Sritharan, R., & Gayatri, R. (2014). Impact of occupational stress on quality work life among railway station masters of trichy division. *Bonfring International Journal of Industrial Engineering and Management Science*, 4(4), 165-169.
- Montani, F., & Dagenais-Desmarais, V. (2018). Unravelling the relationship between role overload and organizational citizenship behaviour: A test of mediating and moderating effects. *European Management Journal*.
- Montani, F., Dagenais-Desmarais, V., Giorgi, G., & Grégoire, S. (2018). A conservation of resources perspective on negative affect and innovative work behaviour: The role of affect activation and mindfulness. *Journal of Business and Psychology*, 33(1), 123-139.
- Muchinsky, P. M. (2000): Emotions in the workplace: The neglect of organizational behavior. *Journal of Organizational Behavior*, 21, (7), 801–805.
- Narehan, H., Hairunnisa, M., Norfadzillah, R. A., & Freziamella, L. (2014). The Effect of Quality of Work Life (QWL) Programs on Quality of Life (QOL) among Employees at Multinational Companies in Malaysia. *Procedia - Social and Behavioral Sciences*, 112, 24–34.

- Nursalam, N., Fibriansari, R., Yuwono, S. R., Hadi, M., Efendi, F., & Bushy, A. (2018). Development of an empowerment model for burnout syndrome and quality of nursing work life in Indonesia. Elsevier. <https://doi.org/10.1016/j.ijnss.2018.05.001>
- Palomino, M. N., & Frezatti, F. (2016). Role conflict, role ambiguity and job satisfaction: Perceptions of the Brazilian controllers. *Revista de Administração*, 51(2), 165–181.
- Purkait, S. (2016). Manuscript Info Abstract. *International Journal*, 4(7), 1215-1222.
- Rai, G. S. (2016). Minimizing Role Conflict and Role Ambiguity: A Virtuous Organization Approach. *Human Service Organizations Management, Leadership and Governance*.
- Rath, J. (2011). Moderating Role of Justices Perception in the Relationship Between Stressors and Strain, Unpublished Master Thesis, San Jose State University.
- Saif, N. I. (2016). Quality of Working Life in the Emergency Department: Physicians' and Nurses' Perspective. *International Journal of Business and Management*, 11(3), 73.
- Seçkin-Çelik, T., & Çoban, A. (2016). The Effect of Work Stress and Coping on Organizational Justice: An Empirical Investigation of Turkish Telecommunications and Banking Industries. *Management*.
- Shahbazi, B., Shokrzadeh, S., Bejani, H., Malekinia, E., & Ghoroneh, D. (2011). A survey of relationship between the quality of work life and performance of Department Chairpersons of Esfahan University and Esfahan Medical Science University. *Procedia-Social and Behavioral Sciences*, 30, 1555-1560.
- Tamkeen Center for Legal Aid and Human Rights Watch (2010). Tamkeen, Center U.S.A, a non-profit local organization in Jordan
- Tamkeen Center for Legal Aid and Human Rights Watch (2020). Tamkeen, Center U.S.A, a non-profit local organization in Jordan
- Yeşiltaş, M. (2014). The Effects of Role Ambiguity and Role Conflicts Experienced by Employees of the Hotels on Their Customer Oriented Pro-Social Service Behaviors. *A Multidisciplinary Journal of Global Macro Trends*, 3(7). 2014

The Role of Human Resources Practices on Innovative Work Behavior evidence from Jordanian Islamic Banks

Esraa Farid Qawasmeh¹, Norailis Ab. Wahab²
esra2q111@yahoo.com

Abstract

Without capable representatives with high capabilities that reflect their IWB, organizations cannot achieve their goals. HRM refers to the behavior characteristics of a representative that must be modified in accordance with the innovative action of an organization. This study focused on the role of HRM (training and compensation) as basic HRM practices. The aim of the study is to examine the training and compensation practices of the IWB. The set of quantitative information uses deductive methodology through survey. Directing certain departments, objects or inquiries to such a technique is critical for incorporating general speculation through fact-checking. The study selects the three local Islamic banks in Jordan with 3,203 employees. Given the convenience method, the sample number to be collected from Jordanian Islamic banks is 219 representatives. The reliability and validity of the metrics have been demonstrated. The results of this research show that training certainly influences innovative work behavior; whereas compensation does not have a decisive influence on innovative business behavior.

Key words: HRM, Innovative work Behavior, Training, Compensation, Banks.

1. Introduction

There is evidence of noticeable changed in employee's behavior towards perusing certain tasks once compensation as rewards offered to motivate employees to affect their annual performance (Bahlooq, 2011). To manage innovative workforce effectively, traditional HRM practices, such as training and compensation have to be renewed to be in line with the innovative strategy of the organization (Bal et al., 2013), (Papa, Dezi, Gregori, & Mueller, 2018) (Schuler & Jackson 1987). Human resources management defined as the "characteristics of individuals that are utilized through employee behavior" (Wright et al., 1994). Innovative Work Behavior (IWB) for individual employees need to possess the necessary skills. The use of IWB in banks improves the lead time to develop new ideas or modify the services and improves the quality of the specifications of services and reduces cost of operations.

According to (Al-Zoubi, 2013), Jordanian Banks appoint and train the suitable employees and enhance them by the right skills and knowledge that lead to increase the productivity and enhance the performance situation of organization. The HRM practices such as training and compensations would apply to motivate the IWB in the working environment of the banks.

PhD Student at Faculty of Economics and Muamalat, Universiti Sains Islam Malaysia, Bandar Baru ¹
Nilai, 71800, Nilai, Negeri Sembilan, Malaysia esra2q111@yahoo.com

Associate Professor at Faculty of Economics and Muamalat, Universiti Sains Islam Malaysia, Bandar ²
Baru Nilai, 71800, Nilai, Negeri Sembilan, Malaysia norailis@usim.edu.my

1.1 Background of the Study

In 2014, 79.6% of the employees in Jordan were active in the service sector. This research chooses the banks to implement the variables in.

Table 1: Jordanian Banks 2014

Local Banks		International Banks	
Islamic Banks	Commercial Banks	Islamic Banks	Commercial Banks
Jordan Dubai International Bank³	Arab Bank Arab Jordan Investment Bank Bank Al Etihad Bank of Jordan Capital Bank of Jordan Invest bank Jordan Ahli Bank Jordan Commercial Bank The Housing Bank Arab Banking Corporation Cairo Amman Bank Jordan Kuwait Bank Societe Generale de Banque	Al Rajhi Bank	Blom Bank Standard Chareterd Egyption Arab Land Bank Bank Audi S.A.L Rafidain Bank CitiBank National Bank of Abu Dhabi National Bank of Kuwait

Source: Central Bank of Jordan (2014).

The banking system and insurance sector enhances 20.2% of the total current GDP in 2014 (Jordan Chamber of Industry). Jordanian banking sector is controlled by the central bank of Jordan, which was established in 1964. All 25 Banks (table 1) have more than 770 branches and 154 branches internationally while local Islamic banks have 126 branches in Jordan. The total employees in all Jordanian banks are 19433 employees, while the employees working in local Islamic banks are 3203 which represent % 16.48 of all employees.

Employee training is one of the best ways to accumulate, use, update, and transfer knowledge to other people in the organization, and impacts on modification of employees' attitude and behavior for innovate while performing work. The holy Qur'an⁴ indicated the importance of gaining the knowledge; "but say, "O my Lord! Advance me in knowledge." (Al-Quran, Taha 20:114).

The innovation behavior of the employees should be motivated (Nieves & DíaznMeneses, 2018). Also offering pay and/or benefit relative to that of competitors can ensure that a company attracts and retains high-quality employees (Nwokocha & Iheriohanma, 2012). Compensation system as another practice of HRM enable the organization to attract more and better candidates and retain essential employees for longer periods of time (Saif & Sartawi, 2013). The holy Qur'an encouraged compensating people: "and that He may give Glad Tidings to the Believers who work righteous deeds, that they shall have a goodly Reward," (Al-Quran. The Cave 18:2).

1.2 Problem Statement

Jordanians prefer to deal with Islamic banks for religious reasons (Alghusin & Irshaid, 2014; Srouji et al., 2015), and for the bank's image and reputation, and ability to maintain confidentiality (Al-Jazzazi & Sultan, 2015).

Implementing a minimum budget to reach a maximum utility is a primary objective for every organization. Management faces many problems in budgeting HR. Barney and Clark (2007) suggest that when the bank's financial accounts aren't improving,

³Jordan Dubai International Bank launched a new name in 2017, which is Safwa Bank.

⁴ All Quran Translations In This Thesis Are Based On Abdullah Yusuf Ali. 1989. The Holy Qur'an, Text, Translation and Commentary. Maryland: Amana Corporation.

HRM practices budgets is decreased. As a result of this action, the bank loses employees at a fast rate, increasing the bank's costs as it tries to replace those who leave. Employees may fail to utilize their ability and potential as a result of inefficient HRM processes (such as training and compensation) (Bataineh, 2014), (Amarakoon, 2018).

Based on the following Table, the low budgets of (training and compensations) comparing to other expenses could discourage the IWB (Fernandez & Pitts, 2011). The individuals will not feel more encouraged to innovate, when the rewarded and training are below the expectations (Fernandez & Pitts, 2011). Santana (2013), point to the need for research on effective compensation and incentive-based systems for innovation (p.201). There is gap in the empirical research to examine the relationship between HRM and employees' IWB (Prieto & Pérez-Santana, 2014), which presents the importance of this research to examine the relationship between the HRM practices (such as compensations and training) and the IWB in the Jordanian Islamic banks.

Table 1: Employees' Expenses in Jordanian Islamic Banks

Employees' Expenses 2014	Jordan Dubai International Bank (2009)		Jordan Islamic Bank (1978)		Islamic International Arab Bank (1997)	
		% of expense	JD	% of expenses	JD	% of expenses
Salaries, allowance and benefits	6,848,465	52.4%	24,374,626	51.8%	12,681,523	56.7%
End of service indemnity			963,751	02%		
Training and research	67,146	005%	159,589	003%	123,827	005%
Total (JD)	6,915,611		24,534,215		12,805,350	
Trained Employees⁵	(220)/357		(3577)/2051		(1773)/795	
Total Courses	41		500		209	

Source: Annual report of Association Banks of Jordan (2014).

1.3 Research Questions and Objectives

The following questions can be regarded as the problem of the study formulation: Does Training have significant impact on Innovative Work Behavior (IWB) in Jordanian Islamic banks?

Does compensation have significant impact on Innovative Work Behavior (IWB) in Jordanian Islamic banks?

This research aims to determine the relationship between training and (IWB) and to determine the relationship between compensation and (IWB) in Jordanian Islamic banks.

1.4 Definition of Key Terms

Human Resources Management (HRM) Practices

Human resources management (HRM) practices include all those activities that concentrate on people through selecting them, analyzing their work, determining their needs, guide them how to perform tasks, training and rewarding them, evaluating their

Total Employees Trained May Have Some Repetition In Many Courses, Some Courses Are Online.⁵

performance and creating a positive work environment. This study employs training and compensation as an HRM practices:

Training

Training refers to employees' systematic competence acquisition and to stimulate continuous learning (Demo, Neiva, Nunes, & Rozzett, 2012). This study will focus on the HR training of courses quality and training methods to support achieving CA (Elnaga & Imran, 2013), using dimensions adapted from (Demo, Neiva, Nunes, & Rozzett, 2012)& (Dechawatanapaisal, 2005).

Compensation

Compensation is a useful motivation way to reward employees' performance and competence via remuneration and incentives (Demo, Neiva, Nunes, & Rozzett, 2012). The compensation consists of salary, allowances, bonus, and end of service indemnity. Innovative Work Behavior (IWB)

Most scholars have operationalized individual innovation as a set of complex behaviors (Kleysen & Street, 2001; Jong & Hartog, 2007; Janssen, 2000). IWB refers to the unique practices and the remarkable and positive activities which lead the company to reward the employee who have a good IWB. Innovative behavior is an act of exploring, generating, championing and application of innovative thinking in the organization, allowing employees to use innovative thinking to rapidly and accurately adapt to changes in customer demand. (Woodman et al., 1993; Scott & Bruce, 1994).

1. LITERATURE REVIEW

Innovative work behavior needs to be motivated using extrinsic and intrinsic benefits such as HRM practices (social exchange theory). The compensations such as rewards and promotions are considered as extrinsic factors to motivate the IWB (Harvard model, Guest models, and reinforcement theory). On the other hand, the training is considered as intrinsic factor to motivate the IWB (planned behavior theory). For effective motivation of IWB, the compensations and training should be provided ideally (i.e. fairness) based on the innovation efforts of the employees in the working environment (equity and expectancy theories). The general direction of the research framework based on the underpinning theories is illustrated in Figure 1.

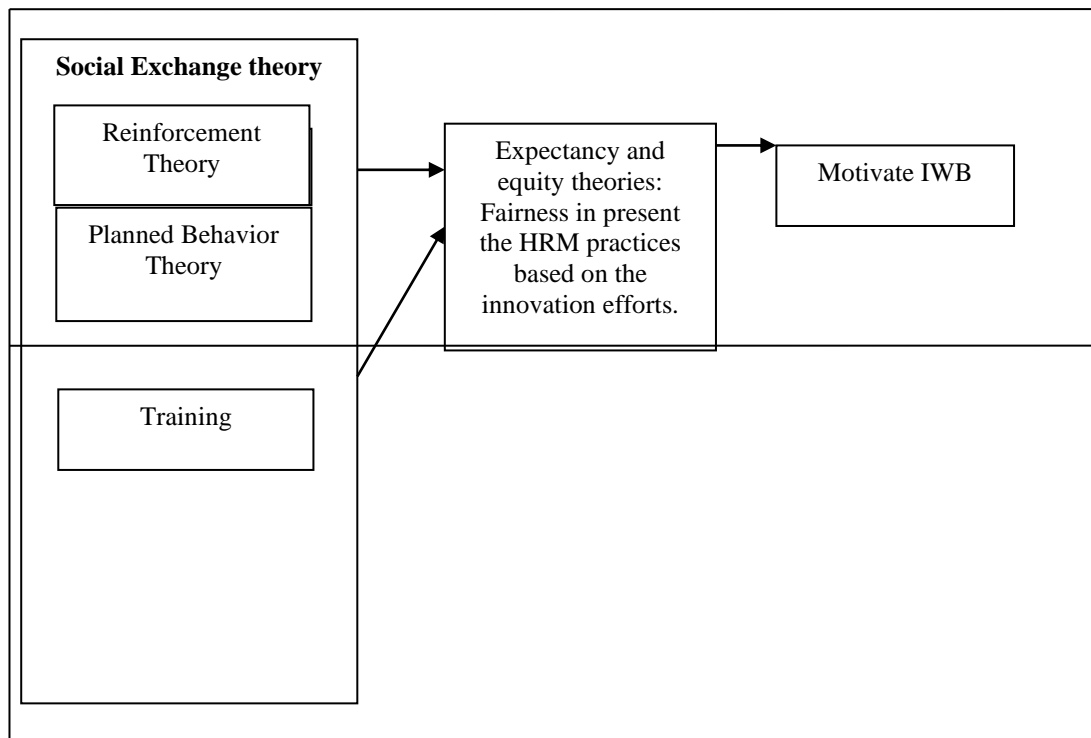
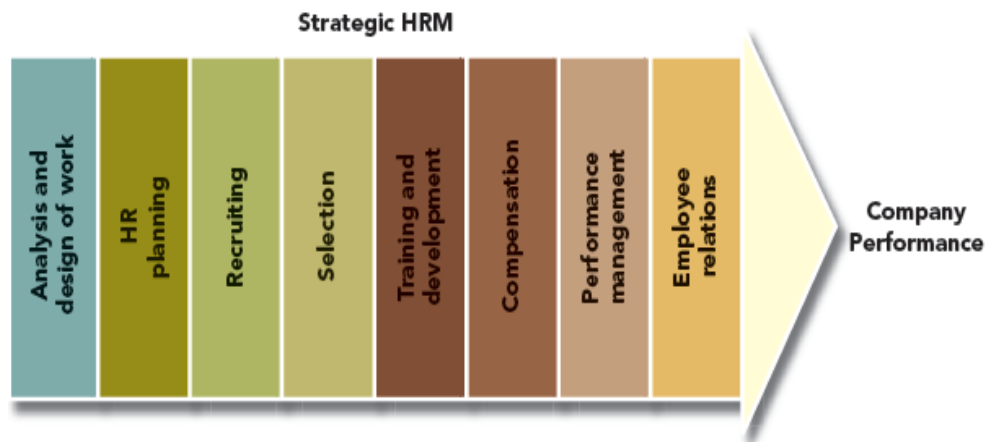


Figure 1: Research Framework

2.1 Human Resources Management (HRM) Practices

Employees are no longer viewed as a resource whose primary role is to provide goods and services by successful businesses. Employees, on the other hand, are considered as crucial to a service organization's ability (Omar & Shehada, 2015). The policies, practices, and systems that impact employees' behavior, attitudes, and performance are referred to as "people practices" by a firm's HRM practices (Noe et al., 2003).

HRM practices involve analyzing and designing work, determining HR needs, attracting new employees, selecting individuals, training and preparing them for future positions, rewarding employees, evaluating their performance, and providing a positive work environment (Mathur, 2015). The following figure shows the HRM practices.



Source: Noe et al.(2003)

Figure 2: HRM Practices

There are many studies have concentrated on HRM practices as a title, but only some of the practices have been implemented. In Jordanian Islamic banks, researchers looked at the impact of strategic human resource management (SHRM) such as recruitment, training, compensation, and performance management on organizational commitment such as respect for values and ethics, willingness to commit to work, and creative behavior at work (Almutairi & Alsawalhah 2020). They found that SHRM and employees commitment levels are high.

Training

According to Hashim(2008), Employee training refers to programs that provide workers with information, new skills, or professional development opportunities. Organizations benefit from improved communication skills, the discovery of a trainee's hidden talent, more productive labor, and increased corporate profit as a result of training. These positive outcomes may have an impact on the country's development (Dorjkhoo, 2013).

The necessity to focus on the training of the bank's employees to enhance their experiences and inform them of all scientific breakthroughs and technologies with relation to banks using descriptive and analytical methodologies, commercial banks was advocated (Alnaweigah 2013).

According to the study of Al-Hmoud (2015), which uses 241 staff in Jordainan banks, the necessity for charging department to work for controlling the standards of training excellence is to reconsider the practiced training methods. The aspects and skills that managers need to be trained in were strategic planning, management of HR, time management, leadership and team building, negotiation skills, employees, stimulation, marketing skills, communicating with others, and creative thinking of using computer.

2.1.1.1 Courses Quality

The quality of an organization's human resources determines its success or failure, and training is an important aspect of the plan to integrate HRM with a company's business strategy. (Dabale et al., 2014). Training courses of the organizations attempts to concentrate on particular job proficiency (Jehanzeb & Bashir 2013). Individuals attending high-quality training courses show much higher impacts than those attending low-quality courses (Chong & Galdo, 2006). The content areas should be able to bridge the gap between what is and what ought to be. The content or the topical areas to be included in the training program should be based on the results of the training needs assessment.

Jordanian banks should organize continual training courses for existing and new workers to demonstrate the importance of their commitment to control processes related the safety and security of computerized accounting systems, as well as train them to apply procedures, according to the argument of (Al Hanini 2012). Bourini et al.(2013) suggested that organizations hold training courses for staff in Jordanian banks to better understand their role in knowledge management in all activities by recognizing the notion of knowledge management, its principles, and its importance. Alsharah (2014) advised that banks provide more training courses and implement a scholarship program for outstanding employees in order to retain personnel.

2.1.1.2 Training Methods

On-the-job training is delivered to organizational employees while conducting their regular work at the same working venues, whereas off-the-job training entails pulling employees away from their typical work environments and so focusing all of their

attention on the training as coaching. On-the-job training, according to, might include instruction or coaching at the desk or at the bench by more experienced employees or trainers. Off-the-job training examples, on the other hand, include conferences, role acting, and many others (Armstrong 1995).

Peariasamy and Abu Mansor (2008) highlighted how businesses may incorporate employee knowledge sharing during their regular work operations by introducing 12 approaches: peer assist, training and mentorship, challenging projects, job description, job rotation, cross training, and sharing sessions. This study adapting training items from (Demo et al., 2012), which are: "I can use knowledge and behaviors learned in training at work, the organization, I work for helps me develop the skills, I need for the successful accomplishment of my duties (e.g., training, conferences, etc.)".

Compensation

"The more the employee is paid, the more he feels there is fairness in terms of others' job involvement and his own involvement and the more efforts he will make in job involvement" (Hsiung, 2014). According to Nurul Absar et al.(2010), Hourly and monthly rated earnings or salaries, as well as incentives like as bonuses, commissions, and profit-sharing programs, are all part of compensation.

1.1.2.1 Salary

Mphil et al. (2014) assumed that salary is represented by pay of the factors related to compensation like salary, rewards, Indirect Compensation and employee performance. There appeared a few studies related salary in the view of HRM. Alsharah (2014) concluded that Saudi banks are interested in employee happiness, according to the study, by paying wages and salaries that are commensurate with the size and responsibilities of the job. Mohammad et al. (2014) recommended to improve employee overall salary packages for employees which is based on productivity rewards. Demps et al.(2012) analyzed employee perceptions of salary reductions to maintain employment. Employee perceptions are consisted of two generation groups: "gender; seniority; organizational role; salary;" and whether or not upper management also takes a salary reduction.

2.1.2.2 Allowances

There is no exactly way of giving an allowance to an employee (Yazdanifard & Usman, 2011). Job-related allowances (allowances for taking special posts, special skills, perfect attendance, or good performance) and other allowances that are paid according to the employee's personal circumstances, such as family allowances, housing allowances, and commuting allowances responsibilities are among the various allowances that are regularly paid (Yuping, 2004). Osibanjo et al.(2014) examined the effect of compensation packages (salary, bonus, incentives, allowances, and fringe benefits on employees' job performance and retention in a selected private University in Nigeria supported by structural equation modeling. The results showed strong relationship between compensation packages and employees' performance and retention.

2.1.2.3 Bonuses

Employees in the banking business must be offered a variety of benefits in order to retain and motivate them based on their level of conduct and job performance. The impact of independent variables (benefits and compensation, working environment) on employee retention by motivating or attracting him was investigated in Pakistan's banking sector up to the study of (Ahmada et al. 2015). The three most significant

measures for increasing staff retention in the banking business are attractive rewards and recognition, annual performance review, and training opportunities.

2.1.2.4 End of Service Indemnity

Employees are entitled to an end-of-service gratuity if their employment relationship is terminated in any circumstance other than dismissal for gross misconduct (Smith, 2012).

2.2 Innovative Work Behavior (IWB)

Innovative work behavior is not born randomly, it's an inside intention to behave or innovate. Allah says in (Surat Al-Ra'd, 11): "Indeed, Allah will not change the condition of a people until they change what is in themselves". Usually, the majority of employees' jobs do not include IWB. Extra-role behavior is a term used to describe discretionary behavior that is not stated in the job description (Katz & Kahn, 1978), but nevertheless attempts to benefit the organization (Organ et al., 2006).

However, studies on innovative behavior in the service sector have received minimal attention from researchers (Oke, 2007).

through a review (Labrenz 2014) that reveals that HR-practices (teamwork, performance management, rewards, training & development, delegation of responsibilities) can improve employees' innovative behavior when designed properly, explained the effect of HR-practices on innovative behavior and examining how line manager behavior moderates this relationship. Thereby, companies can optimize the effectiveness of their HR-practices, ultimately leading to IWB.

This study employs such items of IWB questionnaire up to (Kleysen & Street, 2001) and (Jong & Hartog, 2007) as the following:

- Opportunity Exploration: "How often does the employee look for opportunities to improve an existing process, technology, product, service or work relationship? Recognize opportunities to make a positive difference in your work, department, and organization or with customers? Pay attention to non-routine issues in your work, department, organization or market place?"
- Idea Generation: "How often does the employee Search out new work methods, techniques or instruments? Generate original solutions to problems? Find new approaches to execute tasks?"
- Championing: "How often does the employee encourage key organization members to be enthusiastic about innovative ideas? Attempt to convince people to support innovative ideas?"
- Application: "How often does the employee systematically introduce innovative new ideas into work practice? Contribute to implementation of new ideas? Put effort into the development of new things?"

What makes changes to the employees encouraged them to innovate is related to many relationships, flowingly are the relationships investigated to test what can influence IWB.

2.3 Training and Innovative Work Behavior (IWB)

Employee training is mostly focused on work-related skills and routine knowledge, which does not yield creativity in and of itself (Laursen & Foss, 2003). Labrenz (2014) argued that training is the foundation for innovative behavior, but training alone does not guarantee innovation. The combination must be provided by HRM to facilitate employees' innovative behavior (Jiang et al., 2012).

Employee training has a favorable impact on their skills and knowledge, as well as their behavior, motivation, and production (Adewale & Anthonia, 2013). Training

designed to enhance creativity is found to be positively related to the level of employees' idea generation (Scott et al., 2004)

Therefore, the hypothesis that will be tested based on is:

Hypothesis #1 (+): There is a significant positive relationship between Training and Innovative Work Behavior (IWB) in Jordanian Islamic Banks.

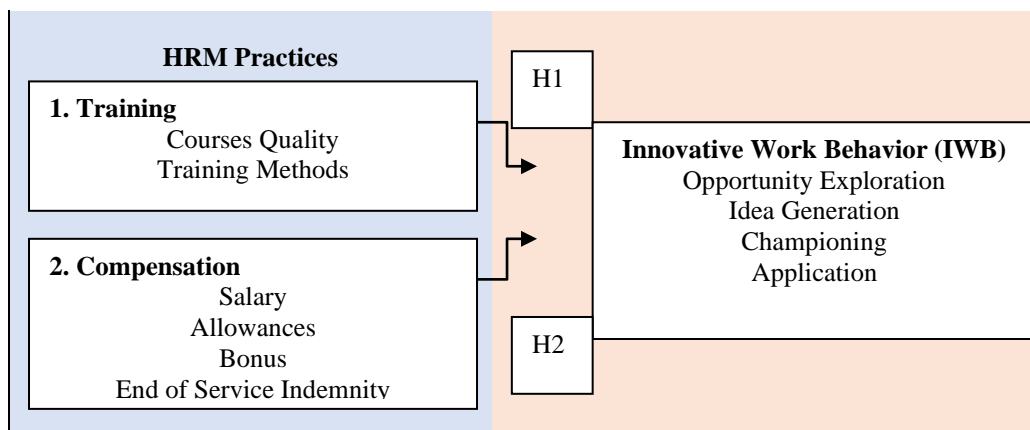
2.4 Compensation and Innovative Work Behavior (IWB)

Most employees' jobs do not require them to engage in innovative actions. As a result, employees are rarely rewarded directly or explicitly for innovative activity (George & Brief, 1992). Jiang et al. (2012) argued that employees' rewards affect their "motivation to be creative, offer new ideas and be willing to experiment with new behaviors".

Al Ziadat (2015) found that there is an impact of the organizational policies on the human capital effectiveness; the study recommends training and compensations for workers to enhance their capabilities, invest in human capital and providing the convenient atmosphere for supporting innovation in 350 workers of Jordan commercial banks. On the other hand, the effect of satisfaction with primary rewards on innovative behavior, as well as the relationship between HR practices and overall job satisfaction, was investigated, and it was discovered that satisfaction with primary rewards has a negative impact on innovative behavior: the more satisfied employees are with their salaries, the less innovative behavior they exhibit (Sanders et al., 2010). So, the hypothesis that will be tested based on these studies is:

Hypothesis #2 (+): There is a significant positive relationship between Compensation and Innovative Work Behavior (IWB) in Jordanian Islamic Banks.

Figure 3 illustrates the proposed model of this research based on the above various study variables and connection between these variables.



Source (Labrenz, 2014; Jiang et al., 2012; Scott et al., 2004; George & Brief, 1992; Tsai 2011; Li & Zheng, 2014; Schuler & Jackson 1987)Figure 3: Research Model

3 RESEARCH METHODOLOGY

3.1 Unit of Analysis

The Jordanian Islamic Banks are the research scope, whereby the data were collected from the banks employees to study their behaviors toward the innovation in the working environment.

The unit of analysis is the banks employee who responsible about conduct the strategic banks services such as accounting, cash draw, HR management, loans... etc.

The supportive employees such as security are excluded from the unit of analysis in this research.

3.2 Population and Sample

Out of 25 banks in Jordan, there are three local Islamic banks which are Jordan Dubai International Bank, Jordan Islamic Bank, and Islamic International Arab Bank. The total employees in these three banks are 3203, which represents the population of this study. The sample is representative of the Jordanian population, as more than 80 percent of the population will be aged between 20 and 60 years (www.dos.gov.jo).

In the term of using the questionnaire and according to Yount (2006), the sampling percent should be 5% at minimum for the size of population between 1001-5000. Thus, minimum sample that should be collected in this research is about 160 employees from the research population.

The study utilizes sampling techniques namely quota and convenience sampling due to the confidentiality policies in the banking sector. This confidentiality prevented the researchers from acquiring the data of the employees' such as positions and working roles (Albdour & Altarawneh, 2014). Table 3 presents the required sample numbers based on convenience technique according to available data about Islamic banks population and the sampling rate of Yount (2006).

Based on convenience technique the sample number that should be collected from Jordanian Islamic banks is 219; 36 from Jordan Dubai International Bank; 103 from Jordan Islamic Bank, and 80 from Islamic International Arab Bank.

Regarding to quota technique, the judgment of sample selection is depends on the usefulness of segment the proposed sample based on a specified proportion. In this research, the experience year segmentation is proposed as following:

Table 3: Sample Numbers Based on Convenience and Quota Techniques

Bank	Population	Required Sample	Experience Years			
			5-8	9-11	12-15	>15
Jordan Dubai International Bank	357	36	9	9	9	9
Jordan Islamic Bank	2,051	103	25	26	26	26
Islamic International Arab Bank	795	80	20	20	20	20
Total	3203	219	219			

3.3 Data Collection Method

The study employs a quantitative method. Using questionnaire for employees of Jordanian Islamic Banks is the basic strategy to achieve the study objectives. The back-translated method was adopted to assure the questionnaire validity. Conducting several parts and items or questions for such method is an important to merge the overall hypothesis through statistical analysis.

The items in the questionnaire were gauged through a 5-point Likert scale that focused on the lower scales, generating relative responses means over their high counterparts (Dawes, 2008). Data were gathered based on the conditions laid down in Qawasmeh et al.'s (2013) concerning instrument development (refer to Table 4).

Table 4: Questionnaire Creterion

Scale Index	Answer	Answers Level
1-1.49	Strongly Disagree	Very Low

1.5-2.49	Disagree	Low
2.5-3.49	Neutral	Moderate
3.5-4.49	Agree	High
4.5-5	Strongly Agree	Very High

Qawasmeh et al.(2013).

4 FINDINGS AND DISCUSSION

4.1 Demographic Information

First of all, 36 (16.4%) employees or respondents are included from Jordan Dubai International Bank (see table 5). Meanwhile, Jordan Islamic Bank has the highest number of employees; therefore, the researcher has chosen 103 (47%) respondents from this bank. Finally, 80 (36.5%) respondents belong to Islamic International Arab Bank, thus counting to be 219 samples. Secondly, table 5 presents information about the frequency distribution of the demographic characteristics.

Table 5: Demographic Characteristics

		Frequency	Percent	Valid Percent	Cumulative Percent
Bank	Jordan Dubai International Bank	36	16.4	16.4	16.4
	Jordan Islamic Bank	103	47.0	47.0	63.5
	Islamic International Arab Bank	80	36.5	36.5	100.0
	Total	219	100.0	100.0	
Gender	Male	144	65.8	65.8	65.8
	Female	75	34.2	34.2	100.0
	Total	219	100.0	100.0	
Age	20-30 Years	97	44.3	44.3	44.3
	30-40 years	87	39.7	39.7	84.0
	40-50 years	19	8.7	8.7	92.7
	50-60 years	16	7.3	7.3	100.0
	Total	219	100.0	100.0	
Qualification	Bachelor	101	46.1	46.1	46.1
	Master	86	39.3	39.3	85.4
	PhD	26	11.9	11.9	97.3
	Other	6	2.7	2.7	100.0
	Total	219	100.0	100.0	
Experience	<5 years	97	44.3	44.3	44.3
	5-10 years	68	31.1	31.1	75.3
	10-15 years	43	19.6	19.6	95.0
	>15 years	11	5.0	5.0	100.0
	Total	219	100.0	100.0	

4.2 Descriptive Statistics

Following table 6 shows that innovative work behavior has the lowest mean value; while, training has the highest mean value. Overall, all the latent constructs have a greater than 3 mean value, which indicates the inclination of responses towards the positive (agree) side. Amongst independent variables, training has a higher mean value as compared to

compensation, which is another indication that training is more important to affect innovative work behavior.

Table 6: Descriptive Statistics

	N	Minimum	Maximum	Mean	SD
Training	219	1.33	5.00	3.7869	.88379
Compensation	219	1.00	5.00	3.4265	.93996
Innovative Work Behaviour	219	2.14	5.00	3.2179	.87683
Valid N (listwise)	219				

4.3 Reliability and Validity

This study has measured reliability through Cronbach's Alpha (α) and Composite Reliability (CR) methods in order to provide more accurate results of reliability (see Table 7). The majority of researchers preferred 0.7 as the minimum values for both reliability measures (Bernardi, 1994; Moonen-van Loon, Overeem, Donkers, Van der Vleuten, & Driessen, 2013; Pinto, Fogliatto, & Qannari, 2014; Taber, 2018). Table 7 shows that all the alpha and CR values are greater than 0.7.

Table 7: Loadings, Reliability, and Validity

Variables & Items	Factor Loadings	Cronbach's Alpha	CR	AVE
Training		.920	.9196	.7923
T1	.88			
T2	.88			
T3	.91			
Compensation		.882	.8765	.5887
C1	.72			
C2	.67			
C3	.76			
C4	.88			
C5	.79			
Innovative Work Behaviour		.908	.9064	.5872
IWB1	.57			
IWB2	.83			
IWB3	1.01			
IWB4	.75			
IWB5	.73			
IWB6	.72			
IWB7	.68			

The Table shows only convergent validity, calculated through a famous measure named Average Variance Extracted (AVE). The minimum values of AVE should be 0.5 (Alarcón, Sánchez, & De Olavide, 2015; Lin, 2008; Y. Liu, 2003). In this study, amongst all variables, the minimum AVE value is 0.5686; while, other constructs have higher AVE values; thus, these values confirm the existence of convergent validity.

The second necessary type of validity is discriminant, which is utilized to test whether the constructs/measures or items under a variable should not be associated and are actually unrelated (Farrell, 2010; Henseler, Ringle, & Sarstedt, 2015). However, Fornell and Larcker (1981) have asserted this concept from a different point of view.

They noted that discriminant validity provides evidence that the items developed to measure a variable should have high within correlation compared to their correlation with the items of another variable. For this purpose, the researcher has employed a method proposed by Fornell and Larcker (1981), which suggests that the square root of AVE should be higher than the correlation of a variable with other constructs. In simple terms, the diagonal highlighted values should be greater than their corresponding cross values in rows and columns.

In table 7, the diagonal values are the square root of AVE; while, the other values are correlation among variables. As suggested by Fornell and Larcker (1981) criterion, these diagonal values are higher than their related values in rows and columns; thus, proves the existence of discriminant validity. This method demonstrates that the items of a variable only measure the variable for which they are developed to measure.

4.4 Correlation Coefficients

In order to examine the strength of the relationship of two constructs' movement, the correlation coefficient is suggested by previous authors (Benesty, Chen, Huang, & Cohen, 2009; Taylor, 1990). Table 7 presents this valuable information along with information regarding discriminant validity. The asterisk symbols represent the level of significance. A double asterisk shows the significance of the relationship at 0.01 p-value or 99.99% confidence interval. However, the single asterisk shows that the relationship is significant at 0.05 p-values or 95% confidence interval.

Based on information, training has a 31.5% positive and significant association with compensation at $p < 0.01$. Similarly, training has positive association with other constructs, such as innovative work behavior ($r = 64.2\%$, $p < 0.01$). It means training has the strongest and positive relationship with IWB. Apart from this, compensation has positive relationship with all the constructs like innovative work behavior ($r = 20.8\%$, $p < 0.01$).

Table 8: Correlations and Discriminant Validity

	1	2	3	4	5
Training	.890				
Compensation	.315**	.767			
Innovative Work Behaviour	.642**	.208**	.766		
	219	219	219	219	219
**. Correlation is significant at the 0.01 level (2-tailed).					
*. Correlation is significant at the 0.05 level (2-tailed).					

4.5 Hypotheses Testing

Training has a 63.5% positive impact on innovative work behavior with a p-value less than 0.01. This effect has supported the first hypothesis of this study. While compensation has no significant influence on innovative work behavior as a significance value $0.909 > 0.05$. Thus, the second hypothesis of this study is rejected.

Table 9: Path Coefficients

			Estimate	S.E.	C.R.	P
Training	→	Innovative work behavior	.635	.054	11.708	***
Compensation	→	Innovative work behavior	.006	.051	.114	.909

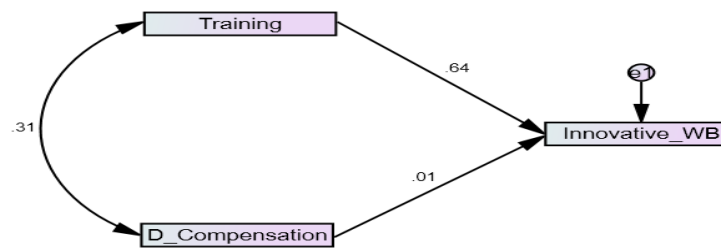


Figure 4: Path Coefficients Model

5 CONCLUSION AND RECOMMENDATION

5.1 Discussion

This research has aimed at investigating the direct influence of training and compensation on innovative work behavior. The first hypothesis has suggested the relationship between training and innovative work behavior. This hypothesis is approved, and the findings are consistent with previous studies as (Azevedo & Shane 2019), (Phan 2019), (Prieto & Pérez-Santana 2014), (Bos-Nehles and Veenendaal 2019) . The second hypothesis of this study proposed the positive relationship between direct compensation and innovative work behavior; however, this hypothesis is not supported. The findings of this study are consistent with (Bos-Nehles & Veenendaal, 2019; Dorenbosch, Engen, & Verhagen, 2005; Karin, Matthijs, Nicole, Sandra, & Claudia, 2010).

5.2 Implication and Limitation

With respect to the theoretical contribution, this study has significantly contributed to the literature with respect to the effect of training and compensation on innovative work behavior. This literature is specifically enhanced in the context of the Jordanian banking industry. Thus, theoretically, this study is beneficial for future researchers and students. Apart from the above, this study also has some practical implications which will be valuable for managers, policymakers, or executives. First of all, managers must consider the proper employees' training, which has a positive and strong effect on their innovative work behavior.

The current study has some limitations which may be covered in future research studies. Firstly, this study has collected data from only three banks; therefore, the findings may not be generalized to employees of other banks. Similarly, this study is relevant to the Jordanian context; therefore, findings cannot be generalized to other countries' contexts.

Conclusion

The researcher of this study chose three local Islamic banks in Jordan, which include 3203 employees. Based on convenience technique, the sample number that should be collected from Jordanian Islamic banks is 219 employees. The reliability and validity of the scales were proved. Findings of this study indicate that training positively influences innovative work behavior; while compensation has no significant influence on innovative work behavior.

REFERENCE

- Alnaweigah, D. B. (2013). Empowerment and its Impact on Banks Performance Jordanian Banks: A pplied Study. *International Journal of Basic & Applied Sciences IJBAS-IJENS* Vol:13 No:02 , 89-100.
- Aktar, A., & Pangil, F. (2017). The relationship between employee engagement, HRM practices and perceived organizational support: evidence from banking employees. Aktar, A. & Pangil F.(2017),“The Relationship between Employee Engagement, HRM practices and Perceived Organizational Support: Evidence from Banking Employees” *International Journal of Human Resource Studies*, 7(3).
- Al Ziadat, M. T. (2015). Organizational Policies Impact on the Effectiveness of the Human Capital in the Commercial Banks in Jodan. *International Business Research*; Vol. 8, No. 6 , 208-217.
- Alarcón, D., Sánchez, J. A., & De Olavide, U. (2015). Assessing convergent and discriminant validity in the ADHD-R IV rating scale: User-written commands for Average Variance Extracted (AVE), Composite Reliability (CR), and Heterotrait-Monotrait ratio of correlations (HTMT). Paper presented at the Spanish STATA Meeting.
- Albdour, A. A., & Altarawneh, I. (2014). Employee Engagement and Organizational Commitment: Evidence from Jordan. *INTERNATIONAL JOURNAL OF BUSINESS*, 19(2) , 192-212.
- Alghusain, N. A., & Irshaid, A. M. (2014). Islamic Banking: Analytical Field Study for Customer's Satisfaction and Direction. *International Business Research*; Vol. 7, No. 8 , 189-202.
- Al-Jazzazi, A., & Sultan, P. (2015). Banking Service Quality in the Middle Eastern and GCC Countries: Understanding the Future Research Directions. *Asian Journal of Business Research* , 37-49.
- Almutairi, M. A., & Alsawalhah, D. A. (2020). The Impact of Strategies Human Resource Management on Organizational Commitment. (An Applied Study on Employees in Jordanian Islamic Banks). *Modern Applied Science* , 14 (4), 14-22.
- Alsharah, D. ". (2014). Rewards and Incentives Impact on Job Satisfaction of Saudi Banks Employees. *European Journal of Business and Management*, Vol.6, No.38 , 70-81.
- Al-Zoubi, D. R. (2013). The Impact of Intellectual Capital on SWOT Analysis among Jordanian Banking Industry "Empirical Study". *International Journal of Business and Social Science* Vol. 4 No. 2 , 123-137.
- Amarakoon, U. (2018). The role of human resource innovation in firms' competitive advantage in Australian manufacturing and service firms.
- Anning-Dorson, T. (2018). Innovation and competitive advantage creation. *International Marketing Review*.
- Aris, A., Rajah, N., Abdullah, N. H., & Hamid, N. A. A. (2019). Training and Development on Innovative Work Behavior among Public Organization Managers: The Mediating Effect of Intrapreneurial Competencies. *International Journal of Engineering and Advanced Technology (IJEAT)*, 8(5), 2769-2775.
- Armstrong, M. (1997). *A Handbook of Personnel Management Practice*. Oxford, UK: Currie, Donald: Blackwell Business.

- Azevedo, A., & Shane, M. J. (2019). A new training program in developing cultural intelligence can also improve innovative work behavior and resilience: A longitudinal pilot study of graduate students and professional employees. *The International Journal of Management Education*, 17(3), 100303.
- Bahlooq, A. A. (2011). A research on knowledge management Key Performance Indicators and its effect on employee behaviour to share knowledge and the impact on organization performance in organization in the UAE. Dubai: The British University.
- Bal , Y., Bozkurt , S., & Ertemsir , E. (2013). A STUDY ON DETERMINING THE RELATIONSHIP BETWEEN STRATEGIC HRM PRACTICES AND INNOVATION IN ORGANIZATIONS. *Management, Knowledge and learning International Conference*, (pp. 1067-1074). Zadar, Croatia.
- Bataineh, K. A. (2014). Impacts of Employee Training on the Performance of Commercial Banks in Jordan. *European Journal of Business and Management*, Vol.6, No.27 , 192-196.
- Benesty, J., Chen, J., Huang, Y., & Cohen, I. (2009). Pearson correlation coefficient. In *Noise reduction in speech processing* (pp. 1-4): Springer.
- Bernardi, R. A. (1994). Validating research results when Cronbach's alpha is below .70: A methodological procedure. *Educational and Psychological Measurement*, 54(3), 766-775.
- Bernardi, R. A. (1994). Validating research results when Cronbach's alpha is below .70: A methodological procedure. *Educational and Psychological Measurement*, 54(3), 766-775.
- Bos-Nehles, A. C., & Veenendaal, A. A. (2019). Perceptions of HR practices and innovative work behavior: the moderating effect of an innovative climate. *The International Journal of Human Resource Management*, 30(18), 2661-2683.
- Bourini, F., Khawaldeh, K., & Al-Qudah, S. (2013). The Role of Knowledge Management in Banks Sector (Analytical Study- Jordan). *INTERDISCIPLINARY JOURNAL OF CONTEMPORARY RESEARCH IN BUSINESS*, VOL 5, NO 3 , 53-77.
- Brown, T. A., & Moore, M. T. (2012). Confirmatory factor analysis. *Handbook of structural equation modeling*, 361-379.
- Byrne, B. M. (1994). *Structural equation modeling with EQS and EQS/Windows: Basic concepts, applications, and programming*: Sage.
- Carlson, K. D., & Herdman, A. O. (2012). Understanding the impact of convergent validity on research results. *Organizational Research Methods*, 15(1), 17-32.
- Chong, A., & Galdo, J. (2006). Does the Quality of Training Programs Matter? Evidence from Bidding Processes Data. Germany: IZA Discussion Paper No. 2202.
- Dabale, W. P., Jagero, P., & Nyauchi, M. (2014). The Relationship between Training and Employee Performance: The Case of Mutare City Council, Zimbabwe. *International Journal of Human Resource Studies*, Vol. 4, No. 4 , 61-72.
- Deegan Jr, J. (1978). On the occurrence of standardized regression coefficients greater than one. *Educational and Psychological Measurement*, 38(4), 873-888.

- Demo, G., Neiva, E. R., Nunes, I., & Rozzett, K. (2012). Human Resources Management Policies and Practices Scale (HRMPPS): Exploratory and Confirmatory Factor Analysis. *BAR, Rio de Janeiro*, v. 9, n. 4, art. 2 , 395-420.
- Demps , J., Thornton , B., & Baker , E. (2012). The role of age in employee perceptions of salary reductions. *Journal of Behavioral Studies in Business* , 1-8.
- Dorenbosch, L., Engen, M. L. v., & Verhagen, M. (2005). On-the-job innovation: The impact of job design and human resource management through production ownership. *Creativity and innovation management*, 14(2), 129-141.
- Dorjkhuu, O. (2013). *Employee Training Methods for Developing Economy*. Tokyo: Jossey-Bass Inc.
- Farrell, A. M. (2010). Insufficient discriminant validity: A comment on Bove, Pervan, Beatty, and Shiu (2009). *Journal of business research*, 63(3), 324-327.
- Fink, A., & Litwin, M. S. (1995). *How to measure survey reliability and validity* (Vol. 7): Sage.
- Fornell, C., & Larcker, D. F. (1981). Evaluating structural equation models with unobservable variables and measurement error. *Journal of marketing research*, 18(1), 39-50.
- George , J., & Jones, G. (2002). *Understanding and Managing Organizational Behavior*, 3rd edition. Englewood Cliffs: Prentice-Hall.
- Hair, J., Black, W., Babin, B., & Anderson, R. (2010). *Multivariate Data Analysis Seventh Edition* Prentice Hall, 2010. Upper Saddle River, New Jersey. [Google Scholar].
- Hammersley, M. (1987). Some notes on the terms ‘validity ‘and ‘reliability’. *British educational research journal*, 13(1), 73-82.
- Hashim, D. (2008). The Quran-Based Human Resource Management and its Effects on Organizational Justice, Job Satisfaction and Turnover Intention. *The Journal of International Management Studies*, Volume 3, Number 2, 148-159.
- Henseler, J., Ringle, C. M., & Sarstedt, M. (2015). A new criterion for assessing discriminant validity in variance-based structural equation modeling. *Journal of the academy of marketing science*, 43(1), 115-135.
- Hoyle, R. H. (1995). *Structural equation modeling: Concepts, issues, and applications*: Sage.
- Hoyle, R. H. (2000). Confirmatory factor analysis. In *Handbook of applied multivariate statistics and mathematical modeling* (pp. 465-497): Elsevier.
- Hsiung, T.-L. (2014). The Relationships among Salary, Altruistic Behavior and Job Performance in the National Basketball Association. *International Journal of Business and Social Science* Vol. 5, No. 9 , 193-198.
- Janssen, O. (2000). Job demands, perceptions of effort-reward fairness, and innovative work behavior. *Journal of Occupational and organizational psychology*, 73 , 287-302.
- Jeet, V., & Sayeeduzzafar, D. (2014). A study of HRM practices and its impact on employees’ job satisfaction in private sector banks: A case study of HDFC Bank. *International Journal of Advance Research in Computer Science and Management Studies*, 2(1).

- Jiang, J., Wang, S., & Zhao, S. (2012). Does HRM facilitate employee creativity and organizational innovation? A study of Chinese firms. *International Journal of Human Resource Management*, 23(19) , 4025-4047.
- Jong, J. P., & Hartog, D. N. (2007). How leaders influence employees' innovative behaviour. *European Journal of Innovation Management*, Vol. 10, Iss: 1 , 41-64.
- Karin, S., Matthijs, M., Nicole, T., Sandra, G., & Claudia, G. (2010). How to support innovative behaviour? The role of LMX and satisfaction with HR practices. *Technology and Investment*, 2010.
- Katz, D., & Kahn, R. (1978). *The Social Psychology of Organizations*, II ed. New York: Wiley.
- Kleysen, R., & Street, C. (2001). Towards a Multi-dimensional measure of individual innovative behavior. *Journal of Intellectual Capital*, Vol. 2 (3) , 284-296.
- Kleysen, R., & Street, C. (2001). Towards a Multi-dimensional measure of individual innovative behavior. *Journal of Intellectual Capital*, Vol. 2 (3) , 284-296.
- Kline, R. B. (1998). Software review: Software programs for structural equation modeling: Amos, EQS, and LISREL. *Journal of psychoeducational assessment*, 16(4), 343-364.
- Koran, J. (2020). Indicators per factor in confirmatory factor analysis: More is not always better. *Structural Equation Modeling: A Multidisciplinary Journal*, 27(5), 765-772.
- Labrenz, S. (2014). THE INFLUENCE OF HR-PRACTICES ON INNOVATIVE BEHAVIOUR AND THE MODERATING EFFECT OF LINE MANAGER BEHAVIOUR. 3rd IBA Bachelor Thesis Conference, (pp. 1-15). Enschede, The Netherlands.
- Li, X., & Zheng, Y. (2014). The Influential Factors of Employees' Innovative Behavior and the Management Advices. *Journal of Service Science and Management*, 446-450.
- Lin, H.-F. (2008). Determinants of successful virtual communities: Contributions from system characteristics and social factors. *Information & Management*, 45(8), 522-527.
- Liu, C.-H. (2017). Creating competitive advantage: Linking perspectives of organization learning, innovation behavior and intellectual capital. *International Journal of Hospitality Management*, 66, 13-23.
- Liu, Y. (2003). Developing a scale to measure the interactivity of websites. *Journal of advertising research*, 43(2), 207-216.
- Mathur, P. (2015). Achieving Competitive Advantage through Employees. *International Journal of Arts, Humanities and Management Studies*, Volume 01, No.9 , 66-71.
- McGrath, R. G., Tsai, M.-H., Venkataraman, S., & MacMillan, I. C. (1996). Innovation, competitive advantage and rent: a model and test. *Management Science*, 42(3), 389-403.
- Mohammad, D. A., Altarifi, D. M., & Alafi, D. K. (2014). The Impact of Corporate Social responsibility toward employees on company Performance: A Jordanian study. *INTERDISCIPLINARY JOURNAL OF CONTEMPORARY RESEARCH IN BUSINESS VOL 6, NO 5* , 255-270.

- Moonen-van Loon, J., Overeem, K., Donkers, H., Van der Vleuten, C., & Driessen, E. (2013). Composite reliability of a workplace-based assessment toolbox for postgraduate medical education. *Advances in Health Sciences Education*, 18(5), 1087-1102.
- Mphil, M., Ramzan, M., Zubair, H. M., Ali, G., & Arslan, M. (2014). Impact of Compensation on Employee Performance (Empirical Evidence from Banking Sector of Pakistan). *International Journal of Business and Social Science* Vol. 5 No. 2 , 302-309.
- Nasifoglu Elidemir, S., Ozturen, A., & Bayighomog, S. W. (2020). Innovative behaviors, employee creativity, and sustainable competitive advantage: A moderated mediation. *Sustainability*, 12(8), 3295.
- Nieves, J., & DíaznMeneses, G. (2018). Knowledge sources and innovation in the hotel industry: Empirical analysis on Gran Canaria Island, a mature mass-tourism destination. *International Journal of Contemporary Hospitality Management* , 30 (8).
- Noe, R. A., Hollenbeck, J. R., Gerhart, B., & Wright, P. M. (2003). *Human Resource Management: Gaining a Competitive Advantage*, 6th ed. Boston: McGraw-Hil/Irwin.
- Nurul Absar, M. M., Sikder, Z. H., Nimalathan, B., & Bhuiyan, M. M. (2010). Employee Compensation Practices in Industrial Enterprises of Bangladesh: A Public-Private Sector Comparison. *Economic Sciences Series* Vol. LXII, No. 4 , 1-11.
- Nwokocha, I., & Iheriohanma, E. (2012). Emerging Trends in Employee Retention Strategies in a Globalizing Economy: Nigeria in Focus. *Asian Social Science* Vol. 8, No. 10 , 198-207.
- Oke, A. (2007). Innovation types and innovation management practices in service companies. *International Journal of Operations and Production Management*, 27(6) , 564-587.
- Omar, D., & Shehada, M. (2015). The Impact of Internal Marketing on Retaining Employees at Private Hospitals in Amman, Jordan. *International Journal of Management and Commerce Innovations* Vol. 2, Issue 2 , 606-619.
- Organ, D., Podsakoff, P., & MacKensie, S. (2006). *Organizational Citizenship Behavior. Its Nature, Antecedents, and Consequences*. Thousands Oaks: Sage Publication.
- OSIBANJO, O. A., ADENIJI, A. A., FALOLA, H. O., & HEIRSMAC, P. (2014). Compensation packages: a strategic tool for employees' performance and retention. *Leonardo Journal of Sciences*, Issue 25 , 65-84.
- Padilla, M. A., & Divers, J. (2016). A comparison of composite reliability estimators: coefficient omega confidence intervals in the current literature. *Educational and Psychological Measurement*, 76(3), 436-453.
- Papa, A., Dezi, L., Gregori, G. L., & Mueller, J. (2018). Improving innovation performance through knowledge acquisition: the moderating role of employee retention and human resource management practices. *Journal of Knowledge Management* , 24 (1).
- Peterson, R. A., & Kim, Y. (2013). On the relationship between coefficient alpha and composite reliability. *Journal of applied psychology*, 98(1), 194.
- Phan, T. T. (2019). The impact of burnout on innovative work behavior under the influence of individual resilience and environment effects. University of Twente,

- Pinto, F. S. T., Fogliatto, F. S., & Qannari, E. M. (2014). A method for panelists' consistency assessment in sensory evaluations based on the Cronbach's alpha coefficient. *Food Quality and Preference*, 32, 41-47.
- Prieto, I. M., & Pérez-Santana, M. (2014). Managing innovative work behavior: The role of human resource practices. *Personnel Review* 43(2) .
- Prieto, I. M., & Pérez-Santana, M. P. (2014). Managing innovative work behavior: the role of human resource practices. *Personnel Review*.
- Raykov, T. (1997). Scale reliability, Cronbach's coefficient alpha, and violations of essential tau-equivalence with fixed congeneric components. *Multivariate behavioral research*, 32(4), 329-353.
- Raykov, T. (1998). Coefficient alpha and composite reliability with interrelated nonhomogeneous items. *Applied psychological measurement*, 22(4), 375-385.
- Rigdon, E. E. (1996). CFI versus RMSEA: A comparison of two fit indexes for structural equation modeling. *Structural Equation Modeling: A Multidisciplinary Journal*, 3(4), 369-379.
- Roberts, P., & Priest, H. (2006). Reliability and validity in research. *Nursing standard*, 20(44), 41-46.
- Russell, J. A. (1978). Evidence of convergent validity on the dimensions of affect. *Journal of personality and social psychology*, 36(10), 1152.
- Saif, N. I., & Sartawi, K. S. (2013). Relationship between Human Resource Management Practices and Perceived Performance of Employees in Jordanian Hospitals. *European Journal of Business and Management*, Vol.5, No.22 , 129-136.
- Sanders, K., Moorkamp, M., Torka, N., Groeneveld, S., & Groeneveld, C. (2010). How to Support Innovative Behaviour? The Role of LMX and Satisfaction with HR Practices . *Technology and Investment*, 1 , 59-68 .
- Schuler, R. S., & MacMillan, I. C. (1984). Gaining competitive advantage through human resource management practices. *Human resource management*, 23(3), 241-255.
- Schuler, R., & Jackson, S. (1987). Linking Competitive Strategies with Human Resource Management Practices. *The Academy of Management Executive*, 3 , 207-219.
- Scott, S., & Bruce, R. (1994). Determinants of Innovative Behavior: A Path Model of Individual in the Workplace place. *Academy of Management Journal*, 37 , 580-670.
- Sharma, S., Mukherjee, S., Kumar, A., & Dillon, W. R. (2005). A simulation study to investigate the use of cutoff values for assessing model fit in covariance structure models. *Journal of business research*, 58(7), 935-943.
- Shevlin, M., & Miles, J. N. (1998). Effects of sample size, model specification and factor loadings on the GFI in confirmatory factor analysis. *Personality and Individual differences*, 25(1), 85-90.
- Şimşek, G. G., & Noyan, F. (2013). McDonald's ω , Cronbach's α , and generalized θ for composite reliability of common factors structures. *Communications in Statistics-Simulation and Computation*, 42(9), 2008-2025.
- Smith, H. (2012). International secondments: legal and practical issues for companies managing overseas workers. Dubai: international secondments.

- Srouji, A. F., Ab Halim, M. S., Lubis, Z., & Hamdallah, M. E. (2015). Determinants of bank selection criteria's in relation to jordanian islamic and conventional banks. *International Journal of Economics, Commerce and Management*, Vol. III, Issue 10 , 294-306.
- Taamneh, A., Alsaad, A. K., & Elrehail, H. (2018). HRM practices and the multifaceted nature of organization performance. *EuroMed Journal of Business*.
- Taber, K. S. (2018). The use of Cronbach's alpha when developing and reporting research instruments in science education. *Research in Science Education*, 48(6), 1273-1296.
- Taylor, R. (1990). Interpretation of the correlation coefficient: a basic review. *Journal of diagnostic medical sonography*, 6(1), 35-39.
- Tolonen, H., Dobson, A., Kulathinal, S., & project, W. m. (2005). Effect on trend estimates of the difference between survey respondents and non-respondents: results from 27 populations in the WHO MONICA Project. *European journal of epidemiology*, 20(11), 887-898.
- Tsai, C.-h. (2011). Innovative Behaviors between Employment Modes in Knowledge Intensive Organizations. *International Journal of Humanities and Social Science* Vol. 1 No. 6 , 153-162.
- Ullman, J. B., & Bentler, P. M. (2003). Structural equation modeling. *Handbook of psychology*, 607-634.
- Woodman, R., Sawyer, J., & Griffin, R. (1993). Toward a Theory of Organizational Creativity. *Academy Management Review*, 18 , 293-321.
- Wright, P., McMahan, G., & McWilliams, A. (1994). Human Resources and Sustained Competitive Advantage: A Resource-based Perspective. *International Journal of Human Resource Management*, 5(2) , 301-326.
- Yuping, C. (2004). Compensation System in Japan, United States and European Countries. China: Institute for International Labor Studies, Ministry of Labor and Social Security.

Older adult's acceptance of online shopping (digital marketing): Extended UTAUT model with COVID 19 fear

Bilal Eneizan¹, Fathi Alshare¹, Odai Enaizan^{1,2}, Marwan Al-Salaymeh¹, Ra'd Almestarihi³, Ashraf Saleh⁴

¹Business school, Jadara University, Jordan

²Haql University College, department of management information system. University of Tabuk

³Business school, Middle East University, Jordan

⁴Software Engineering Department, Faculty of Computer Science and Informatics, Jordan

Abstract

The present work aims to examine the factors that influence the online shopping acceptance by older adults during pandemic in Jordan. The current study employees the Unified Theory of Acceptance along with a new variable i.e., COVID-19 fear. The study was conduct on a sample of 274 respondents from Jordan. The data analysis was performed using the variance approach of SEM i.e. the partial least square. The SmartPLS3 software was used for the validity check of the model and analysing the path coefficients. The result shows that older adults' online shopping acceptance was significantly influenced by social influence, performance expectancy, effort expectancy, facilitating conditions, and COVID 19 fear. The research model found 76.2% of the variance in BI, which influences five constructs i.e., PE, EE, SI, FC, and covid 19 fear. Furthermore, this study contributes to the literature in the context of validating a model of the study that highlights the factor of acceptance of online shopping by older adults in the context of the COVID-19 pandemic.

Keywords: Older adults, online shopping, digital marketing, UTAUT, COVID 19 fear

Introduction

Currently, it has been observed that online shopping has become more attractive and popular especially among the young generation (Eneizan et al, 2020; Wu & Song, 2021). Online shopping also shows its positive contribution towards economic stabilization for both developed and developing countries across the globe (Pupanead, 2020; Soh et al, 2020). According to Ma et al. (2020), the fastest-growing segment is based on the people who fall into the age group of 60 plus in the global population. Beyond this fact, in Jordan's perception, it has been noted that the percentage of older online shoppers is relatively lower than other age groups, in spite of the fact that they have a higher population as well as has a higher level of income and wealth. E-commerce has come up as a platform to flourish the system of online shopping which rapidly increasing business transactions day by day in the global market, to establish this market even further it is important to create awareness among older regarding online shopping systems such as their acceptance to use online shopping system so that it can also become beneficial for the online retailer to communicate with the older adult segment of their market in a better and effective manner. Therefore, the online retailer needs to pay attention to older adults and shape their online behavior so that they can have effective business strategies that lead to having a competitive business advantage.

On the other side, the rate of using the internet in older adults is growing at an extensive rate. This increase in usage of the internet shows that this age group is very important for the growth of E-commerce. Whereas, prior researchers focus on the shopping behavior of youth and ignore or pay less attention to the older adult as an online consumer (Lian & Yen, 2014).

Although older adults are the fastest-growing segment (Intel News, 2020), still they consider the least tech-savvy and inadequate demographic that access ICT (Kania-Lundholm & Torres, 2015). Cognitive and physical studies support the relationship between adoption of ICT and age as it discussed changes in humans such as people of old age are less interested and connected to digital technology (Seifert et al., 2020). The review of pervious work also considers old age as a problem in

the low adoption of ICT (Weaver et al., 2010). Even though this statement is valid because aging or getting old is a process and no one becomes old in a single day (Knowles & Hanson, 2018a). Nevertheless, the sequence of events refers to older adults in most prior researchers (Ma et al., 2020). It is being noticed that when people cross certain age they enter the group titled as 'older adult'. The age can be considered over 40-over 70 depending on the different researches (Wagner et al., 2010). In some cases the term 'old age' can be described as a legal concept, for instance, retirement age in Jordan is currently 60 years for men and 55 for women (Social Security Programs Throughout the World: Asia and the Pacific, 2016). A retiree person can be label as old in the organization or workplace as compare to in the general environment, like most of the studies mention 65 as a limit for older adult group age (Vroman et al., 2015). It is quite suitable to define older adults in terms of numbers especially in quantitative researchers but it lacks in psychographic and demographic diversity of using ICT by older adults (Knowles & Hanson, 2018b). Due to this reason, it is significant to describe the context for the age group rather than rely on the chronological system. Indeed many older adults think that they must not be linked with a certain age group and the usage of ICT has no link with the age group (Kania-Lundholm & Torres, 2015).

The current pandemic of COVID-19 shows the poorer effect on the older age group as compared to any other age group segment, it is because older age people are most likely to experience worse conditions it got infected because of their ill health and critical health problems (Hewitt et al., 2020). While maintaining social distancing and self-quarantine increase their level of social isolation (Seifert et al., 2020). It has also been reported that older people face greater anxiety, depression, and loneliness in lockdown than ever before either it is in contact with family, friends, or community (Kotwal et al., 2020). Even though the usage of ICT can help to reduce social isolation and provide emotional and collective support to older adults but usually they did not have ICT knowledge or no internet access during lockdown (Lips & Eppel, 2020).

The convergence of an increasingly aging society and a tremendous era of information technology shows the higher usage of the internet in Jordan by older adults at a significant growth rate. Consequently, the potential target market in e-commerce is older adults. However, literature shows that most of the researches were conducted on the young generation's online buying behavior, less or no attention paid toward the old adult behavior in online shopping. To cover this gap, the current research paper aims to increase awareness and understanding regarding the factors that affect the adoption of online shopping among older adults in the Jordan market. Finally, the research is based on the integration of (UTAUT) and extended UTAUT model with COVID 19 fear.

Literature review

Performance expectancy

It is considered as a degree to which a person assumes that usage of available systems would help him/her in their job and thus increase their job performance (Piarna et al, 2020; McCloskey, 2006; Venkatesh et al, 2003). There is numerous concept discussed in the literature that defines performance expectancy such as job fit in task technology fit model (TTF), theory of acceptance model (TAM), extrinsic motivation in the motivation model (TMM), a relative advantage in innovation diffusion theory (IDT) and social cognitive theory (SCT) in outcome expectancy. Previous studies show that there is an important moderating role of age and gender of performance expectancy influence on behavioral intention (Abubakar & Ahmad, 2013). As per Agwu and Carter, (2014) performance expectancy has a significant impact on the usage of mobile phone services. Eneizan et al. (2019) confirmed that performance expectancy effect positively on mobile marketing adoption by Jordanian consumers. Another study conduct by Tarhini et al. (2017), claims that performance expectancy has a strong relationship with behavioral intention to practice internet banking. Hassan et al. (2015) stated that performance expectancy was found to has strong significant relationship with students online shopping behavioral intention. Similarly, Ibrahim et al (2018), stated that performance expectancy has a significant relationship with innovative technology usage.

Another study conducted by An et al. (2016) found that performance expectancy has a positive on the online shopping intention for fresh agricultural products. This indicates that performance expectancy has played a vital role in individual older adult behavior for rejecting or accepting online shopping in Jordan. In the current study context, it can be stated that if the older adult in Jordan accepts that shopping via the internet is beneficial for them, then they will accept, adopt and use the system.

H1: PE effect significantly and positively on the acceptance of online shopping by Jordanian older adults.

Effort expectancy

Effort expectancy can be described as a level of lenience a customer can avail while using technology (Piarna et al, 2020; McCloskey, 2006; S Venkatesh et al, 2003). It is associated with the effort required by the customer to use information technology. The concept was formed by the technology acceptance model (TAM) in terms of perceived ease of technology use, model of PC utilization (MPCU), and innovation diffusion theory (IDT) as complex. Venkatash et al. (2003), further reported that previous researches claim that effort expectancy has a higher influence on young women and older adults' behavioral intention, therefore they use gender, age, and experience to make a construct to analyze the moderating effect among variables. Effort expectancy enlightens the customer perception related to the effort a customer put on while using the technology and the benefit of customer vary from click and collect model and it also depends on user age (Venkatesh et al., 2003). Eneizan et al. (2019) confirmed that effort expectancy effect positively on mobile marketing adoption by Jordanian consumers. Correspondingly Alam et al, (2018) and Alalwan et al., (2017) claim that users are more likely to connect to those technologies that are easy to adopt and convenient to use. Hassan et al. (2015) stated that effort expectancy was found to has strong significant relationship with students online shopping behavioral intention. Another researcher pointed out the stress-free accessibility of technology inspire user to adopt and use technology at a higher rate (Dwivedi et al, 2017). Another study conducted by An et al. (2016) found that effort expectancy has a positive on the online shopping intention for fresh agricultural products.

H2: EE effect significantly and positively on the acceptance of online shopping by Jordanian older adults

Social influence

Social influence refers to the external environmental pressure that an individual faces, it may affect their behavior and perception regarding certain actions or adoption of convinced comportment, it may include the opinion of family, friends, relatives, or co-workers (Piarna et al, 2020). It is similar to the concept of subjective norms argued in the theory of reason action TRA, TPB, TAM, and C-TAM-TPB. Online shopping behavior has been significantly influenced by SI that emphasis adopting the technology (Hassan et al, 2015; Tarhini, 2017; Eneizan et al, 2019; Celik, 2016). An individual is not solely responsible to adopt new technology rather it is also inclined by society and the environment. Preceding researches shows consistent results regarding e-shopping acceptance and its social influence on customer intention to use (Slade et al, 2015). Eneizan et al. (2019) confirmed that social influence effect positively on mobile marketing adoption by Jordanian consumers. Moreover, Alam et al, (2018) asserted that behavioral intention also influences by factors of social influence such as perceived popularity and affiliation of new technology. Hassan et al. (2015) stated that social influence was found to has strong significant relationship with students online shopping behavioral intention.

H3: SI effect significantly and positively on the acceptance of online shopping by Jordanian older adults

Facilitating condition

Facilitating conditions act as a variable such as compatibility and perceived behavioral control in IDT and TPB. Facilitating condition variable describe by Piarna et al. (2020) and Venkatash et al.

(2003) as the degree to which a person perceived that technical and organizational infrastructure present to support technology use. It can also define as a condition where individuals facilitate with all the required tools, instruments, assistance, and equipment thus, it encourages the individual to support the technology usage (Kabir et al, 2017). Additionally, Adamu et al. (2018) pointed out the fact that online shopping required proper technology infrastructure, particular resources, and skills but these facilities are not provided free to the customer. In the same context, Tarhini et al. (2017) argued that users can do online shopping if they have the latest technology to assess the system. FC involves some factors such as individual assessment concerning knowledge capability and technology usage availability. Thus it can be stated that FC is a combination of external as well as internal support in UTAUT aspects. According to Celik (2016), online shopping has a different experience for the customer and it allows them to overcome physical shopping limitations such as direct interaction with the sales representative, tangible involvement of shopping, and interference in cash counter, whereas they require to build knowledge and awareness that support online shopping and follow shipment tracking system. Therefore, the current study measure FC by buyers' perception of either they can attain necessary support and required resources to do online shopping or not. And these external resources has an impact on customer to adopt a system of online shopping (Tarhini, 2017). Eneizan et al. (2019) confirmed that facilitating condition effect positively on mobile marketing adoption by Jordanian consumers. Another study conducted by An et al. (2016) found that facilitating conditions has a positive on the online shopping intention for fresh agricultural products

H4: FC effect significantly and positively on the acceptance of online shopping by Jordanian older adults

COVID 19 fear

Fear can be discussed as an adaptive emotion that provokes an individual and organizes his/her energy to deal with the expected threat (Mertens et al., 2020). Furthermore, Pakpour and Griffiths (2020) found that extraordinary and unexpected situations like disease outbursts could inculcate emotion of fear among individuals, thus the COVID-19 fear is a psychological aspect. This opens an area to investigate the effect on customer and their behavior about online shopping acceptance and analyze the market process.

H5: COVID 19 fear effect significantly and positively on the acceptance of online shopping by Jordanian older adults

Methodology

Participants

Current research uses that primary data set for analysis. The data collection were done by using survey questionnaire, the target respondent for data collection were Jordanian older adults that aged from 50 and above, irrespective of their living in any of 12 Jordan state. Finally, 274 filled questionnaires were collected from the respondent and it is the sample size for our research.

Instrument

The current study used an instrument that is based on the UTAUT model, furthermore, this model has extended with covid-19 fear in the previous study (Venkatesh et al., 2003; Mertens et al, 2021; Choudrie et al., 2014), and apply in the existing study context. The survey questionnaire consists of two parts. First cover the area of respondents' demographics for example education level, age, income, gender, social status, etc., and the second part covers 25 items that use to investigate the relationship in the projected model. The 6 variables are performance expectancy, effort expectancy, social influence, facilitating conditions, covid 19 fear, and behavioral intention. The survey used 5-point Likert scales i.e. 1 (strongly disagree) to 5(strongly agree). Participation in the survey was anonymous and voluntary.

ANALYSIS AND RESULTS

This study uses Smart PLS 3.0 for testing hypotheses. Structural Equation Modeling (SEM) can perform in two steps. The first is to measure a model and the second is to run a structural model by using bootstrapping to investigate path coefficient significance in a hypothetical relationship in the conceptual framework

MEASUREMENT MODEL

Likewise other approaches of SEM, PLS-SEM also required measurement and structural model to analyze the data. It is important to check the validity and reliability of the model before impost of the structural model (Hair et al, 2011). The first step shows the reliability and validity test of a construct. Table1 shows the entry which fulfills the benchmark of > 0.07 as recommended by (Hair et al., 2013). Validity is tested by using average variance extracted (AVE), all values are above 0.5 (Bagozzi & Yi, 1988). Furthermore, composite reliability (CR) tests were also run on the variable and all found greater value than 0.7 (Hair et al., 2013). Hence the convergent validity is mandatory for the model. The variables can be examined in figure1 below.

Table 1: Construct measurement summary

Construct	Item	Loading	Cronbach's alpha(α)	CR	AVE
Covid 19	C191	0.950	0.967	0.974	0.884
	C192	0.951			
	C193	0.944			
	C194	0.928			
	C195	0.927			
Performance expectancy	PE1	0.814	0.825	0.884	0.655
	PE2	0.810			
	PE3	0.781			
	PE4	0.832			
Effort expectancy	EE1	0.870	0.885	0.920	0.742
	EE2	0.873			
	EE3	0.852			
	EE4	0.850			
Social influence	SI1	0.876	0.928	0.949	0.824
	SI2	0.859			
	SI3	0.947			
	SI4	0.947			
Facility conditions	FC1	0.915	0.913	0.938	0.792
	FC2	0.897			
	FC3	0.859			
	FC4	0.888			
Intention to adopt	IN1	0.877	0.879	0.916	0.733
	IN2	0.857			
	IN3	0.859			
	IN4	0.831			

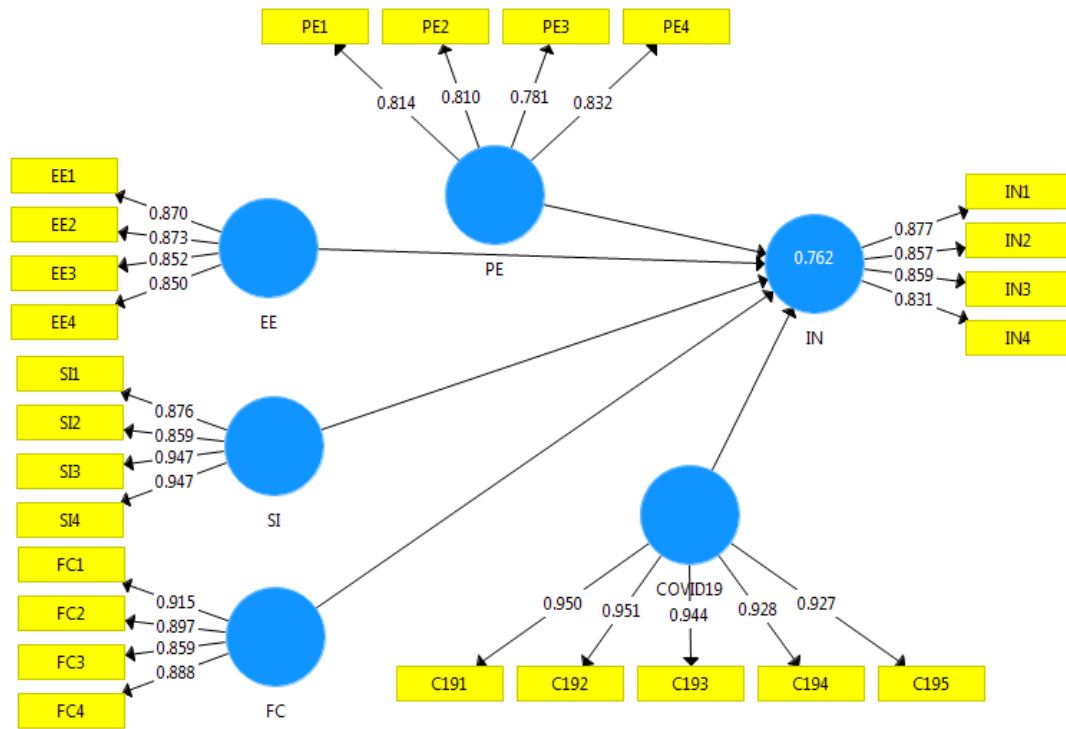


Figure 1: Measurement Model with Item Loadings of all Latent Variables

For the assessment of discriminant validity of the model HTMT has been performed. Following (Henseler et al, 2016) in the contemporary research most of the experts in data analysis suggest the relatively newer criterion of HTMT for examining the discrimination among the different latent construct. HTMT is a better and more strict criterion for assessing the discriminant validity as compared to Fornell-Larcker (Henseler et al. 2016). The HTMT value should less than 0.90 to meet the discriminant validity. The table 2 below presents the discriminant validity of the constructs in the current study.

Table 2: Discriminant Validity

	COVID19	EE	FC	IN	PE	SI
COVID19						
EE	0.240					
FC	0.247	0.225				
IN	0.547	0.417	0.542			
PE	0.332	0.268	0.282	0.585		
SI	0.403	0.306	0.388	0.867	0.390	

STRUCTURAL MODEL

The bootstrapping procedure performs multiple iterations to generate the p-values of the path coefficients. Figure 2 below depicts the structural model along with the p-values showing the significance of the relationships hence the examination of the purposed hypotheses has been made possible at this stage. The table 3 below presents the results of the hypotheses testing for the direct relationships in the model. The figure below also depicts the p-values of the relationships.

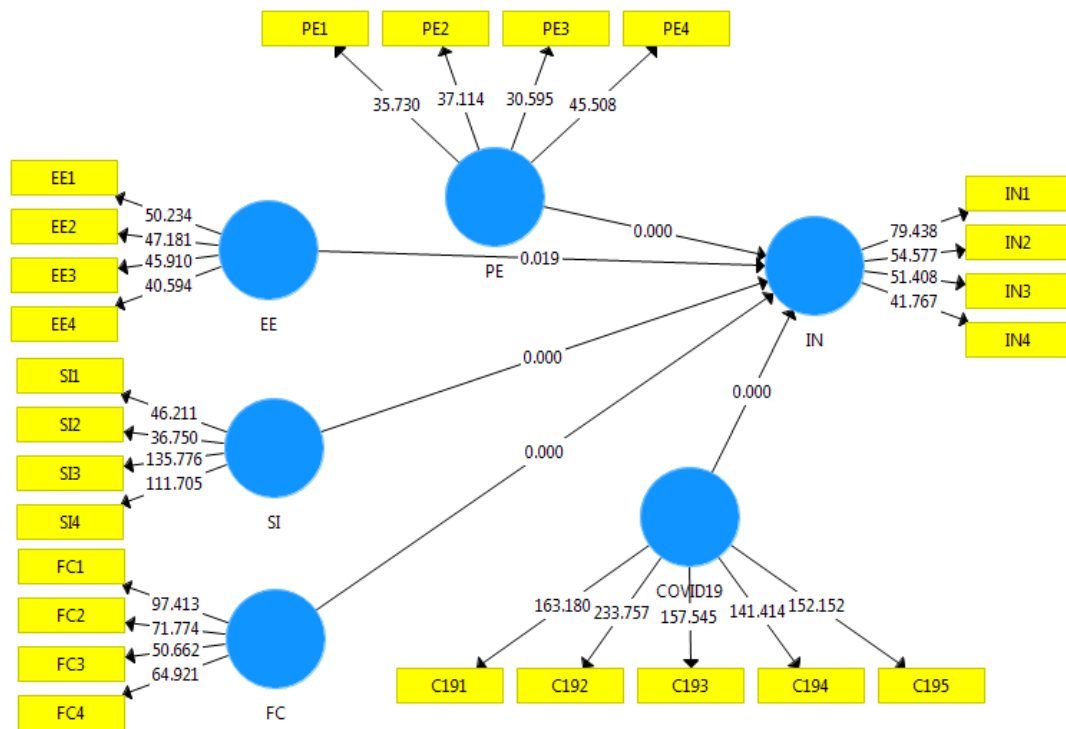


Figure 2: Structural Model

Table 3: Direct Relationships

	Path coefficients	Sample Mean (M)	Standard Error	T Values	P Values
COVID19 -> IN	0.163	0.164	0.034	4.809	0.000
EE -> IN	0.092	0.091	0.039	2.356	0.019
FC -> IN	0.175	0.173	0.037	4.680	0.000
PE -> IN	0.183	0.185	0.031	5.902	0.000
SI -> IN	0.586	0.587	0.039	15.089	0.000

The result supports the hypothesis regarding the relationship between PE and IN (H1: $b = 0.183$, t -value = 5.902, $\text{sig} < 0.000$), in other words, we can say that our result claim that older adults with a higher expectation on online shopping in a context that it will enhance their performance on daily basis are more likely to have a higher degree of acceptance of online shopping and vice versa. This result is consistent with the prior research of Tarhini et al. (2017). EE and IN (H2: $b = 0.092$, t -value = 2.356, $\text{sig} < 0.019$), result indicate that older adults who expect that usage and adoption of online shopping will be effortless, will more probably to accept online shopping. The result is consistent with the study of Alam et al, (2018). SI and IN (H3: $b = 0.586$, t -value = 15.089, $\text{sig} < 0.000$), the result pointed out that older adults who believe that their surroundings emphasis them to use online shopping then they will have a higher degree of online shopping acceptance and vice versa. This outcome is consistent with a previous study conducted by (Celik, 2016; Tarhini, 2017). FC and IN (H4: $b = 0.175$, t -value = 4.680, $\text{sig} < 0.000$), the result of the current study found that older adults with a higher level of facilities and comfortable conditions would have a higher level of online shopping acceptance and vice versa. The result is consistent with the research conducted by (Celik, 2016; Tarhini, 2017). Whereas, H5covid-19 fear shows positive impact on IN (H5: $b = 0.163$, t -value = 4.809, $\text{sig} < 0.000$), the result indicates that high level of covid-19 fear among older adult allow them to accept online shopping.

Conclusion and discussion

Literature shows that Covid-19 has changed the business world dynamic and it boost the online or digital industries such as medical, education, institution, and corporate sectors all become digitalize during a pandemic. The result of the current study underlines the fact that all the constructs i.e. PE, EE, SI, FC, and covid 19 have a positive and strong impact on BI to focus on online shopping by older adults during covid-19. The research model found 76.2% of the variance in BI, which has the influence of five constructs i.e. PE, EE, SI, FC, and covid 19 fear. The result has practical and theoretical implementation. Firstly, the current study is considered as the first empirical study conducted in Jordan that investigates the UTAUT model with the integration of fear emotion, and behavioral intention of the older adult to adopt online shopping, it also contributes to the existing literature of UTAUT that discuss three constructs affecting individual BI. In other words, we can say that the current study shows empirical results that during an unexpected situation like covid-19, existing technology models such as UTAUT can be flourish by integrating other constructs and it will provide better results and also enhance technology adoption. Furthermore, the current study was also found helpful for practitioners and policymakers as it can be applied to managerial and practical levels. When older adults buy more from online shopping it will allow them to ignore crowded areas thus it minimizes their chances to get infected, buying goods and services online must be emphasized for older adults so that they can adopt online shopping behavior.

Limitations and Future Research

The current study pays attention to investigate BI for online shopping acceptance by older adults in covid-19 fear, data collection was done in Jordan only and the segment focused for analysis was older adults. Future researchers can use different countries to collect the data especially they can concentration on those countries that have different cultures, beliefs, and values so that the model reliability can be check in a better way. Apart from this, research can be conducted by using a different segment of demographic such as young generation or students. Moreover, it is a cross-sectional study and it was completed in a limited timeframe. The perception of older adults can be change at any time regarding the use and adoption of online shopping in terms of PE, EE, SI, and FC. Therefore, future researches can be based on longitudinal methods, and analyze the sequence of time in the relationship among the variables. Lastly, the tool to obtain data for the current study was a self-reported questionnaire which indicates that respondents can provide invalid or untruthful answers. Future research can use mixed-method to obtain more valid and deeper insight to investigate the adoption and usage of online shopping.

References

- Abubakar, F. M., & Ahmad, H. B. (2013). The moderating effect of technology awareness on the relationship between UTAUT constructs and behavioural intention to use technology: A conceptual paper. *Australian Journal of Business and Management Research*, 3(2), 14-23.
- Adamu, M. A., Ibrahim, A. M., & Lawan, A. K. (2018). Let's go 'shoppie' — Social media shopping's cool! Nigerian students' acceptance of online shopping via social media. *New Media and Mass Communication* .77,doi: 10.7176/NMMC
- Agwu, M. E. & Carter, A. L. (2014). Mobile phone banking in Nigeria: Benefits, problems and prospects. *International Journal of Business and Commerce*, 3(6), 50-70.
- Alalwan, A. A., Dwivedi, Y. K., & Rana, N. P. (2017). Factors influencing adoption of mobile banking by Jordanian bank customers: Extending UTAUT2 with trust. *International Journal of Information Management*, 37(3), 99-110.
- Alam, M. Z., Hu, W., & Barua, Z. (2018). Using the UTAUT model to determine factors affecting acceptance and use of mobile health (mHealth) services in Bangladesh. *Journal of Studies in Social Sciences*, 17(2).
- An, L., Han, Y., & Tong, L. (2016, May). Study on the factors of online shopping intention for fresh agricultural products based on UTAUT2. In 2nd information technology and mechatronics engineering conference (ITOEC 2016).
- Bagozzi, R. P., & Yi, Y. (1988). On the evaluation of structural equation models. *Journal of the Academy of Marketing Science*, 16(1), 74e94. <https://doi.org/10.1007/BF02723327>.
- Choudrie, J., Pheeraphuttharangoon, S., Zamani, E., & Giaglis, G. (2014). Investigating the adoption and use of smartphones in the UK: A silver-surfers perspective. Retrieved from <https://uhra.herts.ac.uk/handle/2299/13507>
- Dwivedi, Y. K., Rana, N. P., Jeyaraj, A., Clement, M., & Williams, M. D. (2017). Re-examining the Unified Theory of Acceptance and Use of Technology (UTAUT): Towards a revised theoretical model. *Information Systems Frontiers*, 2(11), 79-99. doi: 10.1007/s10796-017-9774-y
- Eneizan, B. I. L. A. L., Alsaad, A. B. D. A. L. L. A. H., Abdelbaset Alkhawaldeh, H. N., & Rawash, O. E. (2020). E-wom, trust, usefulness, ease of use, and online shopping via websites: the moderating role of online shopping experience. *Journal of Theoretical and Applied Information Technology*, 98(13), 2554-2565.
- Eneizan, B., Mohammed, A. G., Alnoor, A., Alabbodi, A. S., & Enaizan, O. (2019). Customer acceptance of mobile marketing in Jordan: An extended UTAUT2 model with trust and risk factors. *International Journal of Engineering Business Management*, 11, 1847979019889484.
- Hair, J. F., Jr., Hult, G. T. M., Ringle, C., & Sarstedt, M. (2013). *A primer on partial least squares structural equation modeling (PLS-SEM)*. Thousand Oaks, CA: Sage Publications.
- Hair, J. F., Ringle, C. M., & Sarstedt, M. (2011). PLS-SEM: Indeed a silver bullet. *Journal of Marketing theory and Practice*, 19(2), 139-152.
- Hassan, S., Rashid, R., & Li, F. (2015). Utilising modified UTAUT to understand students' online shopping behaviour: A case of e-retail co-operative website in Malaysia. *Journal of Electronic Commerce in Organizations (JECO)*, 13(4), 74-90.
- Henseler, J., Hubona, G., & Ray, P. A. (2016). Using PLS path modeling in new technology research: updated guidelines. *Industrial management & data systems*.
- Hewitt, J., Carter, B., Vilches-Moraga, A., Quinn, T. J., Braude, P., Verduri, A., ... & Guaraldi, G. (2020). The effect of frailty on survival in patients with COVID-19 (COPE): a multicentre, European, observational cohort study. *The Lancet Public Health*, 5(8), e444-e451.
- Ibrahim, A. M., Hassan, M. S., & Gusau, A. L. (2018). Factors influencing acceptance and use of ICT innovations by agribusinesses. *Journal of Global Information Management (JGIM)*, 26(4), 113-134.
- Kabir, M. A., Saidin, S. Z., & Ahmi, A. (2017, October). An extension of technology acceptance

- model to determine factors that influence the intention to use electronic collection system in Nigerian federal hospitals. In AIP Conference Proceedings (Vol. 1891, No. 1, p.020072). AIP Publishing.
- Kania-Lundholm, M., & Torres, S. (2015). The divide within: Older active ICT users position themselves against different 'Others'. *Journal of aging studies*, 35, 26-36.
- Knowles, B., & Hanson, V. L. (2018a). The wisdom of older technology (non) users. *Communications of the ACM*, 61(3), 72-77.
- Knowles, B., & Hanson, V. L. (2018b). Older adults' deployment of 'distrust'. *ACM Transactions on Computer-Human Interaction (TOCHI)*, 25(4), 1-25.
- Kotwal, A. A., Holt-Lunstad, J., Newmark, R. L., Cenzer, I., Smith, A. K., Covinsky, K. E., ... & Perissinotto, C. M. (2021). Social isolation and loneliness among San Francisco Bay Area older adults during the COVID-19 shelter-in-place orders. *Journal of the American Geriatrics Society*, 69(1), 20-29.
- Lian, J. W., & Yen, D. C. (2014). Online shopping drivers and barriers for older adults: Age and gender differences. *Computers in human behavior*, 37, 133-143.
- Lips, M. & Eppel, E. (May, 2020). Coronavirus: Senior citizens are even more digitally excluded than ever. <https://www.stuff.co.nz/national/health/121426839/coronavirus-senior-citizens-are-evenmore-digitally-excluded-than-ever>
- Ma, Q., Chan, A. H., & Teh, P. L. (2020). Bridging the digital divide for older adults via observational training: effects of model identity from a generational perspective. *Sustainability*, 12(11), 4555.
- McCloskey, D. W. (2006). The importance of ease of use, usefulness, and trust to online consumers: An examination of the technology acceptance model with older customers. *Journal of Organizational and End User Computing (JOEUC)*, 18(3), 47-65.
- Mertens, G., Duijndam, S., Smeets, T., & Lodder, P. (2021). The latent and item structure of COVID-19 fear: A comparison of four COVID-19 fear questionnaires using SEM and network analyses. *Journal of Anxiety Disorders*, 81, 102415.
- Mertens, G., Gerritsen, L., Duijndam, S., Salemink, E., & Engelhard, I. M. (2020). Fear of the coronavirus (COVID-19): Predictors in an online study conducted in March 2020. *Journal of Anxiety Disorders*, 74, 102258. <https://doi.org/10.1016/j.janxdis.2020.102258>
- Mintel. (July, 2020). Signed, sealed and delivered: UK courier express delivery services set to record fastest annual growth for five year. <https://www.mintel.com/press-centre/retail-press-centre/signedsealed-and-delivered-uk-courier-and-express-delivery-services-set-to-record-fastest-annualgrowth-for-five-years>
- Pakpour, A. H., & Griffiths, M. D. (2020). The fear of CoVid-19 and its role in preventive behaviors. *Journal of Concurrent Disorders*. Advance online publication.
- Piarna, R., Fathurohman, F., & Purnawan, N. N. (2020). Understanding online shopping adoption: The unified theory of acceptance and the use of technology with perceived risk in millennial consumers context. *JEMA Jurnal Ilmiah Bidang Akuntansi dan Manajemen*, 17(1), 51-66.
- Pupanead, P. (2020). The usage of online shopping among the older adult. Master thesis.
- Seifert, A., Cotten, S. R., & Xie, B. (2020). A double burden of exclusion? Digital and social exclusion of older adults in times of covid-19. *The Journals of Gerontology: Series B*, 1-5.
- Slade, E. L., Dwivedi, Y. K., Piercy, N. C., & Williams, M. D. (2015). Modelling consumers' adoption intentions of remote mobile payments in the United Kingdom: Extending UTAUT with innovativeness, risk, and trust. *Psychology & Marketing*, 32(8), 860-873.
- Social Security Programs Throughout the World: Asia and the Pacific, 2016
- Soh, P. Y., Heng, H. B., Selvachandran, G., Chau, H. T. M., Abdel-Baset, M., Manogaran, G., & Varatharajan, R. (2020). Perception, acceptance and willingness of older adults in Malaysia towards online shopping: A study using the UTAUT and IRT models. *Journal of ambient*

- intelligence and humanized computing, 1-13.
- Tarhini, A., Masa'deh, R., Al-Busaidi, K. A., Mohammed, A. B., & Maqableh, M. (2017). Factors influencing students' adoption of e-learning: a structural equation modelling approach. *Journal of International Education in Business*, 10(2), 164-182. doi: 10.1108/jieb-09-2016-0032
- Venkatesh, V. Morris, M. G., Davis, G. B. & Davis, F. D. (2003). User acceptance of information technology: Toward a unified view. *MIS Quarterly*, 27(3), 425-478.
- Venkatesh, V., Morris, M. G., Davis, G. B., & Davis, F. D. (2003). User acceptance of information technology: Toward a unified view. *MIS Quarterly*, 27(3), 425–478
- Vroman, K. G., Arthanat, S., & Lysack, C. (2015). “Who over 65 is online?” Older adults' dispositions toward information communication technology. *Computers in Human Behavior*, 43, 156-166.
- Wagner, N., Hassanein, K., & Head, M. (2010). Computer use by older adults: A multi-disciplinary review. *Computers in human behavior*, 26(5), 870-882.
- Weaver, C. K., Zorn, T., & Richardson, M. (2010). Goods not wanted: Older people's narratives of computer use rejection. *Information, Communication & Society*, 13(5), 696-721.
- Wu, J., & Song, S. (2021). Older adults' online shopping continuance intentions: Applying the technology acceptance model and the theory of planned behavior. *International Journal of Human–Computer Interaction*, 37(10), 938-948.

Impact of Lack of Self-efficiency and Assets Evaluation on Resistance of IPSAS Implementation

Nour Alhuda Tawfeek Alotoom, Yarmouk University

Nouralhudaatoum@gmail.com

Hussein Mohammed Alrabba, Yarmouk University

Huseinraba@yu.edu.jo

Moawiah Awad Alghizzawi

Moalgzzawi@gmail.com

Abstract

This study examines factors influencing the international public sector accounting standards (IPSAS) implementation and presenting of accounting information related to the Jordanian public sector, also the information of reports is based on “Accounting principles and practices (No.39/1962) among government accountants. This study identified several important factors influencing the IPSAS implementation which are; lack of self-efficiency and assets evaluation. In addition, a quantitative approach was employed by distributed the questionnaires to 100 respondents enrolled at Jordanian General Budget Department using simple random sampling. The data were analyzed using SPSS to verify the relationships between the variables. The results found significant positive relationships between lack of self-efficiency and assets evaluation and IPSAS implementation resistance among government accountant in the public sector of Jordan. To sum up, this study contributes in expanding the literature concerning IPSAS implementation in Jordanian context, it’s also providing meaningful guideline to the government of Jordan for IPSAS implementation resistance. Finally, providing insights on the critical success factors to ensure successful implementation process.

Key words: IPSASs, Public Sector Accounting, Accrual Accounting, Self-efficiency, Assets Evaluation.

Introduction

In the last three decades public sector accounting reforms have been depend on the adoption of New Public Management (NPM) practices in the public sector. New Public Financial Management (NPFM) promotes the application of transparency and accountability of companies expenses, risk management and value for money (Lapsley and Pallot, 2000).

Many governments around the world have switched from using the cash bases accounting to full accrual bases accounting as a reform of the accounting system in the public sector, while many others are moving in this direction as well (OECD/IFAC, 2017). So, the main purpose for that switch is to enable more effective and efficient fiscal management (Irvine, 2011). Recently, the International Federation of Accountants (IFAC) started to encourage governments around the world to move toward full accrual basis accounting. For this goal, IFAC released IPSAS and called for the provision of high-quality government accounting reports at the end of the year in order to promote transparency, accountability, and decision making (Christiaens, Reyniers, & Rollé, 2010).

Furthermore, IPSAS mainly focuses on accrual basis rather than cash basis, and the last version of IPSAS includes one standard for cash basis and 40 standards for accrual basis (IFAC, 2018). According to Cavanagh, Flynn, and Moretti (2016), the accrual basis accounting has benefits compared to the cash basis accounting regarding transparency, accountability, and integrity from the view point of governments. (Chan, 2006) mentioned that developing countries that have weak economies tend to implement IPSAS rather than the majority of developed countries (strong economies) which have accounting standards that are either comparable to or more rigorous than IPSAS. Even if their accounting standards are not equivalent to IPSAS, the strong economies are under less pressure to implement.

As part of the reforms that Jordan is undertaking regarding its financial reform, in 2015 Jordan

became first country in the region to implement IPSAS. Jordan faces many difficulties in implementing IPSAS such as: accountants' capability, training and acceptance of change (JMOF, 2017). The Jordanian Ministry of Finance (JMOF), the body responsible for implementing the International Public Sector Accounting Standards in Jordan, formally approved in 2015 the adoption of Accrual accounting and implementation of international accounting standards. A five-year implementation road map was put in place, with help and implementation assistant provided by United States Agency for International Development (USAID). JMOF has put a five-year plan which suggest a gradual transformation from cash basis accounting to accrual basis accounting (IFAC, 2016; Alghizzawi & Masruki, 2019a) and expected to be completed by year 2021 (Alghizzawi & Masruki, 2019b). (Alghizzawi & Masruki, 2020) mentioned that Jordan have many reasons regarding implementing IPSAS such as budget deficit, taxes and corruption.

Problem Statement

According to Superman, Siti-Nabiha, & Phua (2015), the adoption of new accounting system may not be easy; there are difficulties in changing or switching from the current accounting practice to another accounting practice. According to IFAC (2013), if the staffs do not have enough competencies, then they might resist the new accounting system. As Jordan still have many challenges in public sector regarding IPSAS implementation the researcher was interested in examining the impact of lack of self-efficiency and assets evaluation because there are no studies related to those variables in Jordan as far as researcher knows. However, Jordan is one of the developing countries in the Middle East that suffer from weakness in economic development and limited income sources, international financial aids represents one of the income sources for Jordan (Abushamsieh, López-Hernández, & Ortiz-Rodríguez, 2014).

Despite that Jordan was exposed to a very harsh regional environment in recent years, Jordan has managed to progress during the past years in terms of financial strength and external centers, but until this day it faces many challenges that include low economic growth, high unemployment, a high level of public debt, Budget deficit and current account deficit (JMOF, 2016). Until now, the presentation of accounting information related to the public sector in Jordan is still a problem, the Jordanian public sector is reporting its information based on "Accounting principles and practices, and Budget Law No.39/1962) issued by the Ministry of Finance in 1994". This law guides several practices to ensure the events (incomes and outcomes) of public sector budgets (Abushamsieh et al., 2014). Despite, the problems faced by the Jordan government in adopting accrual basis accounting, and it is included the government accountants. Arguably, this problem is caused by a lack of commitment imposed through knowledge gained on the accrual accounting because government accountants were not having sufficient awareness of the importance of the accrual accounting (Alrai, 2016).

Significant of the Study

According to Deloitte (2013) studies showed that the information involved in accrual accounting IPSAS financial statements is considered useful, it allows users to assess the accountability for all resources the entity controls and the deployment of those resources, assesses the financial position, financial performance, and cash flows of the entity and make decisions about providing resources to, or doing business with, the entity. Whereas, Hughes (2013) mentioned that implementation of IPSAS is an important thing because those standards improve the ability of governments to provide the legislative bodies, citizens, media and other stakeholders with understandable, relevant, reliable, and comparable financial statements, and this will lead to improve the quality of financial accountability and public governance. Therefore, this study derives its importance from the importance of implementation of these standards and the benefits it brings to users and the quality and transparency of the reports submitted to them. Therefore, this study will investigate the level of users resistance among the government accountants in Jordanian Ministry of Finance and will examine two possible factors that may influence users resistance in the process of IPSAS standards adoption which

include: lack of self-efficacy and assets evaluation.

Literature review and hypothesis development

1. Public Sector (PS)

Public sector is considered as a part of the governmental economy which is responsible for providing various services in any country. PS is monopolized by the government because it is involved in developing economy. The importance of the PS as it comes (Shorgen,1993; Haider, 2010): (1) Economic development: it is largely influenced by industrial development, huge capital must be specialized to support heavy and basic industries such as iron and steel, shipping, mining, for a steady supply of raw materials to small industries in establishing heavy and main industries. While PS is readily funds the capital needed for heavy and main industries it is impossible for the private sector to do the same. (2) Sound Infrastructure: infrastructure industries need a huge capital in constructing roads, railways, electricity and other industries. Infrastructure largely influence rapid industrial growth. Unlike the PS, the private sector is unable to get huge capitals to provide infrastructural facilities that have no definite returns. (3) Service Motive: To provide services to the general public without profit generation in those utility services.

Barton (1999) mentioned that, the PS have to provide services that satisfy the receivers needs such as citizens or customers. Those services have to be maintained and developed continuously in order to improve its performance. Talking about PS reform it is started to be more aggressively under various terms of reference, such as better governance, transparency, and delivery efficiency and effectiveness. Which requires good management of the PS resources. Consequently, management of government resources classified as critical issue because of rapid changing of the government transformation characteristics such as collaborate with outsources, decentralization, redefine the government responsibilities and outputs management. The main goal of PSs resources management is to improve effectiveness of the services provided (Pina and Torres, 2003). Hence, PS management requires accounting system that have ability of organizing it is own operations (Norman,1995).

2. Public Sector Accounting (PSA)

PSA could be defined as an accounting method which applied to the non-profit pursuing entities in the PS including central and local government, and the process that government agencies use to record financial transactions. The goals of the PSA is; (1) Establishing the public government system; the goal of the PSA should be identified in accordance with the users need, and (2) Taxes and taxpayers within state governance structure; Taxes, are the main source of revenue of the government, should be assessed and recognized in taxpayers equity as an increase, through their tax payment, entrust the government with the management of economic resources (Sakurauchi, 2002). Consequently, PSA main purpose is to carry out a basic purpose of safeguarding the public treasury by deducting corruption continuously, and preparation of financial statements which contributes in organizing the public funds (Tanjeh,2016).

3. International public sector accounting Standards (IPSASs)

In the last three decades, many of developed countries governments have reformed their public administration system there are many reasons that played a major role in putting pressure on the governments to reform the PS such as: globalization, integration of the global economy and integration of the global economy. They also played a major role in increasing convergence of accounting reports in understandable and accepted structure across countries, especially PSA reform which indicates shafting from less informative accounting system into a more informative accounting system (Ouda, 2016; Meeks and Swann, 2009; Camfferman and Zeff, 2009). Therefore, adopting cross/within countries accounting system is very important (Oulasvirta, 2014). There are many advantages that could be gained from PSs accounting standards, the main advantages are as it comes: I. Listing accounting activities and transactions in consistent form across/within countries will improve comparability of financial statements. Hence, the cost of processing, managing and extracting of information will be reduced due to Non-consolidation financial statement (De Lange

and Howieson, 2006).

II. PSs accounting standards enhance the accountability of financial information for citizens which increase the trust between the citizens and the PSs (Torres, 2004). Accountability concept contains two distance phases: enforcement and responsiveness. Enforcement states that the institution or public that are responsible for accountability can address the offering behavior or penalize the offending party. Responsiveness indicates that the commitment of the government, its agencies, and public officials to provide information about their actions, decisions and to justify to the public and accountability institution in charge of monitoring (Ball, Grubnic and Birchall 2014). The accountability has strong relationship with transparency of financial statement of PSs. Transparency indicate that the clear and full presentation of all transactions and events of accounting information.

III. PS accounting standards enhance the quality of government decision of making various activates (Oulasvirta, 2014). PSA budget is a plan which shows how government plans in the money spending. This need accurate decision of how manage the allocated budge. The governmental budget should be allocated and managed effectively to address the highest possible performance of all services that provided by all PS in the country. Therefore, effective accounting standards would improve financial decision and decrease the ambiguity related to accounting information (Alghizzawi & Masruki, 2020).

The International Federation of Accountants (IFAC) released the international public sector (IPSASs) that recognizes the benefits of achieving comparable and consistent financial information across countries (Oulasvirta, 2014). The purpose of IPSAS is to unify presentation of financial statement of public sector in any country which leads to improve the quality of accounting reports. IPSASs was formulated based on the international Financial Reporting standards (IFRS). IFRS issued by the International Accounting Standards Board (IASB). IFRS aims to standardize the financial statement of privet sector such as business companies. Many IFRS standards were maintained and audited in order to formulate IPSASs as a separate standard of PSs (IFAC, 2014).

The main goal of IPSAS is to unify and qualify the contents and structure of accounting reports of PSs in order to enhance the accountability, transparency and decision making based on these accounting reports. Quality of accounting reports can be described as the following characteristics (IFAC, 2014):

I. Relevance: the accounting information that include predictive or/ and confirmatory values, can make differences will make a difference in achieving the objectives. The predictive values are the future expectations of accounting values. The confirmatory values are the present or past accounting value expectation. Both previous values support accountability of accounting reports, and the decision making depend on these reports.

II. Faithfull representation: faithful representation of accounting reports is the completeness, fairness, and free from error of accounting information and values. Faithfull representation provides transparence accounting information which support the reports accountability.

III. Understandability: understandability can be defined as the clear and simple presentation of accounting information, format and concept in a simple manner that can be used in presentation of financial statement.

IV. Timeliness: timeliness is defined as disclosing the accounting information in the right time before losing its value. Timeliness guarantee useful accountability and right time decisions.

V. Comparability: comparability defined as the ability to compare the accounting information with other information such as standard or optimal financial situation. Comparability give PSs the chance to understand their past mistakes and try to avoid it in the future and allow the accountability of wasted resources or happened errors (verifiability).

IPSAS was formulated according two accounting bases which are Accrual bases accounting (ABA) and Cash bases accounting (CBA) (Christiaens, Reyniers and Rollé, 2010). ABA indicate that that transaction and activities recorded when it raised (i.e. not when cash is paid). Hence, the records of

accounting are documented in the financial statement depend on the periods to which they need to receive or paid (IFAC, 2008, p. 926). On the other side, the CBA can be defined as the documentation of revenue and expenses will be at the time cash is received or payout (IFAC, 2008, p. 926).

4. Lack of Self-efficiency

Self-efficiency defined by many scholars as a personal belief in the core of your ability of how can you achieve a set of activates that are required to reach the expected outcomes (Bandura,2001; Guerreiro, 2012; Karasera, 2016), other scholars stated that self-efficiency indicate that individuals are confidence of their ability and their ability to adapt and implement new systems (Gurrerio,2012). Such beliefs help individuals in adapting new systems and showing coping behavior. Whereas sufficient effort will be put into facing any kind of obstacle. In fact, accountants who have high IPSAS self-efficacy will put in enough effort that if implemented effectively it leads to successful results whereas, lack of self-efficacy will do the opposite.

In the opinion of Bandura, (2001); lack of self-efficacy affects whether employees think optimistically or pessimistically and in ways that motive them to succeed or when hinders lead to failure and that increasing knowledge of IPSAS encourage accountants for accountability and reporting by using IPSAS which may lead to improve quality of IPSAS accrual financial reporting in local government agencies. Consiglio, Borgogni, Di Tecco and Schaufeli (2016) goes on to say that, employees who have lack of self-efficacy will be less enthusiastic about learning more about their work as comparable to more efficacious people. In the opinion of researcher lack of self-efficacy of governmental accountants in JMOF may be attributed to the time that JMOF decided to complete implementation of IPSAS and moving from CBA to ABA which is five-years while average time needed by developed countries in order to convert to implementing ABA ranged from five to ten years which may be almost impossible to achieve this goal in less developed countries taking into consideration other reasons such training and acceptance of change.

H1: There is a statistically significant positive impact between lack of self-efficiency and IPSAS implementation resistance among government accountant in the public sector of Jordan.

5. Assets Evaluation

The harmonization of governmental financial reporting and implementing of IPSASs aim to meet the needs of citizens. One of the important characteristics of reforms to governmental accounting and financial reporting is the integrating all public authority assets such as heritage assets within the accounting systems.

Heritage assets can be defined as elements that are tangible in nature and that is characterized by historic, architectural, artistic geophysical or environmental features, these elements are controlled by governments or other public or third sector bodies in order to keep them for current and future generations and for an indefinite period of times (Barton,2005). Heritage assets such as historical building, conservation areas, natural resources, monuments, archaeological sites and works of arts have a high cultural and historical importance and have to be protected and maintained in a way that allow it to continue offering their social benefits for an indefinite period of time (Barton,2005). Heritage assets can be differentiating from other assets in that these heritage assets derived it is value from that it is impossible to reproduced or replaced and highly improbable to be traded, they are held for social purpose which is particular for heritage assets. Moreover, holding them increase the attractiveness of the country which leads to increase the tourist movement which will certainly generate treasure for the nation. Military assets, land under roads, natural resources and collections are also an examples of heritage assets, these elements have specific qualities that cannot be recreated and have an indefinite lifespan also it is hard to handle with these elements by the normal accounting system designed for decision-makers (Amaduzzi, 1965, pp. 49–51). Heritage assets have many characteristics such as: identifying a book value based on market prices of them is very difficult as they fully mirroring their cultural, historical, environmental or educational values, they

often cannot be replaced and their value can be increased over time even if their physical statue deteriorates, estimating their useful life is very difficult because in some cases it may be indefinite and the sale of them is prohibited or limited the because of the legal or statutory restrictions (Carnegie and Wolnizer, 1999).

H2: There is a statistically significant positive impact between assets evaluation and IPSAS implementation resistance among government accountant in the public sector of Jordan.

Methodology

The population in the present study represents the public sector of Jordan. specifically, the Jordanian ministry of finance, the targeted population is all those government accountants directly involved in the Ministry of Finance in Jordan in Amman. Due to what is important in this study is to identify the impact of lack of self-efficiency and assets evaluation on the IPSAS implementation resistance among government accountants in the public sector of Jordan. The questionnaire distributed is the only tool for collecting data related to the empirical part of the study. Data collected is sample based. The questionnaire consists of consists 16 questions allocated among three groups. Group 1 consists of 5 questions, group 2 consists of 5 questions and group 3 consists of 6 questions. Those three groups are closely related since they are about measuring how the variables may promote the resistance among government accountants in JMOF. However, each group of questions is set to achieve certain goals. Group 1 is intended to check whether the government accountants in JMOF face lack of self-efficiency in implementation of IPSAS, this measured by asking them if they did not have individual knowledge, skills, enough understanding, experience and hard work related to IPSAS implementation. Group 2 targets investigating whether there are difficulties for the government accountants in the process of evaluating heritage assets, military assets because of the limited information related to their costs, evaluating infrastructure assets because there is no global definition related to these assets once the implementation of IPSAS takes place, enumerating all costs related to government asset and difficulties related to separating the cost of buildings from the land. Group 3 is concerned about a very fundamental issue; that is, IPSAS implementation in JMOF. Actually, this section measures whether government accountants accept the idea of implementation of IPSAS or not, if they are complying and fully cooperating with implementation of IPSAS and if they think that the implementation will increase the pressure and make their job more difficult

Empirical Results and Discussion

A total of 120 questionnaires were distributed to government accountants working in Jordanian Ministry of Finance. Each questionnaire had been verbally scanned to clean the data from any missing responses. According to Hair, Black, Babin & Anderson (2010), it is better to exclude the respondent if the missing value is greater than 50%. Therefore, all questionnaires were verified immediately with the participants. A total of 100 questionnaires were collected and used for subsequent analysis, giving a response rate of 83 %. This rate was due to the fact that the questionnaires were personally distributed by hand. Therefore, all of the questionnaires that were collected were used in this study.

1. Descriptive Analysis

1.1 Descriptive Analysis for Lack of Self-Efficiency Items

Table 1.1 shows the mean, standard deviation, minimum and maximum of lack of self-efficiency.

Table 1.1: Descriptive Statistics for Lack of Self-Efficiency Items

Item	Code	Minimum	Maximum	Mean	Std. Deviation
I don't have the needed Individual knowledge for IPSAS implementation.	SE1	1	5	3.42	.901
I don't have the needed skills for IPSAS implementation.	SE2	1	5	3.52	.915
I don't have the needed understanding to implement IPSAS properly.	SE3	1	5	3.47	.893
I don't have the needed experience to implement IPSAS properly.	SE4	2	5	3.59	.653
I can't do the hard working that needed to implement IPSAS properly.	SE5	2	5	3.81	.677

Table 1.1 presents the mean and standard deviation of all items on Lack of Self-Efficiency. The obtained mean values exceeded the three-point mark (above the average), which ranged between 3.42 (SE1) and 3.81 (SE5). Additionally, SE2 was found to have the highest deviation from its mean value (SD = 0.915) whereas SE4 recorded the lowest deviation from its mean value. In other words, the obtained responses from the respondents for SE2 varied the most from one another.

Accordingly, it can be concluded that the majority of the respondents suffering in the process of IPSAS implementation as a result of the lack in their Individual knowledge, skills, understanding, experience and the hard working.

1.2 Descriptive Analysis for Assets Evaluation Items

Table 1.2 shows the mean, standard deviation, minimum and maximum of Assets Evaluation.

Table 1.2: Descriptive Statistics for Assets Evaluation Items

Item	Code	Minimum	Maximum	Mean	Std. Deviation
There are difficulties for the accountant in the process of evaluating heritage assets.	AE1	2	5	3.81	.692
There are difficulties for the accountant in the process of evaluating military assets due to the lack of information on their costs.	AE2	2	5	3.59	.753
There are difficulties for the accountant in the process of evaluating infrastructure assets, as there is no global definition for these assets once the implementation of IPSAS takes place.	AE3	2	5	3.54	.758
There are difficulties in	AE4	2	5	3.52	.717

enumerating all costs related to government asset, which poses a challenge to the government accountant.

There are difficulties in separating the cost of buildings from the land on which they are built as required by IPSAS, which makes evaluating the value of each separately more difficult for the government accountant.

AE5 2 5 3.37 .747

Table 1.2 presents the mean and standard deviation of all items on Assets Evaluation. The obtained mean values exceeded the three-point mark (above the average), which ranged between 3.37 (AE5) and 3.81 (AE3). Additionally, AE3 was found to have the highest deviation from its mean value ($SD = 0.758$) whereas AE1 recorded the lowest deviation from its mean value. In other words, the obtained responses from the respondents for AE3 varied the most from one another.

However, it can be concluded that the majority of the respondents suffering in the process of IPSAS implementation as a result of the difficulties in evaluating heritage assets, military assets, infrastructure assets, enumerating all costs related to government asset and separating the cost of buildings from the land on which they are built as required by IPSAS.

1.3 Descriptive Analysis for IPSAS implementation resistance among government accountants

Table 1.3 shows the mean, standard deviation, minimum and maximum of IPSAS implementation resistance among government accountants.

Table 1.3: Descriptive Statistics for PSAS implementation resistance among government accountants

Item	Code	Minimum	Maximum	Mean	Std. Deviation
I'm not inclined to try new ideas.	GAR1	2	5	3.76	.668
I do not agree with the implementation of IPSAS.	GAR2	2	5	3.58	.669
I'm not complying to implement IPSAS.	GAR3	2	5	3.82	.593
I'm not fully cooperating to implement IPSAS.	GAR4	2	5	4.13	.580
The complexity of IPSAS might lead me to resist the implementation process.	GAR5	2	5	3.93	.671
The implementation of IPSAS is going to make job harder.	GAR6	2	5	4.08	.598

Table 1.3 presents the mean and standard deviation of all items on IPSAS implementation resistance among government accountants. The obtained mean values exceeded the three-point mark (above the average), which ranged between 3.58 (GAR2) and 4.13 (GAR4). Additionally, GAR5 was found to have the highest deviation from its mean value ($SD = 0.671$) whereas GAR4 recorded the lowest deviation from its mean value. In other words, the obtained responses from the respondents for GAR5 varied the most from one another.

Accordingly, it can be concluded that the majority of the respondents resist the implementation of IPSAS as they not inclined to try new ideas, not agree with the implementation of IPSAS, not complying to implement IPSAS, not fully cooperating to implement IPSAS, show IPSAS as a complex process and hard Job.

Table1 1.4: Regression Results

Variable	Beta	T	Sig.
(Constant)		7.778	.000
Mean SE	.434	4.647	.000
Mean AE	.186	1.993	.049
R Square	0.29		
Adjusted R Square	0.27		
F-Value	19.64		
Sig of F-value	.000		

a. Dependent Variable: mean GAR

As shown on above there is a positive relationship between lack of self-efficiency and IPSAS implementation resistance among government accountant in the public sector of Jordan. This result is consistent with Ahmad (2016) study, which found a significant relationship between self-efficiency and IPSAS implementation resistance among government accountant in Malaysia. Similar to that, this study is consistent with Alghizzawi and Masruki (2020) study, which found a significant relationship between human resource capacity and readiness for IPSAS implementation among government accountant in Jordan.

Likewise, assets evaluation presents a significant positive relationship with IPSAS implementation resistance among government accountants in the public sector of Jordan. This result is consistent with Mahadi et. al (2015) study, which found a significant relationship between assets evaluation and IPSAS implementation-based accrual accounting in Malaysian public sector.

Conclusion and Recommendation

The findings of this study indicated that government accountants in the Jordanian Ministry of Finance have indicated that IPSAS implementation resistance on the basis of receiving the necessary training, possessing the needed skills to deal with IPSAS and the difficulties of assets evaluation belong to the public sector of Jordan. The results found significant positive relationships between lack of self-efficiency and assets evaluation and IPSAS implementation resistance among government accountant in the public sector of Jordan.

As is always the case when undertaking research, this study has a number of limitations that should be considered when interpreting the results. These limitations also provide some opportunities for future studies to consider: First, to the best of the researchers' knowledge, this study is limited because of the lack of studies related to this topic in developing countries. It is one of the first studies conducted in Jordan and the Middle East region on this topic. Therefore, more research is required to confirm the results of this study. Second, the study sample, namely the government accountants were from the Jordanian Ministry of Finance only. Since the IPSASs will be implemented in all government bodies, more samples from other government agencies should be considered in future studies in order to obtain an overall perception of the government accountants in the government of Jordan regarding the IPSAS implementation. Finally, this study is limited in the sense that it only considers specific determinants of lack of self-efficiency. Since self-efficiency is the most important predictor of the IPSAS implementation resistance among government accountant, it would be worthwhile to incorporate other determinants or other lack of self-efficiency measures. In addition, future research may consider other predictors of IPSAS implementation, such as the suitability of the information technology used in the public sector of Jordan as several studies highlighted the important role of the information technology during IPSAS implementation process.

References

- Ahmad, N. N. (2016). Investigating the factors influencing users' resistance towards accrual accounting. *Procedia Economics and Finance*, 35, 17-26.
- Alghizzawi, M. A., & Masruki, R. (2020). Issues on Public Sector Accounting Reform in Jordan. *Journal of Modern Accounting and Auditing*, 16(3), 130-139.
- Alghizzawi, M. A., & Masruki, R. B. (2019b). Factors influencing the readiness of government financial personnel in migrating towards accrual accounting. *International Journal of Engineering and Advanced Technology*, 8(5c), 60-66.
- Amaduzzi, A. (1965). *Sull'economia delle aziende pubbliche di erogazione*. G. Giappichelli.
- AShogren, R. (1993). The Role of the Public Sector in Economic Development and Trade: Eunuch or Saviour?. *Australian Journal of Public Administration*, 52(3), 281- 287.
- Ball, A., Grubnic, S., & Birchall, J. (2014). 11 Sustainability accounting and accountability in the public sector. *Sustainability accounting and accountability*, 176.
- Ball, A., Grubnic, S., & Birchall, J. (2014). 11 Sustainability accounting and accountability in the public sector. *Sustainability accounting and accountability*, 176.
- Bandura, A. (2001). Social cognitive theory: An agentic perspective. *Annual review of psychology*, 52(1), 1-26.
- Barton, A. (1999). Public and Private Sector Accounting-The Non-identical Twins. *Australian Accounting Review*, 9(18), 22-31.
- Barton, A. (2005). The conceptual arguments concerning accounting for public heritage assets: a note. *Accounting, Auditing & Accountability Journal*, Vol. 18 Iss 3 pp. 434 - 440
- Barton, A. (2005). The conceptual arguments concerning accounting for public heritage assets: a note. *Accounting, Auditing & Accountability Journal*.
- Camfferman, K., & Zeff, S. A. (2007). Financial reporting and global capital markets: A history of the international accounting standards committee, 1973-2000. Oxford University Press on Demand.
- Carnegie, G., & Wolnizer, P. (1999). Unravelling the rhetoric about the financial reporting of public collections as assets. *Australian Accounting Review*, 9(1), 16.
- Cavanagh, J., Flynn, S., & Moretti, D. (2016). Implementing Accrual Accounting in the Public Sector. Washington: *International Monetary Fund. Fiscal Affairs Department*.
- Chan, J. L. (2006). IPSAS and government accounting reform in developing countries. Accounting reform in the public sector: mimicry, *fad or necessity*, 31-42.
- Christiaens, J., Reyniers, B., & Rollé, C. (2010). Impact of IPSAS on reforming governmental financial information systems: a comparative study. *International Review of Administrative Sciences*, 76(3), 537-554.
- Consiglio, C., Borgogni, L., Di Tecco, C., & Schaufeli, W. B. (2016). What makes employees engaged with their work? The role of self-efficacy and employee's perceptions of social context over time. *Career development international*.
- De Lange, P., & Howieson, B. (2006). International accounting standards setting and US exceptionalism. *Critical perspectives on accounting*, 17(8), 1007-1032.
- Guerrero, L., & Rothstein, M. G. (2012). Antecedents of underemployment: Job search of skilled immigrants in Canada. *Applied Psychology*, 61(2), 323-346.
- Haider Mohammed Julfekar. 2010. "The importance of the public sector". Retrieved from: <https://www.indiastudychannel.com/resources/125089-Importance-Public-Sector.aspx>
- Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2010). *Multivariate Data Analysis: A Global Perspective*. (7th Ed, p. 800). Pearson Prentice Hall, USA.
- IFAC. 2008. "Handbook of International Public Sector Accounting Pronouncements". IFAC, New York, P. 1213
- IFAC. 2008. "Handbook of International Public Sector Accounting Pronouncements". IFAC, New

York, P. 1213

- IFAC. 2014. "Handbook of International Public Sector Accounting Pronouncements". 2014 edition. IFAC, New York, P. 1695
- IFAC. 2014. "Handbook of International Public Sector Accounting Pronouncements". 2014 edition. IFAC, New York, P. 1695
- International Federation of Accountants. (2016). *International public sector accounting standards*. New York: IFAC. Retrieved from <http://www.ifac.org/about-ifac/membership/members/Jordanian-association-certified-public-accountants#>
- Irvine, H. (2011). "From go to woe. How a not-for-profit managed the change to accrual accounting". *Accounting, Auditing & Accountability*, 24(7), 824-827.
- JMOF. (2017). Jordan: Assessment of public expenditure and financial accountability. Report Retrieved from: http://mof.gov.jo/Portals/0/Mof_content/التقارير%20الدولية/20%BEFA/A130_72017.pdf
- Mahadi, R., Noordin, R., Mail, R., & Sariman, N. K. (2015). Accrual Accounting Reform: A Learning Curve for Malaysia. *Australian Journal of Basic and Applied Sciences*, 9(29) 16-22.
- Meeks, G., & Swann, G. P. (2009). Accounting standards and the economics of standard *Accounting and Business Research*, 39(3), 191-210.
- Norman, R. (1995). New Zealand's reinvented government: *Experiences of public managers. Public sector*, 18(2), 22-25.
- OECD/IFAC. (2017). Accrual practices and reform experience in OECD countries. Paris: OECD Publishing.
- Ouda, H. (2016). Public financial management reform in less developed countries: An international perspective. *Global encyclopedia of public administration, public policy, and governance*. Cham: Springer.
- rta, L. (2014). The reluctance of a developed country to choose International Public Sector Accounting Standards of the IFAC. A critical case study. *Critical Perspectives on Accounting*, 25(3), 272-285.
- Oulasvirta, L. (2014). The reluctance of a developed country to choose International Public Sector Accounting Standards of the IFAC. A critical case study. *Critical Perspectives on Accounting*, 25(3), 272-285.
- Pina, V., & Torres, L. (2003). Reshaping public sector accounting: an international comparative view. *Canadian Journal of Administrative Sciences/Revue Canadienne des Sciences del' Administration*, 20(4), 334-350.
- Sakurauchi, F. 2002. "Public Sector accounting system and public governance". *Keizai Sangyo Journal (METI Journal)*.
- Tanjeh, M. S. (2016). Factors influencing the acceptance of international public sector accounting standards in Cameroon. *Accounting and Finance Research*, 5(2), 71-83.
- Torres, L. (2004). Trajectories in public administration reforms in European Continental countries. *Australian Journal of Public Administration*, 63(3), 99-112.

Exploring Influence of Spreading Sport's Culture on Employees' Happiness and Tolerance as a Part of Sustainable Development at American College of Dubai

Prof. Dr. Tareq Shareef Younus/ Internal Auditor and SP Director, Qadsiah SC, KSA (*)

Dr. Hasan Wahbah / Dean of Computer and Information Technology- American University in Emirates (**)

Dr. Reyaz Ahmad, Department of Maths, Statistics, and Computing. Emirates Aviation University, Dubai, UAE (***)

(*) tariq522002@gmail.com (Research Team Leader)

(**) ccit.dean@aue.ae

(***) reyaz.ahmad@eau.ac.ae

Abstract

Sustainable development is a cultural and global demand regardless of the geographical region of this planet. In this context, the goals of sustainable development are broad and diverse, and the human dimension is one of the most important elements among the sustainable development issues. This research focuses on the issue which touch the immense needs for the employees in both public and private sectors to shift from the sum of daily or weekly hours to the quality of daily work in their organizations. In this context, the current research team chose the initiative of the American College of Dubai to allocate a weekly sports day for its employees. This initiative is likely to achieve happiness and tolerance among the human relatedness. The research unit at the college initiated the monitoring of the phenomenon and constructed a scale that would explore the achievement of this goal at the American College of Dubai. Sports plays an important role in improving employees' mood and willingness toward healthy performance in the healthy organization environment. It is considered as a source of energy to improve the organization's working environment and improve cultural homogeneity. Our research observations are based on the case of the American College of Dubai (ACD) as a unique example to identify the impact of weekly sport's day on employee happiness. It is designated for this type of social activity among the diversified feature of collegial working environment. The idea of weekly sport's day activities came into being due to an initiative taken up by the ACD. It is worth mentioning that the initiative taken up by the college has helped us to identify the impact of such non-academic initiatives on generating an environment of happiness and tolerance among the ACD community.

Key words: Sustainable Development, Weekly Sports Day, Employee Happiness, Employee Tolerance, Factor Analysis, Exploratory Research.

INTRODUCTION

Skinner et al (2008) emphasized that development through sport: Building social capital in the community comes partly through sport; "where sport was employed to develop better community and citizen life outcomes and to deal with social issues previously addressed through "welfare state" processes" (Skinner et al. 2008).

Sports activity is one of the important physical activities associated with the requirements of a healthy life, happiness and tolerance. In this context, sports have become a standard of efficiency and vitality of those who exercise it in the presence of the visionary leaders. It has also attracted the attention of specific institutions to measure the impact of sports in generating happiness and tolerance among employees (Dubai Sport Council, 2015).

Indirect effect is also considered as a measure of the possible increase in the level of aptitude due to non-routine daily work.

Clabough (2019) focused on some methods which could be used to help in stimulating innovation and empathy. Likewise, the sports activities are promoting the passion toward better performance. Physically, exercise increases body strength, enhanced memory, stimulated creativity, and improve

problem solving skills and making work performance better (Versloot et al. 2019).

LITERATURE REVIEW

Recent studies have focused on the impact of sports on creativity in different societies. Such studies stressed that sports are an activity based on the gathering of people for non-traditional purposes, including the dissemination of the spirit of competition and the work of one team to reach the creative job. Schmidt-Keilich, & Schrader (2019) addressed sustainability innovation comes through integrating employees to achieve their potentials.

Cunningham (2019) provided in-depth understanding of the social justice advocacy in the field of sport. Diversified element considered as a part of justice that encourages sport activities which bring diverse national origins, qualifications, gender, employment ranks and knowledge to form a multicultural atmosphere (Cunningham, 2019. P.27).

Penedo and Dahn (2005) pointed out that there is a significant association between physical activity and lifestyle.

El-Sholkamy & Fischbach (2019) introduced happiness as an outcome of innovative and robust approach to strategic human resources development. This concept opens a new path to manage employee performance based on the attitude of well-being among an organization's human resources.

Recently, scholars have focused on the significance of leadership style to generate happiness environment and energizing employees in the daily work and the corresponding effect on an employee's productivity (Buil, et al. 2019).

Syallow (2019) has approved that the significant role of organizational communication on employee satisfaction and considered it as a glue that binds the organization. Moreover, communication factor is considered the most crucial factor for enhanced employee productivity.

Johnson (2019) approved that relationship that existed between the qualities of being concerned with the human issue in the workplace fosters a positive workplace culture. The same research also concluded that developing an ethical workplace is demonstrated through collaborative practices and collective unity to create harmony in achieving the mission and vision of an organization.

Targeting effective work performance needs many robust management principles to be addressed in daily work. The work environment is a framework which accommodate actions linked to the nature of employee attitudes and feelings. This attitude is clearly presented in Anderson et al (2019) through assessing the optimization outcome linked to the team performance with cultural differences.

Diversity in recent studies identified many advantages behind its presence in organizations, Gradstein & Justman (2019) introduced the concept of cultural harmony and its positive impact on economic development.

Louis (1992) pointing that the modern workplace needs to address transition to equality and diversity (Hofman et al 2001).

The above literature review provides a sufficient frame of reference to identify the main measurements to form a theoretical framework for this research.

RESEARCH SIGNIFICANCE AND OBJECTIVES

The research seeks to identify the factors that stand behind employee happiness and tolerance at ACD through the recently introduced sport day activities for the academic and non-academic staff members. The initiative in this research may attract other organizations to value such concerns and possibly follow such innovative management concept to be integrated and applied their management practices.

RESEARCH MODEL

The research model is constructed through on the spot observation of the sport practices in the ACD. The observation helped the researcher in identifying the frame of reference specifically the

management perspective and the happiness-tolerance relatedness factors. The literature review has provided initial criteria to be used in the model and mapped with the research objectives.

Based on this theme the research problem is defined and the relevant hypothesis is stated as follows:

"What are the factors and related variables that are generating employee happiness and tolerance in the ACD?"

Research HYPOTHESES

H1: Assigning weekly sports day activities at the ACD leaves a positive impact on the employees' mood and motivation for work

H2: Providing a planned sports atmosphere in the ACD generates happiness and tolerance among employees.

METHODS AND STUDY DESIGN

This research adopted exploratory, descriptive and quantitative methods to identify the main factors which are responsible for generating a happy working environment at ACD.

The research approached the ACD working community to collect the required data using an online questionnaire. The research reached (40) employees in different positions, different levels and different nationalities (table 1).

Table (1) Respondents Profile

Age %			Gender %		Marital Status %		Job Role %			Nationalities %		
20-25	26-35	36-above	Male	Female	Married	Single	Academic	Administrative	Services	GCC	Europe	Asian
12.5	17.5	70.0	57.5	42.5	85.0	15.0	45.0	40.0	15.0	2.5	10.0	87.5

N= 40

The profile analysis of the ACD respondents indicated that there are comprised of ages, genders, social status, job roles and different nationalities. This combination supports the intended target of diversity and expected different rituals, attitudes, desires and other related diverse cultures which promote the required features in such research approach.

MEASUREMENT

The research used the factor analysis statistical tool to screen the variables which have been identified through the research literature review; number of indicators, determined are related to the happiness and tolerance issue.

To ensure the achievement of high accuracy results and credibility, reliability statistics test provided alpha coefficient (94%) as in (table 2) which encouraged to proceed for further statistical analysis to the research data.

Table (2) Reliability Statistics

Cronbach's Alpha	N of Items
.943	16

DATA REDUCTION AND FACTORS DETERMINATION

The Correlation among the variables has shown significant levels of coefficient complied with standard threshold.

As shown in (Appendix 1), the correlation matrix determinant is (0.009), which has exceeded the value of (0.0001). This proves that the variables do not have autocorrelation.

Other measures have used KMO and Bartlett's Test which provide the adequacy of the research sample. The value should exceed the 0.50 to prove the availability of sample adequacy for the purpose of such a study (table 3). The value of Kaiser-Meyer-Olkin Measure of Sampling Adequacy is (0.735), this value approves the fulfilment of other significant conditions. In addition, the Barlett test also provides the value (579.490), which represents the correlation among the research model variables at statistical significant levels ($\alpha=0.000$) which is less than ($\alpha=0.05$). Fulfilment of this condition qualifies the researcher to use the factor analysis as a relevant tool to answer the research questions and test its hypothesis.

Table (3) KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy	.735
Bartlett's Test of Approx. Chi-Square	579.490
Sphericity	
Df	120
Sig.	0.000

FACTORS EXTRACTION

To use the exploratory analysis method, the correlation matrix between the standard variables was analysed and then the initial communalities were obtained. The factors were derived depending on the extent of their contribution to the interpretation of the variance. Specifically, those factors with the eigenvalues should exceed the value (1). The Varimax orthogonal rotation was also used for the research sample.

To proceed further in the process of factor analysis, the principal component analysis- extraction method is performed to find the communalities table (4), which lead to identify the total variance explained in table (5). Consequently, through initial eigenvalues, extraction sums of squared loading and rotation sums of squared loadings, the research comes up with the final factors which identify the main factors that constitute the new research model table (6).

Table (4) Extraction Method Findings (PCA)

Communalities		
	Initial	Extraction
1. Strengthening my communication skills	1.000	.735
2. Considering as reward action	1.000	.901
3. Encouraging career development possibilities	1.000	.715
4. Energizing innovation attitude	1.000	.689

5. Encouraging teamwork and support	1.000	.765
6. Eliminating employee possibilities of conflict	1.000	.865
7. Unifying possibilities of organizational direction	1.000	.765
8. Increasing willingness to improve daily duties in the college	1.000	.608
9. Improving atmosphere of trust	1.000	.884
10. Deepening respect	1.000	.876
11. Improving family atmosphere among employees	1.000	.783
12. Enhancing employee relationships	1.000	.836
13. Strengthening organizational citizenship	1.000	.919
14. Parting of learning diverse rituals and customs	1.000	.842
15. Reflecting the quality of work life	1.000	.838
16. Sport day is improving my motivation for work	1.000	.796

Extraction Method: Principal Component Analysis.

It is worth mentioning that any factor with an eigenvalue ≥ 1 explains more variance than a single observed variable (www.theanalysisfactor.com).

As shown in the table (5) the first four components were extracted which captured a certain amount of the overall variance in the observed variables, and four factors are always listed in order of how is it the variation they explain. The first component factor provides the highest eigenvalue equal to (30.947) from the total variance which explains (80.119). Hair et al (2012), Hair (2006) pointed out that the acceptable variance explained in factor analysis for a construct to be valid is sixty per cent.

**Table (5) Extracted Factors
Total Variance Explained**

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	8.962	56.012	56.012	8.962	56.012	56.012	4.952	30.947	30.947
2	1.503	9.392	65.404	1.503	9.392	65.404	3.591	22.446	53.393
3	1.292	8.075	73.479	1.292	8.075	73.479	2.339	14.620	68.013
4	1.062	6.640	80.119	1.062	6.640	80.119	1.937	12.106	80.119
5	.814	5.086	85.204						
6	.593	3.704	88.909						
7	.543	3.393	92.302						
8	.323	2.016	94.318						
9	.214	1.338	95.655						
10	.203	1.272	96.927						
11	.138	.861	97.789						
12	.119	.741	98.530						
13	.105	.653	99.184						

14	.067	.419	99.602						
15	.043	.270	99.872						
16	.020	.128	100.000						

Extraction Method: Principal Component Analysis.

Note: we consider the first three extracted factors which the cumulative border is 68.013.

On the other hand, the following scree plot figure (1) is used to present the number of factors with an eigenvalue (≥ 1). The point where the slope of the curve is clearly levelling off (the elbow) indicates the number of factors that should be generated by the analysis.

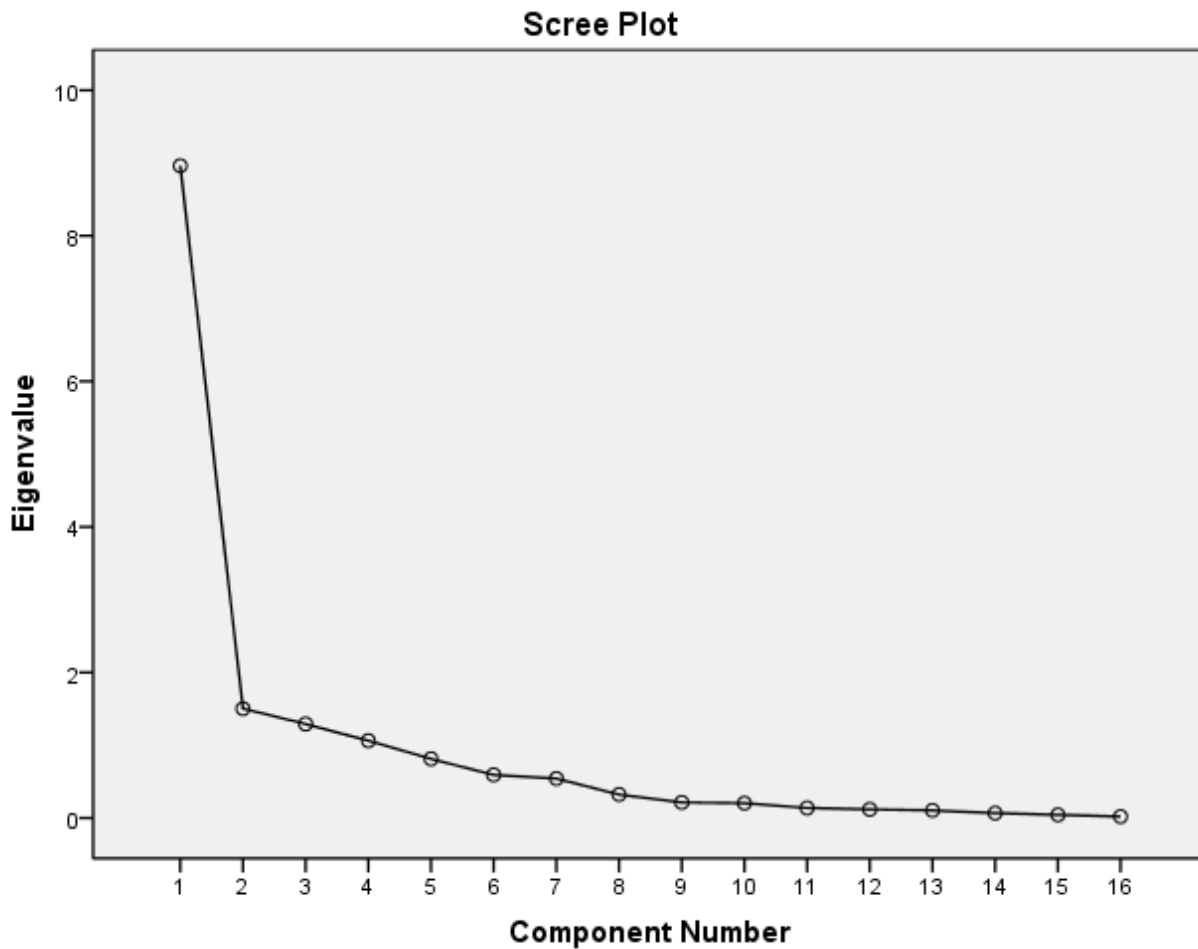


Figure (1) Scree Plot

The four extracted factors have been listed in the table (6) with the associated correlated components.

Table (6) Rotated Component Matrix^a

No.	Variables	Correlated Components			
		Factor 1	Factor 2	Factor 3	Factor 4
1.	Communication skills	.163	.643	.341	.424
2.	Reward action	.190	.884	.190	.217
3.	Encouraging career development	.526	.536	.206	.331
4.	Innovative attitude	.468	.594	.278	.201

5.	Eliminating employee conflict	.028	.272	.009	.831
6.	Unifying organizational direction	.781	.494	.103	.010
7.	Increasing willingness	.608	.321	.350	.412
8.	Improving trustful atmosphere	.541	.482	.284	.050
9.	Deepening respect	.854	.368	.046	.135
10.	Improving family atmosphere	.736	.243	.102	.514
11.	Employee relationships	.480	.715	-.025	.202
12.	Quality of work life	.546	.146	.550	.463
13.	Improving passion for daily work	.257	.099	.912	.109
14.	Teamwork and support	.106	.540	.724	-.121
15.	Organizational citizenship	.762	.272	.268	-.335
16.	Accepting diverse rituals and customs	.816	.008	.331	.145

Extraction Method: Principal Component Analysis.
Rotation Method: Varimax with Kaiser Normalization.
a. Rotation converged in 10 iterations.

Through a systematic reading of the results displayed in the above table, the research has identified four main factors, as well as the variables that were underlined in the column of each factor. The correlation coefficients in the correlation matrix indicate which variable is most correlated with the main factor.

The new main factor has been named in terms of compatibility between the logical parameters of the variables and the relevant vocabulary which meet the context of the variables set in table (7).

Table (7) Component Factors & Correlated Variables

Factors	Correlated Variables	Correlated Components	% of Variance	Cumulative %
Factor One Tolerance	Unifying organization direction	.781	30.947	30.947
	Increasing willingness	.608		
	Improving trustful atmosphere	.541		
	Deepening respect	.854		
	Improving family atmosphere	.736		
	Organizational citizenship	.762		
	Accepting diverse rituals and customs	.816		
Factor Two Employees Rewarding System	Communication skills	.643	22.446	53.393
	Reward action	.884		
	Encouraging career development	.536		

	Innovative attitude	.594		
	Employee relationships	.715		
Factor Three Management Philosophy	Quality of work life	.550	14.620	68.013
	Improving passion for daily work	.912		
	Teamwork and support	.724		
Factor Four Cultural Harmony	Eliminating employee conflict	.831	12.106	80.119

However, the four factors contributed to the interpretation of **(80.119%)** of ACD Weekly Sport Day phenomena and have a significant role in generating the happiness atmosphere among the employees.

The content analysis of the statements which are used in the measurement tool generated a unique dimension namely “Tolerance”. This contributed mainly (30.947) the second dimension provided (22.45%) influence which namely reflects “Employees Rewarding System” among employees at ACD. The third factor provided (14.620) which is namely “Management Philosophy” and the fourth factor provided (12.106) which is namely “Cultural Harmony”. Ultimately, the generated model has met the research expectations and the relevant answers to the research questions and hypotheses.

CONCLUSION AND RECOMMENDATIONS

This research on such a weekly sports day phenomenon can find its theme adopted in other places specifically in the public organizations to identify the validity of results and possible impact on productivity.

Based on the research results and its framework, we present the research findings and possible improvement areas as follows:

The research contributed to the promotion of the sports conceptual framework for employee happiness.

The research has reinforced the employee's happiness through the Gate of Functional Harmony in accordance with unconventional work traditions, including the sport day activities at the American College in Dubai.

The research community, through its characteristics related to diversity, job location, gender, qualifications, expertise and specialties, etc., contributed to the disclosure of research results

consistent with the research objectives, importance and research issue.

The availability of research conditions has contributed to the use of exploratory analysis method in order to provide an authentic contribution to the knowledge of the integration of sports activities in administrative activities and organizational behavior at the American College in Dubai.

The analysis revealed the production of four main factors and explained a significant proportion in the presence of the research phenomenon.

The allocation of variables is clustered logically and thematically under four main groups entitled: Tolerance, Employees Rewarding System, Management Philosophy and Cultural Harmony.

The four factors have formed the new contribution to the management literature and measurement method.

The research extracted factors are form a robust theme for sustaining happiness outcome through focusing on the content of every factor produced by this research.

The ACD is requested to extend the related policies to accommodate the research outcome as main sources to happiness and tolerance.

The research provides a general guide that will not only resolve certain issues, but result in a beneficial outcome to the ACD and other organizations in both public and private secyors.

The research team recommends to apply the current research model as an original model born from the womb of the experience at the American College in Dubai.

Research findings are encouraging to recommend this model to be tested in other different organizations.

It would be worthwhile for all concerned management members to support such initiatives to shift from counting daily hour works to observing average employee satisfaction.

Non-academic or even non-administrative activities would lead to the gathering of employees in an organization to practice hobbies at a specific and programmed time to achieve harmony and a spirit of tolerance and happiness among employees.

Sport habits are important as they influence the employee performance so management must help in improving such habits of all organization population.

REFERENCES

- Anderson, G., Keith, M., Albrecht, C., Spruill, A., & Pettit, C. (2019, January). Optimizing Software Team Performance with Cultural Differences. In *Proceedings of the 52nd Hawaii International Conference on System Sciences*.
- Black, N., Johnston, D. W., Propper, C., & Shields, M. A. (2019). The effect of school sports facilities on physical activity, health and socioeconomic status in adulthood. *Social Science & Medicine*, 220, 120-128.
- Buil, I., Martínez, E., & Matute, J. (2019). Transformational leadership and employee performance: The role of identification, engagement and proactive personality. *International Journal of Hospitality Management*, 77, 64-75.
- Clabough, E. (2019). *Second Nature: How Parents Can Use Neuroscience to Help Kids Develop Empathy, Creativity, and Self-control*. Sounds True.
- Cunningham, G. B. (2019). *Diversity and Inclusion in Sport Organizations: A Multilevel Perspective*. Routledge.
- El-Sholkamy, M., & Fischbach, T. (2019). The Knowledge and Human Development Authority: Innovation in Human Resource Management and People's Happiness. In *Future Governments* (pp. 251-270). Emerald Publishing Limited.
- Gradstein, M., & Justman, M. (2019). Cultural interaction and economic development: An overview. *European Journal of Political Economy*.

Hair Jr, J. F. *Multivariate Data Analysis* Joseph F. Hair Jr. William C. Black Barry J.

Babin Rolph E. Anderson Seventh Edition.

Hair, J. F. (2006). Multivariate data analysis. Pearson Education India.

Hoffman, W. M., Frederick, R. E., & Schwartz, M. S. (Eds.). (2014). Business ethics: Readings and cases in corporate morality. John Wiley & Sons.

Johnson, T. K. (2019). Exploring Workplace Spirituality and the Benefit it has on Teams.

Lee, W., & Cunningham, G. B. (2019). Moving toward understanding social justice in sport organizations: A study of engagement in social justice advocacy in sport organizations. *Journal of Sport and Social Issues*, 0193723519832469.

Penedo, F. J., & Dahn, J. R. (2005). Exercise and well-being: a review of mental and physical health benefits associated with physical activity. *Current opinion in psychiatry*, 18(2), 189-193.

Schmidt-Keilich, M., & Schrader, U. (2019). Sustainability innovation by integrating employees: the potential of sustainable embedded lead users. *International Journal of Innovation and Sustainable Development*, 13(1), 98-115.

Skinner, J., Zakus, D. H., & Cowell, J. (2008). Development through sport: Building social capital in disadvantaged communities. *Sport management review*, 11(3), 253-275.

Syallow, A. M. (2019). The role of organizational communication on employee job satisfaction in telecommunication industry in Kenya (Doctoral dissertation, JKUAT-COHRED).

Versloot, O., Berntorp, E., Petrini, P., Ljung, R., Astermark, J., Holmström, M., ... & Fischer, K. (2019). Sports participation and physical activity in adult Dutch and Swedish patients with severe haemophilia: A comparison between intermediate-and high-dose prophylaxis. *Haemophilia*.

REPORTS

Dubai Sport Council (2015), Economic Impact of sport in Dubai, Deloitte LLP

X3	X4	X5	X6	X7	X8	X9	X10	X11	X12	X13	X14
.658	.506	.441	.423	.649	.434	.411	.529	.589	.529	.442	.466
.708	.678	.414	.566	.593	.539	.499	.486	.691	.393	.314	.577
1.000	.700	.347	.620	.703	.496	.708	.732	.638	.560	.479	.379
.700	1.000	.309	.701	.695	.548	.702	.637	.631	.536	.491	.552
.347	.309	1.000	.238	.350	.318	.270	.427	.318	.427	.077	.173
.620	.701	.238	1.000	.620	.717	.895	.694	.717	.600	.340	.492
.703	.695	.350	.620	1.000	.423	.699	.725	.617	.725	.546	.390
.496	.548	.318	.717	.423	1.000	.634	.551	.648	.658	.411	.555
.708	.702	.270	.895	.699	.634	1.000	.773	.634	.570	.315	.374
.732	.637	.427	.694	.725	.551	.773	1.000	.658	.741	.391	.219
.638	.631	.318	.717	.617	.648	.634	.658	1.000	.551	.241	.354
.560	.536	.427	.600	.725	.658	.570	.741	.551	1.000	.700	.464
.479	.491	.077	.340	.546	.411	.315	.391	.241	.700	1.000	.669
.379	.552	.173	.492	.390	.555	.374	.219	.354	.464	.669	1.000
.518	.417	-.147	.694	.534	.556	.647	.438	.485	.438	.410	.405
.523	.463	.226	.633	.678	.539	.717	.671	.310	.578	.462	.344
.000	.001	.003	.004	.000	.003	.005	.000	.000	.000	.003	.002

	.000	.000	.005	.000	.000	.000	.001	.001	.000	.007	.027	.000	.005
.000		.000	.016	.000	.000	.001	.000	.000	.000	.000	.001	.009	.000
.000	.000		.029	.000	.000	.000	.000	.000	.000	.000	.001	.000	.005
.005	.016	.029		.075	.016	.026	.051	.004	.026	.004	.324	.149	.189
.000	.000	.000	.075		.000	.000	.000	.000	.000	.000	.018	.001	.000
.000	.000	.000	.016	.000		.004	.000	.000	.000	.000	.000	.008	.000
.000	.001	.000	.026	.000	.004		.000	.000	.000	.000	.005	.000	.000
.001	.000	.000	.051	.000	.000	.000		.000	.000	.000	.027	.010	.000
.001	.000	.000	.004	.000	.000	.000	.000		.000	.000	.008	.093	.003
.000	.000	.000	.026	.000	.000	.000	.000	.000		.000	.072	.015	.001
.007	.000	.000	.004	.000	.000	.000	.000	.000	.000		.000	.002	.003
.027	.001	.001	.324	.018	.000	.005	.027	.008	.072	.000		.000	.005
.000	.009	.000	.149	.001	.008	.000	.010	.093	.015	.002	.000		.006
.005	.000	.005	.189	.000	.000	.000	.000	.003	.001	.003	.005	.006	
.019	.000	.002	.086	.000	.000	.000	.000	.000	.029	.000	.002	.017	.000

Marketing the Renewable Energies and Its Role in Enhancing the Environmental Sustainability

**Dr. Abdul Sattar Salim
Awadh AL- Jubouri
Assistant Prof.
Kirkuk University / College of
Administration and
Economics
Sattar69j@uokirkuk.edu.iq**

**Dr. Mohammad Mahmood Hamed Al-
Mulla Hasan
Assistant Prof.
Mosul University / College of
Administration and Economics
Mohamed_almola@uomosul.edu.iq**

**Dheya Ismael Fathi AlObaidi
Researcher
Nineveh Governorate / Power
Tools Associate**

Abstract

Two dimensions interacted to constitute the theoretical and the field frameworks of this study, which are: (marketing the renewable energies and the environmental sustainability). This study indicated that the marketing of renewable energies is a process of planning, executing and development monitoring in terms of pricing and distributing the products through three characteristics which are: the traditional goal of the organization (profit), satisfying the customer's needs and protecting the environment from depletion and pollution. For environmental sustainability, it is the capability of limiting the negative impact and maximizing the positive effects of the human behavior by means of designing, producing, applying, operating and getting rid of the products in a way that is not harmful to the environment. The State Company of Electricity Distribution in the North was the field in which the field study was conducted. The researcher endeavored to include a number of questions about the study problem which was the basis to build the theoretical aspect of the study, including:

1. Are there differences in the answers of the individual in question concerning the two dimensions of the study?
2. Do the renewable energies contribute to enhancing the environmental sustainability?
3. Is there a correlation and effect between and on marketing the renewable energies and the environmental sustainability?
4. Does the relative importance of influence of the environmental sustainability variables vary compared to the variable of marketing the renewable energies?

To answer these questions, a study hypothetical diagram was designed, which reflects the relations and effect on both the dimensions of the study and this resulted in a set of main and branch hypotheses, which were tested using some statistical tools to process the data collected by means of (44) questionnaire forms. The study reached a group of conclusions in both the theoretical and the field aspects, most prominent of which are:

1. Marketing the renewable energies contributes to enhancing the environmental sustainability in accordance with the answers of the individuals in question.
2. There is a correlation between marketing the renewable energies dimension and the environmental sustainability dimension.
3. Adopting the renewable energies by the organization in question leads to enhancing the environmental sustainability. Also, there is a difference in the relative importance of the environmental sustainability variables when the organization in question adopts marketing the renewable energies.

Depending on the conclusions reached by the researcher, in theoretical and field aspects, a set of suggestions were put forward in compatibility with the conclusions and to be a guide for relevant future studies.

Keywords: Marketing the renewable energies, environmental sustainability.

Introduction

began claims to protect the Earth from pollution a long time ago as a result of the significant impacts caused by man on the planet, as environmental protection organizations began to be formed aimed at identifying the great danger caused by man and the result of industrial developments, which negatively affected the earth's natural environment, hence the whole world and organizations in

particular began to focus on the development of their products in a way that has a weak impact on the environment and has not only stood to this level but withdrew to encourage The manufacture of products contributes to improving the earth's environment because concern for the environment has become one of the competitive priorities that it focuses on as a result of increased customer awareness in this field, as it began to focus on obtaining products that protect the environment as well as the social responsibility felt by organizations towards society and thus maintaining the share of future generations within the framework of so-called environmental sustainability (Talibi, Hussein, 2018, 352). The current study therefore dealt with two dimensions that could be of the same importance to the organization and presented in a theoretical context that shows its potential while emphasizing it by measuring it on the field side that can.

The first axis is

the methodology of the study

1. the study Problem

There is no doubt that policies targeting environmental issues are general and broader and positively affect the renewable energy markets and their marketing methods in terms of the efficiency of nature management, the interdependence between energy, water and food, the dissemination of the use of cleaner production technologies and the reduction of harmful emissions. The government has therefore begun to look for alternative and renewable energy sources at the same time and to market them in a way that meets the needs of the Iraqi citizen, which is characterized by its continued exploitation without exhausting its source and the permanence of its marketing to customers as well as preserving the environment from pollution.

In this description, the reality of this research is attracted by two dimensions that overlap scientifically with each other (marketing renewable energies and environmental sustainability), as the use of renewable energies and their role in promoting environmental sustainability have become topics of increased research interest in many countries of the world under the circumstances that the world is going through, which prompted the researcher to adopt this topic in his current research, to look through them to the problem of research, which can be limited to a set of questions as follows:

The first key question is: Does the marketing of renewable energies contribute to promoting environmental sustainability.

The second key question is: Is there a correlation between the after-marketing of renewable energies and the changes in environmental Sustainability.

The third key question is: Is there an impact relationship between the commercialization of renewable energies and the dimension of environmental sustainability.

2. The importance of research

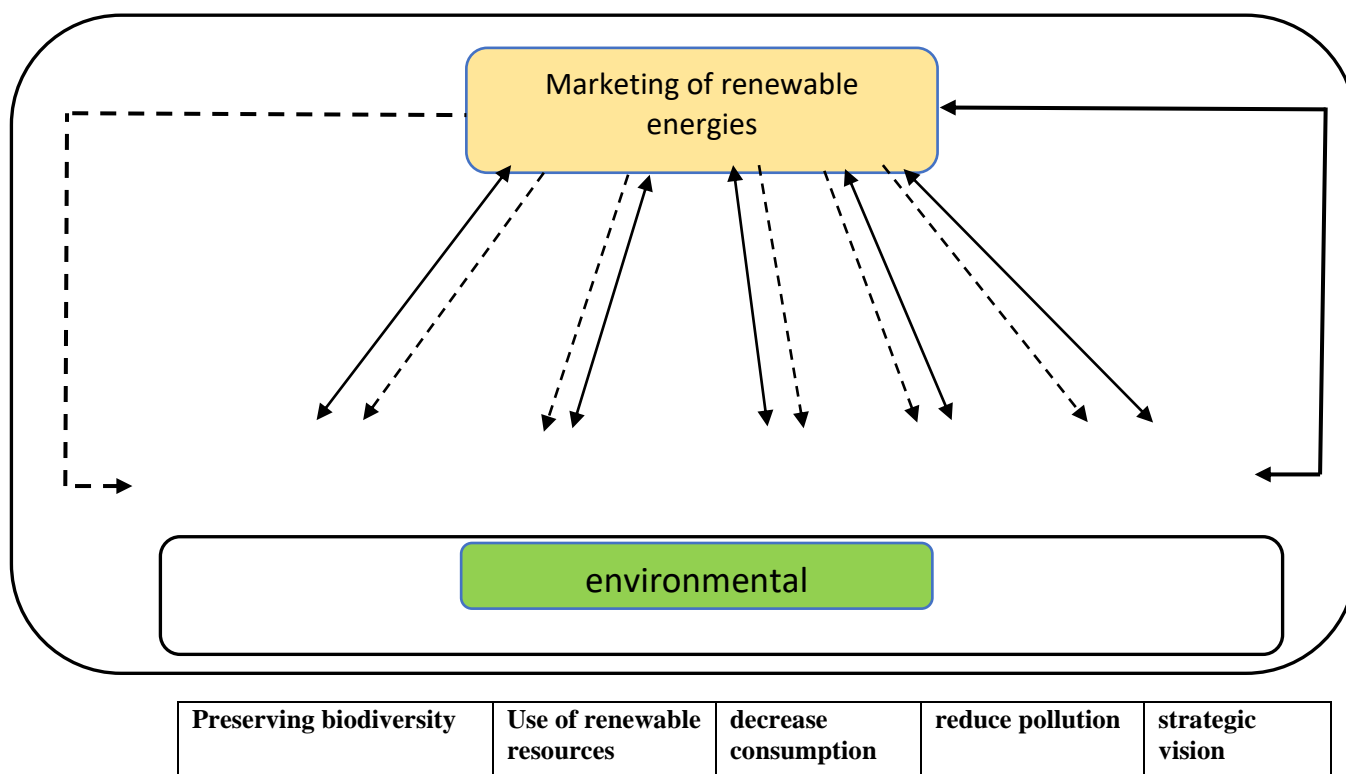
- 1- The importance of the current study is highlighted by
- 2- . To raise the motivations of individuals who are interested in the importance of marketing renewable energies and which have a significant impact on environmental sustainability, leading them to succeed in making their future decisions.
- 3- The field of marketing renewable energies is a recent field in the field of scientific research in general and in the science of marketing management in particular, so the study will highlight this dimension and its importance through the theoretical aspect of the study and its measurement in the field side.
- 4- The research is expected to contribute to the identification of ways to ensure both through information on the marketing of renewable energies and the impact on environmental sustainability pursued by some international and environmental conservation organizations.

3. Study objectives

- 1- Achieving a new intellectual contribution that will point to the importance of marketing renewable energies in the work of various organizations and the research organization in particular.
- 2- Indicate the level of contribution of renewable energy marketing to promoting environmental sustainability.
- 3- Pointing out the nature of the relationships between the link and the impact between the marketing of renewable energies and environmental sustainability.
- 4- Make some proposals based on what will be put forward in the theoretical framework of the two research dimensions or what statistical analyses of the relationships between the two dimensions mentioned above will produce.

4. Study scheme

The research chart illustrates the set of logical relationships that may be in the form of quantity or how to combine the main features of the reality that you are interested in. The systematic treatment of the problem of the study requires the design of a hypothetical chart in which it explains the logical relationships between the dimensions of the research, and to express the results of the research questions raised in the problem of the study, as the design of this scheme was based on the possibility of measuring each dimension of the research, as well as its comprehensiveness, as it represents the marketing of renewable energies as an independent dimension, and the adopted dimension It is represented by environmental sustainability, Figure (1).



correlation
impact relationship

Figure (1) research plan

Source: prepared by the researcher.

5. Study hypotheses

In line with the objectives of the research and testing of its plan, the research relied on a set of key and sub-hypotheses as follows:

The first key hypothesis: The marketing of renewable energies does not contribute to promoting environmental sustainability.

The second key hypothesis: there is no correlation between the commercialization of renewable energies and the dimension of environmental sustainability.

The third main hypothesis is derived from the sub-hypothesis:

(There is no correlation between the after marketing of renewable energies and variables after environmental sustainability).

The third key hypothesis: there is no impact on the marketing of renewable energies in environmental sustainability. The third main hypothesis is the following sub-hypothesis. (The relative importance of variables after environmental sustainability does not vary after the commercialization of renewable energies) .

6. Data and information collection methods

To achieve the objectives of the research, the researcher relied on the following methods:

. Theoretical framework

In order to cover the theoretical aspect of the study, the researcher relied on the contributions of researchers collected from sources, which consisted of scientific references from books, magazines, studies, frameworks and scientific research related to the subject of the study, as well as sources obtained from the International Communication Network (Internet).

. field frame

In completing the field study, the researcher relied on the questionnaire form in collecting data on this aspect of the study, which is a major source of data collection, as the formulation of the clarity on the diagnosis and measurement of the after-study, and due to the lack of a ready measure to measure the after-study, the researcher based on research and studies that dealt with the after-study, for the purpose of benefiting from it in building the scale for this study, table (1).

table (1) Arab and foreign sources used in the construction of the questionnaire form

Sources	Study variables	The dimension	NS
United Nations/Economic and Social Commission for Western Asia,2019, Marzouk,2017, Swezey, 2000	Marketing of renewable energies		1
Smouts, 2005, 5, Yuan , , 2013Al-Talibi and Hussein , 2018 , Ghouli and Al-Shara , 2019 , Ghunaimat2020 ,	strategic vision	However, environmental sustainability	2
	reduce pollution		3
	decrease consumption		4
	Use of renewable resources		5
	Preserving biodiversity		6

7 :Description of the questionnaire

The questionnaire is used to collect the data necessary for the completion of the study , as it was distributed (50) form a questionnaire on the subjects of individuals were a number of forms retrieved and valid analysis of the number of (44) form a questionnaire or by recovery of (88% , (these included the form of three parts, devoted the first information Introductory information for the respondents, which included (sex, age, and education level). The second part of the questionnaire focuses on the criteria for the dimension of marketing renewable energies, as each of the paragraphs after marketing of renewable energies has five criteria, and the third part focused on environmental sustainability, which included: Five variables (strategic vision, reducing pollution, rationalizing consumption, using renewable resources, and preserving biodiversity), and five environmental sustainability variables were assigned to each variable. Likert (The five-year, and the salary gradually from the words, (I do not agree strongly) that took the weight (1), leading to the phrase (strongly agree) that took the weight (5), ie, if the response is (1 - 5) and a mean Varzi of (3), table (2).

Table (2) Dimensions of the study and its variables contained in the questionnaire

icons in study body	Paragraph numbers in Questionnaire form	main variables	Dimensions
	1-3	Identification information about the individuals being researched	general information
X1 – X10	1 – 10		Marketing of renewable energies
X11 – X13	11 - 13	strategic vision	environmental sustainability
X14 -X16	14 – 16	reduce pollution	
X17 – X19	17 – 19	decrease consumption	
X20 – X22	20 - 22	Use of renewable resources	
X23 – X25	23 – 25	Preserving biodiversity	

second axis

The theoretical side of the study

1: the concept of renewable energies

Renewable energies are those energy that we get through the energy currents frequently exist in nature as automatically and periodically, and known to the **United Nations program for environmental protection** and renewable energy is energy not be sourced from a stockpile constant and limited in nature, renewed periodically faster pace consumption and appear in the following five forms (biomass, solar radiation, wind and hydroelectric power and energy of subsoil (and defined by **the international energy agency** as the energy that is made up of energy sources resulting from spontaneous nature trails such as sunshine and wind, which is renewed in nature higher than the pace the pace of consumption, and also renewable energy is a permanent natural sources and non-depletable and available in nature , whether limited and but constantly renewed and is clean , it does not result in environmental contamination relatively, and renewable energy are the sources that restore normal provision of operations again at a rate equal to or exceeds the rate of use of renewable

and is obtained continuous flows of energy and frequent energy occurring in the natural environment (Marzouk 0.2017, 2), as defined by the government of the Authority The International Convention on Climate Change is every energy whose source is solar, geophysical or biological, which is replenished in nature at an equal or greater rate than the percentage of its use, and is generated from successive and continuous currents in nature (Hassan, 2018, 6).

2: Marketing Renewable Energy

Renewable energy marketing is defined as: the ability to create or generate a distinct product for target groups. Others that must be available in this product, which is the focus on the high quality features, the credibility of the product, and the strong demonstration of the renewable character so that this product achieves tangible environmental benefits.Devries ,2002 ,65) as is known(Donald , 1999,17 (Marketing renewable energies as a process of planning, implementation and control of development in the pricing and distribution of products through three characteristics: the traditional goal of the organization (profit), satisfaction of customer needs, and environmental protection from depletion and pollution, and explained) 52 Fuller ,1999 (It is the process of planning, implementing and controlling product development, pricing, promotion and distribution in a manner that intersects with the following three criteria: satisfaction of customer needs, achievement of organizational goals, suitability of the process to ecosystems, and its definition.Charter, et al , .2002 ,88 (a marketing management concept that focuses on achieving a three-dimensional line by finding sustainable solutions, producing them and providing them with a high net added value, and at the same time maintaining the satisfaction of customers and other parties, and knowing it.Bridges & Wilhelm) 2008 ,64 (is an integrated and comprehensive approach that emphasizes economic concerns, social justice, and environmental constraints alike when developing marketing strategies.Belz & Peatter It is the current resulting from looking at the social and environmental characteristics of sustainable goods and services that create value for the customer and increase benefits to society and the environment

3: The importance of marketing renewable energies.

Renewable energy is the preoccupation of most governments and organizations at the present time. Many international organizations have also urged the adoption of this type of energy in the operations of production organizations, especially after the emergence of global warming and the rise in global temperature and the accompanying emergence of the ozone hole in the Earth's atmosphere. Most organizations, especially those that advocate the need to preserve and sustain the environment, work on producing renewable energies and working on marketing them.

In general, it illustrated the importance of the marketing of renewable energies as the following (Shirin 0.2017, 83)

Creating a sustainable benefit for the customer :1. There are many benefits created by the marketing function of renewable energies, and the different types of benefits created by the marketing of renewable energies are as follows:

- functional benefit.
- transaction benefit.
- Psychosocial benefit.
- sustainability of business organizations.
- Achieving social justice and welfare for societies.
- Preserving the planet.

4 :Renewable Energy Marketing Objectives and Policies

There is no doubt that the policies targeting environmental issues are general and broad in scope and positively affect the renewable energy markets, in terms of efficient management of natural resources, the interdependence between energy, water and food, the dissemination of the use of cleaner production technology and the reduction of harmful emissions. On the other hand, traditional energy support policies are still followed in Many countries, especially developing

countries, have not developed policies or marketing programs that support renewable energy technologies. The goal of the process of marketing renewable energies adopted by countries and organizations in general is as follows: (United Nations / Economic and Social Commission for Western Asia, 7, 2019):

- a. Deployment of appropriate renewable energy technologies
- b. . Developing the necessary infrastructure to spread the concept of renewable energies
- c. Enact legislation and approve standards and specifications for networks, equipment, and related systems.
- d. Improving the business environment to attract private investment and encourage small and medium renewable energy projects at the local level
- e. Supporting research and development activities in connection with national industrial capabilities.

Table (3) shows the objectives of marketing renewable energies in the Arab countries in the period 2020-2030, as it appears from the table that the countries of the Arab region that have declared official strategic goals and adopt marketing policies related to renewable energy, in the context of diversifying the national energy mix and securing energy supplies, and in At the same time, it suffers from a lack/deficit in fossil fuels. It occupies the first positions in the ranking in terms of the completion of projects for the production of electricity from renewable sources, namely Morocco, then Egypt and Jordan, despite being an oil country par excellence, but Algeria has achieved remarkable progress in the field of using solar systems.

Table (3) The objectives of marketing renewable energies in the Arab countries in the period 2020-2030.

سياسات نشر استخدام الطاقة المتجددة				إجمالي القدرات المركبة من الطاقة المتجددة (دون المائي) في نهاية 2017 (م و)	المضي الزمني	أهداف الطاقة المتجددة المعتمدة (%)	الدولة
القياس الصافي للطاقة	تصنيفية	تقديم مقترح المشروع مباشرة	مناقشات تنافسية				
✓	✓	✓	✓	564.4	2020	10 ^{٣٩}	الأردن
✓			✓	356.6	2020 2030	7 ^{٣٧} 25 ^{٣٦}	الإمارات العربية المتحدة - أبو ظبي - دبي
				6	2025 2035	5 ^{٣٥} 10 ^{٣٤}	البحرين ^{٣٥}
	✓			435.2	2020 2030	15 ^{٣٦} 27 ^{٣٧}	الجزائر
✓				281.8	2030	30 ^{٣٨}	تونس
✓			✓	13	2030	30 ^{٣٩}	الجمهورية العربية السورية
				202.6	2020 2030	11 ^{٣٦} 20 ^{٣٧}	السودان
				37	2020	11 ^{٣٦}	العراق
			✓	25	2025	10 ^{٣٦}	عُمان ^{٣٦}
✓	✓		✓	18	2020	10 ^{٣٦}	دولة فلسطين
				43	2030	20 ^{٣٧}	قطر
			✓	41	2030	15 ^{٣٦}	الكويت
			✓	30	2020	12 ^{٣٦}	لبنان
				5	2020 2025	7 ^{٣٧} 10 ^{٣٦}	ليبيا
✓	✓	✓	✓	866	2022 2035	20 ^{٣٧} 42	مصر
✓			✓	1260.8	2020 2030	42 ^{٣٦} 52 ^{٣٧}	المغرب
				92	2023 2040	10 ^{٣٦} 30 ^{٣٧}	المملكة العربية السعودية
				119.2	2020	20 ^{٣٦}	موريتانيا
			✓	400	2025	15 ^{٣٦}	اليمن

(1) الطاقة الكهربائية المولدة، (2) القدرة المركبة، (3) الطاقة الأولية، (4) شاملاً الكهرومائي.

Source: United Nations / Economic and Social Commission for Western Asia, 2019, 14 www.unescwa.org:

The third axis

1. the concept of environmental sustainability

Specialists from all countries of the world, especially in recent decades, have sought to try to find some solutions to address this problem and preserve the environmental reality, because the environment maintains the continuity of human life. Many as a result of these attempts, including the concept of (environmental sustainability), which is called the adaptation of human behavior in order to conform to the environment and not neglect its preservation, and environmental sustainability seeks to preserve all natural resources and leave them in a good condition for future generations, even better than they were before It seeks to continue to work in a correct manner and try to reach the least deterioration in the surrounding environment. Sustainability is concerned with studying how natural systems work, diversity and production of everything the natural environment needs to remain balanced. Sustainability takes into account how we live in harmony with the natural world and protect it from destruction and damage. Through the Environmental Sustainability Project, human efforts are adapted to create a diverse urban environment, and how to maintain its existence for the longest possible period of time, and preserving the quality of life by adapting to all the data of the environment by exploiting natural resources for the longest possible period of time leading to the preservation of the continuity of life, (Ghouli and Al-Shara, 2019, 46).

Table (4) Defining environmental sustainability from the point of view of writers and researchers

the definition	researcher / source	NS
It is the ability to reduce the negative effects and maximize the positive effects of human behavior in the environment through the design, production, application, operation and disposal of products in a manner that does not harm the environment.	Cai & others, 2013, 492	1
It is taking the decision and choosing to mitigate the negative effects and the effects of human activities ,and then taking measures towards using the limited resources wisely and in a fair and equitable manner for both present and future generations.	Yuan, 2013, 177	2
To meet the needs of the present without compromising the ability to meet the special needs of future generations and these involve the three main pillars of which both environmental sustainability ,economicsustainability ,social sustainability .(Organizations concerned with environmental sustainability seek to) incorporate the environmental needs and expectations of society with their strategies, plans and policies.(Mohsen ,2017 ,26	3
A strategy that places the environment among the business priorities in all activities and events undertaken by society and organizations to achieve optimal use of environmental resources and ensure their sustainability for the benefit of future generations.	Talbi and Hussein , 2018, 460	4
A state of positive interaction between humans and the components of the environment to ensure its sustainability ,with the aim of preserving resources and protecting environmental components	Majid and Ismail ,2019 , 284	5

2. the importance of environmental sustainability:

The importance of environmental sustainability, in its most general form, appears in that it is the only way to survive, and to prolong the life of our meager and limited resources. The spread of renewable sources to ensure that we meet our common goals of achieving an environmentally sustainable energy sector that is safe, reliable and affordable .Never before has this been so cost-effective, and it is increasingly becoming an option that will save consumers money both today and in the long

run .The economics of renewable energy technologies is central to understanding the role that these technologies can play in the energy sector (UN Chronicle / Amin, 2015 1), while Organizations contribute to maintaining the integrity of the vital environment by reducing resource consumption and reducing waste and pollution generation, as well as their effects on ecosystems, land, water, and air, and this contribution has positive effects on the performance of the organization, maintaining its reputation and optimizing the use of raw materials, Energy, water, and the prevention of exposure to fines, through the possibility of re-using the product and friendly products_environment) Rebitzer, et al ,2004 ,713 ,(and this dimension is translated into the concept of caring for the environment, and they attribute this to the achievement of the so-called environmental efficiency that leads to value creation, quality of life, environmental care, improvement of the quality of goods and services, sustainable consumption, development, cleanliness of operations and distribution(Smouts,2005, 5) ;(Talbi Hussein, 2018, 460).

3. Environmental Sustainability Objectives:

And clarify the following points of the most important goals of): environmental sustainability (Ghneimat 2020, 3).

Societal needs:

- Not producing materials that harm future generations, designing and providing products and services that help make the economy more sustainable, providing job opportunities and supporting local employment.

Support Moderate Trade:

- Make environmental sustainability a key requirement when selecting raw materials or ingredients for new products and services.

Preserving biodiversity :3.the selection of raw materials that preserve the biodiversity of natural resources.

- Use sustainable and environmentally friendly energy sources and invest in improving energy efficiency. Taking into account the regenerative capacity :5. the use of renewable resources at rates commensurate with the capacity of the natural systems that produce them.
- The depletion of non-renewable resources at a rate lower than the rate of renewal of alternative renewable sources
- Reuse and Recycle: Designing Reuse and Recycling of Products
- Designing industrial or commercial processes as closed-loop systems, to reduce waste and harmful emissions from them.
- Restrict the use of non-renewable resources and reduce waste production.
- Maintaining the rates of population increase, the per capita consumption rate, and the rate of technological progress, within the absorptive capacities of the environment, that is, taking into account environmental sustainability.
- Keeping the amount of emissions and waste generated within the carrying capacity of ecosystems, while not reducing their ability to contain waste in the future or affect other important environmental services.
- Setting standards for means of transportation that prioritizes means with low environmental impact Establishing all decisions regarding product development and management taking into account the environmental impacts of these products throughout their life cycle.

4. Dimensions of Environmental Sustainability:

Many writers and researchers, including Hui, P,2002 .4 and (Daoud and Salman, 2016, 155) and (Al-Talibi and Hussein, 2018, 460) that the dimensions of environmental sustainability are:

Strategic vision :1. The ecosystem approach is a strategy for the integrated management of land, water, air and living resources whose mainstay is to preserve these elements and take into account sustainability and equity when using them. Environmental management strategies that include the recognition of ecosystems as a means of achieving a holistic conception of nature.

Reducing pollution :2. The problems of environmental pollution have exacerbated in recent years, and interest has increased in trying to find ways to stop and mitigate them. The efforts of world organizations responsible for the environment and all international research centers and bodies and universities in the countries of the world have combined efforts to reach a world free of pollutants, or at least An estimate to stop this frightening collapse in the ecosystem. It is worth noting that environmental pollution does not have a specific habitat. Pollution that occurs in a country may lead to pollution in neighboring countries, and since environmental pollution is a global phenomenon that threatens all areas, ecosystems and their neighborhoods from plants. And animals, in addition to the most dangerous threats, namely, human societies, so that it has become necessary to monitor environmental pollution, identify polluting sources and work to reduce them.

Rationalization of resource consumption :3. The environmental depletion factor is one of the factors that conflict with environmental sustainability, so there must be a scientific management of natural resources that is interconnected with environmental management systems so as to reduce pressure on it. Meeting the current requirements of individuals, as well as ensuring that the future requirements of future generations are met without causing any harm to the environment.

Use of renewable resources :4. Renewable energy sources are characterized by the possibility of their continuous exploitation without this leading to the exhaustion of their source. Bio , geothermal and water heat, as well as biofuels and hydrogen extracted from renewable sources, the environment today has become an element of rational exploitation of resources and an essential variable of environmental sustainability due to the negative repercussions of pollution on the climate on the one hand and the fact that many natural resources are not renewable, which necessitates their exploitation according to the rules Maintains survival and does not lead to disruption in nature.

Preserving biodiversity :5. Biodiversity refers to all forms of life on the globe, including plants, animals, fungi and other microorganisms. The sources, including the ecological, terrestrial and marine systems, and the ecological formations that make up these systems.

Fourth Axis

The practical side of the study

Test the hypotheses of the study

The main hypothesis first Z :does not contribute to the 1. marketing of renewable energies in promoting environmental sustainability.

Clarify the detail that leads to the testMann-Whitney and WilconxonTable (8) to measure the validity of the second main hypothesis:

Table (8) test resultsMann-Whitney and Wilconxon Between the marketing of renewable energies and environmental sustainability

environmental sustainability				Approved dimension independent dimension
Values WITH	tabular	Wilcoxon	Mann-Whitney	Marketing of renewable energies
0.548	0.1251	1892.500	902.500	

At the level of significance (0.05)

N=44

The data in Table (8) indicate that the test value) Mann-Whitney (Calculated for the marketing of renewable energies , its contribution to promoting environmental sustainability of (902.500), the largest of Tabulated value amounting to) 0.1251 (at the abstract level (0.05), and reflect this result the nature of the answers to individual respondents towards the adoption of the marketing of renewable energies in support of their attitudes in promoting environmental

sustainability , which validates the validity of this test is the test value) Wilcoxon (which amounted to (1892.500), which is greater than the tabular value (0.1251) at the mentioned level of significance .Which indicates that the marketing of renewable energies contributes to enhancing environmental sustainability according to the answers of the individuals based on their **opinions .Therefore ,the researcher would like to point out the rejection of the validity of the second main hypothesis and the acceptance of the alternative hypothesis that states that the marketing of renewable energies contributes to enhancing environmental sustainability.**

The main premise the third intention :a 2. correlation between the distance there is no marketing of renewable energies and after environmental sustainability.

In order to identify the nature of the correlation between the marketing of renewable energies and environmental sustainability, the data in Table (9) indicate that there is a positive significant correlation between the two dimensions. The alternative hypothesis that states that there is a correlation between the dimension of marketing renewable energies and the dimension of environmental sustainability.

TABLE (9) CORRELATION COEFFICIENT BETWEEN RENEWABLE ENERGY MARKETING AND ENVIRONMENTAL SUSTAINABILITY

environmental sustainability	The independent dimension the dependent dimension
** (0.563)	Marketing of renewable energies

****SIGNIFICANT AT THE LEVEL (0.05 (N=44**

From the third main hypothesis, the following sub-hypotheses are derived:

1. There is no correlation between the dimension of marketing renewable energies and the strategic vision variable.
2. There is no correlation between the dimension of marketing renewable energies and the variable of reducing pollution.
3. There is no relationship between the link after the marketing of renewable and variable energy consumption rationalization.
4. There is no correlation between the dimension of marketing renewable energies and the variable use of renewable resources.
5. There is no correlation between the dimension of commercialization of renewable energies and the biodiversity conservation variable. The following sub-hypothesis is derived from the main hypothesis:

(There is no correlation between the dimension of marketing renewable energies and the variables after environmental sustainability).

TABLE (10) CORRELATION COEFFICIENT BETWEEN THE DIMENSION OF MARKETING RENEWABLE ENERGIES AND VARIABLES AFTER ENVIRONMENTAL SUSTAINABILITY

Marketing of renewable energies	dependent dimension independent dimension
(0.585)**	strategic vision
(0.546)**	reduce pollution
(0.502)**	decrease consumption
(0.36)*	Use of renewable resources
(0.433)**	Preserving biodiversity

****SIGNIFICANT AT THE LEVEL (0.05(N=44**

IN LIGHT OF THE RESULTS OF THE DATA IN TABLE (10), WE WOULD LIKE TO CLARIFY THE FOLLOWING:

1. What is the value of the correlation coefficient between the dimension of marketing renewable energies and the strategic vision variable (0.585).

2. What is the value of the correlation coefficient between the marketing dimension of renewable energies and the pollution reduction variable (0.546).
3. What is the value of the correlation coefficient between the marketing dimension of renewable energies and the consumption rationalization variable (0.502).
4. What is the value of the correlation coefficient between the marketing dimension of renewable energies and the variable of use of renewable resources (0.36).
5. What is the value of the correlation coefficient between the marketing dimension of renewable energies and the biodiversity conservation variable (0.433).

Accordingly.... According to what we mentioned above, we note that there is a correlation between the dimension of marketing renewable energies and variables after environmental sustainability, which is good to some extent, except for the relationship between the dimension of marketing renewable energies and the variable of using renewable resources, which came as the weakest variable in relation to the dimension of marketing renewable energies, and this is attributed to The nature of the work of the research organization concerned with the distribution of electrical energy, so it rejects the sub-hypothesis and accepts the alternative hypotheses.

The third main hypothesis: There is no effect of marketing renewable energies on environmental sustainability.

The results of Table (11) refer to the moral analysis between the marketing of renewable energies and environmental sustainability, as the value of F (calculated (19.505) which is greater than the value of F (tabulated amounting to (4.084) at two degrees of freedom (43,1) and a level of significance (0.05). The value of the coefficient of determination was) R² (is (0.317), which indicates that the percentage of the explained difference in environmental sustainability due to the effect of marketing renewable energies is (31.7%), and the remaining percentage (68.3%) represents the percentage of the contribution of the unexplored variables, and it is inferred from the value of)B) amounting to (0.695) and a test(T) (It has that the effect of marketing renewable energies on environmental sustainability was (0.695), and in terms of value) T (calculated (4.416), which is a significant value as well as greater than its tabular value of (1.684), which reflects the nature of the respondents' answers about their ability to explain the impact of marketing renewable energies in promoting environmental sustainability.

Through the foregoing and in light of the previous data, it was found that there is an impact relationship between the marketing of renewable energies and environmental sustainability, so the fourth main hypothesis is rejected and the alternative hypothesis is accepted, which states that there is an impact relationship between the marketing of renewable energies on environmental sustainability.

TABLE (11) THE IMPACT RELATIONSHIP BETWEEN THE MARKETING OF RENEWABLE ENERGIES AND ENVIRONMENTAL SUSTAINABILITY

environmental sustainability					APPROVED DIMENSION INDEPENDENT DIMENSION
B	F		D.F	R ²	
	TABULAR	CALCULATED			
0.695 (4.416)	4.084	19,505	1 43	0.317	MARKETING OF RENEWABLE ENERGIES

AT THE LEVEL OF SIGNIFICANCE (0.05) T CALCULATED N=44

The fourth main hypothesis is derived from the following sub-hypothesis:

The relative importance of the “environmental sustainability dimension” variables does not vary over the marketing dimension of renewable energies(.

To verify the validity of the fourth main hypothesis, the data in Table (12) disclose the following:
The strategic vision variable entered the first stage as one of the most important variables for the dimension of marketing renewable energies. (29.8%) and in terms of a parameter value B) 0.546 (and in terms of T Calculated the amount of (4.222), the largest of Tabulated value (1.684).

The variable entered to preserve biodiversity in the second stage, and this variable explains with the first variable an amount of (0.356), meaning that the differences explained in the marketing of renewable energies were by (35.6%) due to the effect of the two variables (strategic vision, and biodiversity conservation) together. , while the value of the coefficient B) 0.544 ,(which explains both variables together and in terms of T The calculated amount is (4,335), which is greater than its tabular value (1.684)

Entered a variable to reduce pollution in the third stage and explains this variable with the first variable and the second was \$ (0.387), i.e., in the sense that the unexplained differences in the marketing of renewable energies was by (% 38.7) back to the influence of variables (strategic vision, and the preservation of biodiversity, and reduce pollution) together, while the value of the coefficient B) 0.398 ,(which explains all the variables together and in terms of T The calculated amount is (2.494), which is greater than its tabular value (1.684)

A variable entered the use of renewable resources in the fourth stage, and this variable is explained with the first, second and third variables of (0.4), meaning that the differences explained in the marketing of renewable energies were by (40%) due to the effect of variables (strategic vision, biodiversity preservation, and reduce pollution, and the use of renewable resources) together, while the value of the coefficient B) 0.338 ,(which explains all the variables together and in terms of T The calculated amount is (1.944), which is greater than its tabular value (1.684).

The income of the consumption rationalization variable in the last stage, and this variable explains with each of the first, second, third and fourth variables an amount of (0.41), in other words, the explained differences in the marketing of renewable energies were (40.1) due to the effects of the variables (strategic vision, conservation on biodiversity, reduce pollution, use renewable resources, and rationalize consumption) together B is (0.228) and in terms of T The calculated amount is (1.915), which is greater than its tabular value (1.684).

Accordingly, according to what was mentioned above, the relative importance of environmental sustainability variables varies from one variable to another on the dimension of marketing renewable energies. Therefore, the fourth main hypothesis is rejected and the alternative hypothesis is accepted.

TABLE (12) THE RELATIVE IMPORTANCE OF THE IMPACT OF RENEWABLE ENERGIES MARKETING ON ENVIRONMENTAL SUSTAINABILITY

STAGE	D.F	T. VALUE		B	RELATIVE IMPORTANCE	STATISTICAL INDICATOR VARIABLES
		TABULAR	CALCULATED			
1	1 42	1.684	4.222	0.546	0.298	STRATEGIC VISION
2	2 41		4,335	0.544	0.356	STRATEGIC VISION + BIODIVERSITY CONSERVATION
3	3 40		2.494	0.398	.387	STRATEGIC VISION + BIODIVERSITY CONSERVATION + POLLUTION REDUCTION
4	4 39		1.944	0.338	0.4	STRATEGIC VISION + BIODIVERSITY CONSERVATION +

						POLLUTION REDUCTION + USE OF RENEWABLE RESOURCES
5	5 38		1.915	0.228	0.401	STRATEGIC VISION + BIODIVERSITY CONSERVATION + POLLUTION REDUCTION + USE OF RENEWABLE RESOURCES + RATIONALIZATION OF CONSUMPTION

AT THE LEVEL OF SIGNIFICANCE (0.05

(N=44

Fifth Axis

Conclusions and Suggestions

First: Conclusions:

- The marketing of renewable energies is a marketing management concept that focuses on achieving a three-dimensional line by finding sustainable solutions, producing them and providing them with a high net added value, while at the same time maintaining the satisfaction of customers and other parties.
- Renewable energy marketing contributes to the application of marketing concepts and tools to facilitate transactions and exchanges that satisfy both individual and organizational goals in a manner that protects and preserves them, and indicates a willingness to purchase distinct products that offer special benefits as well as general environmental benefits.
- Environmental sustainability is represented by making a decision and choosing to mitigate the negative effects and the effects of human activities, and then taking measures towards using limited resources wisely and in a fair and equitable manner for both the present and future generation.
- Environmental sustainability keeps the amount of emissions and waste generated within the carrying capacity of ecosystems, while not reducing their ability to contain waste in the future or affect other important environmental services.
- The results of the descriptive analysis of the two dimensions and variables of the study, and from the point of view of the individuals whose opinions were determined, showed that they were in the positive direction, with the emergence of a disparity between the two dimensions between them and the variables within one dimension, and this indicates the ability of the respondents to diagnose and know the concepts adopted by the study and try to diagnose them through the field side.
- The marketing of renewable energies contributes to the promotion of environmental sustainability, according to the answers of the individuals whose opinions are indicated.
- There are correlation and impact relationships between the dimension of marketing renewable energies and the dimension of environmental sustainability, as well as between the environmental sustainability variables, but they vary between each variable with the marketing of renewable energies due to the interpretation of the individuals whose opinions were revealed about each of the environmental sustainability variables .

Second: Suggestions:

- The application of the concept of marketing renewable energies in organizations requires spreading the culture of the importance of renewable energies and its role in preserving the

environment through various promotional means in order to support the process of its application and establish its marketing rules in the correct manner.

2.The necessity of the organizations' commitment to search for sources of renewable energies in their knowledge, which will reduce the burdens and waste on the environment, which in turn will contribute to the organizations' ability to market their products in accordance with the principles and requirements of social and ethical responsibility in preserving the environment.

3.Encouraging governmental and private organizations to engage in the program of adopting renewable energies because of its benefit in merging with environmental trends, especially with regard to environmental preservation and sustainability.

4.The necessity of obligating organizations to implement the environmental management system through a set of systems) MAJOR (14001and the health and safety system in its future plans in order to promote the adoption of the concept of environmental sustainability.

5.Encouraging citizens and communities to raise awareness of the importance of environmental sustainability in order to produce a livable environment for current and future generations and address aspects that suffer from environmental deficiencies and neglect

6. Interest in holding cultural seminars and conferences that encourage interest in the environment and natural resources and work on their sustainability in order to achieve a liveable, liveable environment.

Third: future studies:

1. Marketing renewable energies and its role in organizations adopting social and ethical responsibility.
2. The extent to which organizations are able to adopt the marketing of renewable energies in their work according to the requirements of the competition market.
3. Consumer protection in accordance with the adoption of the concept of environmental sustainability by organizations.
4. The quality of using renewable energies and its role in enhancing human life.

Sources

United Nations New York, Economic and Social Commission for Western Asia, 2019, Renewable Energy Legislation and Policies in the Arab Region - Fact Sheet.

Amin, Adnan, 2014, How renewable energy can become cost-competitive, UN Chronicle, International Renewable Energy Agency, Abu Dhabi, United Arab Emirates .<https://www.un.org/ar/chronicle>.

Marzouk, Yasmina, 2017, The role of renewable energies in achieving sustainable development in Algeria / solar energy case study, unpublished master's thesis, Mohamed Boudiaf University / registered, Algeria.

Third: Periodicals:

Al-Khawaja ,Saeed Salman ,2016 , 1. What is sustainability and what is its importance - an electronic magazine issued by the Development Action Center / Ma'an May 2016 - Issue (84(

Daoud, Fadila Salman and Salman, Heba Naji, 2016, The Role of Total Quality Management Requirements for the Environment in Enhancing Environmental Sustainability, Applied Research, in the Iraqi Drilling Company, Journal of Economic and Administrative Sciences, Volume (22), Issue (78, Baghdad.

Watch, Elias and Daffur Abdel Naim, 2017, Renewable energies and their role in supporting green marketing, Journal of Research and Studies, Issue (24.(

Al-Sarn, Raad Hassan, 2012, Syrian Consumer Readiness to Adopt Green Renewable Energy Technologies, Damascus University Journal of Economic and Legal Sciences / Volume 28, Issue One, Syria.

- Al-Talbi, Ahmed Abdul-Sattar, and Hussein Alia Ibrahim, 2018, the elements of green innovation and their impact on enhancing environmental sustainability, an exploratory study in dairy industry companies in the private sector in Mosul - Cihan University Scientific Journal - Erbil, special edition, issue (part– B) .
- Talbi Muhammad and Sahel Muhammad, 2008, The importance of renewable energy in protecting the environment for sustainable development - Presentation of Germany's experience - Al-Bahith magazine, issue 6.
- Abbas, Qais Abdul-Hussein, and Hamza Abbas Ali, 2016, The strategy of simulating heritage architectural styles to achieve environmental sustainability, the central courtyard model as a model, the Iraqi Journal of Architecture, issue (1), Baghdad.
- Ali, Narges Hussein, 2018, The Role of Environmental Sustainability in the Design Thought of Contemporary University Buildings (in Environments with Hot Dry Climate), Al-Mathar and Development Magazine, Issue (38) Baghdad.
- Ghouli, Anwar Ali Alwan Al-Qarrah and Al-Shara's visions of Muhammad Ali Talib, 2019, Environmental sustainability and its representations in the design of contemporary print advertisements, Babylon University Journal for Human Sciences, Volume 27, Issue (7), Babylon.
- Majeed, Basima Abboud, and Ismail Sahar Khalil, 2019, The Role of Green Technology in Reducing Environmental Pollution to Promote Environmental Sustainability, Al-Ishraqat Development Magazine, Al-Araqah Foundation for Culture and Development, Volume (4), Issue (19), Baghdad.
- Mohsen, Abdul-Ridha Nasser, 2017, Environmental sustainability strategy and its role in ensuring continuous improvement of the performance of the university institution, an exploratory study of a sample of university and college teachers in Basra Governorate, Gulf Economic Journal, issue (43).
- Muhammad, Laheeb Ahmed and Aklo Khansa Nasser, 2019, The importance of renewable energy in environmental protection for sustainable development in Iraq - Baghdad, Department of Physics Sciences / College of Education for Pure Sciences (Ibn Al-Haytham) / University of Baghdad, Iraq.
- Hassan, Ahmed Ibrahim Abdel Aal, 2018, Renewable and alternative energy as an entrance to preserving the environment and achieving sustainable development, the Fifth Scientific Conference of the Faculty of Law, Tanta University / Law and Environment, for the period from 23 to 24 April 2018, Egypt.
- Al-Aib Abdel-Rahman and Ben-Abdullah, Asma, 2017, The problem of the sustainability of small and medium enterprises in Algeria: context and challenges, National Forum on the problem of sustainability of small and medium enterprises, University of Martyr Hama Lahdeir - Valley - Faculty of Economic, Commercial and Management Sciences, Algeria.
- Sherine, Abu Warda, 2017, Sustainable Marketing: Introduction to Comprehensive Marketing and Its Applications in Arab and Foreign Organizations, Tanweer Publishing and Distribution House, first edition, Giza, Egypt.
- Al-Asadi, Marwa, 2020, Renewable Energy / Can the global need be covered soon ?<https://annabaa.org/arabic/energy/21747>.
- Al-Hussein, Omar Mahjoub Mohamed, 2018, Renewable Energy Economics - Sudanese electronic newspaper (Sudanile (omamarmahjoub@gmail.com Houria ,2020 , 3.What is the importance of renewable energy and its benefits,<https://mafahem.com>.
- Hiyari, Iman, 2018, Renewable Energy ,<https://mawdoo3.com.3>
- Diab, Moataz, 2020, Renewable energy.. Its sources, most prominent disadvantages and advantages ,<https://www.qallwdall.com>.
- Al-Shishani, Zubeida, 2019, What is environmental sustainability ,<https://mawdoo3.com>,
- Saleh, Siham, 2019, the advantages of renewable energy ,<https://sotor.com>.

Ghunaimat, Islam, 2020, what is the sustainable environment ,<https://mawdoo3.com>.
Carpenter, Doaa, 2019, Renewable Energy ,8.<https://mawdoo3.com>.

Toward a Conceptual Model for Citizens' Adoption of Smart Mobile Government Services During the COVID-19 Pandemic in Jordan.

Abeer F. Alkhwalidi, Assistant Professor

Management Information Systems Department, Mutah University, Jordan.

Abeerkh@mutah.edu.jo

Raghda Thalje Al-ajaleen, (M.S.)

Management Information Systems Department, Mutah University, Jordan.

620192115024@mutah.edu.jo

Abstract:

With the accelerated evolution of smart mobile applications, more government organizations are putting forth efforts to encourage their citizens to utilize mobile government applications and services. Accordingly, the citizens' perspective is vital to improve the applications and promote their engagement in the public services. This study explored an important issue related to the factors influencing citizens' adoption of smart m-government services in the Jordanian context in order to develop a conceptual framework. Previous research on e-government adoption has focused on traditional web-based services. However, given the distinguishing characteristics of mobile technology and its application, more study of m-government is warranted. This study expands the Unified Theory of Acceptance and Use of Technology 2 (UTAUT2) by incorporating its original variables (i.e., Performance Expectancy, Effort Expectancy, Social influence, Habit) with contextual variables (i.e., Fear of COVID-19, Trust, Corruption Avoidance). The proposed model will contribute to academic literature and provide practical implications, advancing the understanding of mobile-based government services and applications during crisis time (e.g., COVID-19).

Keywords: mobile-government, Acceptance, Trust, Corruption Avoidance, COVID-19, Public Sector, Jordan

1. Introduction

The adoption of information technology is an increasingly important research area, due to the continued emergence of innovative technologies. With the IT advancements, and particularly mobile technologies, the delivery pattern of many governmental services has been transformed by means of mobile government (m-government) (Abu-Shanab & Haider, 2015; Wirtz, Birkmeyer, & Langer, 2019). M-government is referred to the evolution or extension of e-government, by which the transactions and services of citizens, businesses, employees, and other government organizations are handled in mobile environments using internet-enabled devices (Al-Hujran & Migdadi, 2013). The m-government initiatives around the world led to many benefits for government entities, businesses, citizens, and economic development as such technology could result in improved communication, efficient government processes, expanded delivery of services, coordinated data, better information sharing, real-time access to services and information, personalized services, optimized cost, broader wireless networks, better transparency, improved accountability, less corruption, digital equality, and increased productivity and efficiency for the public sector staff (Liu et al., 2014; Shareef, Dwivedi, Laumer, & Archer, 2016; Wang, Teo, & Liu, 2020).

The m-government adoption is still a nascent research field as the earlier studies have focused on the acceptance of e-government services and ignored mobile technologies (Wang et al., 2020). The factors investigated here may help to build a better understanding of users' acceptance and adoption

as rigorous empirical studies of m-government acceptance behaviour in developing countries is still limited (Wirtz et al., 2019). The fact that the geographical location has its own characteristics (i.e., social, political, cultural, and economic) could be one of the related factors that affect attaining a uniform electronic strategy, which principally shaped mobile government technology, technological institutions, and temporal context that solely affect the decision about adopting innovations.

The use of online technologies (e.g., m-government) in the context of the public sector assists to streamline the services delivery to public organizations, businesses, and citizens; most recently, it has been considered a life-sustaining tool to manage the crisis (i.e., COVID-19) as it is able to enhance the service delivery, collaborative efforts, and communications (A. F. Alkhwaldi & Absulmuhsin, 2021; Mensah, Adams, Adjei, & Mwakapesa, 2021). Highlighting this issue, e-government /m-government initiatives are also debated to improve the transparency in the processes of the public sector, promote citizens' participation, and reduce the corruption risk (Ahmad, Aljafari, & Venkatesh, 2019). According to Srivastava et al., (2016) corruption indicates “*the abuse of public office for personal or private advantage*”(Srivastava, Teo, & Devaraj, 2016). It is widely known as a significant challenge to the success of e-government initiatives and the effectiveness of services delivery. In contrast, Corruption avoidance could serve as a driver of digital/smart government acceptance and adoption (Neupane, Soar, & Vaidya, 2014).

Corruption has received increasing attention amongst e-government researchers in the last decade and has become a well-debated subject in the area of information systems (IS). A host of studies have postulated that e-government technology has the ability to control corruption in the context of the public sector by considering a number of challenges such as poor accountability, information asymmetry, service delay, and government inefficiency, e.g., (Ahmad et al., 2019; Srivastava et al., 2016). Given that the effectiveness of the e-government initiative depends on stakeholders' willingness to accept these services (A. Alkhwaldi, 2019), limited studies investigated “*corruption avoidance*” as the main driving force of e-government acceptance and adoption, e.g., (Kumar, Sachan, Mukherjee, & Kumar, 2018; Neupane, Soar, & Vaidya, 2014; Neupane, Soar, Vaidya, & Yong, 2014).

The current research is among the pioneer empirical studies that focus on users' behavioral intentions towards m-government applications in Jordan in the crisis time (i.e., COVID-19 pandemic) considering the role of corruption avoidance. As Jordan has made massive progress in the development of mobile government applications recently (MoDEE, 2021b), the current research has significant implications for practices in the Middle East region and developing nations, and for further studies on an m-government acceptance theoretical model that is robust and can be employed across cultures. Therefore, developing a conceptual model to explain the factors affecting the adoption of m-government applications (e.g., SANAD) in Jordan is crucial to understand the potential of such technology in the developing countries, in general, and Jordan in particular.

The current study contributes to the literature on information systems: First, it developed a conceptual model on the basis of the unified theory of acceptance and use of technology (UTAUT) to explore the factors influencing the end-user behavior towards m-government applications in crisis times which is not widely addressed in the earlier literature. Second, it integrated two variables, (1) fear of COVID-19 and (2) corruption avoidance, into the UTAUT model, for a better understanding of the role of corruption avoidance on user behavioral intention to accept and adopt m- government during the time of COVID-19 pandemic.

2. Literature and theoretical background

2.1 Overview of the Corruption and M-government Adoption:

Institutions have a vital role in terms of inducing economical activities. Consequently, individuals tend to participate in activities that attain better economical returns. In a number of countries

worldwide, such activities are in general described as giving kickbacks, illegal favours, and bribes that avail certain people causing negative implications to the society and economy (Srivastava et al., 2016). Researchers proposed different definitions for corruption, and it is widely known to involve *“activities whereby a public office is used (abused) to satisfy the personal interests of a public officer, against the rules of the office and the interests of the country”* (Khan, Krishnan, & Dhir, 2021). According to Shah and Schacter (2004), there are three types of corruption includes grand corruption, state capture, and petty corruption (Shah & Schacter, 2004). Transparency International, which is a global movement working in over 100 countries to end the injustice of corruption, explained the petty corruption as *“everyday abuse of entrusted power by public officials in their interactions with ordinary citizens, who often are trying to access basic goods, information or services in places like hospitals, schools, police departments, and other government agencies”* (Transparency International, 2020). It is, therefore, highlights corrupt practices related to the low-level administrations of the public/governmental sector.

In many countries, corruption has become a notable and severe concern. This drives citizens to adopt and accept alternate channels to benefit from public services while avoiding bribes, approaching intermediaries, and using influence ... etc. (Khan et al., 2021). In general, middlemen and agents are considered as channels to pay bribes to the officials/staff in the public sector to get the transaction completed or to get it completed faster. Corruption avoidance has received considerable attention in innovative applications of ICTs by governments around the world (Bertot, Jaeger, & Grimes, 2012). M-government applications, for example, have the ability to control corruption, and citizens are glad to get rid of middlemen (E-Government, 2020). Relatively few studies have focused on the role of corruption avoidance in users' adoption and acceptance of e-government systems. Neupane et al., (2014a) carried out primary research in Nepal, the researchers revealed that anti-corruption variables (e.g., the probable increase in accountability and transparency, reduction of monopoly power, and information asymmetry) affected public sector officers' willingness to use e-procurement systems. In the same year, another study by Neupane et al., (2014b) found that the same factors might influence bidders' willingness to use the e-procurement system to supply services and goods to the Nepal government. Qualitative research conducted by Kumar et al., (2018) found that transparency, fairness in the process, and corruption avoidance are important factors affecting Indian citizens' adoption of e-government. In this regard, Ingrams and Schachter (2019) found that the level of social capital integrated with the degree of perceived corruption influence the e-participation adoption in South Africa.

In sum, the importance of e-government systems benefit in terms of corruption control was apparent in these studies; yet the earlier research fell short of offering a comprehensive understanding of the role of corruption avoidance in m-government adoption from the citizens' perspective, particularly in crisis times (e.g., COVID-19 pandemic).

2.2. COVID-19 Pandemic and M-government Applications

COVID-19 or novel coronavirus is considered an unprecedented challenge regarding the large amount of information produced and published on the COVID-19 pandemic. Thus, a number of reports stated that the volume of information about the pandemic could create a situation where it is hard for individuals to differentiate between the facts and rumors concerning the disease (WHO, 2020). This situation did not only affect the people's trust in the procedures to be taken but also their confidence in governments as well as in the management of crisis and the information about COVID-19 epidemic (WHO, 2020). It is significant to note though that the use of information technology (IT) has been contributed to the management of coronavirus cases, including developing information systems to disseminate information, trace contacts, and also reduce any further spread of the disease using online government services (MODEE, 2021a; MOH, 2021). The use of ICT applications by governments to deliver services to its citizens is known as m-government, which makes public

services and information more available to government stakeholders. This resulted in enhanced efficiency and accountability (A. Alkhwaldi, 2019; Wang et al., 2020). Such use of IT for government processes and transactions offers a channel for citizens to have the benefit of uninterrupted services, even in crisis times and quarantine (e.g., COVID-19 pandemic).

The development of e-government applications can be classified into four different stages: web presence, interaction, transaction, and transformation stages. The web presence is related to one-way communications as simple information of public services can be provided to the citizens, while in the interaction stage government provide different services (e.g., search engines, emails, and official form downloading) to the citizen aiming to facilitate government-citizens communication (Baum & Maio, 2000). In the transactional stage, citizens are provided with enabled services (e.g., e-payment activities for taxes and license renewal), while the transformational aspects considered to be a mature stage indicates the reinvention of how government work is organized, managed, and conceived (Baum & Maio, 2000). The abovementioned development stages of e-government applications can lead to the categorization of e-government services into two: informational and transactional (which are the focus of this research). The informational aspects of e-government applications include the simple online presence and interactions which enable government agencies to offer informational public services to their citizens, for example, the information concerning the COVID-19 pandemic. In addition, the transactional government services, are comprised of the transformation and transaction stages, which empower the public sector to attain full integration of its processes and the automation of e-payment activities or financial transactions online, which could help to control the pandemic. Information is the most crucial element in the era of the digital economy and especially during COVID-19, to promote strategic management. Even more crucial is the use of e-government applications (e.g., m-government) particularly adapted towards the management of the COVID-19 pandemic.

For the aim of this study, the questions related to whether citizens are aware of the m-government application, what factors influence their adoption of them, how beneficial they are to their daily tasks, to what extent do they really use mobile government and affect others within their social networks to adopt it? need to be addressed, so the current research can develop a conceptual model to enrich the m-government adoption studies as they are relevant to both the informational and transactional aspects of m-government.

2.3. The Unified Theory of Acceptance and Use of Technology (UTAUT):

According to Venkatesh et al., (2003), the researchers developed many technology acceptance models and theories: Theory of Reasoned Action (TRA), Technology Acceptance Model (TAM), the Motivational Model (MM), Theory of Planned Behavior (TPB), combined TAM-TPB model, Model of Personal Computer Utilization (MPCU), Innovation Diffusion Theory (IDT), and the Social Cognitive Theory (SCT) (Venkatesh, Morris, Davis, & Davis, 2003). Among these theoretical models, the TAM is described to be the most parsimonious, robust, and influential in predicting the behavior of IS/IT adoption and use (Davis, 1989). Additionally, the technology acceptance model (TAM) has received extensive empirical research support via application, validation, and replication for its ability to predict IS/IT usage (A. Alkhwaldi & Kamala, 2017; Davis, 1989; Taylor & Todd, 1995). Yet, the general nature of this model fails to offer meaningful information on the user's perspective about a particular system. Moreover, the TAM postulate that IS usage is volitional, which means there are no challenges that would prohibit people from utilizing IS/IT (Lee, Kozar, & Larsen, 2003). To overcome TAM limitations, many scholars have endeavored to improve the model, e.g., (Agarwal & Prasad, 1998). Even though the TAM models could overcome the weaknesses of the earlier TAM, scholars are confronted with the need to make a choice among a lot of theoretical models and find that they have to “*pick and choose*” factors across the previous models or select a “ *favored model*” and mostly ignore the contributions from other theoretical models. In

2003, Venkatesh and his colleagues developed a new theoretical model known as the Unified Theory of Acceptance and Use of Technology (UTAUT), this model contributes to overcoming the aforementioned weaknesses.

2.3.1 UTAUT:

The UTAUT theoretical model integrates the fragmented research and theories on individuals' acceptance of IT/IS into a unified model that captures the basic aspects of eight earlier developed models (i.e., TRA, the TAM, the MM, the TPB, combined TAM-TPB model, the MPCU, the IDT, and the SCT). The UTAUT is able to explain (0.70) of the variance in behavioral intention to use technology— a substantial improvement compared to the original eight theoretical models. Moreover, the UTAUT model was empirically analyzed to ensure its validity. The researchers concluded that the UTAUT model is a definitive theoretical model that harmonizes what is known and offers a basis to guide future research efforts in the users' acceptance field (A. Alkhwaldi & Kamala, 2017; Venkatesh et al., 2003). By encompassing the joint explanatory power of the previous models and fundamental moderating influences, the UTAUT model makes progress in terms of cumulative theory whilst sustaining a parsimonious theoretical structure. Venkatesh et al., (2003) identified four constructs as key determinants of users' acceptance and use behavior, namely performance expectancy (PE), effort expectancy (EE), social influence (SI), and facilitating conditions (FC).

Based on the above discussion, the current study developed a conceptual framework based on the UTAUT theoretical lens with three constructs added: corruption avoidance, trust, and fear of COVID-19 (See Figure 1). The integrated model aims to explore the factors influencing user acceptance of mobile government applications (SANAD) in Jordan during the COVID-19 time. The constructs of the proposed model and the additional variables are illustrated below.

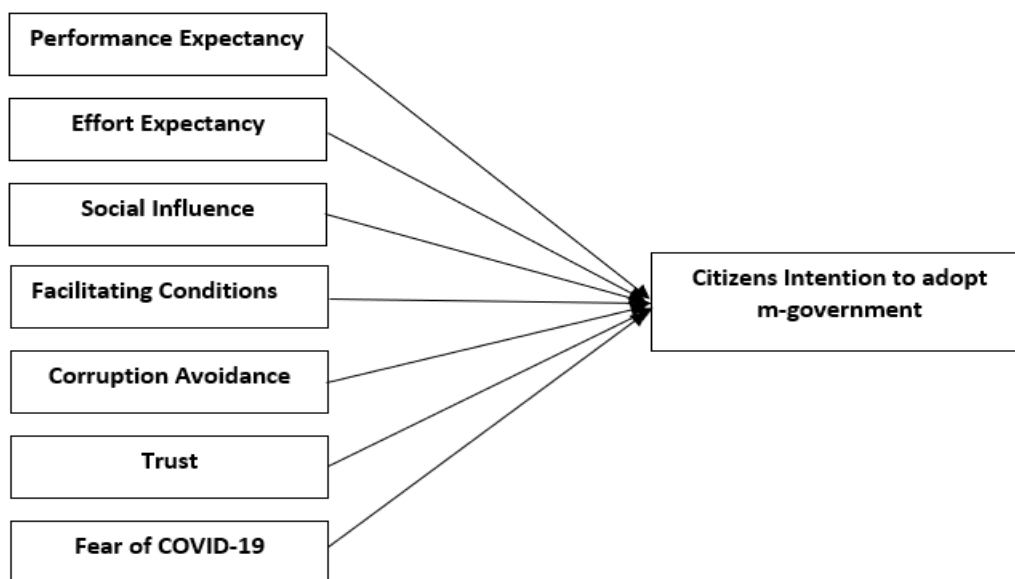


Figure 1. Proposed Research Model

Performance Expectancy:

The decision to adopt and use the new IT depends on the degree people feel that using the information technology will enhance work performance (Davis, 1989). According to Venkatesh et al. (2003), PE can be defined as “*the degree to which an individual believes that using the system will help him or her to attain gains in job performance.*”. Perceived usefulness was confirmed to have a positive influence on attitude towards adopting m-government services (Abu-Shanab & Haider, 2015; C. Wang, 2014). The performance expectance (PE) was found to have a significant impact on

the user's intention towards using m-government (Al-Hujran & Migdadi, 2013). Individuals who perceive the usefulness and advantages of the mobile government applications and the value added in the crisis times (e.g., COVID-19) will be likely to adopt it. The use of the m-government application (SANAD) to obtain useful COVID-19 information and complete government transactions is crucial to the citizen's adoption of this application and its subsequent recommendation. Citizens who feel that the SANAD application is useful, will in turn recommend it to their colleagues and friends.

Effort Expectancy:

Researchers has revealed that there is a significant relationship between perceived ease of use and user's behavioral intention to adopt new IT/IS (Abu-Shanab & Haider, 2015). Effort Expectancy (EE) can be defined as "*the degree of ease associated with the use of the system*" (Venkatesh et al., 2003). Scholars confirmed EE significant role in the m-government context, e.g., (Al-Hujran & Migdadi, 2013). SANAD is information-based and transaction-based m-government application and is still relatively new to many citizens in Jordan, it would be therefore critical to find out if they perceive m-government application as being easy to learn, or difficult to utilize, and whether these perceptions will lead to user's adoption decision. The provision of informational and transactional public services using m-government should be delivered effectively to ensure that citizens can make good usage of such services without having to confront any technical issues. The design of the application interface, easy upload and download of information and documents, seamless navigation of content are significant aspects of ease of use that affect the adoption of the m-government applications, particularly the adoption of SANAD application during the COVID-19 pandemic.

Social Influence:

In the initial adoption stage where the users have little or no experience on using ICT innovation, their beliefs would be significantly affected by opinion stated by reference groups (Venkatesh et al., 2003; Venkatesh, Thong, & Xu, 2012). Social influence can be defined as "*the degree to which an individual perceives that important others believe he or she should use the new system*" (Venkatesh et al., 2003). In the context of information systems, individuals' decision to accept and use the new system is influenced by others; expert opinions, family, colleagues, and/or friends (Lian, 2015; Liu et al., 2014). Since the m-government application (SANAD) is still at its nascent stages, the government-driven communications on mass media (e.g., internet, television channels, social media, newspapers, and radio) might also have a thorough impact in shaping the individuals' behavior towards the usage of SANAD application, particularly in crisis times. Hung et al. (2013) employed subjective norms to investigate m-government adoption among online users in Taiwan and revealed a significant relationship between subjective norms and behavioral intentions (Hung, Chang, & Kuo, 2013). Also, it is expected that adopters of m-government will be more possible to become successful because of their familiarity with governments' policies. Hence, the success of others in using m-government applications is believed as being likely to influence potential adopters concerning the long-term advantages of using the application.

Facilitating Conditions:

Venkatesh et al. (2003) highlighted the significant role of facilitating conditions (FC) in the adoption of IT/IS. FC are defined as "*the degree to which an individual believes that an organizational and technical infrastructure exists to support use of the system*" (Venkatesh et al., 2003). Earlier IS research found that FC has a significant determinant on users' behavioral intention (Lian, 2015). In addition, Al-Hujran & Migdadi (2013) found that FC has a significant influence on the individuals'

decision to adopt m-government. In the context of the current research, FCs will be measured based on the citizens' perception concerning the accessibility to the needed ICT resources to support the usage of mobile government in the crisis time. Supporting facilities could include various resources, for example, training, materials accessible to promote user's skills, technical support, and m-government applications' accessibility. Thus, the better the facilitating conditions, the more likely citizens will be to use the m-government.

Trust:

Trust (TR) has been frequently examined in earlier studies on e-government services (Lallmahomed, Lallmahomed, & Lallmahomed, 2017; Lian, 2015). TR is defined as “*the willingness of individuals to accept vulnerability based on positive expectations concerning the intentions behavior or intentions of another in a setting characterized by risk and interdependence*” (Roy, Kesharwani, & Bisht, 2012). Shareef et al. (2011) confirmed that perceived trust has a positive influence on citizens adoption of e-government system in Canada. Also, Hung et al. (2013) revealed that trust has a significant relationship with the intentions to use m-government among Taiwan users. The interest in the TR factor could be associated with four dimensions: privacy and security, credibility, socio-communicative style between the government and the citizen and application design (Y. D. Wang, 2014). Citizens who trust mobile government would be more inclined to accept and adopt the m-government application (SANAD) during the crisis era if they believe such application used offers sufficient safeguards against online risks. Thus, adding trust variable will complement the original constructs of the UTAUT, and it is expected to have a direct influence on users' behavioral intentions towards using m-government.

Corruption Avoidance:

In the public sector context, corruption considered as a critical challenge worldwide, and this is more common phenomenon in developing countries (Neupane, Soar, & Vaidya, 2014). To avoid bribes, approaching intermediaries, and using influence people tends to adopt e-channels (Khan et al., 2021; Neupane, Soar, Vaidya, et al., 2014). Middlemen are channels through whom bribes are paid to the officials in the government agencies for getting services conducted or getting it conducted faster. In this regard, Neupane, Soar & Vaidya, (2012) stated that “*government officers have monopoly power over the provision of goods and services that are crucial for explaining the incidence of corruption without theft*” (Neupane, Soar, & Vaidya, 2012). To avoid such issue, e-government/m-government systems can be a great tool to reduce the corruption held by officials in government organizations (E-Government, 2020; Neupane, Soar, & Vaidya, 2014). E-government applications can contribute to reduction of the corruption risk by supplying benefits such as real-time information, auditing and automation controls, fixed fees for transactions, reduced payment errors, and reliable efficient services. All users can view the documents and status of public services through m-government that offers greater transparency. Previous literature has shown the relationship between corruption avoidance construct and e-government adoption (Ingrams & Schachter, 2019; Kumar et al., 2018; Neupane, Soar, & Vaidya, 2014; Neupane, Soar, Vaidya, et al., 2014). In the context of this research, higher level of perceptions of the potential of m-government application to reduce corruption is directly related to the citizens willingness to adopt it during COVID-19 epidemic.

Fear of COVID-19:

Fear appeals are persuasion messages that are intended to either convey truths or intimidate people by resenting or exaggerating the horrible consequences of disregarding a particular caution (Witte, 1992). Fear appeal has a positive association with online purchase behaviour (Addo, Jiaming, Kulbo, & Liangqiang, 2020). Another study shows that the fear of COVID-19 was a strong positive factor

affected the perception of telework (Nguyen, 2021). Most recently, Aji et. al., (2020) study supported the influence of perceived COVID-19 risk on customers' intentions to adopt e-wallet during coronavirus outbreak (Aji, Berakon, & Md Husin, 2020). In this study, it is argued that the higher fear appeals concerning COVID-19 virus, the higher the citizens' intentions to use m-government.

4. Discussion

This Paper introduced a conceptual model of citizens' intention to use mobile government for the public information and services in Jordan during the crisis times (e.g., COVID-19 pandemic). The model integrates a set of significant factors influencing the users' behavioural intention to accept and use m-government application (SANAD) with their relationship. The model was also built on the basis of literature review in the in the research area; and addressed the knowledge gaps. Consequently, the proposed research framework presents new insights: (1) the model addressed the unique characteristics of the technology during the crisis-era while limited research efforts have been done on this context. (2) the research model included, in addition to UTAUT original factors, additional important factors: Fear of COVID-19 (FoC), Trust (TR), Corruption Avoidance (CA). Also, the proposed model has both theoretical and practical implications.

5. Conclusion

This paper presented m-government in the context of developing countries, Jordan in particular. The paper analysed and integrated the Unified Theory for Acceptance and Use of Technology (UTAUT) with an extension, in order to identify the factors influencing users' intention to use m-government application for public information and services during COVID-19 era. The new model demonstrates better understanding and richer insights related to m-government adoption. The current research aimed to bridge the research gap due to the lack of research dealing with the use of m-government during the crisis time in Jordan. The model would be further evaluated and modified if necessary; and the research findings would be reported as on-going contributions to both public sector and research.

References

- Abu-Shanab, E., & Haider, S. (2015). Major factors influencing the adoption of m-government in Jordan. *Electronic Government, an International Journal*, 11(4), 223-240.
- Addo, P. C., Jiaming, F., Kulbo, N. B., & Liangqiang, L. (2020). COVID-19: fear appeal favoring purchase behavior towards personal protective equipment. *The Service Industries Journal*, 40(7-8), 471-490.
- Agarwal, R., & Prasad, J. (1998). A conceptual and operational definition of personal innovativeness in the domain of information technology. *Information Systems Research*, 9(2), 204-215.
- Ahmad, T., Aljafari, R., & Venkatesh, V. (2019). The government of Jamaica's electronic procurement system: experiences and lessons learned. *Internet Research*.
- Aji, H. M., Berakon, I., & Md Husin, M. (2020). COVID-19 and e-wallet usage intention: A multigroup analysis between Indonesia and Malaysia. *Cogent Business & Management*, 7(1), 1804181.
- Al-Hujran, O., & Migdadi, M. (2013). Public acceptance of m-government services in developing countries: The case of Jordan. In *E-Government Implementation and Practice in Developing Countries* (pp. 242-263): IGI Global.
- Alkhwaldi, A. (2019). *Jordanian Citizen-Centric Cloud Services Acceptance Model in an e-Government Context: Security Antecedents for Using Cloud Services*. (PhD Thesis), University of Bradford-UK Bradford-UK.
- Alkhwaldi, A., & Kamala, M. (2017). Why Do Users Accept Innovative Technologies? A critical

- review of technology acceptance models and theories. *Journal of Multidisciplinary Engineering Science and Technology (JMEST)*, Vol. 4 Issue 8, August -2017, 7962-7971.
- Alkhwaldi, A. F., & Absulmuhsin, A. A. (2021). Crisis-centric distance learning model in Jordanian higher education sector: Factors influencing the continuous use of distance learning platforms during COVID-19 pandemic. *Journal of International Education in Business*.
- Baum, C., & Maio, D. (2000). Gartner's Four phases of e-government model. In: Gartner's group.
- Bertot, J. C., Jaeger, P. T., & Grimes, J. M. (2012). Promoting transparency and accountability through ICTs, social media, and collaborative e-government. *Transforming Government: People, Process and Policy*.
- Davis, F. D. (1989). Perceived usefulness, perceived ease of use, and user acceptance of information technology. *MIS Quarterly*, 319-340.
- E-Government. (2020). The official site of Jordanian e-government_SANAD application. Retrieved from <https://portal.jordan.gov.jo/>
- Hung, S.-Y., Chang, C.-M., & Kuo, S.-R. (2013). User acceptance of mobile e-government services: An empirical study. *Government Information Quarterly*, 30(1), 33-44.
- Ingrams, A., & Schachter, H. L. (2019). E-participation opportunities and the ambiguous role of corruption: A model of municipal responsiveness to sociopolitical factors. *Public administration review*, 79(4), 601-611.
- Khan, A., Krishnan, S., & Dhir, A. (2021). Electronic government and corruption: Systematic literature review, framework, and agenda for future research. *Technological Forecasting and Social Change*, 167, 120737.
- Kumar, R., Sachan, A., Mukherjee, A., & Kumar, R. (2018). Factors influencing e-government adoption in India: a qualitative approach. *Digital Policy, Regulation and Governance*.
- Lallmahomed, M. Z. I., Lallmahomed, N., & Lallmahomed, G. M. (2017). Factors influencing the adoption of e-Government services in Mauritius. *Telematics and Informatics*, 34(4), 57-72.
- Lee, Y., Kozar, K. A., & Larsen, K. R. T. (2003). The technology acceptance model: Past, present, and future. *Communications of the Association for information systems*, 12(1), 50.
- Lian, J.-W. (2015). Critical factors for cloud based e-invoice service adoption in Taiwan: An empirical study. *International Journal of Information Management*, 35(1), 98-109.
- Liu, Y., Li, H., Kostakos, V., Goncalves, J., Hosio, S., & Hu, F. (2014). An empirical investigation of mobile government adoption in rural China: A case study in Zhejiang province. *Government Information Quarterly*, 31(3), 432-442.
- Mensah, I. K., Adams, S., Adjei, J. K., & Mwakapesa, D. S. (2021). Drivers of e-government adoption amidst COVID-19 pandemic: The Information Adoption Model (IAM) approach. *Information Development*, 02666669211010872.
- MODEE. (2021a). The digital economy confirms the accreditation of vaccination certificates is only through SANAD mobile application. Retrieved from <https://www.modee.gov.jo/>
- MoDEE. (2021b). *National Digital Transformation Strategy & Implementation Plan 2021 2025*. Retrieved from https://www.modee.gov.jo/ebv4.0/root_storage/en/eb_list_page/dts-2021-eng.pdf
- MOH. (2021). Government preventive measurements to deal with COVID-19
- Retrieved from <https://corona.moh.gov.jo>
- Neupane, A., Soar, J., & Vaidya, K. (2012). The potential of e-procurement technology for reducing corruption. *International Journal of Information Technology and Management*, 11(4), 273-287.
- Neupane, A., Soar, J., & Vaidya, K. (2014). An empirical evaluation of the potential of public e-procurement to reduce corruption. *Australasian Journal of Information Systems*, 18(2).
- Neupane, A., Soar, J., Vaidya, K., & Yong, J. (2014). Willingness to adopt e-procurement to reduce

- corruption: Results of the PLS Path modeling. *Transforming Government: People, Process and Policy*.
- Nguyen, M. H. (2021). Factors influencing home-based telework in Hanoi (Vietnam) during and after the COVID-19 era. *Transportation*, 1-32.
- Roy, S. K., Kesharwani, A., & Bisht, S. S. (2012). The impact of trust and perceived risk on internet banking adoption in India. *International Journal of Bank Marketing*.
- Shah, A., & Schacter, M. (2004). Combating Corruption: Look Before You Leap: A lack of progress in eradicating corruption could be due to misguided strategies. *Finance & development*, 41(004).
- Shareef, M. A., Dwivedi, Y. K., Laumer, S., & Archer, N. (2016). Citizens' adoption behavior of mobile government (mGov): a cross-cultural study. *Information Systems Management*, 33(3), 268-283.
- Srivastava, S. C., Teo, T. S. H., & Devaraj, S. (2016). You Can't Bribe a Computer: Dealing with the Societal Challenge of Corruption Through ICT. *MIS Q.*, 40(2), 511-526.
- Taylor, S., & Todd, P. A. (1995). Understanding information technology usage: A test of competing models. *Information Systems Research*, 6(2), 144-176.
- Transparency International. (2020). Petty Corruption. Retrieved from <https://www.transparency.org/en/corruptionary/petty-corruption>
- Venkatesh, V., Morris, M. G., Davis, G. B., & Davis, F. D. (2003). User acceptance of information technology: Toward a unified view. *MIS Quarterly*, 425-478.
- Venkatesh, V., Thong, J. Y. L., & Xu, X. (2012). Consumer acceptance and use of information technology: extending the unified theory of acceptance and use of technology. *MIS Quarterly*, 36(1), 157-178.
- Wang, C. (2014). Antecedents and consequences of perceived value in Mobile Government continuance use: An empirical research in China. *Computers in Human Behavior*, 34, 140-147.
- Wang, C., Teo, T. S. H., & Liu, L. (2020). Perceived value and continuance intention in mobile government service in China. *Telematics and Informatics*, 48, 101348.
- Wang, Y. D. (2014). Building Trust in E-Learning. *Athens Journal of Education*, 1(1), 9-18.
- WHO. (2020). Information dissemination during a global pandemic: Experiences from WHO. Retrieved from https://extranet.who.int/kobe_centre/en/news/UNU
- Wirtz, B. W., Birkmeyer, S., & Langer, P. F. (2019). Citizens and mobile government: an empirical analysis of the antecedents and consequences of mobile government usage. *International Review of Administrative Sciences*, 0020852319862349.
- Witte, K. (1992). Putting the fear back into fear appeals: The extended parallel process model. *Communications Monographs*, 59(4), 329-349.

Towards A model for Citizens' Acceptance of E-Payment Systems for Public Sector Services in Jordan: Evidence from Crisis Era

Abeer F. Alkhwalidi, Assistant Professor

Management Information Systems Department, Mutah University, Jordan.

Abeerkh@mutah.edu.jo

Asem S. Al Eshoush, (M.S.)

Management Information Systems Department, Mutah University, Jordan.

Abstract

E-payment systems (EPS) are the current trend in online services, and the public sector is no exception. Earlier literature on e-payment services adoption has focused on the use of web/mobile-based services during traditional common circumstances. However, given the distinguishing characteristics of the crisis-era (e.g., COVID-19 pandemic) and how this could lead to new business models based on online services and applications, more studies of EPS for e-government services, in particular, are warranted. This study explored an important issue related to the factors affecting citizens' acceptance of E-payment system for public sector services in the Jordanian context in order to develop a conceptual framework. Studying the acceptance and use of e-payment systems (EPSs) is not a new research topic. However, investigating the factors affecting the acceptance of EPSs in the public organizations is a topic of great importance. This study extends the Unified Theory of Acceptance and Use of Technology (UTAUT2) by integrating the theory original variables (i.e., Performance Expectancy (PE), Effort Expectancy (EE), Social influence (SI), and Facilitating Conditions (FC)) with contextual variables (i.e., Fear of COVID-19 (FoC), Trust (TR), Security concerns (SEC), and Perceived Risk (PR)). The proposed conceptual model will contribute to academic literature and offer practical implications, advancing the understanding of E-payment services during crisis time.

Keywords: E-payment, Acceptance, Trust, Security, Perceived Risk, COVID-19, Public Sector, Jordan

1. Introduction

E-payment technologies has become an important milestone in terms of information systems advancements [1]. Fintech is an acronym widely used for financial technologies, this can be interpreted as a method of payment via information systems or information technology. It is perceived as the convergence of financial services and information technologies that offer innovative services to individuals. One of the most known Fintech solutions worldwide is Apple Pay, they have made significant investments in developing the e-payment environment [1, 2]. At present, both governments and businesses are committed to delivering payment services on such new platforms in order to improve the quality of their mobile and online services [3, 4]. In its official "National Digital Transformation Strategy & Implementation Plan 2021-2025", the Jordanian government announced the development of digital payment as one of its vital policies for e-government [5]. The scope of such policy is wider than any other e-government application due to its relation to the daily life of all residents/citizens the daily operations of all businesses.

In 2014, the Central Bank of Jordan issued a tender to find electronic solutions that would make payments easier, and at the same time contributes to reducing the amount of cash in circulation. MadfooatCom for electronic payment services won this bid, outperforming a prominent group of regional and international companies[6]. The mission of e-FAWATEERcom, which is an electronic system that provides the service of electronic payments and bill presentment, is to provide seamless

global electronic payment services for businesses and individuals. In addition, the system enables businesses to focus on adding value to their clients, while providing individuals with innovative services that promote their lifestyles by simplifying their payment procedures. Therefore, e-FAWATEERcom in Jordan is a representative, good example of e-Payment services and applications.

E-payment was originated in developed countries [7]. Payments' amounts are determined, bills issued, transmitted, and received electronically via the web. They can be transmitted between both business operators and individual users, saving costs, reducing cash circulation, and improving operational efficiency. E-payment systems allow institutions and individuals to go paperless, facilitating payment processes, increasing efficiency and effectiveness, enhancing electronic transactions, and protecting the environment [3]. Many countries worldwide, including the U.S, Denmark, and Finland have committed to promoting this valuable technology. Jordan is one of the pioneers in the Middle East region. E-payment has many advantages, but obstacles include trust, security concerns, and the risk for fraud.

The e-Fwateercom payment system operates on the services platform of Madfootcom company (<https://www.efawateercom.jo>), under the supervision of the Central Bank of Jordan. The EPS provides a portal website for business operators, consumers, social welfare organizations, external agencies, and government agencies. By offering integrated services to users (both individuals and businesses) and uniform payment transmission standards, people have the ability to manage their financial transactions while adhering to strict security and compliance standards. The business users of EPS can store receipts in the e-payment platform and at a subsequent time send them to other pertinent customers. During payments' transmission, security and privacy techniques (e.g., digital signatures and encryption) are implemented to ensure the security and confidentiality of such sensitive data.

1.2. Motivations of the study

Previous literature on e-payment systems adoption has focused on EPS use under normal conditions [1, 4, 8, 9]. However, given the distinguishing characteristics of the crisis-era (e.g., COVID-19 pandemic) (in which the use of IT becomes a trend and even mandatory), further research is required to explore whether previous findings apply to these extraordinary circumstances. Therefore, research on EPS adoption is needed. This is the main motivation for the current study.

The Unified Theory of Acceptance and Use of Technology (UTAUT) [10] indicated that factors related to each different research context need to be included when attempting to understand users' acceptance of IT/IS applications. The unique characteristics of e-payment services during crisis times suggest the need for research exploring users' acceptance of EPS during the COVID-19 pandemic. Hence, the second motivation for the current study is the need to incorporate the UTAUT's original constructs with context constructs such as fear of COVID-19 (FoC), trust (TR), security concerns (SEC), and perceived risk (PR).

Over the last few years, Jordan has developed world-class e-services for the public sector. Although the United Nations E-Government Survey has reported that Jordan's-government services Jordan ranked 117 in 2020 "moderate level of development", the Jordanian government is expanding and improving its digital offerings to ensure the efficient delivery of high-quality inclusive public services [11, 12]. The Jordanian government has made the development of e-government systems a crucial goal for the country's future. E-payment systems are at the core of such development. One major objective is the implementation of cashless payments. Understanding the lessons, experiences, challenges, and issues faced by the Jordanian people during this implementation could benefit e-government professionals, particularly those in developing nations aspiring to enhance e-government/e-payment services.

Finally, the current study is based on earlier research on information system acceptance and adoption

(UTAUT) and integrates context factors relate to EPS during crisis times (fear of COVID-19, trust in e-payment system, security concerns regarding e-payment, and perceived risk). By exploring these important variables in the new context (COVID-19 pandemic), the researchers can improve their generalizability.

Therefore, the purpose of the current research is to understand the significant factors of E-payment for e-government services in Jordan. The researchers identify the factors which are important to the adoption of E-payment with aim of developing a relevant conceptual model. This research effort can be considered as a practical and academic reference.

2. Literature and theoretical background

2.1 E-Payment in COVID-19 Era:

At the end of 2019, Coronavirus (COVID-19) has been declared as a public health crisis all over the world by the World Health Organization (WHO). Later in March 2020, the World Health Organization announced that COVID-19 can be described as a pandemic. Therefore, of utmost critical to prevent any further spread of the disease in healthcare and public settings [13]. Among the guidelines, recommendations, strategies, and measures that many governments have enforced are staying home, testing suspected cases, social distancing, keeping away from social gatherings, and treating patients [14]. Some governments are, however, conducted stricter measures and health protocols to contain the Coronavirus outbreak, for example, mass testing and lockdowns. Moreover, the WHO has notified that banknote (i.e., paper money) may spread the virus. The WHO advised people to use contactless payments that are likely to contribute to controlling the pandemic. Coronavirus also undercut the utilization of cash by forcing a number of retailers to close their shops and conduct the selling process exclusively using online orders for delivered commodities [15].

In order to ensure effective implementation of social distancing protocols, many health official bodies and government entities are encouraging people to enjoy the benefits of online shopping as an alternative to traditional shopping patterns. E-payment systems allow people to access products and services while they are in social distancing or quarantine, so can reduce the likelihood of spreading coronavirus to others through cash circulation. EPSs technology limits personal transactions, human interactions, and ensures that people purchase the essentials from their homes. Like other countries around the world, banks in Jordan started to encourage their clients to use online banking or mobile banking services to avoid the crowding at the branches and apply social distancing rules. This will help to ensure the well-being and safety of staff and clients while delivering the primary services with a reduced number of employees.

According to [16], the availability of different E-payment services and applications, such as mobile/online banking, E-payment portals, and debit/debit cards has grown swiftly in the developing world. Such technology forms the cornerstone of financial inclusion initiatives in developing nations. In spite of the notable efforts to boost electronic payments, the adoption levels remain modest, especially in low-income countries. Yet, the pandemic of coronavirus positively affects the adoption of e-payment solutions. A remarkable number of academic studies have investigated EPS technologies from both technical and users' acceptance perspectives [1, 2, 4, 8]. In conjunction with the studies carried out, various key factors affecting the perception of e-payment services have been proposed. The most critical issue encountered by the providers of E-payment services associated with the reason of the slow adoption of E-payment. Thus, it is required to explore the critical factors influencing the adoption intentions of EPS.

Understanding and meeting users' expectations and requirements are critical factors to the success of e-payment. To enhance the adoption rates of e-payment services, the factors that influence user's adoption must be better managed[17]. The decision regarding which e-payment service to use is closely associated with the design features and ease of use. For any e-payment application to be

adopted, its design needs to meet the customers' desires [17]. Furthermore, studying the impact of clients' demographic characteristics is fundamental for service providers in developing proper marketing strategies. In addition, challenges arising from the spread of coronavirus are likely to accelerate the utilization of extant and innovative technologies.

Moreover, as people go into lockdowns and quarantines, large numbers of individuals worldwide are forced to work from their homes, so digital connectivity becomes a habit in daily life. For that reason, identifying the key predicting factors that affect users' acceptance to adopt e-payment during the pandemic would be beneficial for practitioners as well as for service providers during the crisis time. Given the limited relevant literature, attempts to explore users' intention to adopt e-payment during the COVID-19 outbreak are not widely available to researchers and practitioners.

2.2. The Unified Theory of Acceptance and Use of Technology (UTAUT)

The acceptance of information technology research covers one of the most significant topics in the information management systems field. Many competing theoretical models have been proposed to understand different acceptance behaviors: the theory of reasoned action (TRA), the technology acceptance model (TAM), the theory of planned behavior (TPB), and so on [10, 18]. A comprehensive theoretical framework was needed to help in understanding users' acceptance of IT/IS. [10] proposed the unified theory of acceptance and use of technology to integrate the findings of the earlier literature on this area. The UTAUT includes four critical constructs (performance expectancy PE, effort expectancy EE, social influence SI, and facilitating conditions FC) which influence both behavioral intentions and actual user behavior. Gender, experience, voluntariness, and age have been revealed to moderate the above-mentioned relationships[10]. These suggested relationships were also validated by [19] in the e-government context. Thus, the UTAUT is appropriate for understanding the adoption intentions of EPS for e-government services during the COVID-19 era.

3. Research Model and Hypotheses

3.1. Model

The current study uses UTAUT as the theoretical foundation for the proposed research model. The research context of the current study is e-payment systems adoption behavior. The previous literature found that security is a critical concern for user's adopting innovative IT [4, 20, 21]. [21] has also highlighted that although innovative technologies have many benefits, the key obstacles related to security concerns. Prior research has indicated that IS/IT security concerns has a relation with both perceived risk and trust [22]. E-government systems are no exception [23]. According to [24] fear appeal has a positive relationship with online purchase behavior during COVID-19 pandemic.

Therefore, fear of COVID-19, trust in e-payment system, security concerns regarding e-payment, and perceived risk are used as context factors in the proposed research model. The proposed model and associated hypotheses are demonstrated in Figure. 1.

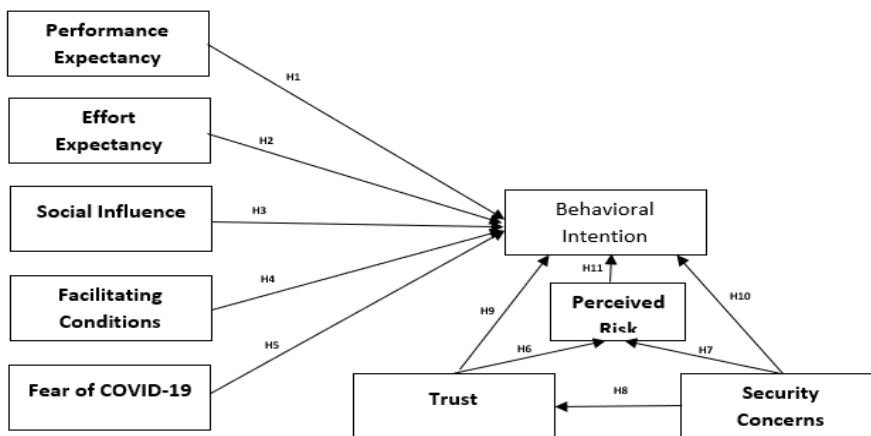


Figure 1. Proposed Research Model.

3.2. Hypotheses

In the research of information systems, performance expectancy (PE) has served as one of the critical variables for users' adoption of new information technology [10]. [25] found that perceived usefulness will affect users' behavioral intentions to use e-government systems. In this study, the researchers consider EPS for e-government services as an innovative IT application, thus this factor can be extended to help in understanding this issue. Citizens who perceive the usefulness of the e-payment systems will be likely to accept and use it. [19] confirmed the significant role of PE in the adoption of e-government systems. [26] stated that expected benefits influence users' intentions to use technology. Thus, based on the above discussion, the researchers proposed the following hypothesis

H1: Performance expectancy (PE) will positively influence users' intention to use E-payment system for e-government services during COVID-19 era.

Effort expectancy (EE) has also served as a critical variable in the unified theory [10]. [19] confirmed its important role in the e-government context. [25] found that perceived complexity has a critical impact on users' intentions concerning e-government systems. [26] stated that expected switching cost will negatively influence users' intentions to use innovative technology. Thus, this research hypothesizes that an e-payment system which is considered easy to use will motivate citizens to utilize it. Thus, the researchers proposed the following hypothesis:

H2: Effort expectancy (EE) will positively influence users' intention to use E-payment system for e-government services during COVID-19 era.

The UTATU model emphasized the critical role of social influence (SI) on technology adoption [10]. SI will also influence users' adoption of e-government systems [27]. [28] also emphasized the significance of SI in the acceptance of e-government systems. [26] confirmed that SI will also positively influence users' intentions to use technology. In this study, the researchers suggest that as more and more citizens utilize e-payment for e-government services, the impact of peer influence will rise. Thus, the researchers proposed the following hypothesis:

H3: Social influence (SI) will positively influence users' intention to use E-payment system for e-government services during COVID-19 era.

While the UTAUT model suggested that facilitating conditions (FC) directly influence users' behavior rather than users' behavioral intentions [10], subsequent empirical research found that FC also directly influence behavioral intentions [27]. [29] also validated the critical impact of FC on the intentions to adopt e-government systems. Thus, the researchers suggest that FC will influence user's behavioral intentions concerning EPS for e-government services. Since the use of EPS for public services is relatively new and innovative, many citizens in Jordan may not be familiar with it. Thus, the better the FC available, the more likely users will be to utilize the EPS. Therefore, this

study suggests the following hypothesis:

H4: Facilitating conditions (FC) will positively influence users' intention to use E-payment system for e-government services during COVID-19 era.

Previous literature have revealed that security and trust concerns directly influence perceived risk [30, 31]. [32] found that citizen's trust in e-government services negatively influences their perception of the risk and, hence, influences their intentions towards e-government systems. [23] had similar results. [31] stated that, in the context of e-commerce technology, trust will influence perceived risk, and thus perceived risk will influence the users' intentions towards online shopping. [30] had similar conclusions concerning the above-mentioned relationships. In the current study, trust is defined as trust in EPS for e-government services [23]. According to the above discussion, the current study suggests trust as one of the key factors that will influence the perceived risk of using EPS for e-government services.

Fear appeals are persuasion messages that are intended to either convey truths or intimidate people by resenting or exaggerating the horrible consequences of disregarding a particular caution [33]. Fear appeal has a positive association with online purchase behaviour [24]. Another study shows that the fear of COVID-19 was a strong positive factor affected the perception of telework [13]. In this study, it is argued that the higher fear appeals concerning COVID-19 virus, the higher the citizen's intention to use will be. As a result, the researchers inferred the following hypothesis:

H5: Fear of COVID-19 will positively influence users' intentions users' intention to use E-payment system for e-government services during COVID-19 era.

H6: Trust (TR) will negatively influence perceived risk concerning the use of E-payment system for e-government services during COVID-19 era.

[34] also claimed that, in addition to trust in e-payment system for e-government services, security concerns are one of the crucial features that affect the extent to which user adopt EPS for e-government services. Similar results have also been confirmed by [32]; [31] and [30]. Thus, security concerns concerning EPS for e-government services will influence the perceived risk concerning EPS for e-government services. Hence, the following research hypothesis is inferred:

H7: Security concerns regarding EPS will positively influence perceived risk concerning the use of E-payment system for e-government services during COVID-19 era.

When users have higher levels of security concerns concerning IS/IT, they will have a lower level of trust toward the use of IT/IS. Similarly, when users have security concerns regarding IS, they will have a lower degree of trust in e-commerce [35]. [36] confirmed that security concerns influence users' usage of e-payment systems. Trust also serves as a mediator between security concerns and information system use. Thus, the researchers proposed the following hypothesis:

H8: Security concerns regarding EPS for e-government services will negatively influence trust concerning the use of E-payment system for e-government services during COVID-19 era.

Concerning the relationship between trust (TR) and the intentions to use EPS. [37] suggested that trust of the government and trust of the Internet will influence users' intentions to utilize e-government systems. Citizens these days are familiar with the Internet, thus trust of the Internet is not a crucial factor in the current study. [25] also validated the relationship between trust and the intentions to utilize e-government. Lastly, [36] revealed that perceived trust will influence user's behavior concerning the utilization of e-payment systems. Based on this discussion, the researchers inferred the following hypothesis:

H9: Trust (TR) will positively influence users' intention to use E-payment system for e-government services during COVID-19 era.

Earlier research revealed that security is the key concern for users adopting information technology [20, 21]. [22] also suggested that perceived security will influence the intentions to use new technology. In the context of financial e-services adoption, [38] noticed that perceived security is one of the important factors influencing user intentions. Hence, the researchers inferred the following

hypothesis:

H10: Security concerns (SEC) will negatively influence users' intention to use E-payment system for e-government services during COVID-19 era.

In addition to being based on the users' acceptance viewpoint, the current study integrates the characteristics of crisis times in the context of EPS for e-government services. Earlier studies have revealed that risk and security concerns are most important issues in the delivery of online services based on cloud platforms [39]. E-government services are no exception, as stated by [40]. [20] also emphasized the significance of securing and protecting e-government services. Consequently, perceived risk serves as one of the important antecedents of users' behavioral intentions toward e-services [41]. The current study also concludes that when citizens have higher degrees of security concerns relate to EPS for e-government service, perceived risk will be higher, negatively affecting their intentions to adopt e-payment. Consequently, this paper suggests the following hypothesis.

H11. Perceived risk will negatively influence users' intentions users' intention to use E-payment system for e-government services during COVID-19 era.

4. Discussion

This Paper introduced a conceptual model of users' intention to use e-payment systems for the e-government services in Jordan during the crisis times (e.g., COVID-19 pandemic). The model integrates a set of critical factors affecting the behavioral intention to accept and use E-payment systems for public sector with their relationship. The model was also developed based on the review of the literature in the field; and addressed the knowledge gaps. In consequent, the proposed research model offers new insights: (1) the model addressed the unique characteristics of crisis-era while limited research efforts have been done on this context. (2) the research model included, in addition to UTAUT original factors, additional important factors: Fear of COVID-19 (FoC), Trust (TR), Security concerns (SEC), and Perceived Risk (PR). Also, the proposed model have both theoretical and practical implications.

5. Conclusion

This paper presented E-payment in the context of developing countries, Jordan in particular. The paper analyzed and integrated the Unified Theory for Acceptance and Use of Technology (UTAUT) with an extension, in order to identify the factors influencing users' intention to use E-payment system for e-government services during COVID-19 era. The new model offers better understanding and richer insights related to E-payment adoption. The current study aimed to bridge the research gap due to the lack of research dealing with EPS use for e-government services in Jordan, particularly in crisis times. The model would be further evaluated and modified if necessary; and the research findings would be reported as on-going contributions to both industry and research.

References

1. Daştan, İ. and C. Gürlü, Factors affecting the adoption of mobile payment systems: An empirical analysis. EMAJ: Emerging Markets Journal, 2016. 6(1): p. 17-24.
2. Riskianto, A., B. Kelana, and D.R. Hilmawan, The moderation effect of age on adopting e-payment technology. Procedia Computer Science, 2017. 124: p. 536-543.
3. Treiblmaier, H., A. Pinterits, and A. Floh, Antecedents of the adoption of e-payment services in the public sector. ICIS 2004 Proceedings, 2004: p. 6.
4. Oney, E., G.O. Guven, and W.H. Rizvi, The determinants of electronic payment systems usage from consumers' perspective. Economic research-Ekonomska istraživanja, 2017. 30(1): p. 394-415.
5. MoDEE, National Digital Transformation Strategy & Implementation Plan 2021 2025. 2021.
6. eFawateercom. eFawateercom_AboutUs. 15.07.2021]; Available from:

<https://www.efawateercom.jo/>.

7. Treiblmaier, H., A. Pinterits, and A. Floh, The adoption of public e-payment services. *Journal of e-Government*, 2006. 3(2): p. 33-51.
8. Salloum, S.A. and M. Al-Emran, Factors affecting the adoption of E-payment systems by university students: Extending the TAM with trust. *International Journal of Electronic Business*, 2018. 14(4): p. 371-390.
9. Putri, D.A. Analyzing factors influencing continuance intention of e-payment adoption using modified UTAUT 2 model. in *IEEE 6th International Conference on Information and Communication Technology (ICoICT)*. 2018. IEEE.
10. Venkatesh, V., et al., User acceptance of information technology: Toward a unified view. *MIS quarterly*, 2003: p. 425-478.
11. JordanTimes. Kingdom falls 19 spots in 2020 E-Government Survey. 2020 15.07.2021]; Available from: <https://www.jordantimes.com/>.
12. UN, UN E-Government Survey 2020 (Digital Government in the Decade of Action for Sustainable Development, With addendum on COVID-19 Response), D.o.E.a.S. Affairs, Editor. 2020.
13. Nguyen, M.H., Factors influencing home-based telework in Hanoi (Vietnam) during and after the COVID-19 era. *Transportation*, 2021: p. 1-32.
14. Chayomchai, A., et al., Factors affecting acceptance and use of online technology in Thai people during COVID-19 quarantine time. *Management Science Letters*, 2020. 10(13): p. 3009-3016.
15. Al-Dmour, A., et al., Factors Influencing the Adoption of E-Payment During Pandemic Outbreak (COVID-19): Empirical Evidence. *The Effect of Coronavirus Disease (COVID-19) on Business Intelligence*, 2021. 334: p. 133.
16. Ligon, E., et al., What explains low adoption of digital payment technologies? Evidence from small-scale merchants in Jaipur, India. *PloS one*, 2019. 14(7): p. e0219450.
17. Davis, F.D., Perceived usefulness, perceived ease of use, and user acceptance of information technology. *MIS quarterly*, 1989: p. 319-340.
18. Alkhwalidi, A. and M. Kamala, Why Do Users Accept Innovative Technologies? A critical review of technology acceptance models and theories. *Journal of Multidisciplinary Engineering Science and Technology (JMEST)*, 2017. Vol. 4 Issue 8, August -2017: p. 7962-7971.
19. Weerakkody, V., et al., Examining the influence of intermediaries in facilitating e-government adoption: An empirical investigation. *International Journal of Information Management*, 2013. 33(5): p. 716-725.
20. Zissis, D. and D. Lekkas, Securing e-Government and e-Voting with an open cloud computing architecture. *Government Information Quarterly*, 2011. 28(2): p. 239-251.
21. ALKHWALDI, A., M. KAMALA, and R. QAHWAJI, Security Perceptions in Cloud-based e-Government Services: Integration between Citizens' and IT-staff Perspectives, in *12th International Conference on Global Security, Safety & sustainability (ICGS3-2019)*. 2019, IEEE: Northumbria University, London, England.
22. Fang, X., et al., Moderating effects of task type on wireless technology acceptance. *Journal of Management Information Systems*, 2005. 22(3): p. 123-157.
23. Bélanger, F. and L. Carter, Trust and risk in e-government adoption. *Journal of Strategic Information Systems*, 2008. 17(2): p. 165-176.
24. Addo, P.C., et al., COVID-19: fear appeal favoring purchase behavior towards personal protective equipment. *The Service Industries Journal*, 2020. 40(7-8): p. 471-490.
25. Lean, O.K., et al., Factors influencing intention to use e-government services among citizens in Malaysia. *International Journal of Information Management*, 2009. 29(6): p. 458-475.
26. Park, S.C. and S.Y. Ryoo, An empirical investigation of end-users' switching toward cloud

- computing: A two factor theory perspective. *Computers in Human Behavior*, 2013. 29(1): p. 160-170.
27. Alkhwaldi, A., Jordanian Citizen-Centric Cloud Services Acceptance Model in an e-Government Context: Security Antecedents for Using Cloud Services, in *Faculty of Engineering and Informatics*. 2019, University of Bradford-UK Bradford-UK.
 28. Hung, S.-Y., C.-M. Chang, and T.-J. Yu, Determinants of user acceptance of the e-Government services: The case of online tax filing and payment system. *Government information quarterly*, 2006. 23(1): p. 97-122.
 29. AlAwadhi, S. and A. Morris. The Use of the UTAUT Model in the Adoption of E-government Services in Kuwait. in *Proceedings of the 41st Hawaii International Conference on System Sciences*. 2008. IEEE.
 30. Chang, H.H. and S.W. Chen, The impact of online store environment cues on purchase intention: Trust and perceived risk as a mediator. *Online information review*, 2008.
 31. Kim, D.J., D.L. Ferrin, and H.R. Rao, A trust-based consumer decision-making model in electronic commerce: The role of trust, perceived risk, and their antecedents. *Decision support systems*, 2008. 44(2): p. 544-564.
 32. Warkentin, M., et al., Encouraging citizen adoption of e-government by building trust. *Electronic markets*, 2002. 12(3): p. 157-162.
 33. Witte, K., Putting the fear back into fear appeals: The extended parallel process model. *Communications Monographs*, 1992. 59(4): p. 329-349.
 34. Shin, D.-H., User centric cloud service model in public sectors: Policy implications of cloud services. *Government Information Quarterly*, 2013. 30(2): p. 194-203.
 35. Chellappa, R.K. and P.A. Pavlou, Perceived information security, financial liability and consumer trust in electronic commerce transactions. *Logistics Information Management*, 2002. 15(5/6): p. 358-368.
 36. Kim, C., et al., An empirical study of customers' perceptions of security and trust in e-payment systems. *Electronic commerce research and applications*, 2010. 9(1): p. 84-95.
 37. Carter, L. and F. Bélanger, The utilization of e-government services: citizen trust, innovation and acceptance factors. *Information systems journal*, 2005. 15(1): p. 5-25.
 38. Hernandez-Ortega, B., Key factors for the adoption and subsequent use of e-invoicing. *Academia*, 2012(50): p. 15.
 39. Subashini, S. and V. Kavitha, A survey on security issues in service delivery models of cloud computing. *Journal of Network and Computer Applications*, 2011. 34(1): p. 1-11.
 40. Paquette, S., P.T. Jaeger, and S.C. Wilson, Identifying the security risks associated with governmental use of cloud computing. *Government Information Quarterly*, 2010. 27(3): p. 245-253.
 41. Brender, N. and I. Markov, Risk perception and risk management in cloud computing: Results from a case study of Swiss companies. *International journal of information management*, 2013. 33(5): p. 726-733.

The Role of Green Intellectual Capital in Strengthening the Elements of the Knowledge Economy: An Analytical Descriptive Study of the Opinions of a Sample of Managers in the Oil Products Distribution Company /Iraq- Nineveh

Amer. S. Abd
Al-Hadba University College
Iraq
Mosul, Iraq
amersime67@gmail.com

Ibrahim. M. Jassim
Northern Technical University,
Nineveh Technical Institute, Iraq
Mosul, Iraq
ibrahim.mj@ntu.edu.iq

Hasoon. H. Hasoon
General Directorate of Education
in Nineveh, Iraq
Mosul, Iraq
hasoonhaitham2@gmail.com

Abstract

The current research sought to identify the role of the dimensions of green intellectual capital in strengthening the elements of the knowledge economy, by determining the level of the relationship and the impact between them and applying it on the Oil Products Distribution Company in Nineveh, the sample of study was selected intentionally. It consisted of (100) managers, as it relied on collecting data and information on the main research tool (questionnaire form), a number of statistical tools have been adopted, namely (correlation coefficient, linear regression). Where many conclusions were presented, the most important of which is indicating a case of the actual contribution of the dimensions of green intellectual capital in strengthening the elements of the knowledge economy in the researched organization. It also made a set of proposals, including the need for more attention to be paid to employing the possibilities and capabilities of green intellectual capital (human, structural, social) towards strengthening the elements of the knowledge economy in the researched organization, in a way that, it contributes to enhancing efforts in support of knowledge economies and achieving added value in all directions.

Keywords: green intellectual capital, knowledge economy.

Introduction

In light of the new changes in the environment in various fields, in particular, the rapid and widespread development of technology and information brought about, the necessity to shift to knowledge economies has become something that cannot be overlooked. Therefore, departments in all organizations, especially the industrial and productive ones, have sought to investigate enhanced opportunities to strengthen the elements of the knowledge economy, and how to employ the dimensions of green intellectual capital towards that. Accordingly, the ability to produce and economic progress depends on the level of innovation and creativity and how to transform information into knowledge, then convert this knowledge into a distinct product, in a way that contributes to making knowledge a wealth that has a lasting impact and development, this is done by the contributions of intellectual capital, starting with the human contributions that are associated with structural and social aspects and with a green vision. To achieve this, the researcher divided the current research into four axes: The first of which is the research methodology. The second was devoted to the theoretical framework. The third dealt with the field frame. The axes concluded in the fourth by presenting a summary by focusing on the most prominent conclusions and proposals, as follows:

The first axis: the methodology

It aims to present the current research methodology in light of the following paragraphs indicating:

First: the research problem

Most of the industrial and productive sector organizations suffer at the level of the Iraqi environment, specifically in the Oil Products Distribution Company in Nineveh from the rapid economic transformations and technological developments, this required the need to shift from traditional economics to knowledge-based economies, hence, the reasons called for the abilities and capabilities to be invoked, particularly with regard to the dimensions of (GIC), and to direct them towards strengthening the elements of (KE), in a way that contributes to achieving a state of actual balance between what the organization owns and what contributes to adding value to its business, therefore, the current research problem can be presented in the following question:(What is the role of green intellectual capital in strengthening the elements of knowledge economy in the researched organization), and it is divided from this:

1. What is the level of perception among the subjects of (GIC) and (KE) elements, and what indicates a degree of understanding and recognition thereof in the researched organization?
2. What is the relationship of correlation between the dimensions of (GIC) and (KE) elements in the researched organization, and what indicates the level of relationship between the independent variable and the dependent variable?
3. Do the dimensions of (GIC) have a significant impact on the elements of (KE) in the researched organization, as it indicates the level of impact of the independent variable and the dependent variable?

Second: Significance of the research

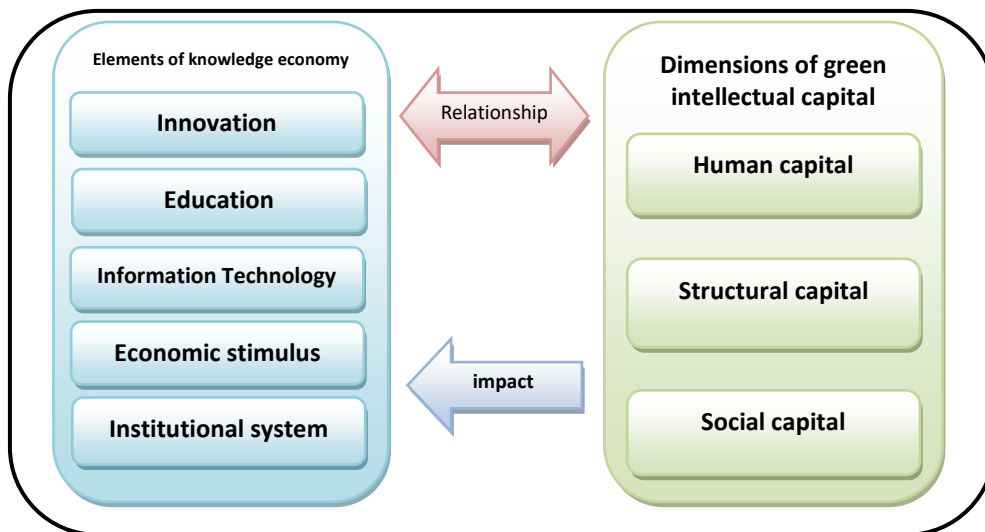
The Significance of the current research focused on the significance and variables modernity of the research (green intellectual capital, knowledge economy), where the availability of the dimensions of green intellectual capital in the organizational work can actually contribute in several areas, the most prominent of which is related to the possibility of strengthening the elements of the knowledge economy, and that the process of interacting between these variables, their effects can be reflected in supporting the trends aiming to shift from traditional economics to knowledge economies, including leading to sustainable development.

The Aims of the Research

1. Presenting a conceptual theoretical framework with a vision analytical view of the current research variables by reviewing some proposals of writers, researchers and specialists in administrative sciences, what enables researcher to find out the implications of these variables and enrich them as much as possible.
2. Measuring the level of the relationship and the impact between the (GIC) dimensions and the (KE) elements, in a way that contributes to identifying the level of the independent variable contribution to the adopted variable.
3. Directing departments by presenting many theoretical and field conclusions, as well as supporting proposals for how to employ (GIC) dimensions in strengthening (KE) elements in the researched organization.

The outline of the hypothetical research

The researcher intended to present a hypothetical outline of the main research variables. In addition to, the dimensions and elements that express them, what contributes to clarifying the nature of the relationship and the effect between these variables, as follows:



The figure was prepared by the researchers.

Hypothesis research outline

Hypotheses of the Research

The research hypotheses contribute to guiding researcher in developing temporary solutions, as follows:

1. The first main hypothesis: There is a significant correlation relationship between (GIC) dimensions and (KE) elements in the researched organization, and the following sub-hypotheses are branched out of it:
 - a. There is a correlation relationship between human capital and (KE) elements in the researched organization.
 - b. There is a correlation relationship between structural capital and (KE) elements in the researched organization.
 - c. There is a correlation relationship between social capital and (KE) elements in the researched organization.
1. The second main hypothesis: the dimensions of green intellectual capital have a significant impact on the elements of the knowledge economy in the researched organization. the following hypotheses are branched from them:
 1. Human capital has a significant impact on (KE) elements in the researched organization.
 2. Structural capital has a significant impact on (KE) elements in the researched organization.
 3. Social capital has a significant impact on (KE) elements in the researched organization.

The population and Sample of the research

The current research community is represented by the Oil Products Distribution Company in Nineveh, an intentional sample was chosen from the managers (general manager, technical and administrative assistants, department heads, divisional directors, unit managers), Which amounted to (110) individuals, when (110) questionnaires were distributed, (100) questionnaires were used for statistical analysis, at a rate of (90%).This contributes to indicating the reality of the current research variables at the level of the Iraqi environment, specifically in the Oil Products Distribution Company in Nineveh.

Methodology of the Research

The researcher relied on the descriptive analytical approach, as a comprehensive research methodology that enables researcher to study all aspects of the studied phenomenon, especially with regard to identifying practical problems and studying them through data collection and analysis in order to reach results, in a way that indicates the level of contribution of the research results to the work and activities of the researched organization.

Limitations of the Research

1. Time limits: the completion of the theoretical and field frameworks in the research during the period from 10/12/2020 to 1/4/2021.
2. Spatial boundaries: Conducting the field framework for the current research in the Oil Products Distribution Company in Nineveh
3. Human borders: related to a sample of managers in the researched organization.
4. Scientific boundaries: are directed towards research variables (green intellectual capital, knowledge economy).

Methods of data collection

The researcher adopted in covering the contents of the theoretical framework of the current research by invoking many proposals of writers and researchers in administrative sciences and Arab and foreign scientific references. In the field framework of the current research, the questionnaire was adopted as the main tool for measuring the reality of the current research variables in the researched organization. Using a triple scale (agree, somewhat agree, disagree), the values were defined as (1, 2, 3) for the answers, as the questionnaire form included three parts, the first of which was devoted to presenting the personal data of the subjects. The second of them deals with the dimensions of green intellectual capital with (12) paragraphs, specifically (X1-X12). And the last part of it is devoted to the elements of knowledge economy and by (20) paragraphs (X13-X32) and Appendix (1) clarifies the questionnaire.

Tenth: statistical tools

The researcher used a number of statistical tools through the statistical program (SPSS), as follows:

1. Correlation coefficient to indicate the relationship between the variables of the current research in the researched organization.
2. Linear regression to determine the significant impact of the independent variable on the dependent variable in the researched organization.

The second axis: the theoretical framework

First: the green intellectual capital

1. The concept of green intellectual capital

Intellectual capital is the modern concept of intellectual assets in modern organizations, which represents an intellectual asset based on knowledge, which makes the organization able to meet the needs and desires of customers through a variety of skills such as intelligence, attitudes, trends, learning, development, innovation and knowledge sharing (Abd, 2020, 138). But due to the negative effects of the activities and functions of business organizations and their practices, particularly their productivity towards the environment, this led to an increase in pollution cases, causing an increase in theoretical and field studies, by researchers in large measure towards adequate awareness of the contents of environmental management and how to preserve it, in addition to the necessity for administrations to invoke solutions that support green trends in the field of work within a framework characterized by social responsibility and meeting environmental requirements, Hence, the concept of green intellectual capital emerged as the main entry point for the successful implementation of green regulatory trends (Sabir, *et al.*, 2020, 1290).

Investing in (GIC) is one of the most important organizational resources and capabilities, in terms of working on environmental management and protection from its multiple risks, and then focus on improving levels of self-awareness towards reducing pollution levels, in a way that contributes to achieving sustainable development in all its directions (Sudibyo & Sutanto, 2020, 717), green intellectual capital is formed from a group of high-value and scarce resources that are concerned with addressing environmental issues, The reason for that concern is to achieve the largest possible response to environmental changes, survival and growth (Shang, 2019, 42), green intellectual capital revolves around intangible assets, which have become more important than physical assets, especially in the knowledge-based economy, where it actively contributes to improving the level of organizational performance and the ability to overcome competitors, through environmental contributions directed towards containing the environment in its green concept (Yusuf, *et al.*, 2019, 2).

From the above, a green intellectual capital can be defined as a set of intangible knowledge assets, including (capabilities, skills, competencies). Which depends on its capabilities to contain the changing environmental requirements and address its risks in an innovative and creative framework, with the interaction and integration of (human capital, structural capital, social capital) with a green orientation, in order to achieve the competitive advantage of the organization and work on its sustainability.

2. The importance of green intellectual capital

Business organizations have realized the importance of focusing on environmental issues that have become a pressure factor on them, by the effects of these organizations on society, From here, the trends began to focus on evoking environmental factors and requirements in the organizational work, the human resource is the beginning of this process, as the actor in the field of work, therefore, organizations started trying to move from material economies to knowledge with green orientations, with the aim of achieving many positives, the most prominent of which is related to reducing the level of negative impacts of the work and activities of organizations towards the environment in which they operate, as well as increasing its capacity for innovation and creativity. Thus, increasing its contribution to social responsibility, as societies started moving towards green organizations, this contributed to reducing costs and increasing its market share and profits, by attracting new customers, While preserving existing customers and their potential to outrun competitors (Yahya, *et al.*, 2019, 464).

3. The dimensions of the green intellectual capital

The dimensions of green intellectual capital included the following: (Rwzaei, *et al.*, 2016, 4745), (Erinos & Rahmawati, 2017, 75), (Astuti & Datrini, 2021, 1143).

1. Green human capital: The efforts of business organizations in managing green intellectual capital focus on concern for unconventional human resource. Here we mean the green human

resource, where work is done to achieve the actual investment of the efficiency and effectiveness of workers, with the aim of improving the organization's capabilities in overcoming competitors, green human capital is defined as all that the human resource possesses in terms of knowledge, skill, experience, ability to innovate, creativity, problem-solving, and work with high flexibility, responding to environmental changes and adding value to business activities, directing all of these capabilities and possibilities towards caring for the environment, reducing the level of pollution so that organizations become an entrance to managing the environment and positively impacting it.

2. **Green Structural Capital:** Organizations cannot manage their environment and improve their responsibilities towards society without having the capabilities, structural possibilities and systems that the organization enjoys. Where investment is made in the available systems, this is all related to the procedures, practices and processes on which the work of the organization is based, as well as the philosophy and culture of the organization, especially towards green businesses, this means that green structural capital focuses on infrastructure, thus the focus is on knowledge systems and technology, with the evocation of the occupational safety and security factor in the organizational work.
3. **Green social capital:** The efforts of the organization's management in this dimension focus on improving the level of relations with all internal and external work parties, this relates to forming good relationships between management and workers, as well as the agile and flexible relationship with customers as the main pillar of the organization's business, suppliers, government regulations and society, thus improving the organization's ability to identify its environment and then work on managing it efficiently and effectiveness, so that these organizations devote their efforts towards the parties dealing with them, in a way that contributes to strengthening green trends by invoking the factor of trust, understanding and cooperation in order to improve the environment.

Second: the knowledge economy

a. The concept of knowledge economy

Knowledge economics in business organizations is related to many elements that work to provide and pay attention to them, these elements are among the most important requirements for the transition from traditional economies to internal and external knowledge economies (Balchik, et al., 208, 110). The knowledge-based economy stems from the necessity of recognizing the place of knowledge and technology, and working to implement it in all economic activities as an advanced stage of the knowledge economy (Ziyadat, 2000, 238). The knowledge economy is related to bringing about a set of strategic changes, specifically in the nature of the economic environment, and then organizing it to be more responsive to the challenges of globalization and technological and cognitive developments, in a way that contributes to achieving sustainable development. Therefore, it is known as the visible knowledge that includes databases, information and software, represented by the tacit knowledge that individuals represent through their experiences, relationships and interactions (Najm, 2008, 187). It is referred to as the economy in which knowledge creates added value, reflecting the knowledge-based economy in which knowledge plays a role in creating wealth (Elayyan, 2008, 287). (Fred, 2009, 159) defined it as an economy characterized by a high percentage of knowledge-intensive jobs, in addition to the percentage of knowledge or intellectual capital, it is greater than the percentage of physical capital, and what it entails in terms of knowledge-intensive use in carrying out economic activities and in their expansion, development and growth. Fundamentally, the knowledge economy can be defined as the ability of an organization to manage its information, and then provide it upon request, in a way that contributes to improving the work and activities of the organization and making decisions and focusing on cognitive efforts in comparison to material efforts.

2. The importance of the knowledge economy

The importance of the knowledge economy lies through its actual contributions to the work and activities of the organization, as it contributes to opening the field of innovation and creativity and its application in all economic activities as follows: (Al-Khudairi, 2001, 48)

1. Attention to the role of human capital by attracting resources according to the new economic situation.
2. Increasing the distribution of knowledge and taking advantage of new work practices.
3. Providing new sources for economic growth and raising the level of production in order to achieve economic prosperity.

4. It works on acquiring, forming and effectively sharing knowledge to achieve economic and social development.

3. Elements of the knowledge economy.

The knowledge economy depends on a number of elements interacting and complementing each other, where the organization cannot focus on one of them without the other, and these elements can be explained as follows:

- 1- Innovation: an effective system of economic links with organizations that can keep pace with the growing knowledge revolution, assimilate and adapt it to the organization's needs in light of environmental variables, the OECD defines innovation as the sum total of industrial, technical, commercial and financial steps, necessary for the successful development and marketing of new or improved industrial products, and the commercial use of new or improved methods, processes and equipment, or the introduction of a new method in social service, and research and development is only one of these steps (Al-Sayed, 2007, 136).
- 2- Education: Education contributes to changing the capacity of the organization and its development, especially with regard to obtaining and managing information, With the aim of increasing knowledge and improving the organization's competitiveness (Namada, 2018, 87). education is essential for achieving efficiency and competitiveness, where organizations must attract and maintain human capital capable of integrating modern technology in the required work, about 20% of workers in advanced economies are information workers, many of them are using their ideas and knowledge more than material efforts (Al-Da'ami, 2010, 27).
- 3- Information and communication technology: Contribute to facilitating the dissemination and processing of information and knowledge and its adaptation to the needs of the organization, to support the organizational activity and stimulate the production of high added value, this structure is an important element in bringing about the necessary change to move to a knowledge economy, being the basic tool through which individuals in the knowledge society can relate to each and every new knowledge, information and communication technology indicators are of great importance as they contain a number of details related to technology and the economic aspect at the same time (Ali, 2014, 65).Technology has three impacts on the knowledge economy:
 1. It allows to enhance profits in the field of processing, storage and exchange of information, and achieve high levels of profits and have private markets,
 2. The emergence of new jobs and replacing the old ones or making them help them, such as the distance education service, as well as e-government, e-commerce and health
 3. The new information and communication technology promotes the emergence and prosperity of new industries. These industries have formed a demand for services associated with these industries, given that these industries include programming and data processing services.
 4. Economic stimulus: The importance of this element is embodied in laying down the laws and policies necessary to operate in the knowledge economy, which aims to make information and communication technology more available and easier, these policies are represented in supporting patents and reducing tariffs on technological products (Bashir, 2010, 65).
 5. Institutional system: The World Bank calculations were based on four levels of the values of the knowledge economy indicators, namely: (Bashir, 2010, 65)
 1. A high level: the countries stand out in this ranking at a level of discreetness and the sovereignty of knowledge economy activities within this level in the seven industrialized countries.
 2. Good level: The countries of this level are characterized by acceptance in the field of the knowledge economy with the shift from the information society to the knowledge society.
 3. Medium level: includes countries that have succeeded in expanding the information economy and started laying the basic building blocks of a knowledge economy while providing the requirements of a knowledge society.
 4. Low level: countries that are still seeking to obtain an information society are paralyzed in preparation for reaching a knowledge society.

The third axis: the field frame

The third axis aims to identify the contents of the field frame in terms of describing the characteristics of the individuals studied, and diagnosing the reality of the research variables, and determining the relationship and impact between them, as follows:

First: A description of the researched organization and the personal characteristics of the individuals studied

The Oil Products Distribution Company in Nineveh is one of the most important and main formations in the industrial and production sector at the level of the Iraqi environment, one of the most important of these is due to its effects on the sustainability of economic activity, and their contributions to achieving sustainable development and working to provide society's needs of oil products, it is possible to identify some of the personal characteristics of the individuals researched in the current research in terms of diagnosing the contents of Table (1) as follows:

- 1- **Distribution of the individuals surveyed in terms of gender:** The majority of individuals surveyed are males, whose percentage in the researched organization is (83%), While the percentage of females is (17%), where we notice a big difference between them, and this situation is normal because the nature of the work of this type of organization requires high efforts at work.
- 2- **Distribution of individuals surveyed in terms of age:** The highest percentage of individuals surveyed amounted to (41%), these are within the age group (40-49), while the age group (50-59) came next with (35%), and in the third place, the age group (30-39), at a rate of (19%), while the other age groups have achieved (less than 30 years), (60 years and over) a percentage of (4%) and (1%) respectively, thus, we note that the majority of the subjects are in the age group between (30-59), and this is a normal condition.
- 3- **Distribution of individuals surveyed in terms of academic achievement:** Almost half of the individuals surveyed are holders of a bachelor's degree, at a rate of (49%), technical diploma achieved 27%, as for the middle school certificate, it achieved (18%), while holders of higher degrees amounted to (6%), this indicates a low level of holders of the upper guards in the researched organization.
- 4- **Distribution of individuals surveyed in terms of their job title:** The majority of individuals surveyed are specialists in administrative work, at a rate of (63%), as for the specialists in artistic works, the percentage reached (17%), this is a natural case because the individuals researched work in the research organization, and not in the productive refineries in which the majority of their members are technical specialties.
- 5- **The distribution of the individuals surveyed in terms of years of service in the position:** The majority of the individuals surveyed have high years of service in the research organization, with years of service amounting to (11-19) ratio of (34%), as for years of service from (20-29), it achieved (33%), while the years of service (30 years or more) yielded a rate of (24%), and she achieved the lowest percentage of years of service (10 years or less), which amounted to (9%), thus, we note that the majority of individuals surveyed have serious years of serious experience in the researched organization.
- 6- **Distribution of individuals surveyed in terms of environmental training courses:** 55% of the individuals surveyed do not participate in environmental resources. A percentage (36%) of the individuals surveyed achieved a percentage of (5%), as for the participants in two and three courses, each achieved a rate of (2%). We conclude that there is a large percentage of the individuals surveyed who are not participating in the training courses.

Table (1): Description of the personal characteristics of the subjects

Item					
Female			Man		
% 17			83%		
Age					
-----	60 years and over	From 50 to 59	From 40 to 49	From 30 to 39	Less than 30 years old
-----	1%	35%	41%	19%	4%
Academic achievement					
Middle school	Technical Diploma	Higher Diploma	Bachelor	M.A.	PhD
18%	27%	2%	49%	4%	0%
Career Title					
Technical			Administrative		

39%			61%		
Years of service on the job					
-----	-----	30 years or more	From 20 to 29	From 11 to 19	10 years or less
-----	-----	24%	33%	34%	9%
Environmental training courses					
-----	Four cycles or more	Three courses	Two courses	One course	There is no
-----	5%	2%	2%	36%	55%

The table was prepared by the researchers.

Second: The results of the test of the correlation between intellectual capital and its dimensions with the knowledge economy

It is evident from the results of Table (2) that there is a positive and significant correlation between green intellectual capital and the knowledge economy at the macro level, this is in terms of the value of the correlation coefficient of (0.64) and with a value of (0.000), which is a value less than (0.05), it also confirms the confidence limits of the preview technology by returning (Bootstrap). The relationship between green intellectual capital and the knowledge economy is a moral one, this is in terms of the similarity of the sign of both the upper and lower limits, as both appeared positive, thus, bringing in green intellectual capital contributes to strengthening the elements of knowledge economy, as for the results of the correlation at the micro level, they are as follows:

1. The results of Table (2) indicate the existence of a positive and significant correlation between the green human capital dimension and the knowledge economy, this is in terms of the value of the correlation coefficient of (0.57) and a probability value of (0.008), which is a value less than (0.05). These results indicate that the introduction of green human capital contributes positively to the elements of the knowledge economy.
2. The results of Table (2) show the existence of a positive and significant correlation between the green structural capital dimension and the knowledge economy, this is in terms of the value of the correlation coefficient, which amounted to (0.68) and with a probability value of (0.001), which is less than (0.05). These results indicate that the introduction of green structural capital contributes to the development of the elements of the knowledge economy.
3. The results of Table (2) show that there is a positive and significant correlation between the green social capital dimension and the knowledge economy, this is in terms of the value of the correlation coefficient, which amounted to (0.74), and with a probability value of (0.000), which is a value less than (0.05). These results indicate that the introduction of green social capital contributes to the effectiveness of the elements of the knowledge economy.

Based on the foregoing, the first main hypothesis can be accepted (There is a significant correlation between the dimensions of green intellectual capital and the elements of knowledge economy at the level of the research organization), accepting the sub-hypotheses emanating from it.

Table (2): The results of the correlation between intellectual capital and its dimensions with the knowledge economy

Correlations							
				Green intellectual capital	Green human capital	Green structural capital	Green social capital
Knowledge Economy	Pearson Correlation			.64**	.57**	.68**	.74**
	P-value			.000	.008	.001	0.000
	N			100	100	100	100
	Bootstrap	95% Confidence Interval	Lower	.231	.143	.016	.050
			Upper	.563	.493	.322	.416

The table was prepared by the researchers.

Third: Results of testing the impact of intellectual capital collectively on the knowledge economy as a whole

The results of Table (3) indicate the existence of a significant positive impact relationship for green intellectual capital in the knowledge economy at the macro level, this is in terms of the value of the regression coefficient of (0.28), as well as the (P-value) of (0.006) which is less than (0.05), by observing the value of the coefficient of determination (R-Square), it was found that (39%) of the changes occurring in the knowledge economy were caused by green intellectual capital, (61%) of the changes in the knowledge economy are attributable to other random variables that were not included in the regression model.

Within the framework of the data and results contained in Table (3) regarding testing the impact of intellectual capital collectively, on the knowledge economy combined. We can accept the second main hypothesis, which is (Green intellectual capital has a significant impact on the knowledge economy of the researched organization).

Table (3): Results of the impact relationship of green intellectual capital in the knowledge economy

Regression analysis						
	Coefficients	ANOVA	R-squared	Average of error squares MSE	The calculated (tCal) value	Sig.
	B	F _{Cal} (Sig.)				
Dependent variable / knowledge economy						
(Constant)	1.8	7.1 (0.009)	0.39	0.03	7.3	0.000
Green intellectual capital	0.28				2.66	0.006

The table was prepared by the researchers.

Fourthly: The results of testing the impact of the dimensions of intellectual capital on the knowledge economy as a whole

It is evident from the results of the analysis of variance that there is at least one of the three dimensions of green intellectual capital, It differs significantly from zero, because the probability value of the ANOVA table is significant, as it is equal to (0.000) and it is less than (0.05), also, from noting the value of the coefficient of determination (R-Square), it appears that (44%) of the changes in the knowledge economy are caused by the dimensions of green intellectual capital, (56%) of the changes in the knowledge economy are attributable to other random variables that were not included in the regression model. As for the results of the regression model in Table (4), they are based on the following:

1. The existence of a positive and significant impact relationship of green human capital in the knowledge economy, this is in terms of the value of the regression coefficient of (0.341), as well as the (P-value) that amounted to (0.001), which is a value less than (0.05).
2. There is a positive and significant impact relationship of green structural capital in the knowledge economy, this is in terms of the value of the regression coefficient, which amounted to (0.157) and with a probability value less than (0.05) of (0.025).
3. There is a significant positive impact relationship for social capital in the knowledge economy, this is in terms of the value of the regression coefficient of (0.235), as well as in terms of the probability value (0.020), which is less than (0.05).

Within the framework of the above data and results, we can accept the sub-hypotheses stemming from the second main hypothesis.

Table (4): Results of the influence relationship for the dimensions of intellectual capital in the knowledge economy

Regression analysis						
	Coefficients	ANOVA	R-squared	MSE	The calculated (tCal) value	P-value
	B	F _{Cal} (Sig.)				
Dependent variable / knowledge economy						
(Constant)	0.803	7.77 (0.000)	0.44	0.015	1.968	0.052
Green human capital	0.341				3.595	0.001
Green structural capital	0.157				2.281	0.025
Green social capital	0.235				2.358	0.020

The table was prepared by the researchers.

From the foregoing, it is necessary for business organizations to work to bring the green concept in line with its promise as an effective starting point in the field of work, with the aim of minimizing the organization's impacts on its environment, as well as the importance of shifting from economics and material efforts to knowledge-based economics, in which the information is the main source, where business organizations have moved largely towards knowledge practices and knowledge management, especially the implicit ones, this necessitated the invocation of the capabilities and possibilities of the intellectual capital in terms of human, structural and social, towards improving their efforts in shifting towards knowledge economies and managing them, So that we make it a factor of competition that enables the organization to overcome competitors.

The fourth axis: conclusions and suggestions

First: the conclusions

1. Most of the theoretical and field studies indicated the importance and novelty of the topic of green intellectual capital, as an effective starting point towards keeping pace with green developments at the business level.
2. The theoretical and field studies revealed the importance of moving from traditional economics to knowledge economics, as an effective entry point to achieve added value and organizational excellence supported by defeating competitors.
3. The interest of the management of the researched organization in keeping pace with green trends in the field of work, specifically, in green intellectual capital and directing it towards strengthening the elements of the knowledge economy.
4. The existence of a statistically significant correlation between the dimensions of green intellectual capital and the elements of knowledge economy at the macro and micro level, this indicates a correlation between the two variables despite the difference in the degree of correlation of these dimensions in the knowledge economy.
5. The results showed that there is a significant impact of the dimensions of green intellectual capital on the elements of knowledge economy at the macro and micro levels, to varying degrees from one dimension to another, as the evocation of the dimensions of green intellectual capital contributes to strengthening the elements of the knowledge economy.

Second: The suggestions

1. The necessity of conducting more studies and research related to administrative disciplines, focusing on linking green intellectual capital and the knowledge economy in various sectors, whether it comes to the productive, industrial or service sectors.
2. The importance of carrying out a continuous division of the reality of green intellectual capital and the knowledge economy in the researched organization by focusing on the dimensions and the elements affiliated with them, in a way that contributes to evoking continuous improvement directed towards achieving the goals.

3. Focus on evoking the experiences of organizations in the field of keeping pace with green trends and knowledge economies, know how to interact and then direct them towards enhancing the competitive advantage of the organization.
4. Striving to improve the level of the actual contribution of the dimensions of green intellectual capital in strengthening the elements of the knowledge economy, focusing on the available Capacity and capabilities related to human, structural and social aspects, and directing it towards enhancing opportunities for innovation and learning while invoking information and communication technology and the institutional system supported by economic incentives, Thus, improving the position of the organization in adding value and enhancing its competitive importance.

Sources

- Abed, Dargham Hassan, (2020), The mediating effect of intellectual capital between dynamic knowledge and organizational pride: an analytical study at Al Furat Al Awsat Technical University, **Journal of the College of Administration and Economics for Economic, Administrative and Financial Studies**, Volume (12), Issue (11).
- Al-Daami, Huda Zuer, (2010), **The Knowledge Economy and Its Implications for Human Development**, Dar Harir, Amman, Jordan.
- Ali, Nouredine, (2014), The Knowledge Economy in the Arab Countries, **The Saudi Economic Journal**, No. 17.
- Al-Khudairi, Mohsen Ahmed, (2001), **Knowledge Economy**, Arab Nile Group, Cairo, Egypt.
- Al-Sayed, Reda, (2007), **Measuring and Developing the Performance of Arab Institutions**, first edition.
- Alyan, Ribhi Mustafa, (2008), **Knowledge Management**, Sana'a House for Publishing and Distribution, Amman, Jordan.
- Al-Ziyadat, Mahmoud Awad, (2000), **Contemporary Trends in Knowledge Management**, Dar Al-Sana'a for Publishing and Distribution, first edition, Amman, Jordan.
- Astuti, Partiw Dwi & Datrini, Luh Kade, (2021), Green competitive advantage: Examining the role of environmental consciousness and green intellectual capital, **Management Science Letters**, 11.
- Balchik, E. A., Kalinina O. V. & Barykin, S. E. , (2018), problematic of enterprise development in the economy of knowledge Based on logistic approach, **strategic & risk management**, 3 (108).
- Bashir, Amer, (2010), Building the Knowledge Economy in the Arab World, **Journal of Economic Research**, Saad University, No. (4).
- Erinos, NR & Rahmawati, (2017), Green Intellectual Capital and Financial Performance of Corporate Manufacture in Indonesia, **International Journal of Business and Management Invention**, Vol. (5), Issue. (2).
- Farid, Kornek, (2009), The Knowledge Economy and the Need for Comprehensive Development in the Arab Countries, **The Professor Forum**, No. (5).
- Najm, Aboud Najm, (2008), **Knowledge Management: Concepts and Strategies**, Dar Al-Warraq for Publishing and Distribution, second edition, Amman, Jordan.
- Namada, Juliana Mulaa, (2018), **Organizational Learning and Competitive Advantage**, IGI Global.
- Rezaei, Sohrab, *et al.*, (2016), The Relationship Between Green Intellectual Capital and Competitive Advantages, **International Business Management**, 10 (20).
- Sabir, Muhammad Rizwan, Rehman, Muqqadas & Asghar, Waheed, (2020), Assessing the Mediating Role of Organization Learning Capability between the Relationship of Green Intellectual Capital and Business Sustainability, **Journal of Business and Social Review in Emerging Economies**, Vol. (6), No. (4).

- Shang, Kuo-Chung, *et al.*, (2019), Green dynamic capabilities - the necessity between green intellectual capital and firm performance: Evidence from Taiwan's manufacturing sector, **Corporate Management Review**, Vol. (39), No. (2).
- Sudibyo, Yvonne Augustine & Sutantob, Karel Adam, (2020), Environmental Consciousness and Corporate Social Responsibility as Drivers of Green Intellectual Capital, **International Journal of Innovation, Creativity and Change**, Vol. (13), Issue. (4).
- Yahya, Naimah Ahmad, *et al.*, (2019), Green Intellectual Capital and Firm Competitive Advantage: Evidence from Malaysian Manufacturing Firm, **The Journal of Social Sciences Research**, Vol. (5), Issue. (2).
- Yusoff, Yusmazida Mohd, Omar, Muhamad Khalil & Zaman, Maliza Delima Kamarul, (2019), Practice of green intellectual capital. Evidence from Malaysian manufacturing sector, **1st International Postgraduate Conference on Mechanical Engineering**.
- Zackled, Manule, (2001), Management des Connaissances Modeles D'entreprise et application it ermrs, **Sciences Publications Paris**.

The Impact of Dividends Distribution Policies on Trading Volume of Shareholding Companies in Amman Stock Exchange (ASE)

Fadi Mohammed Alshannag
Fadi.a@jadara.edu.jo

Abstract

This study aimed to examine the impact of the dividends distribution policies on the trading volume of the shareholding companies in the Amman Stock Exchange (ASE). The researcher adopted the descriptive, analytical approach as well as the random sample method to choose the study sample for the shareholding companies listed in the ASE (n. 30) during the period (1990-2019). The researcher extracted the data from the financial statements related to the variables, which are the dividends distribution policies, as an independent variable and the trading volume as a dependent variable. As for the Dividend Yield (DY) and the volume of the company's assets, as mediators, they were analyzed through the Eviews.

The study concluded many points most important of which was the positive and statistically significant impact at sig. ($\alpha = 0.05$) for the dividends distribution policy on the trading volume in the shareholding companies listed in the Amman Stock Exchange as well as no statistically significant impact at sig. ($\alpha = 0.05$) for the dividend yield and the volume of the company's assets on the trading volume of the shareholding companies listed in the Amman Stock Exchange.

In light of the conclusions, the researcher recommends the need for taking into account the behavior and movements of shareholders and investors by the companies and the company's board of directors so as to become more capable and keen to control matters that may raise their interest and decisions.

Key words: dividends distribution policies, trading volume, ASE

1.1 Introduction:

The decision to distribute the dividends is considered one of the financial decisions in which those in charge of the company are interested given the fact that this policy concerns both the shareholders and the company's board of directors. Therefore, the dividends distribution policy must be carried out in light of the company's objectives i.e. choosing the policy leading to maximizing the shareholders' wealth through dividing the dividends into either distributed or retained. The trading volume makes the stock more liquid and thus reduces the degree of risks. (Narinder, Aakarsh, 2019)

Therefore, the company must adopt a policy for distributing the dividends that includes the investors' demands and interests in obtaining the dividends in addition to the company's interests in obtaining low-cost financing that is important for investment. This will be reflected positively on the companies' volume of trading. (Abu Al-Rub, and Al-Dhaheer, 2006).

Given the importance of the distribution of the dividend being one of the tools helping the management achieve its core objective of maximizing the value of the company, and as extension of the researchers' efforts in this area, this study comes to reveal the impact of the dividends distribution policy on the trading volume of the shareholding companies listed in the Amman Stock Exchange. (Mashkour & Zuhour, 2019).

According to the above, the study problem can be determined. The distribution of the dividends is thus one of the most important sources of tense among the investors on the international and local levels. The most significant determinants affecting the distribution of the dividends indicated by the researchers is paying the company's debt and the need for the acceptable growth during the coming years. A number of researchers in several countries have tried to reveal the relationship between the dividends distribution policies and the trading volume for several different times. However, there were various results concerning this that some referred to a positive relationship between the dividends distribution policies and the trading volume, others indicated that there is a negative relationship between the dividends distribution policies and the trading volume, while others will not find any relationship between the dividends distribution policies and the trading volume.

Thus, the trading volume is considered important for companies since it is considered one of the most important indicators that indicate the success of companies. Accordingly, the study objective lies in figuring out the impact of the dividends distribution policies in the shareholding companies on the volume of the shares' trading in Amman Financial Market in Jordan. Based on the above, the study questions can be formulated as follows:

1.2 Study Questions

- 1- Is there an impact for the dividends distribution policies on the trading volume of the shareholding companies listed in the Amman Stock Exchange?
- 2- Is there an impact for the dividend yield on improving the impact of the dividends distribution policies on the trading volume in the shareholding companies listed in the Amman Stock Exchange?
- 3- Is there an impact for the volume of the company's assets on improving the impact of the dividends distribution policies on the trading volume in the shareholding companies listed in the Amman Stock Exchange?

1.3 Study Importance:

Theoretical Importance:

-This research is a continuation of the research examining the relationship between the dividends distribution policies and the trading volume.

- this study is analytical and descriptive as it studies the impact of the dividends distribution policies in the shareholding companies on the trading volume in Amman Stock Exchange through the variables referred to which are considered important by the researcher.

Applied Importance:

The scientific, applied importance of this study lies in helping the companies' management and the financial managers in choosing the dividends distribution policy in accordance with the interests of the investors and the company in order to achieve one of the most important goals of the company represented in maximizing the wealth of the owners.

It is expected that this study will contribute to providing assistance to the shareholders in setting their investment policies more clearly; the shareholder thinks that the dividends may provide information about the future of the company, thus help him in selecting the companies that will be dealt with either buying or selling their shares, by following up the trading volume.

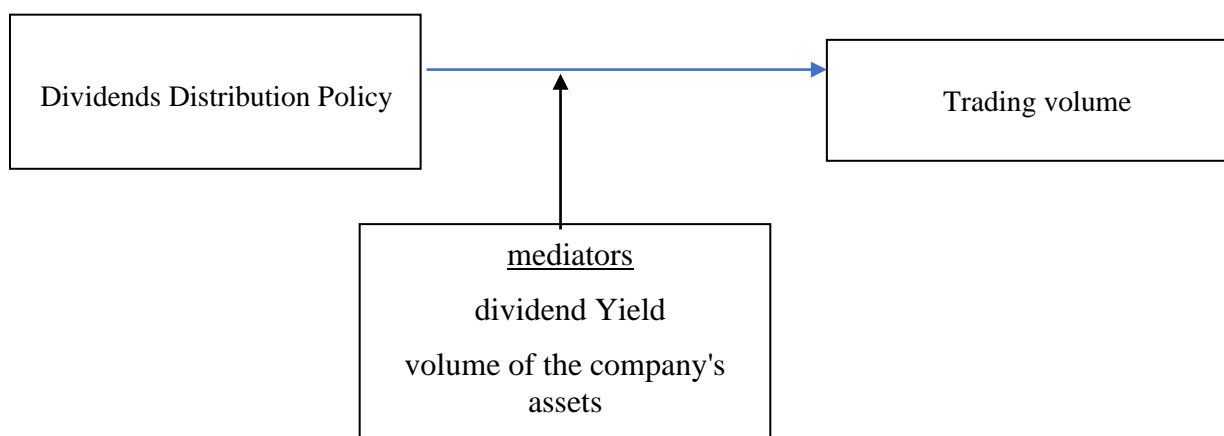
1.4 Study Hypotheses:

- 1- **H0-1:** there is a statistically significant impact at sig. ($\alpha=0.05$) for the dividends distribution policy on the trading volume of the shareholding companies listed in the Amman Stock Exchange.
- 2- **H0-2:** There is a statistically significant impact at sig. ($\alpha=0.05$) for the dividend yield on improving the impact of the dividends distribution policies on the trading volume in the shareholding companies listed in the Amman Stock Exchange.
- 3- **H0-3:** There is a statistically significant impact at sig. ($\alpha=0.05$) for the volume of the company's assets in improving the impact of the dividends distribution policies on the trading volume in the shareholding companies listed in the Amman Stock Exchange.

1.5 Study model:

Independent variable

Dependent variable



*Source prepared by the researcher based on (Al-Mujtaba , Ibrahim ,and Said, Bishara,2017), (Abu Al-Rub & Al -Dhaher, 2006) and (Mashkour, Soud & Sadiq, Zuhour,2019).

1. 6 Study limitations:

Spatial limitations: the study is limited to the Jordanian shareholding companies.

Temporal limitations: this study was carried out during the period (1990-2019) for the shareholding companies in the Amman Stock Exchange.

Scientific limitations :the study is limited to the (dividends distribution policies) scale as an independent variable as well as the (dividend yield and the volume of the company's assets) as mediators, on (the trading volume) as a dependent variable. The reason for choosing the study variables is due to the great importance of the issue of the dividends distribution policies for the shareholding companies.

relationship between dividends distribution policy and trading volume

The dividends distribution policy is the company's distribution of dividends to the stockholders in addition to the dividends retentions during the fiscal year. Therefore, this policy has a positive impact on the trading volume, which is proven by (Mashkour & Zuhour, 2019) with a positive impact. (Al-Dhaher, 2011) confirmed that the investors prefer the policy of distributing dividends on a regular basis because it has a positive impact on the trading volume. (Hussain, 2008) also showed that investors prefer distributing dividends instead of retaining them. However, (Abu Al-Rub & Al-Dhaher, 2006) indicated that there is a negative relation between the trading volume and the distribution decision where there was a substantial decline in the trading volume after the distribution decision. However, we are concerned with knowing whether there is a relation whether positive or negative between the dividends distribution policy and the trading volume.

Dividend yield as a mediator between the dividends distribution policy and the trading volume

The dividend yield is the share of the net dividends depending on the percentage of the dividends distributed. (Mashkour & Zuhour, 2019) indicates that the dividends distribution (dividend yield) positively affects the market value of the share and thus the impact is positive on the trading volume. (Al-Mujtaba & Bishara, 2017) shows a relation between the dividends distribution policy of the company and the price of the stock market. Furthermore, there is a statistically significant relation between the price and the trading values of the stock market on the one hand and its share of the distributed dividends from the other. (Al-Omari, 2005) also showed a direct and statistically significant relationship between the dividend yield (its share of the distributed dividends) and the market value. This in turn will have a positive impact on the trading volume.

The volume of the company's assets as a mediator between the dividends distribution policy and the trading volume

The volume of the company can be defined by the total assets owned by the company, both current and non-current. There is no impact for the volume of the company on the relationship between the distributed dividends and the stock returns according to (Shabita, 2008). This is also confirmed by (Bursley and Abdel Salam, 2005), which shows a big difference between the company that distributes the dividends in terms of the investment opportunities, the volume of indebtedness, and the volume of assets that there is an opportunity for companies that distribute dividends for the growth of their assets, thus higher profits and lower indebtedness. It may have a positive impact on the trading volume.

1.7 Related Previous Studies:

1. 7 . 1 Studies in Arabic:

(Mashkour, Soud & Sadiq, Zhour, 2019) **The relationship between the dividends distribution policies and the market value of the stock and their impact on the trading volume “A study on a sample of banks registered in the Iraq Stock Exchange”.**

The study aims to measure the relationship between the dividends distribution policy and the market value of the stocks and figure out the impact of the dividends distribution policy and the market value of the shares on the trading volume in the banks through studying the sample of the banks registered in the Iraqi Stock Exchange. The researchers used the statistical package program to extract the correlation value, the simple regression of the correlation results of the dividends distribution policy and the stock market value and the interactive impact on the trading volume. The study concluded that the stock trading volume plays a large and important role in changing the stock prices. When the stocks rise, the increase in the trading volume is a desirable and a required thing. However, when the prices decline, it is important to reduce the trading

volume ratio .The results of the research also indicated that the presence of the variables of the dividend yield and the market value of each share affect the trading volume, which leads to the emergence of a significant impact of the variables on the traded value.

(Musobir, Wedad , and Ruwayinah, Yasmina 2017),The impact of the dividends distribution policy on the indicators of the financial performance of the economic institution - a case study of the Grand Balghaith Mills

This study aims to determine the impact of the dividends distribution policy on the performance indicators in the economic institutions, because the decision to distribute the dividends is one of the financial decisions in the institutions along with the decisions of financing and investment. This study included an economic institution represented in the Grand Balghaith Mills during the period from 2011 to 2015. Thus, the study aims to highlight the policies used for the distribution of the dividends in the light of the objectives of the institutions which contributes in raising the performance and increase the shareholders' wealth. It also aims to know the factors affecting the dividends distribution policy and the financial performance indicators based on the current results of the analytical study of the various financial indicators and the available funding sources.

(Al-Mujtaba, Ibrahim and Saeed, Bishara, 2017) The relationship between the dividends distribution and the share prices of the public shareholding companies: A case study of the Sudanese-French Bank

This study aims to figure out the factors affecting the distribution of the dividends. The study gained importance in that it represents a practical test of the theories of the dividends distribution theories and their impact on the value of the shares in the public shareholding companies .The study aimed to clarify the ways of distributing the dividends in the public shareholding companies and the problems facing the distribution of the dividends to identify the factors that limit the distribution of the dividends to the shareholders and to know the impact of the dividends on the value of the shares in the public shareholding companies .The study sought to test the following hypotheses: There is a relationship between the company's dividends distribution policy and its market share price and that there is a statistically significant relationship between the stock market price and the trading values on the one hand and its share of the distributed dividends on the other hand. The study concluded many results including a positive relationship between the bank's dividends distribution policy and its market share price. The study also recommended many points, most important of which is that the bank should carry out continuous studies and research to find out the factors that affect the market share price.

(Al-Dhaher, 2011) preferences of the investors in the Palestine financial market for the dividends distribution policies

This study aims to identify the most important distribution policies used in the Palestinian public shareholding companies, compare these policies with those of other countries, and figure out the investors' preferences of the distribution policies. The study adopted the descriptive method and data was collected through questionnaires distributed to the investors in the companies. This study attempted to test three basic hypotheses related to the investor's age, gender, and investment volume, and also test the relationship of these variables to the investor's preference for the company's dividends distribution policy. The results of the study showed that the regular distribution policy and the stock distribution policy are preferable to the investors, while the fixed distribution policy, the distribution of a fixed percentage of dividends, and the non-distribution policy are not preferable to investors. However, from the companies' point of view, the study showed that the non-distribution policy is the only preferred policy. When testing the hypotheses of the study, it was found that there were statistically significant differences in the preferences of the distribution policies at the significance level 5% depending on the volume of the investment and the age of the investor, and that there are no differences related to the gender of the investor. Finally, the researcher presented a set of recommendations, most important of which was inviting the Palestinian public shareholding companies to use the preferred distribution policies for investors if the opportunity to do so is provided.

(Shabita, 2008) The relationship between the dividends distribution and the stock returns

This study aims to find the relationship between the dividends and the returns on the shares of companies listed in the Amman Stock Exchange, and the extent of their impact on the company's regulatory risks, the volume of these risks, and the type of sector to which the company belongs.

The company's management is interested in knowing the relationships of the dividends distribution and the stock returns in order to rely on them in determining the percentage of the distributed dividends. As for the company's shareholders, the cash distributions of the dividends

are an indicator of the company's performance and its financial position. If the company distributes the cash dividends, this is the company's sign to the shareholders on the growth of its future dividends, which encourages buying more shares.

The researcher used the multiple regression model. The study sample consisted of 55 shareholding companies listed in the Amman Stock Exchange distributed over the industrial and services sector during the period (1996 -2006).

The study concluded many points including a statistically significant difference between the distributed dividends and the stock returns in the industry sector only, no impact for the risks of the systemic risks of the company on the relationship between the distributed dividends and the stock returns and finally no impact for the volume of the company on the relationship between the distributed dividends and the stock returns.

Hussain (2008). Factors affecting the dividends distribution policies in the shareholding companies

The study aimed to clarify how to take the decision on the distribution or retention of the dividends and study the factors affecting the dividends policy in the shareholding companies. It also aimed to introduce the management of the shareholding company to the factors affecting the dividends policy in the shareholding companies as well as the procedures for distributing the dividends.

The study concluded that the shareholding companies consider the factor of the cash liquidity in the forefront of the factors that affect the decision of the dividends distribution and that , most importantly, most shareholders prefer the dividends distribution rather than their retention. The study's most important recommendations includes that the management of the shareholding companies must pay attention to the need for expansion and investment and the existence of feasible investment opportunities to provide an internal source of financing on the one hand, and to avoid resorting to issuing shares on the other hand, and to avoid obtaining funds through borrowing. The current study benefited from Hussein (2008) through figuring out the decisions related to the distribution of the dividends as well as the factors affecting them.

(Abu Al-Rub & Al- Dhaher, 2006). The impact of the dividends distribution on the market share prices and the trading volumes for the shares of the listed and traded companies in the Palestine Financial Market during (1997-2004).

This study aims to find out the impact of the dividends distribution on the market shares and the trading volumes for the shares of the listed and traded companies in the Palestine Financial Market during (1997-2004). The study population consisted of eleven companies in all the sectors. The study resulted in a negative relationship between the trading volume and the distribution decision given the significant decrease in the trading volume after the distribution decision, no statistically significant relationship with the market prices of the shares, and a slight decrease in the market share price after the distribution decision. The study recommends the need that each company conduct studies and research to find out the factors that affect its share market price, especially the impact of the share's allocation of the distributed dividends as well as the retained earnings to reach the appropriate distribution policy.

(Bursley & Abd Al-Salam,2005). Determinants of cash dividends distribution policies, a guide from the Kuwait Stock Exchange

This study aims to figure out the extent of applying the theory of the excess cash flows on the Kuwaiti market as well as the factors affecting the dividends distribution policies. The study received a significant acceptance in the market of Kuwait as it is one of the interpretations expected to the dividends distribution policies. The study concluded a significant difference between the company that distributes cash dividends in terms of the investment opportunities in addition to the volume of the debt, the assets, and the operating dividends.

1-the company distributing dividends is characterized with a higher market percent to a book percent, higher profitability and less indebtedness.

2-There are greater opportunities for the growth of the dividend-distributing companies in contrast to the expectations of the theory of excess cash flows.

3-There is no evidence proving any problem in the agency cost associated with the excess cash flows.

The study recommends increasing the attention of the companies' managements in studying the factors and variables that affect their shares' prices and distributed dividends due to their direct impact on the proceeds of their shares' values.

Ramadan (2004). The impact of the dividends distribution policies on the market value of the Jordanian companies, an applied study

The study aimed to discover the possible relationship between the dividends distribution policy and the market value of the company and whether the Jordanian companies scientifically follow the approach of the cash dividends distribution to the shareholders.

Also, the study sought to determine the reasons driving the Jordanian investors to prefer the cash dividends over the capital dividends in order to interpret the possible relationship between the dividends distribution policy and the market value of the companies.

The researcher used the multiple regression model on a sample of 69 Jordanian companies listed in the Amman Stock Exchange for the period 1993-2002. The researcher also randomly distributed 190 questionnaires to the investors in the Amman Stock Exchange.

The study concluded a statistically significant relationship between the dividends distribution policy and the market value of the Jordanian companies, and the ability of the management to positively influence the market value through the dividends distribution policy, which leads to an increase in the attractiveness of the investment in the company. The study recommended the need that the Jordanian companies study the desires of their investors in relation to the dividends distribution policy.

(Noor & Al -Fadl, 2003. the relationship between the dividend distributions and the shares' abnormal market returns and their extent of being affected by the company's profitability, size and degree of irregular risks.

The study aimed to measure the relationship between the dividends distributions and the shares' abnormal market returns listed in Amman and Iraq financial markets and the extent of being affected by the company's profitability, size and degree of irregular risks.

To achieve this study, a sample of 69 companies listed in Baghdad and Amman stock markets were taken and distributed over the two markets into three selected sectors: industry, agriculture and services. The companies were selected on the basis that they are listed in the two markets and their shares are traded in accordance with their market as of 2/1/1992.

The study concluded a significant correlation between the dividends distribution and the unordinary return of the share. This means that the share prices in both markets are not linked to the amount of the shares traded in the market, but are determined based on a set of factors, including the dividends distribution, lack of knowledge of the accounting information by the Jordanian investor when taking his investment decisions. However, the study results strongly refer to the Jordanian investor's attention in the annual profits published in the annual financial reports of the companies. As for the Iraqi investor, the main factor affecting his investment decisions is the political party which sheds its light on the country's economic status.

1.7.2 Studies in English :

(Narinder , Aakarsh, 2019) The effect of Dividend policy on Stock Price: Evidence from the Indian Market

This study aims to assess the impact of the dividends distribution policy on the stock market prices of the Nifty 50 companies listed in the Indian National Stock Exchange (NSE) for the period 2008-2017. The data were analyzed by using the multiple panel data regression models: pooled regression, Fixed Effects Model (FEM) and Random Effects Model (REM). Hausman Test was used to propose the most appropriate regression model. The result of the Hausman Test indicated that the (REM) is more important in describing the relationship among the selected variables .The results of the (REM) support the approaches relevant to the dividends distribution policy. The study concluded that there is a positive large impact for the dividends distribution policy on the share prices.

(Manduchi, , Hansen, ,2018)Dividend policy and its impact on firm valuation: A study of the relationship between dividend policy and stock prices on the Swedish market

The study aimed to figure out the impact of the relationship between the company's performance and the share price in accordance to the level of the dividends paid by the company. To figure out this relationship, the researchers conducted an analysis of correlation and regression on the data collected in the middle and large capitalization companies listed in the Stockholm Stock Exchange for the period (2007-2017) where many variables were included in the regression model to explore a potential relationship.

The results of the study indicated that the share price of the high-return companies depends more on the financial performance compared to the low-return companies. However, there is an overall positive correlation between the financial performance and the stock price of the study sample.

(Sorin ,2016) The Impact of Dividend Policy on Firm Value. A Panel Data Analysis of Romanian Listed Firms

This study aimed to find out the impact of the dividends distribution policy on the company's value. The study sample consisted of sixty three non - financial companies listed in the Bucharest Stock Exchange during the period 2001-2011. Through using the Fixed Effects Model, the researcher found that the dividend distribution ratio of the shares positively affects the company's value and the trading volume after controlling for other variables related to the company. Moreover, the leverage and the company's volume have a positive impact on the company's value.

(Ahmed, 2015) Liquidity, Profitability and the Dividends Payout Policy.

The study aimed to examine the impact of changing the dividends payout policy of the Jordanian shareholding companies on their stock prices. The study sample was represented in the listed companies in Amman financial market.

The study concluded no statistically significant relationship between the positive and negative change in the distribution of the companies' dividends on their stock prices. The study recommended reconsidering the policies used in Amman Stock Exchange.

(Nizar, 2007) Determinants of corporate dividend policy in Jordan: an application of the Tobit model.

The study aimed to figure out the relationship between the value of the companies distributing the dividends while at the same time increasing their capital with new issues and the companies distributing only dividends for a group of Jordanian industrial and commercial companies listed in Amman Stock Exchange.

The study concluded that the value of the companies distributing their dividends and increasing their capital through issuances is higher than the value of the companies that distribute dividends only, and that companies usually distribute dividends before distributing issues. One of the most important recommendations of the study was that the Amman Stock Exchange should reconsider this policy by narrowing the current range of the permissible level of the price change.

(AL-Omari, 2005) Determinants of Dividend Policy the Case of Jordan Companies

This study aimed to investigate the determinants of the dividends distribution ratio through a case study of the Jordanian companies for the period 1994-2003.

Data on the companies was collected from the Jordanian companies guide. A sample of the companies distributing the dividends was taken at least for 5 years with disclosing the companies' identity and financial data during the period 1994-2003.

When taking this sample, it was found that there were 55 Jordanian companies in the sample which distributed the dividends and disclosed their financial reports. The researcher used the regression method to analyze the data to search for the determinants of the dividend distribution policies.

The study concluded a direct statistically significant relationship between the dividends ability and the market value to the book value with the current stock revenue ratio. Also, the study found a statistically significant inverse relationship between the debt-to-equity ratio with the current stock revenue ratio.

(Qiqieh, 2004) The Effect of Dividend policy and Institutional Ownership on Earning Return Relationship

The study aimed to conduct a practical analysis of the dividends distribution policy and the relationship between the returns and the distribution of dividends. The theories of the distribution of the dividends were examined and studied in details including the tax preference theory and the bird in the hand theory.

The distribution of the dividends and the institutional ownership were studied as to whether they had the same economic impact in light of the methods of the dividends distribution. The study sample was taken from 72 companies listed in the Amman Stock Exchange divided into four sectors: services, insurance, industry, and the finance. Data were collected during the period 1993-2002.

The study concluded that the dividends distribution policy and the institutional ownership have an explanatory power on the relationship between the returns and the distribution of dividends. The study concludes that companies must choose the appropriate way to suit the achievement of goals and the targets of the investors at the same time.

(Maghyreh , 2004) Price Limits and Stock Market Volatility: Evidence The Amman Stock Exchange .

The study aimed to find out the impact of determining the prices on the fluctuation of the stock prices in the Amman Stock Exchange during the period (1999-2002).

the researcher selected a sample of seventeen stocks chosen in accordance to the trading volume and the liquidity. The study concluded that the currently used policy of the price limits didn't have the expected impact on the volatility of the stock prices in the Amman Stock Exchange and that the Amman Stock Exchange must reconsider this policy through an alternative policy such as: the policy of stopping the exchange that is being implemented in the financial markets, and benefiting from Maghyreh (2004) in determining the price limits currently in force.

1.3 Methodology and Procedures:

The researcher adopted the descriptive, analytical approach in conducting the study during the period (1990-2018) where the appropriate statistical methods and hypotheses were used to analyze the data in order to obtain results about the impact of the dividends distribution policies on the trading volume of the shares of the shareholding companies in the Amman Stock Exchange.

1.1.3 Data analysis methods:

1.Descriptive statistical methods.

The hypotheses of the study were tested by using the analysis of variance method (ANOVA) and the regression coefficients model for testing the impact of the independent variables and the adjusted variables on the dependent variable through the SPSS program (Eviews).

2.1.3 Study Population and Sample:

1.2.1.3 Study Population:

The study population consisted of all the shareholding companies listed in the Amman Stock Exchange for 2019. A sample of 30 companies listed in the ASE and companies of different sectors will be chosen through adopting the random sampling method for the analysis.

2.2.1.3 Study Sample

The random sampling method was used for the shareholding companies in Amman (n. 30) for the period (1990-2019).

3.1.3 Sources of Data Collection:

The researcher relied on the financial reports of the shareholding companies representing the study sample for the period (1990-2019) and all their related data.

4 .1.3 Statistical methods:

The researcher relied on the Eviews to analyze the data and test the hypotheses, where the following statistical methods were used:

- 1- mean, standard deviation, maximum value, and minimum value.
- 2- Analysis of variance: to find out the significance among the independent variable, the mediator, and the dependent variable.
- 3- Correlation coefficient: to determine the strength of the relationship among the independent variable, the mediator, and the dependent variable.
- 4- Regression coefficient: to measure the impact of the independent variable and the mediators on the dependent variable and to test the hypotheses.

Results and Hypothesis Testing

In this chapter, the impact of the dividends distribution policies on the trading volume of the shareholding companies in the Amman Stock Exchange is measured. Also, the chapter presents the results and the statistical analysis including the characteristics of the sample. Finally, the hypotheses of the study developed in advance will be tested and the statistical significance of these tests will be found.

1.4 Descriptive Statistics

This chapter presents the descriptive statistics of the dependent, independent and adjusted variables of the study based on the annual financial statements of the shareholding companies and for the period (1990-2019).

The following table presents a description of the variables of the study that contained (trading volume ,dividends distribution policy , dividend yield , and the volume of the company's assets) as follows:

Table :(1) Descriptive statistics for the study variables for the period(1990 -2019)

scale	Trading volume (JD)	Dividends distribution Policy (JD)	dividend yield (once)	volume of the company's assets (JD)
mean	50,542,086	7,634,465	0.57	914,221,012
standard deviation	239,914,065	24,674,071	2.19	3,143,481,884
Maximum value	3,350,289,284	316,319,524	24.47	25,859,777,000
Minimum value	0	0	-1.06	1,483,940

The table displays the descriptive statistics measures for the study variables as follows:

1. **Trading Volume** : The mean of the trading volume was (50.5) million dinars, and the standard deviation was (239.9) million dinars. The largest value was (3,350.3) billion dinars, which appeared at the Arab Bank in (2005). This can be attributed to the investors' trust in the shares of the Arab Bank, which increases the volume of the demand for the bank's shares leading to an increase in their prices and trading volume. However, the least value amounted to (0) dinars. The difference between the maximum values and the standard deviation indicates a difference in the trading volume among the companies representing the study sample. This also shows a difference in the evaluation of the investors in the stocks, and the dealers of the companies' shares in the stock exchange.
2. **Dividends distribution Policy**: The mean of the dividends distribution policy was (7.6) million dinars by a standard deviation of (24.7) million dinars. The largest value was (316.3) million dinars ,which appeared in the Phosphate Company in (2000) due to the fact that the years before and after 2000 were characterized by the absence of the distributed dividends, which indicates that the company distributed dividends to maintain the shareholders and enhance their trust in the company and due to the fear of a mass selling of the shares leading to a sharp decline in the shares' prices. However, the lowest value was (0) dinars. As for the difference between the maximum values and the standard deviation, it indicates that there is a significant difference among companies in the policies followed in the policy of the dividends distribution, which appeared among companies from year to year.
3. **the dividend yield**: The mean of the dividend yield was (0.57) with a standard deviation of (2.19) and the largest value was (24.47) while the lowest value was (-1.06). This indicates that the Phosphate Company in 2000 had losses. The difference among the maximum values indicates that there is a difference among the companies in the values of the dividend yield, as the value of this variable is affected by the dividends distributed per share by the difference in the market price of the share.
4. **The volume of the company's assets**: the mean of the volume of the company's assets was (914.2) million dinars with a standard deviation of (3,143.5) billion dinars. the largest value was (25,859.8) billion dinars, which indicates that the Arab Bank in 2014 has the necessary capacity to provide resources to finance its assets and operations. The smallest value was 1.5 million dinars, and the difference between the maximum values and the standard deviation indicates a large difference among the volumes of the companies, which can be attributed to the difference in the volume of the companies' business, the type of industry, and the market share.

In order to get rid of the large variance in the values of the study variables, the normal logarithm was taken to get rid of the variance, and to make the values of the variables homogeneous among them.

2.4 Test suitability of data for statistical analysis

The introduction of this chapter shows the test of the suitability of the linear model to the data of the study, where the correlation coefficients of the independent variable were calculated to test the existence of the multiple linear correlation (multicollinearity), the variance inflation factor VIF, the existence of Darbun-Watson test, and the Time Series Stationary. Here are the procedures that have been carried out before testing the hypotheses:

1.2. 4 The normal distribution of the data test

Conditions for the validity of the General Linear Model (GLM) that the observations' values should follow a normal distribution; however, if this is not met, data are processed through the use of the natural logarithm or its square root, and other procedures. Based on the Central Limit Theory, which states that it is possible to assume that the condition of a normal distribution is

fulfilled for large samples ($n > 30$), we can assume the normal distribution of the data regardless of the distribution of the original population. There are (720) observations in this study (Gujarati, 2004, 109). The results of the normal distribution test were as follows:

Table (2) :(Jarque-Bera) Test for the normal distribution

variable	Jarque-Ber	p-value
Trading volume	497.6	0.000
Dividends distribution Policy	104.1	0.000
Dividend yield	103221.9	0.000
volume of the company's assets	38.2	0.000

They do not follow a normal distribution. Since the sample volume is large (720), the problem of lacking of a normal distribution of data will not affect the validity of the study models.

2.2.4 Multiple Linear Correlation Test

The assumption of the independence of the independent variable in the General Linear Model (GLM) is the basis for the validity of the application of this model. The model cannot be considered appropriate for the parameter estimation process without this assumption (Gujarati, 2004, 355). This phenomenon suggests that an almost entirely linear correlation between two variables or more, that works on maximizing the R^2 . thus, the values of the VIF was calculated for each model according to the hypothesis being tested. The results were as follows:

Table (3) results of the multiple correlation test among independent variables

Variable	Variance Inflation Factor VIF
Dividends distribution Policy	1.163
Dividend yield	1.140
volume of the company's assets	1.260

Table 3 shows that the VIF values were all greater than 1 and less than 10. This indicates no multi-linear correlation problem among all the study variables (Gujarati, 2004, 253).

To confirm the previous result, Pearson's correlation coefficients were used among the dimensions of the independent variables to make sure that there was no linear multiple correlation between the independent variables and the mediators.

Table 4 correlation matrix for the independent variables

variable	Dividends distribution Policy	stock dividend	volume of the company's assets
Dividends distribution Policy	1.00		
Dividend yield	0.204*	1.00	
volume of the company's assets	0.365*	0.339*	1.00

(*)at sig. 0.05

Table 4 shows that the highest correlation among the independent variables is (0.365) between the variables: (dividends distribution policy) and (the volume of the company's assets). However, the correlation coefficient values among the other independent variables were less than that, which indicates the absence of a multiple linear correlation among the independent variables; all of them were less than (0.80). Therefore, the sample is devoid of the multiple high linear correlation problem (Gujarati, 2004, 359).

3.2.4 Autocorrelation

One of the regression conditions is that the data is free from the autocorrelation problem, which is known as the existence of a correlation among the random error limits in the regression model resulting in a bias in the value of the estimated parameters thus a weakness in the model's predictive power. This is confirmed by conducting a (Durbin-Watson Test), symbolized by D-

W, which is the most common and used. The test is performed by extracting the value of the (D-W) and comparing it with two values extracted from the table for this test at the level of significance α , the number of views n and the number of variables k . the two values are symbolized with dl (minimum limit) and du (maximum limit). The decision rule states, that if the value of the D-W is less than dl , this means an autocorrelation problem. The test fails in determining the existence of the autocorrelation phenomenon if the D-W value is between the two values, which leads to using another test. Table 5 shows the results of this test for all the hypotheses of the study:

Table 5 Autocorrelation problem test

Hypothesis	D-W calculated Value	Dl	Du	result
H01	1.958	1.758	1.779	There is an autocorrelation
H02	1.961	1.738	1,799	There is an autocorrelation
H03	1.992	1.738	1,799	There is an autocorrelation

We note that the value of DW calculated at all the hypotheses were greater than the upper limit(du). This indicates that there is no autocorrelation phenomenon at all the hypotheses.

4.2.4 Data stability test for the study variables

The stability of the time series refers to the stability of each median and the variance of the values of the series over time, and it also indicates that the covariance occurring between two time periods depends only on the time lag and not on the real time in which the variance is measured. The unit root test is also applied to confirm whether the study variables are stable or not. The Levin-Lin- Chu (LLC) test was conducted to test the hypothesis of whether the variables contain a unit root or not and whether they suit the time-related cross-sectional panel data. In case these variables contain a unit root, it is important to take their differences to make them stable since many time series may be non-stable but they give high values for (R^2 , F, T). This leads to a misinterpretation and misleading results so the unit root testing should be done to check how stable the time series are. (Greene, 2003).

The decision rule for the (LLC) test is the existence of the unit root (i.e., time series instability) if the significance level of the computed test value is greater than 0.05. The results were as follows:

Table 6 results of the unit root test for the study variables

Variable	Calculated value at level	probability P-Value	result
Trading volume	-3.573	<0.001	stable at level
Dividends distribution Policy	-2.621	0.004	stable at level
Dividend yield	-7,797	<0.001	stable at level
volume of the company's assets	-1.767	0.039	stable at level

Table 6 indicates the results of the data stability test related to the study variables through using the Levin-Lin-Chu (LLC). It shows that all the time series data used in the study are stable over time because all the probabilistic values (P-Value) of the variables did not exceed 5%; accordingly, we reject the hypothesis that there is a unit root and the time series are stable.

3.4 Hypothesis testing

The study sample is represented by the annual statements of the shareholding companies for the period (1990 – 2019). The data for these companies has been collected for the mentioned period annually, so the study data is considered as Pooled Data. Therefore, the appropriate model for measuring the relationship among the variables is the (Pooled Regression). After confirming

the data suitability to the study model, as well as the description of the study variables, we will present the hypotheses' testing.

First hypothesis

Ho1 :There is no statistically significant impact at sig. ($\alpha = 0.05$) for the dividends distribution policy on the trading volume in the shareholding companies listed in the Amman Stock Exchange.

To test this hypothesis, the simple regression analysis was used. The results are as follows:

Table7 model summary and ANOVA analysis of variance

dependent variable	Model Summary			Analysis of variance ANOVA	
	coefficient of determination R^2	coefficient of determination the Adjusted R^2	Standard error of the model	F calculated Value	Sig (F)
Trading volume	0.475	0.474	0.980	649,676	0.000

Table No7 shows a significant impact of the independent variable on the (trading volume) where the value of F was 649.676 at the level of significance (SigF = 0.000) which is less than 0.05 ,and this confirms the significance of the model. Also, the R^2 was ($R^2 = 0.475$) meaning that (47.5%) of the variance in the (trading volume) can be explained by the variance in the independent variable with any other factors remaining stable.

Table 8: regression coefficient for the impact of the dividends distribution policy on the trading volume

regression coefficients				
independent variables	Transactions (B)	standard deviation	Calculated Value T	Sig (T)
Dividends distribution policy	0.109	0.004	24,973	0.000
constant regression	13,651	0.173	78.727	0.000

Table No 8 indicates that the regression coefficients and the value of (B = 0.109) to the significant impact of the (dividends distribution policy). The value of T was (24,973) by (Sig=0.000); thus, we reject the first hypothesis, and accept the alternative, which states that:

“There is a statistically significant at sig. ($\alpha = 0.05$) for the dividends distribution policy on the trading volume in the shareholding companies listed in the Amman Stock Exchange.

We note that the results of this hypothesis are consistent with (Mashkour, Soud & Sadiq, Zohour, 2019), (Al-Mujtaba, Ibrahim,& Saeed, Bishara, 2017), (Ramadan,2004) and (Narinder , Aakarsh, 2019).

Second Hypothesis

Ho2 :There is no statistically significant impact at sig. ($\alpha = 0.05$) for the dividend yield on improving the impact of the dividends distribution policies on the trading volume in the shareholding companies listed in the Amman Stock Exchange.

To test this hypothesis, the interactive multiple regression analysis was used, and the results are as follows.

Table 9 Model summary and ANOVA analysis of variance

dependent variable	Model Summary			ANOVA Analysis of variance	
	coefficient of determination R^2	Adjusted determination factor R^2	Standard error of the model	F calculated Value	Sig (F)
Trading volume	0.427	0.425	0.977	177,766	0.000

Table No 9 shows a significant impact for the independent variable on the (trading volume) where the value of F was ($F = 177.766$) at the level of significance ($\text{SigF} = 0.000$) which is less than 0.05 and this confirms the significance of the model. Also, R^2 was ($R^2 = 0.427$) indicating that (42.7%) of the variance in the (trading volume) can be explained by the variance in the independent variable with any other factors remaining stable.

Table 10: The regression coefficient for the impact of the dividend yield on improving the impact of the dividends distribution policies on the stock trading volume.

coefficients of regression				
Independent Variables	transactions B	standard deviation	T calculated Value	Sig (T)
Dividends distribution Policy	0.100	0.005	20.900	0.000
Dividend yield	0.232	0.157	1.475	0.141
Dividends distribution Policy * Dividend yield	-0.008	0.010	-0.832	0.406
constant regression	13,642	0.165	82.487	0.000

In table No 10, the regression coefficients indicated that the value of ($B = 0.100$) confirms the impact of the (dividends distribution policy), which is a significant impact, as the value of t was 20.900 by a significance of ($\text{Sig}=0.000$). the value of ($B=0.232$) indicated the impact of the dividend yield, which is insignificant where the T value was 1.475 by ($\text{Sig} = 0.141$). the value of the ($B=-0.008$) was at (dividends distribution policy * dividend yield) and its T value was (-0.832) by ($\text{Sig} = 0.406$), which is insignificant.

Accordingly, we accept the second hypothesis, which states that:

“There is no statistically significant impact at sig. ($\alpha=0.05$) for the dividend yield on improving the impact of the dividends distribution policies on the trading volume in the shareholding companies listed in Amman Stock Exchange.

We note that the results of this hypothesis are consistent with (Abu Al-Rub and Al-Dhaher, 2006) and (Qiqieh, 2004). However, they are inconsistent with (Shabita, 2008) and (AL-Omari,2005).

third hypothesis

Ho3 :There is no statistically significant impact at sig. ($\alpha=0.05$) for the volume of the company's assets on improving the impact of the dividend distribution policies on the trading volume in the shareholding companies listed in the Amman Stock Exchange.

To test this hypothesis, the interactive multiple regression analysis was used. The results were as follows:

Table11 Model summary and ANOVA analysis of variance

dependent variable	Model Summary			ANOVA Analysis of variance	
	coefficient of determination R^2	coefficient of the Adjusted determination R^2	Standard error of the model	F calculated Value	Sig (F)
Trading volume	0.559	0.557	0.997	302.643	0.000

Table No 11 shows a significant impact of the independent variables on the (trading volume) where the value of F was ($F = 302.643$) at the level of significance ($\text{SigF} = 0.000$) which is less than 0.05. This confirms the significance of the model. R^2 was ($R^2 = 0.559$) indicating that (55.9%) of the variance in the (trading volume) can be explained by the variance in the independent variables with any other factors remaining constant.

Table 12 The regression coefficient of the impact of the company's assets volume on improving the impact of the dividends distribution policies on the volume of stock trading

coefficients of regression				
independent variables	Transactions B	standard deviation	T calculated Value	Sig (T)
Dividends distribution Policy	0.124	0.030	4.180	0.000
volume of the company's assets	0.834	0.034	24,766	0.000
Dividends distribution policy * the volume of the company's assets	-0.005	0.002	-3.088	0.002
constant regression	-0.735	0.611	-1.204	0.229

In table No 12, the regression coefficients indicated that the value of (B = 0.124) shows the significant impact of the dividends distribution policy, which its T value was 4.180 by a significance of (Sig=0.000). the value (B=0.834) indicated the significant value of the (volume of the company's assets) where its T value was 24,766 by a significance of (Sig = 0.000). The value of (B=-0.005) was at (dividends distribution policy * the volume of the company's assets) and its T value was (-3.088) by a significance of (Sig=0.002) ,which is significant.

Accordingly, we reject the third hypothesis and accept the alternative, which states that:

"There is no statistically significant impact at sig. ($\alpha=0.05$) for the volume of the company's assets on improving the impact of the dividends distribution policies on the trading volume in the shareholding companies listed in the Amman Stock Exchange.

We note that the results of this third hypothesis are consistent with (Shabita,2008) and (Sorin, 2016).

Chapter V

Findings and Recommendations

Chapter V deals with the results of the study, the statistical analysis of its outputs, discussing those results in order to interpret and clarify the causes and effects and finally presenting the study's recommendations for the shareholding companies in Amman Stock Exchange in particular.

1.5 Discussion of Results

1. The mean of the trading volume in the shareholding companies for the period (1990-2019) was 5.50 million dinars. It is evident that there was a large difference in the trading volume of the companies which may be due to the volume of the demand by the investors in the financial market.

2. The mean of the dividend distribution policies in the shareholding companies for the period (1990 -2019) was (6.7) million dinars. There is a significant variance among companies in terms of the distribution of the dividends and the policies used as many companies showed the absence of the dividends for long periods. This difference might be attributed to the volume of the companies' business and the investment opportunities available in the future.

3. The mean of the dividend yield in the shareholding companies for the period (1990-2019)was (0.57). The companies varied significantly in the recorded values of the dividend yield, which is due to the different ability of the companies to achieve the dividends of this period and in the policies in the distribution of the dividends.

4. The mean volume of the company's assets in the shareholding companies for the period between (1990 -2019)was 914.2 million dinars. The volume of the companies' assets has varied greatly, which is resulted from the difference in the companies' businesses, the type of industry and the company's ability to provide the necessary resources.

5. The result of testing the first hypothesis showed that there is a positive significant impact of the dividend distribution policies on the trading volume, which indicates that the dividends distributed by the company affect the investment decision of investors in the financial market. The distribution of the dividends is usually related to the company's ability to achieve dividends which is from the point of view of investors.

6. the result of the second hypothesis test showed that the value of the dividend yield does not affect the relationship between the dividends distribution policy and the trading volume, as the intangible impact of the dividend yield was not evident on the trading volume.

7. the result of the third hypothesis test showed that the volume of the company's assets plays a negative role in the relationship between the dividends distribution policy and the trading volume, as the negative significant impact appeared at the interactive limit (dividends distribution policy * the volume of the company's assets). This is an indication that there is no consistence between the dividends distribution policies of the shareholding companies and the volume of the company's assets.

2.5 Recommendations:

1- the companies and the companies' board of directors must take into account the behavior and movements of shareholders and investors in order to be more capable and eager to control matters that may arouse their interest and decisions.

2- Inviting the companies' board of directors to carry out a fairly fixed dividends distribution in order to allow the investor to understand the company's situation.

-If the companies are new or growing, it is better to retain the dividends in order to expand or finance their projects or to retain a small percentage of the dividends.

-It must be pointed out that the sample volume represented a limitation on the method of analysis and some conclusions derived from it in this study. This requires conducting more studies and research on this subject if the data is available so that the researcher can come up with more accurate results in the future to increase the credibility about the impact of the dividends distribution policies on the trading volume in the shareholding companies listed in the Amman Stock Exchange.

List of References

- Abu Al-Rub, Nour & Al-Dhaher, Mufeed (2006). The Impact of the Dividends distribution Decision on the Share Price and the Trading Volume of Companies, *Al-Quds Open University Journal for Studies and Research* ,pp 251-272.
- Boursli, Amani Khaled, and Al Salam, Abd ,Abdel Rahman, Fayez (2005). Determinants of cash dividends distribution policies: Evidence from the Kuwait Stock Exchange ,*The Arab Journal of Administrative Sciences* , vol 12 ,number 2.
- Al-Tamimi, Ershaid (2010). *Financial markets framework in regulation and evaluation of tools* , Amman : Dar Al Yazouri for Publishing and Distribution.
- Hafsi, Rashid (2016). Studying and analyzing the impact of the dividends distribution policy on the performance of the shares of institutions listed in the financial market , case of Dubai Financial Market in the period 2011–2014 *Algerian Journal of Accounting and Financial Studies* , No2 Kasdi Merbah University, Algeria.
- Al-Hamdouni, Elias Khudair ,and Al -Subaihi, Fa'iz (2012). The relationship between the financial leverage and the stock returns: a study in a sample of Jordanian shareholding companies *Anbar University Journal of Economic and Administrative Sciences* , Vol.4, number 8.
- Hussein, Hashem (2008). *factors affecting the policy of dividends distribution in the shareholding companies* , Baghdad College of Economic Sciences, Issue 17, Al-Isra University.
- Hammad, Tariq (2005). *Corporate Governance - Concepts, Principles and Experiences in the Applications of Governance in Banks* , Al-Dar Al-Jami'ia , Alexandria, Egypt.
- Khasawneh, Muhammad (2011). *Fundamentals of financial management* . vol 1, Dar Al-Fikr, Amman, Jordan.
- Ramadani, Hamida (2012). *the impact of dividends distribution policy on the calculated value of the company in the Amman Stock Exchange* . Master's thesis, Kasdi Merbah University, Algeria.
- Ramadan, Ziad (2007). *Principles of real and financial investment* , Dar wael for Publishing, Amman, Jordan, fourth edition.
- Ramadan, Imad (2004). *The Impact of Dividends distribution Policies on the Market Value of the Jordanian Companies* , unpublished PhD thesis, Amman Arab University, Jordan.
- Zarab, Sharab (2014). The impact of announcing dividends distributions on the share prices of companies listed in the Palestine Stock Exchange ,*Islamic University Journal* , third issue, Islamic University, Palestine.
- Simrin , Samir (2009). *An analysis of the trading volume of the shares of banks listed in the Amman Stock Exchange using a time series model* , Master's thesis, Middle East University for Graduate Studies, Amman ,Jordan.
- Salem , Manal (2000) *Investment Management, Financial Markets and Investment Risks* , Master of Financial and Banking Sciences , Republic of Yemen .University of Aden, Faculty of Economics.

- Shabita, Dua'a (2008). *the relationship between the dividends distributions and the stock returns* , University of Jordan, unpublished MA thesis ,p 1-56
- Salih, Miftah & Farida, Maarfi (2010). Efficiency requirements of the financial market. *Al-Bahith Journal*, number 7, Mohamed Haidar University, Biskra.
- Attia, Muhammad (2011). *Investment in the stock exchange*, Al-Ta'lim Al-Jami'I house, Alexandria, Egypt.
- Abboud, Najim (2010). *Management of the intangibles, "Managing the Immeasurable* , 'first edition, Al-Yazuri Publishing and Distribution House, Amman, Jordan.
- Al-Ani, Imad (2002). *The merging of international financial markets, causes and implications for the global economy* , Bait Al-Hikmeh House, Baghdad.
- Al-Kahlout, Samer (2014). *Factors affecting the dividends distribution policy: An applied study on the services sector companies listed in the Palestine Stock Exchange* . Master's Thesis, Islamic University, Gaza, Palestine.
- Kadawi, Talal (2007). The role of the financial markets in the economic growth in the Arab countries ,*Buhuth Mustakbalia Journal* , issued by the Future Studies Center at Al-Hadba University College, No17(.
- Al-Mutairi, Mazed (2013). *Impact of the announced dividends distributions on the trading volume of the industrial companies listed in the Kuwait Stock Exchange* , Master Thesis, Middle East University.
- Mishaal , Ahmed, and Mishaal , Zakia (2012). *The financial sector in Jordan and the economic growth : additional evidence* , administrative science studies, vol.39, no. 1.
- Matar, Muhammad (2009) *investments management*, Dar Wael for Publishing, Amman, Jordan, fifth edition.
- Muhammad Salih Al-Hinnawi and others (2004). *Investment in securities* , Al-Daqr Al-Jami'ia, Cairo.
- Muhammad, Amira (2004). *Determinants of direct and indirect international investment in the Arab economic environment* , Al-Dar Al-Jami'ia, Alexandria.
- Al-Nuaimi, Adnan , Al-Saqi, Saadoun, Salem, Osama and Musa, Shaqiri (2009). *Theoretical and practical financial management* , second edition, Dar Al-Maseerah for Publishing and Distribution, Amman ,Jordan.
- Nour, Abdel Nasser, and Al-Fadl, Moayed (2003). The relationship between the dividends distributions and the abnormal market returns of shares and their impact on the company's dividends ability, size, and the degree of its irregular risk (a preliminary comparative study between Jordanian and Iraqi public shareholding companies), *Journal of Administrative Sciences Studies* , vol.30 , number 13 – 18.
- Hindi, Munir (2009) *insecurities and stock markets*, Modern Arab office, Alexandria, Egypt.
- Ministry of Trade and Industry (2003). *Companies Law No.22* , pp 120 – 123.
- Saud Jayed Mashkour , Zohour Abdel Salam Sadiq (2019). The relationship between the dividends distribution policies and the market value of the stock and their impact on the trading volume " A study in a sample of banks registered in the Iraq Stock Exchange, *Al-Dananir Journal*, year : 2019 **Volume** : 1 Issue : 15 **Pages** : 372-401
- Musober , Wedad and Roueniya , Yasmina, The impact of the dividends distribution policy on the financial performance indicators of the economic organization - case study of Balgith major mills, Mohammed Al-Sharif Musa'adiya, Ahras Market, **2017**
- Ibrahim, Muhammad Al-Moataz Al-Mujtaba | Bishara, Neamat Mohamed Said , **the relationship between the dividends distribution and the share prices of public shareholding companies , a case study of the Sudanese French Bank** , Ramah for Research and Studies , 2017, Issue 21, pp.74-95 ,
- Mofeed Al-Dhaher ,**Investors' preferences in the Palestine Securities Exchange for the policies of the dividends distribution**, *Al-Quds Open University Journal for Humanitarian and Social Research* , Volume 2 , Number 23 (2011).
- Ahmed, E .(2015). *Liquidity, Dividends ability and the Dividends Payout Policy* . World Review of Business Research, 5(2), 73-85.
- Aydin, G., & Ulengin, B .(2015). Impact of Brand Equity on Firms' Financial Performance in Consumer Goods Industries. *Journal of Business Economics and Finance* , 4(3).
- Ahern, the R .(2014). *Do common stocks have perfect substitutes? Product market competition and the elasticity of demand for stocks* . Review of Economics and Statistics, 96(4), 756-766.

- Ang, A., & Bekaert, G. (2006). *Stock return predictability: Is it there*, The Review of Financial Studies, 20(3), 651-707.
- Aivazian, V., Booth, L., & Cleary, S. (2003). Dividends distribution policy and the organization of capital markets. *Journal of multinational financial management*, 13(2), 101-121.
- Buferna, M., Bangassa, K., & Hodgkinson (2005). *Determinants of capital structure: evidence from Libya (Vol. 8)*. University of Liverpool.
- Brealey, R., Myers, C., & Allen, F. (1988). *Risk and return*, Basil Blackwell, Oxford.
- Jorge-Calderón, D. (2013). Airport valuation: Using generalized cost to measure competitive advantage and pricing power. *Journal of Airport Management*, 7(3), 255-264.
- Chakraborty, K. (2014). Linkage between Efficiency of Assets Management and Dividends ability during the Post-Liberalization Era: A Study on Select Companies of Indian Public Sector. *Journal of Institute of Public Enterprise*, 37.
- Chen, L., & Zhao, X. (2009). *Return decomposition*. The Review of Financial Studies, 22(12), 5213-5249.
- Denis, J., & Osobov, I. (2008). Why do firms pay dividends? International evidence on the determinants of dividends distribution policy. *Journal of Financial economics*, 89(1), 62-82.
- Dickneider, B. (2004). *Stockpot, the Stock Market Game*, Vol.27, No.
- Dhatt, S., Kim, H., & Mukherji, S. (1997). Japanese stock price reactions to dividend yield distributions. *Pacific-Basin Finance Journal*, 2(1), 43-59.
- Efthymiou, A., & Leledakis, G. (2014). *The price impact of the disposition impact on the ex-dividend day of NYSE and AMEX common stocks*. Quantitative Finance, 14(4), 711-724.
- Fung, L. (2012). *Financial Management*, 12th ed, University of London, London, United Kingdom.
- Ferris, SP Sen, n. & Yui, HP (2006). god save the queen and he dividends: corporate payouts in United Kingdom *journal of busineic Vol . 79, no.3 pp.1149-1173*.
- Gibson. (2013). *Financial Reporting and Analysis: Using Financial Accounting Information*, 13ed, ISBN-10: 1133188796, Gengage learning.
- Gujarati, N. (2009). *Basic econometrics*. Tata McGraw-Hill Education.
- Afiriye, H., & Akotey, O. (2013). credit risk management and dividends ability of rural banks in the brong Ahafo region of Ghana. *European Journal of Business and Management*, 5(24), 24-33.
- Jean, J. (2004). Determinants of capital structure of Chinese-listed companies. *Journal of business research*. (57): 1341-1381.
- Jack Harvey. (1991). *Mediator Economics Fifth Edition* (London Macmillan Lt.).
- Keilloh, G., Chhatralia, K. & Johnson, C. (2015). *Dividends Distribution and Investment Patterns of Unlisted Companies*. Ipsos MORI, Social Research Institute, HM Revenue and Customs Research Report No.390.
- Kumar, V. (2015). Evolution of Marketing as A Discipline: What Has Happened and What to Look Out for, *Journal of Marketing Vol . 79* (January 2015), 1 -9.
- Kalay, A., Karakas, O., Pant, S. (2014). The Market Value of Corporate Votes: Theory and Evidence from Option Prices. *Journal of Finance*. June 2014, Vol. 69 Issue 3, P1235-1271.
- Krajewski, L., J. & Ritzman, Larry, P. (2005). *On Management the Operations*, 7th Ed, Prentice Hall: New Jersey.
- Maio, P & Santa-Clara, p. (2015). Dividend Yields, Dividend Growth, And Return Predictability in The Cross Section of Stocks, *Journal of Financial and Quantitative Analysis Vol . 50, No. 1/2, Feb./Apr. 2015, p. 33-60*.
- Maghyereh, A. (2004) *Price limits and Stock Market Volatility Evidence the Amman Stock*, Unpublished Master, University of United Arab Emirates.
- Montgomery, C., & Peck, E. A., & Vining, G. (2001). *Introduction to Linear Regression Analysis*, 3rd Edition, John Wiley & Sons, New York.
- Mankiw, N. Gregory (2000). *The inexorable and mysterious trade of between inflation and unemployment*, Discusión paper no. 1905.
- Al- Najjar, B. and Hussainy K. (2009), the correlation between dividend payout and outside directorship, *Journal of Applied accounting research*.
- Nizar Al-Malkawi, H. A (2007). Determinants of corporate dividends distribution policy in Jordan: an application of the Tobit model. *Journal of Economic and Administrative Sciences*, 23(2), 44-70.
- AL-Omari, Othman (2005). *Determinants of Dividends distribution policy the Case of Jordan Companies*, Master Thesis Published, Yarmouk University, PP 1-77.

- Papanikolaou, D & Kogan, L. (2013). *Firm Characteristics and Stock Returns: The Role of Investment-Specific Shocks*, published by Oxford University Press on Behalf of the Society for Financial Studies . The Review of Financial Studies / V 26 N 11.
- Qiqieh , Nisreen Sami (2004). *The Impact of Dividends distribution policy and Institutional Ownership On Earning Return Relationship* , Master Thesis Published, Yarmouk University.
- Rangvid, J Schmeling, M, & Schrimp, F. (2014). *Dividend Predictability Around the World*, *Journal of Financial and Quantitative Analysis* , Vol. 49, No. 5/6, Oct./Dec. 2014, p. 1255–1277.
- Raberg, Johan (2005). *Information Efficiency in the Stock Market* , Master thesis, Umea University.
- Su, Yiyi; Si, Steven (2015). *What Motivates Financial Innovation Across Countries? The Influences of Performance Aspiration and Economic Freedom*, *Management International Review (MIR)*. Aug 2015, Vol. 55 Issue 4, P563-587.
- Saeidi, P & Khandoozi, B. (2011). *The Investigation of Relation Between Saiedi, Parviz* , Financial Management, Negah Danesh, Tehran.
- siam, W., khrawish, H., & El-Hammoury (2005). *The capital structure of Banking in Jordan* . Dirasat, Administrative sciences, (32), 1: 197-205.
- Stephen. L. Buzbey (2002) .*Selected Items of Information and Their Disclosure in Annual Reports* , The Accounting Review.
- Surendra Singhvi & Harsh, B. Desai (1999). *An Empirical Analysis of the Quality of Corporate Financial Disclosure* , The Accounting Review.
- Smith, Richard L. (1997) .*Management Through Accounting* , Englewood cliffs, NJ: Prentice-Hall, Inc.
- Velde, François (2006). *An Alternative Measure of Inflation Federal Reserve Bank of Chicago* , Economic Perspectives, vol. 30 (no. 1), p. 55-65.
- The Impact of Dividends distribution policy on Stock Price: Evidence from the Indian Market , Narinder Pal Singh , Aakarsh Tandon 2019, First published March 25, 2019.. *Asia-Pacific Journal of Management Research and Innovation*)
- Dividends distribution policy and its impact on firm valuation: A study of the relationship between dividends distribution policy and stock prices on the Swedish market , Manduchi, Agostino, Hansen, Fredrik, 2018, Jönköping University, Jönköping International Business School. 2018, p. 46
- Sorin Gabriel Anton 2016 The Impact of Dividends distribution policy on Firm Value. A Panel Data Analysis of Romanian Listed Firms , Journal of Public Administration, Finance and Law Issue No: 10 Page Range: 107-112a

Digital transformation in the Education and Scientific research Public Facilities and its Impact on their Legal System“ The Algerian Experience as a Model”.

Dr. Lamine Larit

Yahya Fares University of Medea (Algeria)

Abstract:

This study revolves around the concept of digital transformation in education and scientific research public facilities and its impact on their legal system since it is a contemporary administrative entry that conveys in its philosophy the concept of a free-paper administration that goes beyond time and place thanks to the modern technological devices such as the computer, internet, fax...etc. These devices are used in the various administrative operations of the public facilities in order to modernize the public facility, enhance the services for students and researches, and establish trust in the public institutions through giving much care for the citizen and his needs.

The digital transformation in this field also aims to reduce the distance between the administration and the citizen, increase the administrative competency, and foster the economic performance taking into consideration the fast deep transformation the international society is witnessing.

Introduction:

Humanity has witnessed a considerable development in the domain of ICTs whose usage has become widespread. This removed obstacles and shortened the distances between individuals and countries. Users of these technologies can perform many tasks economically. The traits of the electronic world made countries work hard to take advantage of them through modernizing their public facilities and the gradual shift from a traditional public facility that relies on paper and generates bureaucratic issues into a public facility that leads to easy transactions between individuals in a more efficient way and that saves them the effort of moving between the facilities. This is under a new concept known as “the digital public facility” which is a new concept of the public facilities that comes in the light of the recent developments that go in accordance with the state’s activity and expansion starting from the administrative facilities into the economic, professional, social, and the digital ones.

As a result, we have to study this digital transformation in the most important facility that is education and scientific research public facilities which embrace the scientific development and administrative organizations in order to obtain the public interest which is the target of all the public facilities regardless their type. Moreover, we have to study the impact of this transformation on the applicable legal system of the public facilities i.e. the main principles, which have been drawn from the provisions of the French justice ages ago, on which these facilities are founded. In the light of what has been said, we find ourselves obliged to grapple with the following problematic that is: what is meant by digital transformation in the public facilities? To what extent is its impact positive or negative on the principles that govern their conduct? To answer the problematic, we relied on the descriptive-analytical method and divided the study into two sections. The first section revolves around the digital transformation in education and scientific research public facilities and its requirements, while the second section revolves around the impact of the digital transformation on the main principles that govern the conduct of these public facilities.

I - The Concept and Requirements of the Digital Transformation in Education and Scientific Research Public Facilities:

The public facility is one of the most important topics and the axis of the administrative law due to the public services it provides especially in the domain of education and scientific research. However, the traditional public service style provided by the public facility in its classical image lost its popularity compared to the new style that relies on the digital and technological dimensions. This made the public facility base on the excellent technological capacities, and hence, shift into the digital public facility. Based on what has been said, we will shed light first on the concept of the digital transformation in this domain, then, discuss its requirements.

1 - The Concept of Digital Transformation in Education and Scientific Research Public Facilities:

The concept of the public facility is not defined clearly due to its development and the diversity of the legal systems to which it is subject¹. Therefore, we try in this subsection to define what is meant by the digital public facility, and shed light on its main characteristics which distinguish it from the traditional.

a)- Definition of the public facility:

Facility is anything that facilitates the life². The facility is any organization or project (administrative branch) which is based on an activity that aims at satisfying the general need such as hospitals, universities...etc³. It is also the activity of the authorities in order to reach the public interest⁴ such as education, health care...

Upon these definitions, the facility's components can be defined as follows:

- The public facility is an organized activity.
- It aims at satisfying the public needs.
- The general authority is dominant in the project.

The most important element in the public facility is targeting the public interest and needs' satisfaction. This element is an important point and a common goal of the public facility in its traditional and modern shapes⁵. Public service management and needs' satisfaction in the light of the digital public facility is done through modern technological devices.

Thus, we can define the digital public facility as performing tasks and public needs' satisfaction through the usage of modern technological tools such as internet and computer instead of the traditional paper bureaucratic style. In other words, the public facility in its digital shape is one of the tools used by the real public facilities (in its legal and administrative meaning) in order to provide services and information through internet and computers and to get rid of paper⁶. It is a paper-free administration that goes beyond the spatio-temporal limitations since it relies on a virtual environment based on the computer and ICTs that can provide technical applications instead of the traditional tasks carried out by the human⁷.

b)- Digital public facility characteristics:

It is different from the traditional in the sense that it has different beneficial characteristics for the individuals and the state; the characteristics are:

b.1)- The speed in tasks performance

This system provides a development in services provision through reducing time of the service thanks to the computer processing speed and to the high accuracy the computer provides⁸.

b.2)- Costs reduction

Traditional services in the public facilities need a big budget since they need papers, files, and pens. Moreover, they need revision by the employees before ratification and delivery to the citizen. This increases the costs of the public service due to the increase of the materials' prices. The digital public facility reduces these costs and saves money that is spent on the salaries of the employees⁹.

b.3) - No spatio-temporal limitations

Among the most important characteristics of the digital public facility is that the citizen can take advantage of them at any time. It is not limited with time. The citizen can get access to the sites 24 hours per day all days of the week. Furthermore, it does not require moving to the public facility headquarters, it can be got anywhere just with a simple click. Hence, there is no need for big buildings and desks and the crowded bureaus¹⁰.

b. 4) - Reducing administrative complexities and transparency prevalence

Traditional public facility has lot of administrative complexities such as the absence of an employee which may harm the organization conduct¹¹. These complexities can be solved thanks to the digital public facility, and time and efforts can be saved¹². Thus, man can be redirected to doing other productive tasks. Moreover, the digital public facility is characterized with more transparency in administrative tasks in the sense that the conduct of the administrative tasks can be controlled since there is no direct contact between the citizen and the employee¹³.

2 - Requirements of the transformation towards a digital public facility in the domain of education and scientific research:

The shift towards a digital public facility needs the suitable settings since it needs some requirements from the legal, administrative, and regulatory sides, or from the technical and technological sides.

a)- legal, administrative, and regulatory requirements:

- First one is issuing the legal texts that facilitate the transformation towards the public facility and meets its requirements because most of the legislations and laws emerged in a traditional atmosphere. Therefore, they have been designed according to the standards of movement to administrations and direct contact between the citizen and the employee. Thus, a legal environment must be provided and legislations and legal texts that facilitate the functioning of such facilities and provide legitimacy and credibility to all its legal outcomes. Among the legal texts issued by the Algerian Legislator we find those about electronic contracts¹⁵, electronic signature¹⁶, and all what concerns the legal protection of cyber security¹⁷.

- The second is setting strategies and foundation plans through the formation of an administration and an organization nationally whose task will be planning and monitoring the execution of such facility¹⁸. In so doing, the Algerian Legislator set the National Observatory of the Public Facility¹⁹ which is in charge of the suggestions that may develop the digital administration through spreading ICTs²⁰. It can be the organization in charge of evaluating the administrative institutions and organizations and public facilities and finding the gaps and enhancing the performance to meet the citizens' expectations. It aims at eradicating bureaucracy in order to modernize the administration and keep it up in pace with what happens in the world²¹.

- The third is developing the administrative organization of the public facilities and the administrative services through reshaping the hierarchy and redistributing the tasks and the administrative procedures²² according to a gradual transformation that goes with the principles of this new public facility²³.

b)- Technological and technical requirements:

- First thing, is providing the electronic infrastructure in order to establish a complementary and efficient digital public facility. It is so vital for administration. It means the computers, nets, software, and databases²⁴.

- Second thing, is providing a portal on the internet that includes all the necessary information to perform the tasks and its regulations²⁵, in addition to setting a policy through which all the administrative documents and models are directly provided on the internet whenever new documents appear²⁶.

- Third thing, is training the staff to use ICTs so that they can perform their tasks well²⁷.

II - The Impact of the Digital Transformation of the Education and Scientific Research Facilities on the Basic Principles of the Public Facilities:

Administrative justice experts agreed on a set of principles, drawn from the French legal justice, that govern the conduct of the public facilities. It is a set of key regulations imposed by the practical considerations and dictated by the social justice. It is called the legal system of the facility.

Here, we ask the following question: Will the digital transformation in education and scientific research public facilities impact these principles? Or, will it confirm and activate them?

That is why, we, in this section, will tackle the impact of such transformation on the principles either concerning the principle of the continuity of the public facility. or the principle of equality, or the principle of adjustability.

1- the impact of digital transformation in education and scientific research facilities on the principle of the continuity of the public facility:

Continuity means the regular functioning of the public facility because it should not stop as this would have negative outcomes that hinder the good conduct of the public facility and hence harm the citizen. For example, if work stops at a hospital due to energy cut out during a surgery, the patient would die²⁸.

Therefore, the public facility must be available for the citizens always and never close its doors before due time; some facilities work non-stop like hospitals and must be always equipped with the necessary materials for the good conduct in emergency cases²⁹.

Hence, the government should not only establish public facilities, but should also make sure of their continuity; otherwise, the facility would not reach its objectives. Thus, strikes are prohibited and staff resignation must be organized³⁰. The impact of the digital public facility manifests on

this principle as it leads to organizing better the services in the public facilities and increases the administrative efficacy and the service accuracy, in addition to increasing confidence in data³¹ and service continuity.

As for the impact of the digital public facility in improving the service, it eradicates the crowdedness the public facilities administrations witness. It shall save students and researchers time and evade them long queues³².

Another example is seen in the medical research facilities. The Legislator provided for the digital accountancy system in public health centers³³.

Concerning the impact of the digital public facility on the stability in the public facility service, it manifests in the fact that it works 24 hours unceasingly.

It reduces the risks of employees strike or their absences since the service is not impacted by the presence or absence of the employees; it is just enough to log into the net at any time to get the necessary service even at a late hour³⁴.

2- the impact of the digital transformation in education and scientific research public facilities on the principle of equality:

This principle means the commitment of the administrative authority towards the citizens who are eligible for the service without racial, civil, political, religious, social, or economic discrimination. They must be in an equal legal position that enables them from benefitting from the services regardless any inequalities³⁵.

It is noteworthy drawing the attention to the fact that equality in public facilities is not mathematical and cannot be completely achieved because the individuals positions are not the same; it is just a relative equality³⁶ that requires for example the citizen to be in the position required by law in order to benefit from the services of the facility such as getting a specific degree (Baccalaureate) for those who want to join the university; after that, they get the equal rights in services. The forbidden discrimination is that which does not provide equality between people of the same category and circumstances³⁷.

However, this does not go against granting some privileges by the administration to specific categories due to special considerations such as exempting excellent students from tuition fees³⁸.

The impact of the digital public facility manifests in this context in the fact that it works to foster this principle through providing neutrality and equality between individuals. It is a system that works distantly and does not segregate people as it works automatically. Therefore, it realizes equality in a more efficient manner than the traditional facility. The digital facility does not allow any nepotism³⁹; it achieves equality between individuals.

Equality does not go against reducing service time if asked electronically compared to that manually, or rewarding those who use the internet for a longer time or use an annual subscription in some sites of research centers.

Among the applications of equality principle, we find the public electronic services the Algerian university provides for Baccalaureate degree holders. It equally provides them with the chance to electronically register in a way that guarantees transparency and neutrality.

3- the impact of digital transformation in education and scientific research facilities on the principle of the adjustability of the public facility:

This principle means that the administration has the right to intervene at any time to alter or adjust the applicable regulations with what goes with the public interest⁴⁰. If the needs the public facilities aim at satisfying were renewable and continuously changeable, the authorities would have to develop and adjust the facility with what goes with the public interest and the social circumstances and variables either through the way of administration and regulation, or the nature of the activity.

The legal authorities that manage the facility have the right to intervene to adjust the regulations with what serves the public interest according to all the variables without any individual contesting or asking for a specific system to keep applicable⁴¹, or asking for the traditional style of the facility.

The administration has also the right of altering its contracts by its own will without being bound to the civil regulation that provides that the "contract is the regulation of its parts" in order to cope with the continuous changes. The special nature of the administrative contracts, their objectives, their foundation on the idea of the continuity of the public facility, the commitment towards the facilities needs, and the public interest grants superiority to the administration against the other parts of the contract. This grants it the right to adjust with what better serves the necessity and the

service. That is why legal and administrative experts see that change is drawn from the conduct of the public facilities and in the ability of change and adjustment⁴¹.

It is clear that the digital public facility is a real incarnation of this principle. Undoubtedly, the modern technological devices oblige individuals and administrations to keep up in pace with modernity which leads to development of the facility's services with the individuals needs⁴⁴. Therefore, I can say that the digital public facility is the outcome of this principle. We cannot even imagine this principle completely only in the light of the electronic public facility.

An example of the contribution of technology in developing the public facility is what electronic archives provide for researches. They allow fast scanning which transforms paper documents into digital can be stored or exchanged via internet or intranet⁴⁵; this constitutes a development in important documents storage without any fear.

Conclusion:

Upon what has been said we can conclude that the shift towards a digital public facility in the domain of education and scientific research is an activity that is practiced for the general interest to meet the needs of students and researchers. It is an aspect of the government's intervention in doing its basic public services through the application of a digital administration based on a technological infrastructure such as computers and intranets or internet and the other ICTs.

It is a turning point for the public facility and is shift from the direct contact of the students, and the researches with these public facilities' employees into a virtual contact via the various electronic nets in order to eradicate the traditional issues of the public facility, as it is a new contemporary style for services provision that aims at increasing the efficacy to reduce the old routine procedures.

Despite the government's will to establish digital facilities that realize the wanted objectives, we notice some obstacles that stand in the way of the application of the digital public facility. This can be summarized as follows:

- Lack of technological awareness by people.
- Lack of ICT's knowledge by some individuals and employees as well.
- Lack of the necessary financial resources to provide the infrastructure for the digital public facility.
- Lack of laws and legislations about digital transactions.
- Fear of the digital environment especially when it comes to privacy and security.

As for the recommendations, we can summarize them as follows:

- Establish comprehensive legislative and regulatory framework that helps the implementation of an efficient digital public facility.
- Spread informatics culture through providing the necessary technological capacities and enabling everyone from subscription in internet through reducing the costs and making it affordable to eradicate digital illiteracy and raise the individuals' awareness about all what concerns dealing with and getting electronic services to guarantee their interaction with the digital public facility.
- Establish an administration for the digital public facility in all the research and educational sectors. Its role is to publish and raise awareness and set complementary plan to implement change and determine the strategies.
- Build a material and moral motivating system that supports research institutions and individuals to benefit from the digital public facility services and work to implement it.

Bibliography:

Mahmoud Atef Al-Banna, administrative contracts, 1st edition, Dar El fikr alarabi, Cairo, 2007, p.61.

Omar Moussa Jaafar Al-Quraishi, the effect of the electronic government in limiting administrative corruption, 1st edition, Elhalabi legal publications, Beirut, Lebanon, p. 197.

Daoud Abdul Razzaq Al-Baz, electronic government and its impact on the legal system of the public facility and th employee's tasks, Elmaarif publications, Alexandria, 2007, P 113.

Mahmoud Atef Al-Banna, Op.cit, P 39.

Omar Moussa Jaafar Al-Quraishi, Op.cit, p.168.

Alaa Abdul Razzaq Al-Salmi, electronic government, 2nd edition, Dar Wael, Amman-Jordan, ; 2009 p 87 and 32.

Osama Ahmed Al-Manasah & Jalal Mohammed Al-Zoubi, electronic government between theory and practice, 1st edition, Dar althaqafa, Amman-Jordan, 2013, p. 29.

Omar Moussa Jaafar Al-Quraishi, Op.cit, p55.

ibid pp.55-56.

Bader Mohammad Al-Sayyid Al-Qazzaz, electronic government and its impact in fighting administrative corruption- a comparative study with the Islamic jurisprudence, Dar alfikr eldjamii, Alexandria, pp. 52-53.

Omar Moussa Jaafar Al-Quraishi, Op.cit, p55

Mohammed Al-Serafy, electronic administration, 1st edition, Dar elfikr aldjamii, Alexandria, 2007, p. 17.

Osama Ahmed Al-Manasah & Jalal Mohammed Al-Zoubi, Op.cit, pp. 64-65.

Kafia Aidouni & Hamid Bin Hadjouba, "electronic administration in the Arab world and ways of its application (status-quo and horizons)", El Acil journal for economic and administrative research, Abbès Laghrour University of Khenchela (Algeria), Vol.01, Issue No. 02, December 2017, p. 229.

For instance, we find what chapter 6 of the first article of the new Act of public transactions and delegations of the public facility under the title of communication and information exchange electronically. For example, when handling a deal by the education and scientific research public facilities in order to satisfy their needs, the provisions of this act must be respected especially in electronic auctions. Furthermore, an electronic portal of the public transactions must be established (Cf. Articles 203-206 of the Presidential Decree No. 15-247 of 16/09/2015 on the regulations of the public transactions and the public facilities delegations .in official journal No. 50 of 2015)

Cf. law No. 15-04 of 01/02/2015 on the regulations of electronic ratification and signature, official journal No 06 of 2015.

Cf. law No. 09-04 of 05/08/2009 on the special regulations of prevention against cyber-crimes, official journal No. 47 of 2009; in addition to what the penal code provided for concerning crimes against data electronic processing (Cf. Art 394 Bis and what follows of the ordinance No. 66-156 of 08/06/1966 on the penal code, official journal No 49 of 1966).

Bader Mohammad Al-Sayyid Al-Qazzaz, Op.cit, p. 366.

Cf. Presidential Decree No. 16-03 of 07/01/2016 on the establishment of the National Observatory of the Public Facility, official journal No. 02 of 2016.

Cf. Art. 05 of the same decree.

Mustafa Bouadi, "making a digital environment in the light of modernizing the public facility and improving the public service in Algeria—ways and horizons", journal of politic and law, Kasdi Merbah University of Ouargla (Algeria) ,vol. 09, Issue No. 17, June 2017, p.265.

Omar Moussa Jaafar Al-Quraishi, Op.cit, pp 82-84

Bader Mohammad Al-Sayyid Al-Qazzaz, Op.cit, p. 367.

ibid, p 369.

Omar Moussa Jaafar Al-Quraishi, Op.cit, p. 79.

Alaa Abdul Razzaq Al-Salmi, Op.cit., p. 95.

Bader Mohammad Al-Sayyid Al-Qazzaz, Op.cit, p. 368.

Daoud Abdul Razzaq Al-Baz, Op.cit, p. 122.

Cf. ibid, pp.125-126.

Omar Moussa Jaafar Al-Quraishi, Op.cit, pp173-174.

Sana Rahmani, “electronic administration role in improving the conduct of the institution, Ph.D thesis in Management Sciences”, Faculty of Economics and Commercial and Management Sciences, Mohamed Kheider University of Biskra, 2016/2017, p.36.

Omar Moussa Jaafar Al-Quraishi, Op.cit, p. 175.

Cf. Ministerial decision of 30/04/2014 It defines the terms of implementation of the IT system linked to management accounting in public health establishments, as well as the list of establishments concerned in the implementation of this system, Official journal No. 1 of 2014.

Daoud Abdul Razzaq Al-Baz, Op.cit, pp. 126-127.

ibid. p.p. 129-130.

Omar Moussa Jaafar Al-Quraishi, Op.cit, p. 177.

Daoud Abdul Razzaq Al-Baz, Op.cit, pp. 135-136.

ibid, p.136.

Omar Moussa Jaafar Al-Quraishi, Op.cit, p. 178.

ibid, p. 182.

The judgment of the Egyptian Administrative Judiciary Court on 01/10/1956 referred to by: Daoud Abdul Razzaq Al-Baz, Op.cit, p. 147 on the margin.

Mahmoud Atef Al-Banna, Op.cit, P 224.

ibid, p.234.

Daoud Abdul Razzaq Al-Baz, Op.cit, pp. 150-151.

ilias chahed & Elhadj Araba & Abdennaim Defrour, “evaluation of implementing electronic government in Algeria”, Algerian Review of Studies in Accounting and Finance, Kasdi Merbah University of Ouargla (Algeria), Vol.02, Issue No. 02, December 2016, p. 127.

Determinants of Market Stock Price: New Evidence from an Emerging Market

Ahmad Abdallah

Faculty of Business, Al-Zaytoonah University of Jordan, Amman, Jordan

Email: ahmad.adel@zuj.edu.jo

Malik Abu Afifa

Faculty of Business, Al-Zaytoonah University of Jordan, Amman, Jordan

Email: M.abuafifa@zuj.edu.jo

Isam Hamad Saleh

Faculty of Business, Al-Zaytoonah University of Jordan, Amman, Jordan

Email: i.saleh@zuj.edu.jo

Abstract: The current study's purpose is to look at the financial determinants of market stock price in Jordan as an emerging market. It provides actual evidence from the Amman Stock Exchange (ASE)'s industrial companies. This study was conducted over a nine-year period (2010-2018), and a panel data analysis of 57 industrial companies was employed throughout. The study sample included all of the companies in the population, for a total of 513 observations. As a conclusion, the findings of the study revealed that the ratio of assets turnover, long-term debt-to-total assets ratio, earnings per share, return on assets, inventory-to-total current assets ratio, total current assets-to-total assets ratio, and total assets significantly affect the market stock price of Jordanian industrial companies listed on ASE. Whilst the WC and ETA have no a significant effect. These results are compatible with the pecking order theory and signalling theory. Besides, the shift in the market stock prices of Jordanian industrial companies is governed by financial indicators at a relatively high level. Finally, these results can be used by financial analysts, investors and other strategic decision-makers in order to boost the effectiveness and efficiency of the Jordanian financial market.

Keywords: Financial Indicators, Stock Price, Jordanian Market, Financial Markets, Market Efficiency.

JEL Classification Code: G14, M41, M21, D53

1. Introduction

Stock market dynamics impact the companies' stock price in the same market and industry in the same way (Rjoub et al., 2009). The stock price of the company in the same market and industry frequently shift in parallel with each other (Cong et al., 2008). Many researchers addressed that the company's stock price often rises from company success metrics and a piece of bad news for its rival (Campbell & Yeung, 2017; Saleem & Usman, 2021). At the same time, they noted that strong performance metrics and good news about the company would boost demand on the company's stock and increase its stock price (Francis et al., 2005; Gelb & Zarowin, 2002; Crawford et al., 2012; Alsufy et al., 2020). Trust or sentiment among investors can also cause stock prices to rise or fall (Piotroski & Roulstone, 2004). Investors also buy stocks hoping that they will see higher stock prices and potential profits (Drake et al., 2015; Weiss, 2010; Hui & Yeung, 2013; Alsufy et al., 2020).

Previous literature (such as Rjoub et al., 2009; Ajmi et al., 2014; Liu & Hou, 2019; Dimic et al., 2016; Hatemi et al., 2016; Cong et al., 2008) suggests that economic factors, such as employment, incomes, inflation, interest rates, and monetary policy, influence business patterns. For example higher interest rates and inflation positively affect the cost of the debt,

which decreases the income of the business and reduces the dividends paid to its shareholders. As a result, stock prices are dropping (Durnev et al., 2003). Moreover, Garay et al. (2013) and Haggard et al. (2008) have proposed that company disclosures have an impact on the stock price, where further disclosures, such as voluntary disclosures, would increase investor trust and then boost the stock price. Bai et al. (2018) observed that the readability of financial disclosure has an influence on the synchronicity of stock returns. The readability of financial disclosure works to boost investor's company-specific use of information, as well as the readability of financial disclosure will minimize company-specific information-processing costs, hence the synchronicity of stock returns decreased (Song 2015; Bravo, 2016). Ni et al. (2019) addressed the effect of financial results on market stock price. They noted that the market stock price is influenced by financial performance, where good financial performance boosts the market stock price. In other words, good financial performance strengthens investors' decision to pursue stocks at high prices.

In addition, and within the financial disclosure, Subing et al. (2019) and Purnamawati (2016) documented that the profitability and the composition of the capital have an impact on the market stock price. Ircham et al. (2014) observed that the debt-to-equity ratio, return on equity, debt-to-assets ratio, and earnings per share have a substantial impact on market stock prices, whether negative or positive. This is confirmed by pecking order theory and signalling theory. The first theory which is called “the pecking order theory”, creates the impression that the company has a number of alternatives when it comes to determining the source of its finance (Myers & Majluf, 1984; Matemilola & Bany-Ariffin, 2011). The company has used the pecking order theory in order to raise more money by selling assets. In other words, Matemilola and Bany-Ariffin (2011) suggested that pecking order theory means that company conducts approach by reducing its assets ownership as an alternative way to avoid exorbitant financing costs for its investments. Besides, the second theory, termed “signalling theory,” clarifies the need for the company to offer information to broad users (Morris, 2012; Wolk et al., 2001).

According to Martani et al. (2009), profitability and market indicators have a significant impact on stock return. Dimitropoulos and Asteriou (2009) observed that the profitability ratios, such as return on assets (ROA) and return on equity (ROE) have a positive influence on the stock return, whitest net profit-to-net sales ratio and working capital-to-total assets ratio have a negative impact on the stock return. At the same time, Kumar and Sopariwala (2009) noted that there are positive relationships between long-term success strategies, profitability and earnings per share, as well as stock prices are also positively influenced by earnings per share. These findings have been clarified by the fact that long-term success strategies will work to enhancement of the accounting profitability measurements, which would lead to an improvement in earnings per share and then in stock prices (Shammout, 2020). With that, Seetharaman and Raj (2011) have reported that there is a strong positive association among earnings per share (EPS) and stock prices and that the disclosure of earnings has a direct influence on stock prices. They also reported that EPS is an investment valuation instrument for assessing the success of business companies. Kabajeh et al. (2012) continued to note that ROA, ROE and the return on investment (ROI) have, together and independently, a favorable association with the company's stock prices.

Thus we can claim that previous literature discussed factors that influence stock prices from various angles, where some of the previous literature covered microeconomic factors, and other previous literature covered certain financial indicators, particularly those related to performance indicators. We also note that there are few attempts by previous literature to cover emerging markets, such as the Jordanian market. In this case, our contribution of this study is twofold. First contribution, this study is the first to investigate the effect of nine financial determinants (i.e. assets turnover ratio, long-term debt to total asset ratio, EPS,

ROA, working capital ratio, inventory-to-total current assets ratio, total current asset-to-total asset ratio, equity-to-total assets ratio, and total assets) which cover a broad range of financial disclosures made by companies on the market stock price. Evidence from Jordan as a developing market. Hence this study aims to increase the body of the knowledge in the field of the financial determinants of market stock price in an emerging market (Jordanian market). Second contribution, to assess the level to which the Jordanian stock market controls the financial determinants protected by the financial disclosures of the companies, and then provide some evidence about it. These findings provide documentary information to financial analysts, investors and other policy makers.

2. Literature Review

Stock prices are an essential feature of companies (Mazzucato & Semmler, 2002; Shammout, 2020). The pioneering paper of Collins (1957) investigated whether earnings per share, operating cash flow, dividends and book value of equity are useful determinants of market stock prices, using a sample of 37 banks in 27 countries. This paper found that EPS, operating cash flow, dividends and book value of equity have a major influence on the market stock prices. Edirising and Zhang (2008) investigated the effect of financial indicators (i.e. capital, inventory turnover, assets turnover, ROA, current ratio, EPS, total debt-to-asset ratio and leverage) on the stock prices. They concluded that the impact of these indicators on the stock return would contribute to the financial strength of the company, hence the stock prices will increase. Astutik et al. (2014) also concluded that ROE and the price-to-earnings ratio have a favorable effect on stock prices, although the leverage ratio has a little effect.

Martani et al. (2009) reported that the assets turnover, profitability and EPS have a direct influence on the stock price, which means that the higher the performance indicators, the higher the stock prices. The high performance of companies sends a message to investors about the health of their business processes, thereby growing the demand for stocks and eventually increasing their prices. In addition, Almumani (2014) and Sum (2014) argued that the price-to-earnings ratio, EPS, book value and company size have a favorable influence on market stock prices. Furthermore, Nisa and Nishat (2011) analyzed the association among financial fundamentals, macroeconomic factors and stock prices of companies listed on the Karachi Stock Exchange. They noted that the recent trends in stock prices, the company size and the EPS were the most important influences impacting the market stock price.

Malhotra and Tandon (2013) continued to find that the company's EPS, price-to-earnings and book value have a positive association with the company's stock price. Pouraghajan et al. (2015) studied the association among the strategies for working capital and shifts in the stock prices of 110 companies listed on the Tehran Stock Exchange during 2008-2012. They demonstrated that the strategies for working capital have an effect on shifts in stock prices. This is because accounting information can be helpful in economic investors' decisions. Riyani et al. (2019) sought to assess the impact of non-performing loans (NPLs) and the loan-to-deposit ratio (LDRs) on the ROA and the implications for the shift rate of the stock price. They documented that NPL and LDR have a significant influence on the shift rate of the stock price, while ROA was influenced by NPL and LDR, as well as ROA has no significant influence on the shift rate of the stock price.

Continuously, Wijaya and Yustina (2017) analyzed the influence of dividend policy using dividend pay-out ratio, profitability proxies (i.e. ROA and ROE), as well as solvency ratio using debt to equity on the market stock price. They presented that the dividend policy, profitability proxies and solvency ratio have a significant association with the market stock price. Jermisittiparsert et al. (2019) examined the influence of the financial determinants on the market stock prices in four ASEAN regions, namely Malaysia, Indonesia, Thailand and Singapore. They observed that the assets turnover, the assets growth, the working capital

ratio, the return on capital employed and the ratio of price-to-earnings have an impact on the market stock prices of Malaysian companies. For Indonesian companies, asset growth has an important association with the market stock prices. In the case of companies trading in Thailand, the assets turnover, the ROA, the ROE, the working capital ratio and the price-to-earnings ratio have a direct association with the market stock prices. For Singapore companies, the working capital ratio, the assets turnover, the average collection period, the ROE, the assets growth and the ROA have a direct association with the market stock prices.

Arkan (2016) discussed the role of financial indicators in predicting the change in market stock prices as a case study in the emerging market. Panel data analysis of 15 companies listed in three sectors of the Kuwaiti financial market during the period (2005 to 2014) is used in this study. Findings showed that ROA, ROE and net profit ratio have an impact on stock price behavior and trends in the industrial sector, as well as ROA, ROE, the price-to-earnings and EPS have an impact on stock prices behavior and trends in the service and financial sectors. In the other hand, Hsing (2014) used a structural Vector Autoregressive (VAR) model for the simultaneous determination of the fundamental business and found that stock prices negatively affected by EPS.

Besides, and on a continuous basis with the previous literature, the hypothesis of this study can be described as follows, where this study examines the influence of the main financial indicators as determinants on the market stock price of Jordanian industrial public shareholding companies.

***H:** Assets turnover ratio, long-term debt-to-total assets ratio, earnings per share, return on assets, working capital ratio, inventory-to-total current assets ratio, total current assets-to-total assets ratio, equity-to-total assets ratio, and total assets affect the market stock price.*

3. Methodology

This study investigates the financial determinants of market stock price, using a broad range of financial indicators. Evidence from the Jordanian market as an emerging market. Panel data analysis of 57 industrial companies listed on the Amman Stock Exchange (ASE) during the period (2010-2018) is used in this study. The study sample includes all of these companies involved in the population, and finally a total of 513 observations shall be made for each variable.

The following section presents the description of the study variables.

3.1. Description of the Study Variables

The study focuses on the main financial determinants of market stock price that supported by the previous literature, namely assets turnover ratio, long-term debt-to-total assets ratio, EPS, ROA, working capital ratio, inventory-to-total current assets ratio, total current assets-to-total assets ratio, equity-to-total assets ratio, and total assets. In other words, the framework of this study involves nine financial indicators (determinants) as independent variables, and the market stock price as a dependent variable. Hence Table (1) shows the codes definition and description of each variable.

4. Data Analysis

The following sections present the diagnostic analysis, descriptive analysis for the study data, and regression model analysis.

4.1. Diagnostic Analysis

The study is based on the use of multicollinearity checks to assess if the data in the study suffer from any econometric problems (Baltagi et al., 2010). The study checks multicollinearity by the Pearson Correlation test as the first indicator and the Variance Inflation Factor (VIF) and the inverse VIF as the second indicator (Baltagi, 2008). The results of the Pearson correlation coefficients (Beta) between independent variables are shown in Table (2). Gujarati and Porter (2009) concluded that there is a multicollinearity problem if the

result of the correlation coefficient (Beta) between two independent variables is greater than 0.8. As a result, all the Pearson correlation coefficients in Table (2) are less than 0.80, so the regression model of the current study does not suffer from a multicollinearity problem.

Table 1. Codes definition and description of each variable

Item	Variable	Code	Description
Independent variables	Assets turnover ratio	AT	is an efficiency indicator which shows the capacity of a company to produce revenue (sales) from its assets (Gupta & Huefner, 1972; Martani et al., 2009; Jermisittiparsert et al., 2019). It is measured by the value of sales of a company relative to the value of its total assets.
	Long-term debt-to-total assets ratio	LDtoTA	is the ratio of assets of a company funded by loans and other financial obligations that last over a year (Gitman & Zutter, 2012).
	Earnings per share	EPS	is earnings per outstanding share of the common stock (Almumani, 2014; Geetha & Swaaminathan, 2015, Saleh et al., 2020; Alqirem et al., 2020).
	Return on assets	ROA	is a profitability measure that shows how much earnings a company can generate on its overall assets (Brigham & Besley, 2011; Zutter & Gitman, 2012; Kabajeh et al., 2012; Kathuo, 2015; Devin et al., 2019; Saleh et al., 2020).
	Working capital ratio	WC	also referred to as the current ratio, is determined by means of total current assets divided by total current liabilities (Al Qaisi et al., 2016).
	Inventory-to-total current assets ratio	ItoCA	Inventory is an illiquid asset, as inventory will take more time to turn it into cash. Therefore, this study uses ItoCA in order to identify the portion of assets tied up in inventory (Dalnial et al., 2014).
	Total current asset-to-total asset ratio	CATA	is determined by dividing the total current assets by the total assets (Pierre & Anderson, 1984; Dalnial et al., 2014). CATA offers a measure of the size of the total funds invested for the purpose of working capital (Dalnial et al., 2014).
	Equity-to-total assets ratio	ETA	ETA formula calculates by dividing total equity by total assets (Fanning & Cogger, 1998; Devin et al., 2019). In other words, ETA compares the amount of equity retained by the company relative to its total assets, and this ratio represents the degree to which the company depends on an internal funding strategy for its expenditure rather than external financing (Devin et al., 2019).
	Total assets	TA	is the total current and long term assets. It estimated by the natural logarithm (ln) of total assets (Kieso et al., 2012; Devin et al., 2019).
Dependent variable	Market stock price	SP	is the stock price at the time of the closing price during the study period (2010 – 2018) for company (Almumani, 2014; John, 2015; Alsufy et al., 2020).

Additionally, Table (3) indicates the VIF and the inverse VIF values for the independent variables in the regression model. The results confirm that the research model is fit (multicollinearity problem does not exist) as the VIF and the inverse VIF values for all independent variables are less than 10 and greater than 10 percent, respectively (Baltagi, 2008).

Table 2. Pearson Correlation Coefficients

Variables	AT	LDtoTA	EPS	ROA	WC	ItoCA	CATA	ETA	TA
AT	1.000								
LDtoTA	-0.111	1.000							
EPS	0.233	-0.139	1.000						
ROA	0.345	-0.196	0.722	1.000					
WC	0.037	-0.278	0.296	0.236	1.000				
ItoCA	0.353	-0.082	-0.110	-0.086	0.059	1.000			
CATA	0.358	-0.244	0.079	0.176	0.240	0.196	1.000		
ETA	-0.084	-0.523	0.287	0.239	0.648	-0.078	0.083	1.000	
TA	0.206	0.044	0.323	0.230	0.065	0.095	-0.058	-0.156	1.000

Table 3. Multicollinearity Test

Variables	VIF	Inverse VIF (1/VIF)
AT	1.740	0.575
LDtoTA	1.626	0.615
EPS	2.564	0.390
ROA	2.592	0.386
WC	2.109	0.474
ItoCA	1.401	0.714
CATA	1.791	0.558
ETA	2.804	0.357
TA	1.307	0.765

4.2. Descriptive Analysis

The study tried to eliminate anomaly values in order to improve the reliability of the study results. This study is therefore focused on the use of descriptive analysis tests (i.e. mean, standard deviation, maximum and minimum values). This is done to explain the data of the analysis over its period (2010 to 2018). Table (4) indicates that the mean value for AT was (0.531) and that the maximum value was (2.66) with the standard deviation (0.403). For the variable LDtoTA, the highest value was (0.55) and the mean value was (0.046) with the standard deviation (0.087). The mean EPS was (0.057 percent) with the standard deviation (0.334). Also, the mean ROA was (2.335 percent) with the standard deviation (7.839). This indicates that there is a difference (deviation) in the ROA between industrial companies listed on ASE during the study period. This may relate to the effect of environmental uncertainty on the companies' performance during the period, where the period impacted by several crises, such as rising energy prices and shifting consumer preferences and desires as a result of Syrians' migration to Jordan, as well as the prosperity of globalisation.

The highest value for WC was then (12.83) and the lowest value was (0.02). As well as, the mean WC was (2.262), which indicates the high capacity of companies to pay-off their existing debts. The mean ItoCA was (0.325) with the standard deviation (0.215), which means that these companies hold approximately (67.5 percent) high liquid assets to meet their obligations. In comparison, for the variable CATA, the maximum value was (0.96) and the mean value was (0.498) with the standard deviation (0.216). The mean ETA was (0.636) with the standard deviation (0.234). After this, the mean value for Total Assets was (64,678,633 JD) with the standard deviation (186,444,429 JD). This indicates that there is a disparity (deviation) in the total assets between industrial companies listed on ASE during the study period, owing to the existence of the industrial market, where some industrial activities need a specific allocation of high value infrastructure than others. Due to the nature of the industrial sector, where some industrial activities required a specific allocation of high value infrastructure than others. Finally, the mean SP was (2.345 JD) with the standard deviation (4.367 JD). This standard deviation between the SP of the industrial companies over the study

period is based on many considerations, such as the net income of these companies and the valuation of the stock demand.

Table 4. Descriptive Analysis

Variables	Minimum	Maximum	Mean	Standard Deviation
AT	0.00	2.66	0.531	0.403
LDtoTA	0.00	0.55	0.046	0.087
EPS %	-1.17	2.39	0.057	0.334
ROA %	-21.01	31.12	2.335	7.839
WC	0.02	12.83	2.262	1.863
ItoCA	0.00	0.90	0.325	0.215
CATA	0.00	0.96	0.498	0.216
ETA	0.01	1.00	0.636	0.234
TA (JD)	320,140	1,211,466,000	64,678,633	186,444,429
SP (JD)	0.13	46.51	2.345	4.367

4.3. Regression Model Analysis

The present study is based on the use of a liner regression analysis to test the hypothesis. The results of the regression model are presented in Table (5). The results show that the regression model suits at a significant level of the F-statistic (138,341***). All independent variables together (namely: AT, LDtoTA, EPS, ROA, WC, ItoCA, CATA, ETA, and TA) in the model describe (0.804) - Adjusted R Square = 80.4 percent - of the differential in the market stock price of industrial companies listed on ASE over the period. In addition, the consistent term (_Cons) of this model is positively important (Beta=0.900) at p-value < 0.01. In other words, as determinants of the study model, all financial indicators together are closely related to the stock price of the industrial companies listed on ASE. Finally, we can note that the shift in the market stock prices of Jordanian industrial companies is governed by financial indicators at a relatively high level. This is attributable to the transparency requirements applied by the official bodies of the Jordanian financial market. Additionally, this result reflects the objectivity of the stock prices in connection with the financial conditions of the listed companies.

Table 5. Regression Result of the Hypothesis – Model

Variables	Coefficients(β)	(t-static)	Sig.
Con-	-6.453	-3.411	0.001***
AT	-1.038	-2.402	0.017**
LDtoTA	-3.700	-2.007	0.046**
EPS	14.569	25.235	0.000***
ROA	-0.206	-8.385	0.000***
WC	0.050	0.558	0.577
ItoCA	-1.914	-2.823	0.005***
CATA	1.543	1.949	0.052*
ETA	-1.487	-1.584	0.114
TA	0.572	5.746	0.000***
<i>R (Beta)</i>	0.900		
<i>Adjusted R Square</i>	0.804		
<i>(F-value)</i>	138.341***		

Note: ***, ** and * indicates significant at 1%, 5% and 10% level of significance based on t-statistics $SP_{i,t} = \alpha + \beta_1 AT_{i,t} + \beta_2 LDtoTA_{i,t} + \beta_3 EPS_{i,t} + \beta_4 ROA_{i,t} + \beta_5 WC_{i,t} + \beta_6 ItoCA_{i,t} + \beta_7 CATA_{i,t} + \beta_8 ETA_{i,t} + \beta_9 Total Assets(ln)_{i,t} + (\varepsilon_i + v_{it})$

More indepthly, the results in Table (5) show that AT, LDtoTA, EPS, ROA, ItoCA, CATA, and TA separately affect the market stock price of Jordanian industrial companies listed on ASE at a significant level (p-value) <.10,.05,.01. At the same time, the WC and ETA have no a significant effect separately. Finally, the hypothesis is partially accepted.

5. Results and Discussion

Based on the above analysis results, AT, LDtoTA, EPS, ROA, ItoCA, CATA, and TA significantly affect the market stock price of Jordanian industrial companies listed on ASE. Whilst the WC and ETA have no a significant effect. These results are consistent with the results of Laurens (2018), Hunjra et al. (2014), Arkan (2016), Vedd and Yassinski (2015), Chan et al. (2013) and Al-Malkawi et al. (2018). Moreover, these results are also compatible with the pecking order theory, which postulates that the cost of funding rises with asymmetric information, thus adversely affecting the market stock price.

Arkan (2016) observed that ROA, ROE and the net profit ratio are the most important financial indicators influencing the stock prices of industrial companies. The results showed that the higher ROA, ROE and net profit margin ratios reflect the higher stock prices. Vedd and Yassinski (2015) observed that the higher debt-to-equity ratio of the company indicates higher risk perceptions for investors and thus decreases stock prices. At the same time, they noted the positive association among the assets turnover ratio and the market stock price. In other words, the higher asset turnover ratio implies a better asset utilization of the company, followed by a spike in the market stock price.

Chan et al. (2013) concluded that the liquidity of the company determines the synchronicity of the market stock price, where the liquidity of the company is an indicator of the company performance, and when the company has high liquidity, investor trust in the company's stock would increase, followed by an increase in the stock price. In addition, Hunjra et al. (2014) and Laurens (2018) have noted that there is no association among the dividend per share and the market stock price, while the earnings per share positively link with the market stock price. This is because investors are really interested in the company's earnings, and when the company's earnings are high, investors will raise the appetite for the company's stocks, and the stock price will increase.

Al-Malkawi et al. (2018) also documented that earnings per share, return on equity, price-to-earnings ratio, dividend per share and book value per share positively affect the market stock price, whilst dividend yield adversely affects the market stock price. Besides, Dananti et al. (2017) aimed to examine the impact of capital structure by long-term debt-to-total assets ratio, short-term debt-to-total assets ratio, short-term debt-to-total equity ratio, total debt-to-total assets ratio, total debt-to-total equity ratio, and long-term debt-to-total equity ratio on company's stock price. They observed that about (24.3 percent) of the company's stock price can be explained by the capital structure arising from these ratios.

Then, the ItoCA ratio represents the extent of inventory invested out of the total current assets of the company. This ratio is an indicator for working capital management in the company (Vishnani & Shah, 2007). In the industrial sector, inventory issues is a very important, and this refers to the nature of its business (Weinraub & Visscher, 1998). Likewise, if inventory turnover is increased, it will boost cash flow and eliminate liquidity risk (Filbeck & Krueger, 2005). Effective inventory management increases free cash flow by placing more cash on the balance sheet to be distributed to shareholders, and this can boost investors' trust, and thus raise the stock price (Shrotriya, 2019).

Dadrasmoghadam and Akbari (2015) and Pouraghajan et al. (2015) discussed that the working capital has a positive association with market stock price. They clarified that higher working capital means a strong degree of liquidity, followed by a spike in the market stock price. Although this result is not consistent with the results of this study. At the same time, the

results of this study related to the effect of WC on the market stock price are consistent with the work results of Dimitropoulos and Asteriou (2009) and Abuzayed (2012). Dimitropoulos and Asteriou (2009) noted that working capital-to-total assets has a negative effect on stock returns. As well, Abuzayed (2012) documented that “financial markets failed to penalize managers for inefficient working capital management in emerging markets”, especially in Jordanian market.

Moreover, about the effect of ETA ratio on the market stock price, the results indicated that ETA has a negative effect on the market stock price. This matches with the work of Chan and Abd Karim (2010), where they observed that ETA has a negative effect on efficiency indicating that either the use of debts in company operations contributes to higher efficiency.

6. Conclusion

The current study aims to investigate the financial determinants of market stock price in Jordanian market as a developing market. It provides empirical evidence from the Jordanian industrial companies listed on ASE. The period of this study covered a nine-year period (2010-2018), and thus a panel data analysis is used of 57 companies during the period, where the sample of the study includes all these companies included in the population, giving a total of 513 observations for each variable. The study used nine financial indicators (namely: assets turnover ratio, long-term debt-to-total assets ratio, earnings per share, return on assets, working capital ratio, inventory-to-total current assets ratio, total current assets-to-total assets ratio, equity-to-total assets ratio, and total assets) which are covered a wide range of financial companies' disclosures as proxies for the financial determinants.

The study concluded that the market stock price of Jordanian industrial companies affected by AT, LDtoTA, EPS, ROA, ItoCA, CATA, and TA. At the same time, the market stock price of targeted companies not affected by WC and ETA. Besides, the shift in the market stock prices of Jordanian industrial companies is governed by financial indicators at a relatively high level. This is because the relationship value between all the financial indicators in the study model and the market stock price is about (90 percent), and all the financial indicators in the model explain around (80.4 percent) of the market stock price.

Finally, these results can be used by financial analysts, investors and other strategic decision-makers in order to boost the effectiveness and efficiency of the Jordanian financial market. For example, these results can enhance policy makers' ability to lay down good regulations that could boost the efficiency and effectiveness of the Jordanian financial market. Moreover, these results may encourage investors to make good decisions with the use of financial determinants that can predict market stock prices.

The limitation of this study is that the study searched in Jordanian industrial companies listed on ASE during the period (2010-2018) in order to achieve the objectives of the study, hence we suggest investigate the study model for other sectors in the MENA region in future work.

References

- Abuzayed, B. (2012). Working capital management and firms' performance in emerging markets: the case of Jordan. *International Journal of Managerial Finance*, 8(2), 155-179. <https://doi.org/10.1108/17439131211216620>
- Ajmi, A., El-montasser, G., Hammoudeh, S., & Nguyen, D. (2014). Oil Prices and MENA Stock Markets: New Evidence from Nonlinear and Asymmetric Causalities During and after the Crisis Period. *Applied Economics*, 46(18), 2167–2177.
- Al Qaisi, F., Tahtamouni, A., & AL-Qudah, M. (2016). Factors Affecting the Market Stock Price: The Case of the Insurance Companies Listed in Amman Stock Exchange. *International Journal of Business and Social Science*, 7(10), 81-90.
- Al-Malkawi, H., AlShiab, M., & Pillai, R. (2018). The impact of company fundamentals on common stock prices: evidence from MENA region. *The Business and Management*

- Review*, 9(4), 162-172.
- Almumani, A. M. (2014). Determinants of Equity Share Prices of the Listed Banks in Amman Stock Exchange: Quantitative Approach. *International Journal of Business and Social Science*, 5(1), 91-104.
- Alqireem, R., Abu Afifa, M., Saleh, I., & Haniah, F. (2020). Ownership Structure, Earnings Manipulation, and Organizational Performance: The Case of Jordanian Insurance Organizations. *The Journal of Asian Finance, Economics and Business*, 7(12), 293–308. <https://doi.org/10.13106/JAFEB.2020.VOL7.NO12.293>
- Alsufy, F., Afifa, M. A., & Soda, M.Z. (2020). Mediating Effects of Liquidity in the Relationship between Earnings Quality and Market Value of the Share Price: Evidence from Jordan. *Review of Applied Socio-Economic Research*, 19(1), 17-32.
- Arkan, T. (2016). The Importance of Financial Ratios in Predicting Stock Price Trends: A Case Study in Emerging Markets. *Finanse, Rynki Finansowe, Ubezpieczenia*, 79, 13-26.
- Bai, X., Dong, Y., & Hu, N. (2018). Financial report readability and stock return synchronicity. *Applied Economics*, 51(4), 346-363.
- Baltagi, B. H. (2008). *Econometric analysis of panel data* (4th Edition). USA: John Wile and Sons, Inc.
- Baltagi, B. H., Jung, B. C., & Song, S. H. (2010). Testing for heteroskedasticity and serial correlation in a random effects panel data model. *Journal of Econometrics*, 154(2), 122-124. <https://doi.org/10.1016/j.jeconom.2009.04.009>
- Bravo, F. (2016). Forward-looking disclosure and corporate reputation as mechanisms to reduce stock return volatility. *Revista de Contabilidad*, 19(1), 122-131.
- Brigham, E., & Besley, S. (2011). *Principles of finance* (6th Edition). USA: Cengage Learning.
- Campbell, J. L., & Yeung, P. E. (2017). Earnings comparability, accounting similarities, and stock returns: Evidence from peer firms' earnings restatements. *Journal of Accounting, Auditing and Finance*, 32(4), 480– 509.
- Chan, K., Hameed, A., & Kang, W. (2013). Stock price synchronicity and liquidity. *Journal of Financial Markets*, 16, 414–438.
- Chan, S., & Abd Karim, M. (2010). Bank efficiency, profitability and equity capital: evidence from developing countries. *American J. Finance and Accounting*, 2(2), 181-195.
- Collins J. (1957). How to Study the Behavior of Bank Stocks. *Financial Analysts Journal*, 13(2), 109-113.
- Cong, R.G., Wei, Y.M., Jiao, J.L., & Fan, Y. (2008). Relationships Between Oil Price Shocks and Stock Market: An Empirical Analysis from China. *Energy Policy*, 36(9), 3544–3553.
- Crawford, S.S., Roulstone, D.T., & So, E.C. (2012). Analyst initiations of coverage and stock price synchronicity. *The Accounting Review*, 87(5), 1527– 1553.
- Dadrasmoghadam, A., & Akbari, S. (2015). Relationship between Financial Ratios in the Stock Prices of Agriculture-Related Companies Accepted on the Stock Exchange of Iran. *Research Journal of Fisheries and Hydrobiology*, 10(9), 586-591.
- Dalnial, H., Kamaluddin, A., Sanusi, Z., & Khairuddin, K. (2014). Detecting Fraudulent Financial Reporting through Financial Statement Analysis. *Journal of Advanced Management Science*, 2(1), 17-22.
- Dananti, K., Cahjono, M., & Mujiyono, M. (2017). The Best Indicator of Capital Structure to Predict Firm's Performance. *Review of Integrative Business and Economics Research*, 6(4), 317-326.
- Devin, S., Ara, O., & Jafari, M. (2019). The Impact of Loans to Deposit Ratio (LTD) and Return on Assets (ROA) on the Capital Adequacy Ratio of the Tehran Stock

- Exchange and OTC. *UCT journal of management and accounting studies*, 7(1), 21-26.
- Dimic, N., Kiviahio, J., Piljak, V., & Äijö, J. (2016). Impact of financial market uncertainty and macroeconomic factors on stock–bond correlation in emerging markets. *Research in International Business and Finance*, 36, 41-51.
- Dimitropoulos, P., & Asteriou, D. (2009). The value relevance of financial statements and their impact on stock prices: Evidence from Greece. *Managerial Auditing Journal*, 24(3), 248-265.
- Drake, M. S., Myers, J. N., Myers, L. A., & Stuart, M. D. (2015). Short sellers and the informativeness of stock prices with respect to future earnings. *Review of Accounting Studies*, 20(2), 747– 774.
- Durnev, A., Morck, R., Yeung, B., & Zarowin, P. (2003). Does greater firm-specific return variation mean more or less informed stock pricing?. *Journal of Accounting Research*, 41(5), 797– 836.
- Edirisinghe, N.C.P., & Zhang, X. (2008). Portfolio Selection Under DEA-Based Relative Financial Strength Indicators: Case of US Industries. *Journal of the operational research society*, 59, 842-856.
- Fanning, K. M., & Cogger, K. O. (1998). Neural network detection of management fraud using published financial data. *International Journal of Intelligent Systems in Accounting, Finance and Management*, 7(1), 21-41.
- Filbeck, G., & Krueger, T. (2005). Industry Related Differences in Working Capital Management. *MidAmerican Journal of Business*, 20(2), 11-18
- Francis, J., LaFond, R., Olsson, P., & Schipper, K. (2005). The market pricing of accruals quality. *Journal of Accounting and Economics*, 39(2), 295– 327.
- Garay, U., González, M., Guzmán, A., & Trujillo, M. (2013). Internet-based corporate disclosure and market value: Evidence from Latin America. *Emerging Markets Review*, 17, 150-168.
- Geetha, E., & Swaaminathan, M. (2015). Study on the factors influencing stock price A Comparative study of Automobile and Information Technology Industries stocks in India. *International Journal of Current Research and Academic Review*, 3(3), 97-109.
- Gelb, D.S., & Zarowin, P.A. (2002). Corporate disclosure policy and the informativeness of stock prices. *Review of Accounting Studies*, 7(1), 33– 52.
- Gitman, L. J., & Zutter, C.J. (2012). *Principles of Managerial Finance* (3rd Edition). Boston: Prentice Hall.
- Gujarati, D. N., & Porter, D. C. (2009). *Basic Econometrics* (5th Edition). New York: McGraw-Hill.
- Gupta, M., & Huefner, R. (1972). A Cluster Analysis Study of Financial Ratios and Industry Characteristics. *Journal of Accounting Research*, 10(1), 77-95.
- Haggard, K.S., Martin, X., & Pereira, R. (2008). Does Voluntary Disclosure Improve Stock Price Informativeness?. *Financial Management*, 37(4), 747-768.
- Hatemi-J, A., Al Shayeb, A., & Roca, E. (2016). The effect of oil prices on stock prices: fresh evidence from asymmetric causality tests. *Journal Applied Economics*, 49(16), 1584-1592.
- Hsin, C.W., Guo, W.C., Tseng, S.S., & Luo, W.C. (2003). The Impact of Speculative Trading on Stock Return Volatility: The Evidence from Taiwan. *Global Finance Journal*, 14(3), 243-270.
- Hui, K. W., & Yeung, P. E. (2013). Underreaction to industry-wide earnings and the post-forecast revision drift. *Journal of Accounting Research*, 51(4), 701– 737.
- Hunjra, A. I., Ijaz, M. S., Chani, M. I., Hassan, S., & Mustafa, U. (2014). Impact of dividend policy, Earning Per Share, Return on Equity, Profit after Tax on stock price. *International Journal of Economics and Empirical Research*, 2(3), 109–115.

- Jermisittiparsert, K., Ambarita, D., Mihardjo, L., & Ghani, E. (2019). Risk-return through financial ratios as determinants of stock price: a study from ASEAN region. *Journal of Security and Sustainability Issues*, 9 (1), 199-210.
- John, O. (2015). Stock Market Price and Its Determinants: A Case Study of Nigerian Banks. *Journal of Advance Research in Business, Management and Accounting*, 1(10), 26-33.
- Kabajeh, M. A., Al Nu'aimat, M., & Dahmash, N., (2012). The Relationship between the ROA, ROE and ROI Ratios with Jordanian Insurance Public Companies Market Share Prices. *International Journal of Humanities and Social Science*, 2(11), 115-120.
- Kathuo, S. M. (2015). Effect of mobile banking on the financial performance of banking institutions in Kenya. *Strategic Journal of Business and Change Management*, 2(2). 1440-1457.
- Kieso, D.E., Weygandt, J. J., & Warfield, T.D. (2012). *Intermediate Accounting* (IFRS Edition), USA: John Wile and Sons, Inc.
- Kumar, R., & Sopariwala, P. (2009). The Effect of Adoption of Long-Term Performance Plans on Stock Prices and Accounting Numbers. *Journal of Financial and Quantitative Analysis*, 27(4), 561-573.
- Laurens, S. (2018). Influence Analysis of DPS, EPS, and PBV toward Stock Price and Return. *The Winners*, 19(1), 21-30.
- Liu, H., & Hou, C. (2019), Does trade credit alleviate stock price synchronicity? Evidence from China. *International Review of Economics and Finance*, 61, 141-155.
- Malhotra, N., & Tandon, K. (2013). Determinants of Stock Prices: Empirical Evidence from NSE 100 Companies. *International Journal of Research in Management and Technology*, 3(3), 2249-9563.
- Martani, D., Mulyono, & Khairurizka, R. (2009). The Effect of Financial Ratios, Firm Size, and Cash Flow from Operating Activities in the Interim Report to the Stock Return. *Chinese Business Review*, 8(6), 44-53.
- Matemilola, B.T., & Bany-Ariffin, A.N. (2011). Pecking Order Theory of Capital Structure: Empirical Evidence from Dynamic Panel Data. *International Journal on GSTF Business Review*, 1(1), 185–189.
- Mazzucato, M., & Semmler, W. (2002). The Determinants of Stock Price Volatility: An Industry Study. *Nonlinear Dynamics, Psychology, and Life Sciences*, 6(2), 230-253.
- Morris, R. (2012). Signalling, Agency Theory and Accounting Policy Choice. *Journal Accounting and Business Research*, 18(69), 47-56.
- Myers, S. C. & Majluf, N. S. (1984). Corporate financing and investment decisions when firms have information that investors do not have. *Journal of Financial Economics*. 13(2), 187–221
- Ni, Y., Huang, P., & Chen, Y. (2019). Board structure, considerable capital, and stock price overreaction informativeness in terms of technical indicators. *The North American Journal of Economics and Finance*, 48, 514-528.
- Nisa, M., & Nishat, M (2011). The Determinants of Stock Prices in Pakistan. *Asian Economic and Financial Review*, 1(4), 276-291.
- Pierre, S., & Anderson, J. (1984). An analysis of the factors associated with lawsuits against public accountants. *The Accounting Review*, 59(2), 242-263.
- Piotroski, J., & Roulstone, D. (2004). The influence of analysts, institutional investors and insiders on the incorporation of market, industry and firm' specific information into stock prices. *The Accounting Review*, 79(4), 1119–1152.
- Pouraghajan, A., Taghipouryan, Y., & Bavandi, S. (2015). Effect of Working Capital Strategies on Stock Price Changes and Cash Value Added of Companies Listed in Tehran Stock Exchange. *Applied mathematics in Engineering, Management and Technology*, 3(1), 762-770

- Purnamawati, G. (2016). The Effect of Capital Structure and Profitability on Stock Price: Study of The Manufacturing Sector in Indonesia Stock Exchange. *International Journal of Business, Economics and Law*, 9(1), 10-16.
- Riyani, Y., Mardiah, K., & Suherma, L. (2019). Determinants of Return on Assets and Implications on Stock Price Changes Level. *International Journal of Economics and Financial*, 9(2), 110-114.
- Rjoub, H., Türsoy, T., & Günsel, N. (2009). The effects of macroeconomic factors on stock returns: Istanbul Stock Market. *Studies in Economics and Finance*, 26(1), 36-45.
- Saleem, S., & Usman, M. (2021). Information risk and cost of equity: The role of stock price crash risk. *The Journal of Asian Finance, Economics and Business*, 8(1), 623-635.
- Saleh, I., Abu Afifa, M., & Alsufy, F. (2020). Does Earnings Quality Affect Companies' Performance? New Evidence from the Jordanian Market. *The Journal of Asian Finance, Economics and Business (JAFEB)*, 7(11), 33-43.
- Seetharaman, A., & Raj, J. R. (2011). An Empirical Study on the Impact of Earnings per Share on Stock Prices of a Listed Bank in Malaysia. *The International Journal of Applied Economics and Finance*, 5, 114-126.
- Shammout, B. R. T. (2020). The Impact of Stock Characteristics on Its Market Price in Jordanian Commercial Banks. *Modern Applied Science*, 14(3), 45-55.
- Shrotriya, V. (2019). Analysis of Working Capital Management of Hero MotoCorp Limited. *THINK INDIA*, 22(4), 10379-10394.
- Song, L. (2015). Accounting disclosure, stock price synchronicity and stock crash risk. *International Journal of Accounting and Information Management*, 23(4), 349-363.
- Subing, H. J. T., Mulyati, Y., & Mariana. C. (2019). Factors Affecting Islamic Stock Price in the Indonesian Capital Market. *International Journal of Innovation, Creativity and Change*, 6(6), 125-134.
- Sum, V. (2014). Dynamic effect of Tobin's Q on price-to-earnings ratio. *Managerial Finance*, 40(6), 634-643. <https://doi.org/10.1108/MF-07-2013-0193>
- Vedd, R., & Yassinski, N. (2015). The effect of Financial Ratios, Firm Size and Operating Cash Flows on Stock Price: Evidence from the Latin America Industrial Sector. *Journal of Business and Accounting*, 8(1), 15-26.
- Vishnani, S., & Shah, K.B. (2007). Impact of Working Capital Management Policies on Corporate Performance- An Empirical Study. *Global Business Review*, 8, 267-281.
- Weinraub, H.J., & Visscher, S. (1998). Industry Practice Relating to Aggressive Conservative Working Capital Policies. *Journal of Financial and Strategic Decision*, 11(2), 11-18.
- Weiss, D. (2010). Cost behavior and analysts' earnings forecasts. *The Accounting Review*, 85(4), 1441-1471.
- Wijaya, M., & Yustina, A. (2017). The impact of financial ratio toward stock price: evidence from banking companies. *Journal of Applied Accounting and Finance*, 1(1), 1-36.
- Wolk, H. I., Tearney, M. G., & Dodd, J. L. (2001). *Accounting Theory. A Conceptual and Institutional Approach* (5th Edition). Cincinnati, OH: South-Western College Publishing.

Internal Liquidity Determinants Analysis of Commercial Banking Industry of Jordan

Dr. MOHAMMED IBRAHIM SULTAN OBEIDAT

Accounting Department

Business School

Jadara University

Jordan

E. Mail: m.ibrahim@jadara.edu.jo

NADEEN “MOHAMMED ADNAN” “MOHAMMED YASIN” DARKAL

Department of Business Administration

Business School

Jadara University

Jordan

E. Mail: ndarkal@jadara.edu.jo

Abstract

The study objects for determining the possible internal factors influencing the liquidity position of the commercial banks of Jordan. Several possible determinants are taken into account in the study including, profitability, credit growth rate, customer deposits, financial leverage, capital adequacy, and bank size. The secondary data covering the period 2008-2019, of 13 out of 15 listed banks at Amman Stock Exchange, had been collected and used in the analysis. In total, 1,092 observations are employed in the analysis to achieve the objectives of the study. All hypotheses are tested under 95 level of confidence, which means 5 percent coefficient of significance. Descriptive statistics including the mean, standard deviation, and the minimum and maximum values, in addition to correlations, are used in data analysis. Using of both simple and multiple linear regression methods, the study shows that profitability, capital adequacy, and bank size, each of which, has a significant positive impact on bank liquidity. In addition, the study finds that financial leverage and customer deposits have a negative significant effect on bank liquidity. Moreover, the study does not find a significant impact of credit growth rate on bank liquidity.

Key Words: Commercial Banks, Liquidity Determinants, Credit Growth Rate, Customer Deposits, Capital Adequacy, and Financial Leverage.

Introduction.

Liquidity is important as of profitability, because each of which may lead to collapse and bankruptcy of business organization. The global financial crisis of 2008, shed light for analyzing liquidity and its different determinants. Studying liquidity determinants may. Using financial ratios in measuring liquidity level is preferable and leads to good conclusions, despite others believe that the liquidity creation method of measuring liquidity may lead to better findings (Laštůvková, 2016). Therefore, the financial ratios method is followed in the current study for investigating the liquidity of commercial banking industry of Jordan.

Within the global crises of 2008, the commercial banks of different countries showed a decline in liquidity of most commercial banks, especially in USA and other western countries, and the commercial banking system faced a difficulty in liquidity creation. Some experts and authors mentioned that the difficult of liquidity creation faced by commercial banks of some western countries is due to low efficiency of markets, and financial problems of counterparties ((Laštůvková, 2016)). Some found that a decline in liquidity of commercial banks declined during the crises by 8 percent (Moore, 2010).

The commercial banking industry is the most important economic sector affecting the efficiency and effectiveness of different production sectors. Commercial banks provide funds to other business organizations, and can finance the different investment prospective. The liquidity level of commercial banks is important, because when high level of liquidity is available to commercial banks, the banks will offer more funding and loans to business organizations. In opposite when a low liquidity level is available to commercial banks, other business organizations will face difficulties to finance its investments.

The liquidity of commercial banking is a crucial issue for the economic growth of different countries all over the world. Commercial banking liquidity offers loans and help financing other firms of different industries. In addition, many new small businesses emerged when it offered loans and financing by commercial banks. Commercial banks can finance new and current business organizations, only when enough liquidity is available, but whenever there is a lack in liquidity of commercial banks, new business emerging will be less, and the investment process of the current firms will be below the average of normal situations. The emergence of new businesses and the growing investments create job opportunities for local and for foreigners of rare qualifications internally. In Jordan, there is a severe problem of unemployment, less investments, low attraction of foreign investments, high inflation, and low rate of economic growth. Therefore, commercial banks of Jordan can play a vital role in declining the negative effect of all of these bad economic indicators. Again, this can occur only when high level of liquidity is available to commercial banks. Therefore, the problem of the study is the liquidity level of commercial banks of Jordan, and its internal and external determinants, but the problem of the study can be better introduced through the following question. What are the internal determinants of liquidity of commercial banking industry of Jordan? To provide the answer to this question, a review is made to the related literature of liquidity, and a survey of the prior researches had been done. Thereafter, the secondary data of commercial banks of Jordan had been collected and used in the analysis and hypotheses testing.

The study is of great importance. Despite that, some aspects of its importance are indirectly mentioned above, but it deserves to be mentioned again following using a straightforward method. The importance of the study is stemmed from the importance of funds to investments. Whenever, funding is available, more investments can be initiated, and more production institution can be created, because funding plays the importance role in activating investments. More investment leads to more economic growth, less unemployment, and better economic and living well-being. High liquidity level of commercial banks means that more fund support, the commercial banks can provide for productive entities inside the country, but low levels of liquidity leads to less investments, higher unemployment and less economic and living well-being for the different groups of people inside the country.

The objectives of the study can be summarized as follows. The first objective is to determine the level of liquidity of commercial banking industry of Jordan. Second, the study attempts to determine the most important internal factors affecting the liquidity position of commercial banking industry of Jordan. It takes into consideration some internal factors, where the managements of banks can exercise a large degree of control over these assumed determinants. The last objective of the study is to add more to the available literature with regard to the factors affecting the liquidity position of Jordan.

The remaining of the study is organized to be as follows. Section 2 introduces the review of the literature and the prior related researches. The hypotheses of the study are listed in section 3, whereas section 4 presents the methods and procedures followed in the study. Section 5 shows the results and data analysis, and the findings of the study are available in section 6.

Literature Review and Prior Researches

The fundamental role of depository institutions is to transform short-term deposits into long-term loans (Mohamad, 2016). The financial obligations that banks may face require sufficient level of liquidity to meet these obligations when they do, with no losses. From this idea the term of liquidity risk comes, which refers to failure of banks to meet these obligations without cost.

The financial crises of 2008 began during the first half of 2007, as credit crisis and later transformed to liquidity crisis (Ferrouhi, 2014). The decline in housing prices in of US caused an increase in mortgage lending that led to a liquidity crisis in 2007. The financial crisis led to bankruptcies, quasi-bankruptcies, in addition to a decline of financial performance of large banks and other financial institutions. The crises later led to a deterioration of international stock markets, liquidity shortage of interbank markets, and later extended in 2010, to a sovereign debt crisis in some European countries, such as Greece, Spain, Portugal, Italy, and. Before the financial crisis began in the first half of 2007, new standards for banks were in practice in the form of Basel II accord, but at the time of the financial crisis, only banks with sufficient liquidity could resist the liquidity shakes of the crisis and meet their obligations. This causes Basel Committee on Banking Supervision (BCBS) to issue new banking regulations called 12 Basel III, where these new regulations give more attention to capital, equity, and liquidity management, and was introduced as a global regulatory framework for the banking system (Gideon et al., 2012).

Basel Committee in Banking Supervision (2008), defines liquidity as “the ability of a bank to fund increases in assets and meet obligations as they come due, without incurring unacceptable losses” (Ferrouhi, 2014). Liquidity of banks is very important issue, where this importance comes from its role of transforming short-term deposits into long-term loans.

Banks face many problems in its operations that make a threat to its solvency. Examples of risks that banks may face is interest rate risk, market rate risk, off-balance sheet risks, foreign exchange risk, et al. Nevertheless, banks may continue subject to solvency risk, when a bank is unable to generate liquidity to pay its deposits (Saunders et al, 2006). Therefore, managements of commercial banks should give enough attention to the issue of liquidity, to be able to avoid losses that appear regarding payments of deposits when due. In the context of liquidity risk, Saunders et al (2006) distinguish between two sources of liquidity risk, the asset side source, and the liability side source. The assets side of the balance sheet may be an actual source of liquidity risk when a bank exercises what is called, off-balance sheet obligations. This occurs when a bank agrees for a contract to grant a loan, where this contract allows customers to borrow an agreed amount, and the bank is obliged to offer the amount immediately on demand, where this contract creates a need for liquidity. In addition, the liability side of the balance sheet may be another source of liquidity risk. This occurs when depositors withdraw a large amount of their deposits, where this causes a decline in liquidity. Because of that, banks can avoid such these difficulties and avoid incurring additional cost, when banks keep enough levels of liquidity. When a bank faces such liquidity problems, whether it is an asset or a liability side cause, banks may use its reserves if sufficient, because rarely banks keep high amounts of liquid assets because these liquid assets generate no interests, or very low rate of interests. A bank facing a liquidity risk may borrow additional funds, or liquidate some of its current illiquid assets.

The issue of bank liquidity is given enough attention since the appearance of 2008 financial crises, but before that time, bank liquidity had not been given the required attention in researches and studies. Still, the issue of commercial banks liquidity is below the required attention of authors and practitioners in the developing and Arab countries.

Laštůvková (2016), carried out a study to determine the factors affecting the liquidity of commercial banks of Czech, Slovak and Slovenian commercial banks. The objective of the

study is to determine the impact of some possible internal and external factors on commercial bank's liquidity. Secondary data covering the period 2001-2013, of a sample of Czech, Slovak, and Slovenian banks, had collected and used in the analysis and hypotheses testing. Using the multiple linear regression method, the study found that certain factors have a multiple effect on the different forms of liquidity, while other factors only affect specific forms of liquidity. The study also found that small banks are more sensitive to specific forms of liquidity, while the opposite, is the correct for large banks. In addition, the study reveals that the more flexible regulations, lead to more optimization.

Bansal and Bansal (2012), investigated the determinants of liquidity for determining which among these affect liquidity of some Indian firms. To achieve the objectives of the study, the relevant secondary data, covering the period 1999-2008, of a sample consisted of 100 textile and chemical Indian firms. Using the stepwise regression method, the study showed that cash flow, debt ratio, and free cash flows, are significant determinants of liquidity.

Ben Moussa (2015), carried out a study regarding liquidity of banks. The purpose of the study was to determine the most important determinants of banks liquidity of Tunis. The secondary data covering the period 2000-2010, of 18 Tunisian banks, had been gathered and used in data analysis and hypotheses testing. Two measures of liquidity had used in the study including liquid assets to total assets, and total loans to total deposits. Using both of the static and dynamic panel methods, the study demonstrated that financial performance, capital / total assets, opening costs / total assets, growth rate of GDP, inflation rate, and delayed liquidity, each of which is a significant determinant of liquidity. Moreover, the study finds no significant effect of bank size, total loans / total assets, financial costs / total credits, and total deposits / total assets, on the liquidity of Tunisian banks.

Lotto and Mwemezi (2018), carried out a study to determine the significant determinants of bank liquidity. Secondary data covering the period 2006-2013 of a sample consisted of 49 banks of Tanzania had collected and used in analysis. Using the panel regression method, the study showed that capital adequacy, bank size, and interest rate margin, had a negative significant effect on bank liquidity. The study also demonstrated that non-performing loans and inflation have a positive significant effect on bank liquidity. Moreover, the study revealed that profitability, GDP, and GDP growth rate, each of which, has no significant impact on bank liquidity of Tanzania.

Bista and Basnet (2020), analyzed bank liquidity of Nepal, as an attempt to determine the factors affecting liquidity. To achieve the objectives of the study, secondary data due to 12 commercial banks in Nepal and covering the period 2004-2005 had collected and used in the analysis. Using the regression method in data analysis and hypotheses testing, the study showed that similarly, deposits, capital adequacy, remittances, and bank size are significant determinants of bank liquidity, and where deposits increase liquidity, the capital adequacy leads to liquidity reduction of commercial banks. The study also revealed that internal factors affect bank liquidity more than macroeconomic external factors. In addition, it revealed that at the long run, capital adequacy, bank size, and capital expenditures lead to an increase in bank liquidity, whereas deposits decrease liquidity of banks.

Nguyen and Vo (2021), carried out a study related to bank liquidity and objected for examining the determinants of liquidity of 17 listed banks at the Vietnamese Stock Exchange, HOSE, HNX and UPCOM. The study used quarterly financial information covering the period 2006-2020. The required macroeconomic data regarding GDP and the rate of inflation had collected from International Monetary Fund and the General Statistics Office of Vietnamese. The panel data method is used in the study, and it showed that total assets size, return on total assets, and credit growth are positively associated with liquidity of banks, whereas the interaction between bank size and return on total assets negatively affect the liquidity of listed banks at HOSE, HNX, UPCoM. The study recommended the managements

of commercial banks to focus effective credit growth, developing the scale of total assets, and ensure high rate of return on total assets, to improve the position of liquidity.

Mohamad (2016), prepared a study to determine the factors affecting the liquidity of Turkish banks. To be more specific, the study objected for identifying the determinants of conventional banks liquidity of Turkey. Secondary data covering the period 2005-2013, of 21 listed Turkish banks, had collected and used in the analysis. Two liquidity ratios are used as measures of liquidity including, the ratio of liquid assets to customer deposits and customer funding, and the ratio of liquid assets to total assets. Using the ordinary least square method, based on panel data, the study showed that only bank capitalization has a positive significant on each of the above-mentioned measures of liquidity, and loan loss reserve ratio has a positive impact on the first ratio of bank liquidity, but bank size has a negative significant impact on the first ratio. It also revealed that profitability has a negative significant impact on the second ratio.

Study Hypotheses

Based on the literature review and the survey made to the related prior researches, several hypotheses had developed, and presented, in their null form, as follows.

Ho1. The profitability of the commercial banks of Jordan has no significant impact on the liquidity position of these banks.

Ho2. Credit growth rate of the commercial banks of Jordan has no significant impact on the liquidity position of these banks.

Ho3. Client deposits of the listed commercial banks of Jordan has no significant impact on the liquidity position of these firms.

Ho4. The financial leverage of the commercial banks of Jordan, has no significant impact on the level of liquidity of these banks.

Ho5. The capital adequacy of the commercial banks of Jordan has no significant impact on the liquidity position of these banks.

Ho6. The liquidity position of the commercial banks of Jordan is not significantly affected by the bank size.

Ho7. There is no grouping effect of bank profitability, credit growth rate, client deposits, debt, capital adequacy, and bank size, on the liquidity position of commercial banks of Jordan.

Study Methodology

The population of the study includes all commercial non-Islamic banks of Jordan. In total, and by the end of 2020, 15 commercial banks were listed at ASE, of these, 2 are Islamic, and the rest are 13 non-Islamic banks. The data due to each of these 13 non-Islamic banks had collected and used in the analysis and hypotheses testing. Islamic banks had been excluded because the data of this type of banks is different and inconsistent with the data of non-Islamic commercial banks. The collected data covers a 12-year period (2008-2019), and it had collected using the annual reports of ASE.

The Liquidity level of the commercial banks of Jordan is the dependent variable of the study, whereas 6 independent variables are examined with regard to their effect on bank liquidity. The independent variables of the study include profitability, capital adequacy, credit growth rate, client deposit, financial leverage, and bank size.

Bank liquidity refers for the ability of commercial banks to meet the obligation when they due. Table (1) shows how each of the dependent and independent variable, is measured. The table shows that commercial bank liquidity is the relationship of liquid assets to total assets (Mohamad, 2016). Profitability is measured using ROA as a good indicator for profitability, where ROA is computed by just dividing net income by total assets. Credit growth rate can be found through subtracting the prior year loans from the current year loans, and the result of this subtraction process, is divided by the prior year loans. The financial leverage ratio gives

an idea regarding the borrowed amounts of money, and the credit received by a bank, and it is computed through debt to equity ratio, which is simply the relationship of liabilities to equity. The calculation of capital adequacy ratio differs from Basel 1 to Basel 2, issued in 2004. In general, the computation of capital adequacy in this study is based on Tier 1 capital, so capital adequacy is used in this study as a ratio of shareholders' equity to total assets (Dao and Nguyen, 2020).

Table (1)
Study Variables and Measurement

Variable	Variable Name	Label	Measurement Method
Dependent	Liquidity	LIQ	$\frac{\text{Loans}}{\text{Total Assets}}$
Independent	Profitability	ROA	$\frac{\text{Net Income}}{\text{Total Assets}}$
	Credit Growth	CRG	$\frac{\text{Loan Year } t - \text{Loan Year } t - 1}{\text{Loan Year } t - 1}$
	Client Deposits	DPS	$\frac{\text{Total Depsits}}{\text{Total Assets}}$
	Financial Leverage	FLR	$\frac{\text{Total Liadabilities}}{\text{Total Shareholders' Equity}}$
	Capital Adequacy Ratio	CAR	$\frac{\text{Shareholders' Equity}}{\text{Total Assets}}$
	Bank Size	BSZ	Logarithms of Total Assets

The regression model is designed to include the different variables as follows:

$$LIQ = a + bROA + cCRG + dDPS + eFLR + fCAR + gBSZ +$$

$$E \dots \dots \dots (1)$$

Where, a, is a constant, representing the value of the dependent variable when the corresponding independent value equals zero, and, b, c, d, e, f, and g, each of which, is a constant refers for the slope of the dependent on the corresponding variable. ROA is the rate of return on total assets, and CRG, refers for the rate of credit growth from year to year. Where DPS refers for deposits, FLR refers for bank financial leverage. Moreover, CAR denotes for capital adequacy, and BSZ refers for bank size.

Different descriptive statistics are used in data analysis, including mean, standard deviation, minimum value, and maximum value. The simple and multiple regressions are used in hypotheses testing, where all hypotheses are tested at 95 percent level of confidence, which is the complement to 5 percent (1-0.95) coefficient of significance. The decision base of null hypotheses acceptance or rejection, is that a null hypothesis is accepted when the computed coefficient of significance is higher than the predetermined one, which is 0.5, where in opposite, a null hypothesis is rejected when the computed coefficient of significance is less than the predetermined one, which equals 0.5. The comparison between the computed t-value or f-value, with the tabulated corresponding t-value or f-value, is also used as another decision criterion for the acceptance or rejection of the null hypothesis. Based on this decision criterion, the null hypothesis is accepted when the computed t or f-vale, is less than its corresponding tabulated one, where in opposite, the null hypothesis is rejected and its alternative is accepted, when the computed t or f-value is greater than the tabular. In occasion, both decision criterion lead to the same decision.

Results and Analysis

The main objective of the study is to examine some internal possible factors affecting the liquidity of listed commercial banks of Jordan. Descriptive statistics are used in the analysis and both of simple and multiple linear regression are used in hypotheses testing.

Descriptive Statistics

Descriptive statistics including the mean, standard deviation, and both of the minimum and maximum values for each variable of the study, are shown in table (2). The table shows that the least liquidity ratio is 0.12, and the highest one is 0.52, with a mean of 0.31, and 0.084 standard deviation. Regarding profitability, zero is the least profitability ratio, whereas the highest is 0.03, where the highest value refers for low profitability of the entire industry. The mean of profitability is 0.012, with a standard deviation of 0.005. Asset utilization seems low also, where the least is 0.02, and the highest is 0.07, with a mean of 0.053, and 0.011 standard deviation. The rate of credit growth refers for a high rate of increase in credit. The least value of credit growth rate is -0.16, and the highest is 0.85, with a mean of 0.084, and 0.121 standard deviation. The minimum value of client deposits is 0.48, and the maximum is 0.81, with a mean of 0.656, and 0.069 standard deviation. The least debt ratio is 3.53 and the highest is 12.32, with a mean of 6.579, and 1.589 standard deviation. The logarithms of total assets minimum value is 8, and the maximum is 10.42, with a mean of 9.238, and standard deviation of 0.429.

Table (2)
Descriptive Statistics

	No. of Observations	Minimum	Maximum	Mean	Standard Deviation
Liquidity Ratio	156	0.12	0.52	0.310	0.084
Profitability	156	0.00	0.03	0.012	0.005
Capital Adequacy	156	0.08	0.22	0.1358	0.027
Credit Growth Rate	156	(0.16)	0.85	0.084	0.121
Client Deposits	156	0.48	0.81	0.656	0.069
Debt Ratio	156	3.55	12.32	6.579	1.589
Long. Assets	156	8	10.42	9.328	0.429

To check whether the data can be used for analysis, the normal distribution, multicollinearity, and correlation tests are made. The results of these tests are appearing in table (3). The tolerance and Variance Inflation Factors (VIF) had computed to ensure that the variables are not overlapped. The VIF for all variables is less than 10, suggesting the absence of overlapping variables (Gujarati, 2003, p. 496).

Table (3)
Variables Multicollinearity

Variable	multicollinearity	
	Tolerance	VIF
Profitability	0.856	1.168
Asset Utilization Efficiency	0.802	1.247
Credit Growth Rate	0.948	1.055
Client Deposits	0.839	1.191
Debt Ratio	0.759	1.318
Log. Assets	0.948	1.246

Hypotheses Testing

Except the last one, the simple linear regression method had employed in testing the hypotheses of the study. As mentioned above, the decision of a null hypothesis acceptance or

rejection is based on the comparison between the computed and the tabulated t-values, and based on the coefficient of significance (p-Value), where a null hypothesis is accepted when the computed coefficient of significance is above 0.05 predetermined coefficient of significance, and rejected when it is less.

First Hypothesis Test

The first hypothesis had initiated to enable testing whether bank profitability affects liquidity. Profitability of banks is the relationship of net income to total assets. The null form of the first hypothesis is again presented, as follows.

HO1. The profitability of commercial banks of Jordan has no significant impact on the liquidity of these banks.

The test of the hypothesis shows 0.251 coefficient of correlation (R), and 0.063 coefficient of determination (R^2), where the value of R^2 refers for that profitability of commercial banks of Jordan, explains only 6.3 percent of the change of liquidity. Table (4), shows the related coefficients and statistical values of the first hypothesis test.

The table shows that the computed t-value equals 3.224, and the computed coefficient of significance is 0.002. The comparison between the computed and the tabulated t-value reveals that the computed one is greater than the tabulated, which equals 1.96. Moreover, comparing between the computed coefficient of significance and the predetermined one, which equals 0.05, the comparison reveals that the computed one is less than the predetermined. Because the computed t-value is higher than the tabulated, and because the computed coefficient of significance is less than the predetermined, the null hypothesis is rejected, while its alternative one is accepted. This result means that the profitability of the commercial banks of Jordan, has a positive significant impact on the liquidity of these banks.

Table (4)
1st Hypothesis Test Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig
	B	Std. Error	Beta		
Constant	0.257	0.018		14.345	0.000
Profitability	4.387	1.361	0.251	3.224	0.002
R = 0.251					
$R^2 = 0.063$					
Adj. $R^2 = 0.057$					

Second Hypothesis Test

The first hypothesis had developed to enable testing whether the rate of credit growth of commercial banks of Jordan, affects liquidity. Credit growth is measured by deducting the attributed credit amount to the preceding year from the attributed credit amount of the most recent year, and then dividing the result of subtraction by the credit amount of the preceding or old year. The null form of the second hypothesis is again presented, as follows.

Ho2. Credit growth rate of the commercial banks of Jordan has no significant impact on the liquidity of these banks.

The test of the hypothesis shows 0.020 coefficient of correlation (R), and zero coefficient of determination (R^2), where this value of R^2 means that the rate of credit growth has no contribution in the change of liquidity. Table (5), shows the related coefficients and statistical values of the second hypothesis test.

The table shows that the computed t-value equals – 0.252, and the computed coefficient of significance is 0.802. The comparison between the computed and the tabulated t-values, reveals that the computed one is less than the tabulated, which equals 1.96. Moreover, comparing between the computed coefficient of significance and the predetermined one,

which equals 0.05, the comparison reveals that the computed one is greater than the predetermined. Because the computed t-value is less than the tabulated, and because the computed coefficient of significance is higher than the predetermined, the null hypothesis is accepted, while its alternative one is rejected. This result means that the rate of credit growth of the commercial banks of Jordan has no significant impact on the liquidity of these banks.

Table (5)
2nd Hypothesis Test Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig
	B	Std. Error	Beta		
Constant	0.312	0.008		37.715	0.000
Credit Growth	-0.014	0.056	-0.020	-0.252	0.802
R = 0.020					
R ² = 0.000					
Adj. R ² = - 0.006					

Third Hypotheses Test

The third hypothesis had been developed to enable testing whether client deposits affect liquidity of commercial banks of Jordan. Client deposits ratio is the relation of client deposits to total assets. The null form of the first hypothesis is again listed as appearing below.

Ho3. Client deposits of the listed commercial banks of Jordan has no significant impact on the liquidity position of these firms.

The test of the hypothesis shows 0.211 coefficient of correlation (R), and 0.045 coefficient of determination (R²), where the value of R² means that client deposits of commercial banks of Jordan, explains 4.5 percent of the change in liquidity. Table (6), shows the related coefficients and statistical values of the third hypothesis test.

The table shows that the computed t-value equals -2.678, and the computed coefficient of significance is 0.008. The comparison between the computed and the tabulated t-value reveals that the absolute value of the computed one is greater than the tabulated, which equals 1.96. Moreover, comparing between the computed coefficient of significance and the predetermined one, which equals 0.05, the comparison reveals that the computed one is less than the predetermined. Because the absolute of the computed t-value is higher than the tabulated, and because the computed coefficient of significance is less than the predetermined, the null hypothesis is rejected, while its alternative one is accepted. This result means that the client deposits of Jordanian commercial banks have a negative significant impact on liquidity level of these banks.

Table (6)
3rd Hypothesis Test Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig
	B	Std. Error	Beta		
Constant	0.480	0.064		7.55	0.000
Client Deposits	- 0.248	0.096	- 0.211	- 2.578	0.008
R = - 0.21					
R ² = 0.045					
Adj. R ² = 0.038					

Fourth Hypothesis Test

The fourth hypothesis had been developed to enable testing whether the financial leverage of the commercial banks of Jordan affect the liquidity position of these banks. Financial leverage is measured through the relationship of total liabilities to total equity. The null form of the first hypothesis is again appearing below.

Ho4. The financial leverage of the commercial banks of Jordan, has no significant impact on the level of liquidity of these banks.

The test of the hypothesis shows 0.305 coefficient of correlation (R), and 0.093 coefficient of determination (R^2), where the value of R^2 means that financial leverage of commercial banks of Jordan, explains 9.3 percent of the change in liquidity. Table (7), shows the related coefficients and statistical values of the fourth hypothesis test.

The table shows that the computed t-value equals - 3.979, and the computed coefficient of significance equals zero. The comparison between the computed and the tabulated t-value reveals that the absolute value of the computed one is greater than the tabulated, which equals 1.96. Moreover, comparing between the computed coefficient of significance and the predetermined one, which equals 0.05, the comparison reveals that the computed one is less. Because the absolute computed t-value is higher than the tabulated, and because the computed coefficient of significance is less than the predetermined, the null hypothesis is rejected, while its alternative is accepted instead. This result means that the financial leverage of Jordanian commercial banks have a negative significant effect on liquidity level of these banks.

Table (7)
4th Hypothesis Test Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig
	B	Std. Error	Beta		
Constant	0.417	0.028		15.088	0.000
Financial Leverage	- 0.016	0.004	- 0.305	- 3.979	0.000
R = - 0.301					
$R^2 = 0.093$					
Adj. $R^2 = 0.087$					

Fifth Hypothesis Test

The fifth hypothesis had been developed to enable testing whether capital adequacy of the commercial banks of Jordan has an impact on the liquidity level of these banks. Capital adequacy is measured through the relationship of total equity to total assets. The null form of the first hypothesis is again appearing below.

Ho5. The capital adequacy of the commercial banks of Jordan, has no significant impact on the liquidity position of these banks.

The test of the hypothesis shows 0.299 coefficient of correlation (R), and 0.089 coefficient of determination (R^2), where the value of R^2 means that capital adequacy of commercial banks of Jordan explains 8.9 percent of the change in liquidity. Table (8), shows the related coefficients and statistical values of the fifth hypothesis test.

The table shows that the computed t-value equals 3.89, and the computed coefficient of significance equals zero. The comparison between the computed and the tabulated t-values, reveals that the computed one is higher than the tabulated, which equals 1.96. Moreover, comparing between the computed coefficient of significance and the predetermined one, which equals 0.05, the comparison reveals that the computed one is less. Because the computed t-value is higher than the tabulated, and because the computed coefficient of significance is less than the predetermined, the null hypothesis is rejected, while its alternative

is accepted instead. This result means that the capital adequacy of commercial banks of Jordan has a positive significant effect on liquidity level of these banks.

Table (8)

5th Hypothesis Test Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig
	B	Std. Error	Beta		
Constant	0.182	0.034		5.394	0.000
Capital Adequacy	0.940	0.242	0.299	3.890	0.000
R = - 0.299					
R ² = 0.089					
Adj. R ² = 0.084					

Sixth Hypothesis Test

The sixth hypothesis had developed to enable testing whether bank size has a significant impact on the liquidity position of commercial banks of Jordan. The base-10 natural logarithms of total assets, is used as an indicator for bank size. The hypothesis is listed again, in its null form, as follows.

Ho6. The liquidity position of the commercial banks of Jordan is not significantly affected by the bank size.

The test of the hypothesis shows 0.283 coefficient of correlation (R), and 0.074 coefficient of determination (R²), where the value of R² means that a commercial bank size explains 7.4 percent of the change in liquidity. Table (9), shows the related coefficients and statistical values of the fifth hypothesis test.

The table shows that the computed t-value equals 3.658, and the computed coefficient of significance equals zero. The comparison between the computed and the tabulated t-values reveals that the computed one is higher than the tabulated, which equals 1.96, and the comparison between the computed coefficient of significance and the predetermined one, which equals 0.05, shows that the computed one is less than the predetermined. Because the computed t-value is higher than the tabulated, and because the computed coefficient of significance is less than the predetermined, the null hypothesis is rejected, and its alternative is accepted. This result means that bank size has a positive significant impact on liquidity position of commercial banks of Jordan.

Table (9)

6th Hypothesis Test Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig
	B	Std. Error	Beta		
Constant	- 0.210	0.142		- 1.475	0.142
Bank Size	0.056	0.015	0.283	3.658	0.000
R = 0.283					
R ² = 0.080					
Adj. R ² = 0.074					

Seventh Hypothesis Test

The seventh hypothesis had developed to enable testing the effect of the entire group of independent variables together, on the liquidity position of commercial banks of Jordan. Therefore, the hypothesis examines the entire grouping effect of all independent variables, that examined individually above. Multiple linear regression is used in testing this hypothesis. The seventh hypotheses is again listed, in null form, as follows.

Ho7. There is no grouping effect of bank profitability, credit growth rate, client deposits, debt, capital adequacy, and bank size, on the liquidity position of commercial banks of Jordan.

Table (10) shows the main coefficients and values of the 7th hypothesis test. The table reveals that the coefficient of correlation (R) equals 0.486, and the coefficient of determination equals 0.236, which means that the variables that are taken into consideration in the study explain in total 23.6 percent of the change occurring at liquidity.

Considering the table, it shows that f-value equals 7.659, and the coefficient of significance equals zero. Comparing the computed f-value with its corresponding tabulated one, it is apparent that the computed one is higher, and comparing the computed coefficient of significance with the predetermined one, which equals 0.05, the comparison reveals that the computed one is less than the predetermined. Because the computed f-value is higher than the tabulated, and because the computed coefficient of significance is less than the predetermined, the null hypothesis is rejected, and the alternative one is accepted. This result means that the group of independent variables, including profitability, rate of credit growth, client deposits, debt, capital adequacy, and bank size, when taken together as one unit, they have a significant effect on bank liquidity.

Table (10)
7th Hypothesis Test Coefficients

Model	Sum of Squares	Degrees of Freedom	Mean Square	F	Sig.
Regression	0.262	6	0.044	7.659	0.000
Residual	0.849	149	0.006		
Total	1.11	155			
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
Constant	-0.477	0.290		-1.643	0.102
Profitability	2.717	1.359	0.156	2.000	0.047
Credit Growth Rate	0.032	0.051	0.046	0.619	0.537
Client Deposits	-2.11	0.095	-0.173	-2.223	0.028
Financial Leverage	0.012	0.016	0.217	0.717	0.475
Log. Assets	0.067	0.015	0.339	4.542	0.000
Capital Adequacy	1.380	0.925	0.439	1.491	0.138

Therefore, when the constants of the multiple regression model are solved, the solved model appears as follows.

$$LIQ = - 0.477 + 2.717ROA + 0.032CRG - 2.11DPS + 0.012FLR + 1.38CAR + 0.067BSZ - 1.831.....$$

(1)

Findings and Conclusions

The key goal of the study is to examine some internal factors that may affect the liquidity position of commercial banks of Jordan. Literature review is made and the findings of prior researches, had been considered. Moreover, the related data was acquired, and analyzed using descriptive statistics, and based on the collected data, the hypotheses are tested using simple and multiple linear regression. Several possible indicators of liquidity were analyzed in the study including, bank profitability, rate of credit growth, financial leverage, capital adequacy, customer deposits, and bank size.

Based on hypotheses testing, the study finds that profitability, capital adequacy, and bank size, each of which, has a positive significant effect on the liquidity position of the commercial banks of Jordan. This finding means that banks of higher profitability are with better liquidity position, or in other words higher profits leads to better liquidity. In addition, a bank with higher equity ratio to total assets, are in better liquidity situation. Because the study finds that bank size has a positive impact on liquidity, and because bank size is measured using the natural logarithms of total assets, then maintaining more total assets leads to better level of liquidity.

Based on hypotheses testing, the study also finds that that financial leverage and client deposits, each of which, has a negative significant effect on liquidity position of commercial banks. This means that more borrowing to finance the assets of banks, leads to low liquidity. Despite that more customer deposits is assumed to improve liquidity, but the study shows a different finding. This is because more client deposits leads to more lending transactions, because banks pay interests for depositors, so to cover the cost of client deposits, and to earn more profits, commercial banks grant more loans to customers, and this is why deposits leads to less liquidity. With regard to rate of credit growth, the study finds no significant impact of this variable on commercial banks' liquidity. The findings of the study are in consistence with Bansal and Bansal (2012), Lotto and Mwemezi (2018), Nguyen and Vo (2021), Mohamad, (2015), et al.

References

- Bansal, R. and Bansal, V. (2012), A Research Paper on Determinants of Corporate Liquidity in India, *International Journal of Marketing and Technology*, 2 (4), 103-117.
- Ben Moussa, M. A. (2015). The Determinants of Banks Liquidity: Case of Tunisia, *International Journal of Economics and Financial Issues*, 5 (1), 249-259.
- Bista, R. B., and Basnet, P. (2020). Determinants of Bank Liquidity in Nepal, *Quantitative Economics and Managerial Studies*, 1 (6), 390-398.
- Dao, B. T. T., and Nguyen, K. A. (2020). Bank Capital Adequacy Ratio and Bank Performance in Vietnam: A Simultaneous Equations Framework, *Journal of Asian Finance, Economics and Business*, 7(6), 39-46, doi:10.13106/jafeb.2020.vol7.no6.03.
- Ferrouhi, E., (2014). Bank Liquidity and Financial Performance: Evidence from Moroccan Banking Industry, *Business Theory and Practice*, 15(4), 351-361.
- Gideon, F., Petersen, M. A., Mukuddem-Petersen, J., & De Waal, B. (2012). Bank liquidity and the global financial crisis. *Journal of Applied Mathematics*, 2012, 1-27.
- Gujarati, D.N. (2003) *Basic Econometrics*. 4th Edition, McGraw-Hill, New York.
- Laštůvková¹, J. (2016). Liquidity Determinants to the Selected Banking Sectors and their Size Groups, *Acta Universitatis Agriculturae Et Silviculturae Mendelianae Brunenses*, 64 (3), 971-978.

Lotto, J. and Mwemezi, J. (2015). Assessing the Determinants of Bank Liquidity: Experience from Tanzanian Banks, *African Journal of Finance and Management*, 24 (1-2), 76-88.

Mohamad, A. (2016). Determinants of Bank Liquidity: Empirical Evidence on Turkish banks, Master Thesis, Institute of graduate studies and research, Master Thesis, <http://i-rep.emu.edu.tr:8080/jspui/bitstream/11129/3424/1/mohamadamer.pdf>.

Moore, W. (2010). How do financial crises affect commercial bank liquidity? Evidence from Latin America and the Caribbean. MPRA Paper, No. 21473.

Nguyen, H. T. V., and Vo, D. V. (2021). Determinants of Liquidity of Commercial Banks: Empirical Evidence from the Vietnamese Stock Exchange, *Journal of Asian Finance, Economics and Business*, 8(4), 699-707, doi:10.13106/jafeb.2021.vol8.no4.0699.

Saunders, A., Cornett, M. M., & McGraw, P. A. (2006). *Financial institutions management: A risk management approach* (Vol. 8). McGraw-Hill/Irwin.

Determinants of Foreign Investment in Listed Firms at the Amman Stock Exchange

Mohammad Azzam*

Accounting Department
Yarmouk University
Irbid, Jordan

moh.azzam@yu.edu.jo

Ayman Abu Haija

Accounting Department
Jadara University
Irbid, Jordan

aymanh@jadara.edu.jo

Alaa AlQudah

Accounting Department
Yarmouk University
Irbid, Jordan

Email: Alaa.qudah@yu.edu.jo

Rawan Atwa

Accounting Department
Yarmouk University
Irbid, Jordan

Email: rawan@yu.edu.jo

Abstract

This study investigates the potential factors that may affect foreigners' decisions to invest in a firm or not. A panel data set of 2,413 firm-year observations of listed firm at the Amman Stock Exchange is analyzed from 2002 to 2019. The results show that foreigners prefer investing in firms that have large size, dividends policy, high-quality governance system as well as external auditing. Local institutional ownership and governmental ownership are found to be insignificantly associated with foreign investment. More interestingly, these results are reported after controlling for possible confounding events that are most likely affect foreigners' decisions. Specifically, foreign investment is found to be negatively affected by the global financial crisis (2007 to 2009). This study contributes to the literature by providing evidence that each capital market has its own features, thus the generalizability of findings even between developing countries is questionable.

1. Introduction

The foreign investment is essential to countries' economic growth, wherefore, Jordan has established an attractive environment for investment through enhancing institutional and legislative environment to promote foreign investment. For example, in 1997, the Securities Law No. 22 was issued and emerged out three institutions (i.e. Amman Stock Exchange (ASE), Jordan Securities Commission (JSC) and Securities Depository Center (SDC) to regulate the capital market in Jordan. In 2001, the government has adopted economic transformation program to enhance the role of private sector in the economy and institutionalizing the partnership of public-private sectors. Furthermore, the JSC in 2009 enacted corporate governance code to enhance the transparency and accountability of listed companies' financial reporting. It seems that these procedures have paid off, as the figures indicate a rise in foreign investment to reach 51.5% of ASE capitalization in May 2021 (ASE, 2021); this reflects the ability ASE to attract foreign investment due to the good investment and economic environment in Jordan (Ghunmi, Al-Zu'bi, Badreddine, & Chaudhry, 2013)

Foreign investment brings many benefits to the local economy that are reflected in economic growth and a reduction in unemployment rates, and even to enhance the investment environment itself. Mugableh and Oudat (2018) claimed that the foreign investments enhance employment opportunities and develop the financial sector. Similarly, Shubita and Shubita (2019) argued that foreign ownership can enhance corporate governance practices by playing a significant role in expanding the growth opportunity and enhancing the firms' value.

This study aims to delve into the factors that may affect the foreign investors' decisions to invest in listed Jordanian companies; this can be done by exploring the foreign investors' preferences when they invested in companies. Moreover, the literature showed important factors that may attract the foreign investment, for example, Ghunmi et al. (2013) found that foreign investments in Jordan are more likely to be directed to companies with large size and low dividend yield. Additionally, Tunay and Yüksel (2017) found a strong relationship between operations of foreign banks and governance levels of the countries. Correspondingly, Das (2014) established that companies with good governance attract more foreign investors regardless of their country-level protection environments of investment.

2. Literature Review and Hypotheses Development

2.1 Local Institutional ownership and Foreign Ownership

There are several factors that may play a key role in enhancing a sustained development of any market. Institutional environment is a main player in attracting foreign investors to transfer their investments to such hosting countries. Indeed, well developed and diverse markets are expected to be attractive investments targets to foreign investments seekers (Globerman and Shapiro, 2003). In this regard, Wang and Li (2018) finds that emerging markets were more manageable and preferable for foreign investors as a result of the diversity of the ownership map, in specific, the presence of institutional owners. In the same vein, Carney, Estrin, Liang, and Shapiro (2019) proposes a noticeable role of institutional owners in increasing the foreign owner's percentage, since the institutional owners appeared as knowledgeable and experienced players in firm's ownership map. Furthermore, Dikova, Panibratov, and Veselova (2019) finds that the multinational corporations were more inclined to direct their investments to the firms which have a diverse ownership map (i.e. institutional owners).

Therefore, the presence of institutional owners may appear as a trustable signal for local and foreign investors who are looking for safe investments channels to maximize their wealth. Such investors have been classified as experienced and superiors' investments hosting environments, since they are expected to have the upper monitoring and controlling hand in overseeing firms' activities, in specific, the investments part. Thus, the following hypothesis is formulated as follows:

H₁: There is a positive association between institutional ownership and foreign ownership.

2.2 Firm size and Foreign Ownership

Firm size is another crucial factor which may appear as an attractive variable in hosting foreign investors in local markets. Large firms are classified as strong and stable destinations for investments since such firms are superior in technology levels, management skills and most importantly, monitoring mechanisms (Esquivias & Harianto, 2020). These monitoring mechanisms developed by large firms have introduced them as targets for foreign investors. In addition, Shepherd (2020) reports that larger firms were less sophisticated in accepting foreign investments, since such firms have the required experience and capital to achieve the expectations of foreign investors. NGUYEN, PHAM, DAO, NGUYEN, and TRAN (2020) show the importance of firm size as one of the main conditions to enhance a firm's

performance in which such a relationship will establish a solid investment ground of foreign investors within the Vietnamese environment.

To sum up, larger firms have been introduced as experienced and skilled players in enhancing firms' performance and their financial positions. This may create an incentive for foreign investors to direct their investments to large firms since the needed infrastructure is available and the management skills are also available to protect their investments. Hence, the following hypothesis is formulated as follows:

H₂: There is a positive association between firm size and foreign ownership.

2.3 Governmental Ownership and Foreign Ownership

The ownership map plays a key role as a monitoring mechanism in overseeing management activities to guarantee a stable investments environment for internal and external investors (Ruggiero, Sorrentino, & Mussari, 2021). The governmental ownership has been introduced as a valid monitoring tool in which they are expected to constrain any unfavorable decisions undertaken by management. Indeed, they have been appeared as active owners in enhancing the financial position of the investee firms. In this regard, R. Aguilera et al. (2021) shows a key role of the state-ownership in enhancing the financial position of firms, proposing that such firms are considered as an attractive destination for foreign owners to direct their investments.

Some researchers, however, find that the existence of governmental ownership may not lead to an increased level of foreign owners. For instance, Zhu and Yang (2016) finds that the state owned firms were less-attractive for foreign investors to create smooth investments channels. Additionally, the state-owned firms have more ability in making risky decisions in compare with other types of owners. Such a conclusion reduces the probability of hosting foreign investors in such firms. Taken together, there is no general consensus on the potential association between the existence of governmental ownership and foreigners' decision to invest in a firm or not. The current study therefore formulates the following hypothesis:

H₃: There is a positive association between governmental ownership and foreign ownership.

2.4 Dividends Policy and Foreign Ownership

Distributing the dividends is one of the most crucial financial decisions where a firm makes because it is most likely ensures the firm's long-term existence (Moin, Guney, & El Kalak, 2020). Agency theory argues that dividends can be used as a mechanism to alleviate agency problems in a firm by lessening cash flow, which in turn leads managers to have less potentiality of utilizing free cash for their own benefits (Al-Najjar & Kilincarslan, 2016; Easterbrook, 1984; Rozeff, 1982). Moreover, signalling theory proposes that changes in dividend policy transmit information about changes in future cash flows (Al-Najjar & Kilincarslan, 2016). Due to information asymmetry between managers and investors, especially foreigners, managers use the dividends change as a signalling tool to convey their expectations about firms' future growth.

Previous studies (Mossadak, Fontaine, & Khemakhem, 2016; Suwaidana & Khalafb; Warrad, Abed, Khriasat, & Al-Sheikh, 2012) have examined the relationship between foreign ownership and dividends payments. For example, Patrisia (2020) finds that investors exert more pressure on firms to pay high dividends to compensate them for the extra risk caused by

higher informational asymmetry. In the same vein, Akhtar et al. (2020) using a sample of Pakistani firms find that foreign investors are forced to increase cash dividends. By contrast, Bataineh (2021) reports that foreign ownership is associated with lower level of dividends, suggesting that foreigners prefer reserving their profits for future growth. This result is also reported by several researchers in different contexts such as those conducted by (Al-Najjar and Kilincarslan (2016); Moin et al. (2020); Setiawan, Aryani, Yuniarti, and Brahmana (2019)) and Zyguła (2017). To conclude, the debate about the potential link between foreign ownership and dividends policy is still open, especially with the global changes in economic, social and political circumstances due to financial crises (i.e. the one that occurred in 2007), wars (i.e. what happened in Iraq, Libya, and Syria) and pandemics (i.e. Covid-19 which started in 2019). Hence, the following hypothesis is developed as follows:

H4: *There is a positive association between dividends policy and foreign ownership.*

2.5 Corporate Governance Code Policy and Foreign Ownership

Financial globalization has opened equity markets for foreign investors and motivating them to move from developed to emerging markets. As a result, the accelerated growth of these emerging economies occur (Haider, Khan, & Abdulahi, 2016), because foreigners have substantial amount of capital and adequate capabilities along with their role in improving liquidity and inflowing of foreign currency, which in turn boosts the economic growth of a country (Doidge, Karolyi, & Stulz, 2004; Gillan & Starks, 2003). It is essential therefore to determine the factors that actually persuade foreign investors to invest in a particular capital market (Rashid, 2020). Corollary to this, promoting corporate governance practices is perceived to be an essential tool to alleviate the agency problem arouses from the separation between owners and managers (Jensen & Meckling, 1976). Hence, foreign investors are most likely fascinated with firms that have strong governance structure (R. V. Aguilera, 2005; Lee & Chung, 2018). . Since 1997, Jordanian Government has taken a number of steps to amend the corporate governance regime in the country. One of the specific objectives of Jordan's reformation is to have a strong governance system in order to safeguard rights of investors (AlQudah, Azzam, Aleqab, & Shakhathreh, 2019).

Very limited studies have been conducted regarding the association between corporate governance and foreign investment. Bajaher, Habbash, and Alborr (2021) reveal that board independence and ownership structure do not play a role in attracting foreign investment in Saudi capital market. This result shows that foreigners do not put ample merit on board governance and their investment decisions. The same result is also reported by Yatim, Iskandar, and Nga (2016). In a similar vein, Rashid (2020) investigates the impact of board characteristics on foreign investment in the context of Bangladesh. The result reveals that there is a significant negative influence of board size on foreign investment due to the fact that foreigners may realize smaller board size as more tenacious and effective in decision making. This result is consistent with (Ali, Rehman, Sarwar, Shoukat, and Farooq (2021); De-La-Hoz, Pombo, and Taborda (2018); Yeh (2018)) where board financial expertise positively affects foreigners' decisions. Based on the previous discussion, the following hypothesis is developed as follows:

H5: *There is a positive association between corporate governance Code and foreign ownership.*

2.6 Audit Quality and Foreign Ownership

The Jordanian government considers alluring foreign investors as a priority due to country's bounded natural resources (Zeitun & Tian, 2007). Since that time, several laws were enacted

by government to create a proper environment to attract investors, which in turn improves economic growth of the country (Al-Omari, 2010). A considerable literature proves that external audit acts as a monitoring mechanism which is supposed to diminish the agency costs arising from managers' self-serving behavior (Fan & Wong, 2005). Therefore, the quality of external auditors, especially those from the established international firms, can play a vital monitoring tool because it improves the quality of financial statements and helps foreigners with their investment decisions (Brown, Beekes, & Verhoeven, 2011; Cohen, Krishnamoorthy, & Wright, 2002). Collaring to this, managers are keen in demanding high audit quality which includes rigid audit with a proper degree of professional scepticism, conducted in compliance with the applicable standards.

Very limited studies, however, have been conducted regarding the association between audit quality and foreign investment. For example, Zhang and Cang (2021) find that firms with high level of foreign ownership are generally proper to obtain higher quality of audit to alleviate conflict of interests. Furthermore, Karim, van Zijl, and Mollah (2013) point out that foreign investors are more likely to demand high quality of audit to safeguard their investment from manipulation. Alhababsah (2019) indicates that there is an insignificant relationship between audit quality and foreign investment. Based on the previous discussion, it is clear that there is no general agreement about the association between audit quality and foreign investment. Therefore, the current study expects that firms with high-quality auditing are more attractive to foreigners; hence the following hypothesis is formulated as follows:

H6: *There is a positive association between Audit quality and foreign ownership.*

3. Methodology

3.1 Sample Selection and Variables Measurements

To determine the most important factors that motivate foreigners to invest in Jordanian firms, a comprehensive investigation is conducted using data from listed firms on the ASE from 2002 to 2017. All sectors are included in the sample because there are no restrictions or special requirements imposed by the government pertaining foreign ownership in any sector. Table 1 shows that listed firms for the covered period generate 2,822 firm-year observations. Some financial data, however, are not available for 225 observations, thus they are excluded. Additionally, 514 observations are excluded from the sample as ownership structure is not disclosed in firms' annual reports, especially in the early years of their trading on the ASE. After all exclusions, this study comprises 2,083 firm-year observations. The financial data as well as ownership structure data are collected manually from annual reports which took approximately four months.¹

Table 1: Sample selection criteria

Description	Number of observations
Listed firms on the ASE from 2002 to 2017	3,152
Less: missing financial data	(225)
Less: missing ownership structure data	(514)
Final sample	2,413

This study uses the percentage of stocks owned by foreigners to the total number of a firm's stocks to measure foreign ownership (**FOR.OWN**). Independent variables include firm size (**SIZE**) measured by total assets at the end of a firm's year. Local institutional ownership (**LOCAL.INST**) measured by the percentage of stocks owned by local institutions to the total number of a firm's stocks. Government ownership (**GOV.OWN**) measured by the percentage

Firms' annuals reports are available online at: <https://jsc.gov.jo/Disclousre.aspx>¹

of stocks owned by the Jordanian government to the total number of a firm's stocks. Dividends (*DIVIDENDS*) measured using a dummy variable that takes the value of one if the firm distributed dividends, and zero otherwise. Governance quality (*CGC*) measured using a dummy variable that takes the value of one if the firm year relates to the period 2009 to 2017, and zero otherwise. Audit quality (*AUD.QUA*) measured using a dummy variable that takes the value of one if the firm is audited by one of the big-4 auditors, and zero otherwise.

The study also controls for some factors that may have an impact on the association between firms' attributes and foreign ownership. The factors include loss (*LOSS*) measured using a dummy variable that takes the value of one if the firm is reported negative earnings, and zero otherwise. Firm age (*AGE*) measured by the time length of a firm establishment. Global financial crisis (*GFC*) measured using a dummy variable that takes the value of one if the firm year is 2008 or 2009, and zero otherwise. Table 2 specifies the variables and their measurement. To test this study's hypotheses, the following regression equation is used:

$$FOR.OWN_{it} = \beta_0 + \beta_1 SIZE_{it} + \beta_2 LOCAL.INST_{it} + \beta_3 GOV.OWN_{it} + \beta_4 DIVIDENDS_{it} + \beta_5 CGC_{it} + \beta_6 AUD.QUA_{it} + \beta_7 LOSS_{it} + \beta_8 AGE_{it} + \beta_9 GFC_{it} + \epsilon_{it}$$

Table 2: Summary of variables and their measurement

Description	Variable name	Measurement	Exp. sign
<u>Dependent variable:</u>			
FOR.OWN	Foreign ownership	The percentage of stocks owned by foreigners to the total number of a firm's stocks.	
<u>Independent variables:</u>			
SIZE	Firm size	The total assets at the end of a firm's year.	+
LOCAL.INST	Local institutional ownership	The percentage of stocks owned by local institutions to the total number of a firm's stocks.	+
GOV.OWN	Government ownership	The percentage of stocks owned by the Jordanian government to the total number of a firm's stocks.	–
DIVIDENDS	Dividends	A dummy variable that takes the value of one if the firm distributed dividends, and zero otherwise.	+
CGC	Corporate governance code	A dummy variable that takes the value of one if the firm year relates to the period 2009 to 2017, and zero otherwise.	+
AUD.QUA	Audit quality	A dummy variable that takes the value of one if the firm is audited by one of the big-4 auditors, and zero otherwise.	+
<u>Control variables:</u>			
LOSS	Loss	A dummy variable that takes the value of one if the firm is reported negative earnings, and zero otherwise.	–
AGE	Firm age	The time length of a firm establishment.	+
GFC	Global financial crisis	A dummy variable that takes the value of one if the firm year is 2008 or 2009, and zero otherwise.	?

4. Results and Discussion

4.1 Descriptive Statistics

Table 3 describes the variables of listed firms on the ASE from 2002 to 2017. The mean of foreign ownership (FOR.OWN) is 16.6 percent. Notwithstanding that, the market value of these stocks is ranged between 37 percent and 51 percent out of the total market value of all stocks on the ASE from 2002 to 2017. This relatively high market value indicates that Jordan has an attractive environment for foreign investments most likely owing to the political stability as well as the absence of barriers on foreign investment in all sectors on the ASE. Indeed, the statistics show that some firms are totally owned by foreigners (i.e. the maximum

percentage of their ownership is 99 percent). By contrast, some firms do not have stocks owned by foreigners as the minimum percentage is zero.

Table 3: Descriptive statistics of the current study's variables

Variables	Minimum	Maximum	Mean	Median	SD
FOR.OWN	0.000	0.990	0.166	0.005	0.248
SIZE (in millions)	0.234	7227	171.5	225.0	57.80
LOCAL.INST	0.000	0.973	0.262	0.190	0.453
GOV.OWN	0.000	0.999	0.037	0.000	0.106
DIVIDENDS	0.000	1.000	0.454	0.000	0.498
CGC	0.000	1.000	0.720	1.000	0.449
AUD.QUA	0.000	1.000	0.379	0.000	0.485
LOSS	0.000	1.000	0.323	0.000	0.467
AGE	1.000	81.00	25.05	20.00	19.64
GFC	0.000	1.000	0.152	0.000	0.359

Notes: this table illustrates the variables of listed firms on the ASE from 2002 to 2017. All variables are defined previously in table 2.

It seems that the average size of Jordanian firms is relatively low (mean is approximately 171 million), especially when compared with other stock markets in both developed and developing countries (see for example, Eshleman and Guo 2014 and Cohen & Zarowin 2010). While the average of stocks owned by local institutional investors (LOCAL.INST) is reported at 26.2 percent, the mean value recorded for government ownership (GOV.OWN) is only 3.7 percent. This implies that policy-makers in Jordan have succeeded in their effort to privatize the capital market and moved the ownership of the majority of stocks on the ASE to the private sector. Indeed, government ownership decreased from 15 percent in 2002 (as reported by the ASE) to 3 percent in 2017 as indicated in Table 3. This significant reduction is considered one of the most important outcomes of the 'Privatization Law No. 25' which was issued in 2000 to organize the privatization process in the Jordanian business environment.

While the statistics show that 45.4 percent of firms distributed dividends (DIVIDENDS) to their shareholders, only 37.9 percent of listed firms are audited (AUD.QUA) by one of the big-4 auditors (i.e. PricewaterhouseCoopers, Ernst & Young, Deloitte, and KPMG). On average, 32.3 percent of firms are reported negative earnings as (LOSS) appeared in Table 3. This indicates that some firms listed on the ASE are facing financial difficulties, which in turn may minimize their attractiveness to foreign investment. Although the Amman Financial Market was created in 1976 (this name is changed in 1999 to the ASE), the mean value recorded for firm age (AGE) is approximately 25 years, suggesting that some Jordanian firms are still developing as well as they lack experience to make themselves more attractive, especially to foreigners. Other variables namely, governance quality (CGC) and the global financial crisis (GFC) are not discussed here because no meaningful statistics can be analysed.

Table 4: Pearson test

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
FOR.OWN	(1)	1.000									
SIZE	(2)	0.200*	1.000								
LOCAL.INS	(3)	-0.149*	-0.046*	1.000							
GOV.OWN	(4)	-0.033	0.140*	-0.068*	1.000						
DIVIDEND	(5)	-0.020	-0.125*	0.064*	0.111*	1.000					
CGC	(6)	0.052*	0.032	-0.020	-0.003	-0.073*	1.000				
AUD.QUA	(7)	0.284*	0.267*	0.034	0.148*	0.111*	0.141*	1.000			
LOSS	(8)	-0.031	-0.156*	-0.041	-0.106*	-0.520*	0.103*	-0.130*	1.000		
AGE	(9)	0.046*	0.183*	0.060*	0.210*	0.332*	0.020	0.212*	-0.206*	1.000	
GFC	(10)	0.025	-0.016	-0.004	-0.008	-0.008	-0.203*	0.019	-0.010	-0.070*	1.000

Notes: this table illustrates Pearson test of listed firms on the ASE from 2002 to 2017. The symbol (*) denotes significance at 5 percent in two-tailed test. All variables are defined previously in table 2.

4.2 Regression Results

The starting point pertaining regression analysis is to check several assumptions, namely multicollinearity, normality, serial correlation, and homoscedasticity. Some researchers like Koop (2013) and Gujarati & Porter (2010) argue that multicollinearity starts to create a concern regarding a regression's results when the correlation between two variables is 70 percent and more. Pearson test, therefore, is used here to check whether the data have the multicollinearity problem. Table 4 shows that the highest correlation exists between dividends and loss (coefficient is -0.520). This negative correlation is highly expected because conventional wisdom argues that when a firm reports loss in a specific financial period, it is less likely to distribute dividends. A relatively high positive correlation is also appears between dividends and age (coefficient is 0.332). This is consistent with the view in the literature that oldest firms have more experience, compared with newly listed firms, thus they are more able to generate positive earnings and distribute dividends to their shareholders. To conclude, the current study's variables do not suffer from multicollinearity.

After checking other assumptions, the results reveal that the data are not normally distributed as well as it suffers from heteroscedasticity. To overcome this, the present study follows the methodology adopted by Gujarati & Porter (2010) and employs the robust standard errors. The fixed effect model (FEM) is used here to investigate the determinants of foreign investments in listed firms on the ASE. Furthermore, the random effect model (REM) is used to robust the findings.

Table 5 reports the results of FEM with robust standard errors of the association between firms' attributes and foreign ownership. Firm size (SIZE) is found to be positively and significantly associated with foreign ownership (coefficient = 3.320 and $p < 0.05$), suggesting that large firms are more attractive to foreigners. Indeed, previous research, like Goh et al. (2016) and Armstrong, Core and Guay (2014), documents those large firms have a high quality board of directors, in terms of including more independent and expertise directors, which in turn leads to more controlling over managers' decisions, thus shareholders' interests are best served by those managers. Furthermore, investors in large firms are less likely to suffer from the problem of information asymmetric as those firms are disclosing the relevant information on a regular basis; thereby foreigners are hesitant to invest in small firms. Based on this conclusion, H_1 is supported.

Table 5: Results of FEM of the association between firms' attributes and foreign ownership

Hypothesis	Variable	Predicted sign	Coefficient	Result
<i>H1</i>	SIZE	+	3.320**	<i>Accepted</i>
<i>H2</i>	LOCAL.INST	+	-0.010*	<i>Not accepted</i>
<i>H3</i>	GOV.OWN	-	-0.023	<i>Not accepted</i>
<i>H4</i>	DIVIDENDS	+	0.017**	<i>Accepted</i>
<i>H5</i>	CGC	+	0.014**	<i>Accepted</i>
<i>H6</i>	AUD.QUA	+	0.023***	<i>Accepted</i>
-	LOSS	-	-0.002	-
-	AGE	+	-0.001	-
-	GFC	?	-0.012*	-
<i>Adjusted R²</i>			11.20	
<i>F-value</i>			4.070	
<i>P-value</i>			0.000	

Notes: this table presents the results of FEM with robust standard errors of the association between firms' attributes and foreign ownership. The sample comprises listed firms on the ASE from 2002 to 2017. The dependent variable is foreign ownership. Independent and control variables are defined previously in table two.

The symbols (*), (**) and (***) denote significance at 10, 5 and 1 percent, respectively, in two-tailed test.

Inconsistent with the current study's proposition, local institutional investors (LOCAL.INST) are found to be negatively associated with foreign ownership (coefficient = -0.010 and $p < 0.10$). This indicates that foreigners avoid investing in firms where the majority of stocks are owned by local institutional investors. This conclusion contradicts the view in the literature, like Chang, Kang & Li 2016 and Harford, Kecskes & Mansi 2015, that the existence of institutional investors is considered a good sign pertaining the quality of firms' financial reporting. One possible justification of this result is that foreigners, especially in developing countries, try to protect their investments by avoid buying stocks in firms where the problem of information asymmetric as well as the controlling shareholders may exist. Thus, H_2 is rejected. In this line of thinking, foreigners are less likely to invest in firms where the government (GOV.OWN) appears in firms' ownership structures as shown in Table 5. While the association between them is statistically insignificant, the negative sign of the coefficient is consistent with the predicted sign. The low percentage of government ownership in listed firms on the ASE (mean is approximately 4 percent) may stand behind this insignificant association. Based on this conclusion, H_3 is rejected.

This study proposes that firms that distribute dividends to their shareholders are more attractive to foreigners. The results of Table 5 support this proposition and report a positive and significant association between dividends (DIVIDENDS) and foreign ownership (coefficient = 0.017 and $p < 0.05$). This is consistent with the findings of previous studies in different contexts like Warganegara (2018), that foreigners prefer such firms because it is considered a good indicator about their profitability, especially for the long run. Therefore, H_4 is supported. There is a universally agreement in the literature that the presence of high quality governance system is considered a good sign pertaining a firm's financial performance and its profitability. The results of the current study is in line with this argument where a positive and significant association is found between the implementation of the corporate governance code (CGC) and foreign ownership (coefficient = 0.014 and $p < 0.05$). Thus, foreigners are less likely to invest in firms that suffer from a weak governance system, especially foreigners have the required skills as well as financial resources to determine such firms. It seems that the strict requirements included in the CGC (i.e. stating a strict definition of an independent director, prohibiting a dual leadership structure, and determining the minimum and maximum number of a board's size) lead to exert more pressure on firms'

managers to direct their decisions to maximize shareholders' interests instead of their own benefits. Hence, H_5 is supported.

Finally, table 5 reports a strong positive association between audit quality (AUD.QUA) and the fraction of stocks owned by foreign investors (coefficient = 0.023 and $p < 0.01$), suggesting that hiring one of the big-4 auditors to audit firms' financial reports is considered a good sign pertaining the quality of their reported earnings. This is because such auditors have breadth of knowledge that may help them in detecting the problematic decisions and activities that do not align with stockholders' interests. Regarding control variables, only the global financial crises (GFC) has a positive relationship with foreign ownership. A possible justification of this result is that during the crisis period foreigners' move toward investing in safe financial markets (i.e. Jordan) as they are less affected by the GFC compared with other markets, especially in developed countries.

5. Conclusion

Firms' financial performance is highly affected by how their board of directors are structured and composed. Such composition may play a pivotal role in enhancing the monitoring of managers' decisions and choices. This is because there is a general belief that a high quality board (i.e. with more independent directors and financial experts serving in the board) is positively associated with higher levels of financial performance. The current study, therefore, examined the potential link between the structure of boards of listed banks at the ASE and their level of financial performance. This is done by performing multiple regression on secondary data that are collected manually from banks' annual reports in the period 2013 to 2017.

The reported results reveal that, inconsistent with this study's proposition, banks where board independence is largely observed do not disclose high financial performance (measured by ROA). The relatively low percentage of board independence in some banks, however, may stand behind this conclusion. While board meetings are found to be insignificantly associated with ROA, large boards play a vital role in increasing banks performance. Thus, large boards are more beneficial to banks, compared with small boards; as they are most likely include more directors with different backgrounds as well as experiences. Directors who serve in several different boards (at least three) are not observed to confer benefits to banks, but rather they are detrimental to them. Shortage of time that those directors have to monitor managers, as a result of serving in various boards, may lead managers to hold excessive power to handle a bank's daily operations. Thus they have the opportunity to take decisions to manipulate earnings to increase their own compensation regardless of whether or not it leads to negative consequences on banks' financial performance, especially in the future.

Likewise, directors with political connections are found to be associated with lower levels of ROA. Based on this result, this study argues that those directors are less interested in controlling managers most likely because they lack the required financial skills to do that. Indeed, most of them are not sitting in a bank's board as in their personal capacity, but rather as a representative of governmental institutions. Foreign directors are not found as an effective controlling mechanism as it has a significant negative association with ROA. This finding is inconsistent with the current study's predictions as well as with the majority of previous studies in several different contexts. Overall, the findings of this study provide some recommendations to banks such as increase the number of independent directors in their boards, pick up directors with experience in financial issues, and motivate effective participation in board meetings. This study also recommends policymakers in Jordan to put more restrictions on the number of seats that a director can hold in other firms' boards.

References

- Aguilera, R., Duran, P., Heugens, P., Sauerwald, S., Turturea, R., & VanEssen, M. (2021). State ownership, political ideology, and firm performance around the world. *Journal of World Business*, 56(1), 101113.
- Aguilera, R. V. (2005). Corporate governance and director accountability: An institutional comparative perspective. *British Journal of Management*, 16, S39-S53.
- Al-Najjar, B., & Kilincarslan, E. (2016). The effect of ownership structure on dividend policy: evidence from Turkey. *Corporate Governance: The international journal of business in society*.
- Al-Omari, A. M. (2010). The institutional framework of financial reporting in Jordan. *European Journal of Economics, Finance and Administrative Sciences*, 22(1), 32-50.
- Alhababsah, S. (2019). Ownership structure and audit quality: An empirical analysis considering ownership types in Jordan. *Journal of International Accounting, Auditing and Taxation*, 35, 71-84.
- Ali, S., Rehman, R. U., Sarwar, B., Shoukat, A., & Farooq, M. (2021). Board financial expertise and foreign institutional investment: the moderating role of ownership concentration. *Review of International Business and Strategy*.
- AlQudah, A. M., Azzam, M. J., Aleqab, M. M., & Shakhathreh, M. Z. (2019). The impact of board of directors characteristics on banks performance: evidence from Jordan. *Academy of Accounting and Financial Studies Journal*, 23(2), 1-16.
- Bajaher, M., Habbash, M., & Alborr, A. (2021). Board governance, ownership structure and foreign investment in the Saudi capital market. *Journal of Financial Reporting and Accounting*.
- Bataineh, H. (2021). The impact of ownership structure on dividend policy of listed firms in Jordan. *Cogent Business & Management*, 8(1), 1863175.
- Brown, P., Beekes, W., & Verhoeven, P. (2011). Corporate governance, accounting and finance: A review. *Accounting & finance*, 51(1), 96-172.
- Carney, M., Estrin, S., Liang, Z., & Shapiro, D. (2019). National institutional systems, foreign ownership and firm performance: The case of understudied countries. *Journal of World Business*, 54(4), 244-257.
- Cohen, J., Krishnamoorthy, G., & Wright, A. M. (2002). Corporate governance and the audit process. *Contemporary accounting research*, 19(4), 573-594.
- De-La-Hoz, M., Pombo, C., & Taborda, R. (2018). Does board diversity affect institutional investor preferences? Evidence from Latin America. *Evidence from Latin America (January 25, 2018). Documento CEDE(2018-07)*.
- Dikova, D., Panibratov, A., & Veselova, A. (2019). Investment motives, ownership advantages and institutional distance: An examination of Russian cross-border acquisitions. *International Business Review*, 28(4), 625-637.
- Doidge, C., Karolyi, G. A., & Stulz, R. M. (2004). Why are foreign firms listed in the US worth more? *Journal of financial economics*, 71(2), 205-238.
- Easterbrook, F. H. (1984). Two agency-cost explanations of dividends. *The American economic review*, 74(4), 650-659.
- Esquivias, M. A., & Harianto, S. K. (2020). Does competition and foreign investment spur industrial efficiency?: firm-level evidence from Indonesia. *Heliyon*, 6(8), e04494.
- Fan, J. P., & Wong, T. J. (2005). Do external auditors perform a corporate governance role in emerging markets? Evidence from East Asia. *Journal of accounting research*, 43(1), 35-72.
- Ghunmi, D. A., Al-Zu'bi, B., Badreddine, S., & Chaudhry, S. (2013). Foreign direct investments in Jordan. *International Journal of Business*, 18(3), 255.

- Gillan, S., & Starks, L. T. (2003). Corporate governance, corporate ownership, and the role of institutional investors: A global perspective. *Weinberg Center for Corporate Governance Working Paper*(2003-01).
- Haider, M. A., Khan, M. A., & Abdulahi, E. (2016). Determinants of foreign portfolio investment and its effects on China. *International journal of economics and finance*, 8(12), 143-150.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of financial economics*, 3(4), 305-360.
- Karim, A. W., van Zijl, T., & Mollah, S. (2013). Impact of board ownership, CEO-Chair duality and foreign equity participation on auditor quality choice of IPO companies: Evidence from an emerging market. *International Journal of Accounting & Information Management*.
- Lee, J., & Chung, K. H. (2018). Foreign ownership and stock market liquidity. *International Review of Economics & Finance*, 54, 311-325.
- Moin, A., Guney, Y., & El Kalak, I. (2020). The effects of ownership structure, sub-optimal cash holdings and investment inefficiency on dividend policy: evidence from Indonesia. *Review of Quantitative Finance and Accounting*, 55(3), 857-900.
- Mossadak, A., Fontaine, R., & Khemakhem, H. (2016). The relationship between ownership structure and dividend policy in an emerging market: A Moroccan study. *Universal Journal of Accounting and Finance*, 4(2), 89-95.
- Mugableh, M. I., & Oudat, M. S. (2018). Modelling the determinants of foreign portfolio investments: a bounds testing and causality analysis for Jordan. *Academy of Accounting and Financial Studies Journal*, 22(4), 1-8.
- NGUYEN, T. X. H., PHAM, T. H., DAO, T. N., NGUYEN, T. N., & TRAN, T. K. N. (2020). The impact of foreign ownership and management on firm performance in Vietnam. *The Journal of Asian Finance, Economics, and Business*, 7(9), 409-418.
- Patrisia, D. (2020). *The Effect of Ownership Structure on the Dividend Policy of the Company Listed in Indonesia Stock Exchange*. Paper presented at the The Fifth Padang International Conference On Economics Education, Economics, Business and Management, Accounting and Entrepreneurship (PICEEBA-5 2020).
- Rashid, M. M. (2020). Board characteristics and foreign equity ownership: evidence from Bangladesh. *Journal of Accounting in Emerging Economies*.
- Rozeff, M. S. (1982). Growth, beta and agency costs as determinants of dividend payout ratios. *Journal of financial Research*, 5(3), 249-259.
- Ruggiero, P., Sorrentino, D., & Mussari, R. (2021). Earnings management in state-owned enterprises: bringing publicness back in. *Journal of Management and Governance*, 1-37.
- Setiawan, D., Aryani, Y. A., Yuniarti, S., & Brahmana, R. K. (2019). Does Ownership Structure Affect Dividend Decisions? Evidence from Indonesia's Banking Industry. *International Journal of Business*, 24(3), 329-343.
- Shepherd, B. (2020). Firm Size and Participation in the International Economy: Evidence from Bangladesh.
- Shubita, R., & Shubita, M. (2019). The impact of foreign ownership on corporate governance: evidence from an emerging market. *Investment Management and Financial Innovations*, 16(2), 101-115.
- Suwaitana, M. S., & Khalafb, L. S. The Effect of Board Composition and Ownership Structure on Dividend Policy: Evidence from Jordan.
- Tunay, K. B., & Yüksel, S. (2017). The relationship between corporate governance and foreign ownership of the banks in developing countries. *Contaduría y administración*, 62(5), 1627-1642.

- Wang, L., & Li, S. (2018). Determinants of foreign direct and indirect investments from the institutional perspective: A comparative analysis between emerging and mature markets. *International Journal of Emerging Markets*.
- Warrad, L., Abed, S., Khriasat, O., & Al-Sheikh, I. (2012). The effect of ownership structure on dividend payout policy: Evidence from Jordanian context. *International journal of economics and finance*, 4(2), 187-195.
- Yatim, P., Iskandar, T. M., & Nga, E. (2016). Board attributes and foreign shareholdings in Malaysian listed firms. *Journal of Management & Governance*, 20(1), 147-178.
- Yeh, C. M. (2018). Does board governance matter for foreign institutional investors to invest in listed tourism firms? *Tourism Management*, 68, 66-78.
- Zeitun, R., & Tian, G. G. (2007). Does ownership affect a firm's performance and default risk in Jordan? *Corporate Governance: The international journal of business in society*.
- Zhang, D., & Cang, Y. (2021). Ownership concentration, foreign ownership and auditing: evidence from SMEs in Latin America. *Pacific Accounting Review*.
- Zhu, W., & Yang, J. (2016). State ownership, cross-border acquisition, and risk-taking: Evidence from China's banking industry. *Journal of Banking & Finance*, 71, 133-153.
- Zyguła, A. (2017). Impact of foreign ownership on dividend policy in Poland. *e-Finanse: Financial Internet Quarterly*, 13(4), 76-88.

The Impact of Social Marketing on the Behavior of the Jordanian Citizen during the Corona Virus Pandemic

Mahmoud Alghizzawi

Faculty of Business and Management, Marketing Department
University Sultan Zainal Abidin, Terengganu, Malaysia
dr.alghzawi87@gmail.com

Hamza Alnawafleh

Faculty of Business Sciences, Marketing Department, University of Castilla-La Mancha, Spain; Hamzasubhi.mohammad@alu.uclmes

Mazuri Abd.Ghani

Faculty of Business and Management Sciences, Marketing Department, University Sultan Zainal Abidin, Terengganu, Malaysia
mazuri@unisza.edu.my

Diya Ali Alnawafleh

Faculty of Business Sciences, Management Department, Al - Hussein Bin Talal University, Ma'an, Jordan
Diyaa782@gmail.com

Abstract Social marketing is an important concept that influences the behavior of individuals and changes their habits, based on evidence and marketing campaigns targeting people in order to raise awareness and improve the course of their behavior for the better. This study aims to clarify the impact of social marketing on the behavior of the Jordanian citizen in light of the events of the spread of the Corona virus, based on the study and comparison of previous scientific studies that showed that social marketing influence the behavior of individuals. Through the extent of benefit from marketing campaigns, and in light of the spread of this epidemic, there are some habits that the Jordanian citizen needs to modify. The study recommended decision makers in Jordan to employ social marketing in all its dimensions to influence the behavior of the Jordanian citizen to adhere to the new instructions that reduce the risk of the spread of this deadly disease and to dispense with some traditional behaviors that contradict the recommendations of the World Health Organization regarding the behavior of individuals with each other, relying on broadcasting Social marketing campaigns that combine traditional and modern methods to include all segments of Jordanian society.

Key words: Social Marketing, Consumer Behavior, COVID-19, Jordan, Corona Virus.

1. Introduction

Social marketing plays an important role in our lives as it contributes to influencing daily social events and social marketing depends on the evidence proven to persuade people so it has become an important marketing concept in the community (Kotler & Zaltman, 1971). When delving deeper to social marketing concept will find that it depends on the promotion of a specific idea to specific group until a problem is resolved, One of the difficulties that can be faced in social marketing is that some people think that it interferes with their privacy, especially if the purpose of it is to change a certain behavior or habit they have and this difficulty increases if these habits are inherited. The liability of Social marketing publishing goodness and awareness and deals with the behavior of individuals (Andreasen, 1994). All companies are interested in the behavior of consumers, as it gives them an indication of the desires and interests of individuals in a positive or negative way, and on this there is a close relationship between the behavior and social marketing where the mental image is a mental perception of individuals towards a certain matter (Brønn, 2011; Calvert, 2008). The great development in the media and communication channels has become a major impact on

individuals in various ways that can modify the mental image of individuals in any possible negative or positive direction (Alghizzawi, 2019b, 2019a; Habes, Salloum, Alghizzawi, & Alshibly, 2018) as well here we see the role and the great importance of social marketing by controlling these media in the event of a negative path so that It improves the mental image of individuals Improve their behavior and influence them, being the traditional ways will not help In light of the great development and many influences that people are exposed to And there many bad behaviors that need to be corrected (Alnaser, Habes, Alghizzawi, & Ali, 2020). With the spread of the killer virus there are many behaviors among individuals that must be modified and we in the Jordanian society have some inherited habits that conflict with these instructions issued by the World Health Organization so in this study we need to employ social marketing to influence the behavior of the Jordanian citizen in light of the Corona health crisis until We guarantee its safety and adherence to the instructions.

2. Literature Review

Social Marketing People participate in many things, not just behavior. It addresses the soul of the audience, so it generates a new way of thinking and creative ideas among individuals. These ideas help to modify behavior. Social marketing provides us with fuel that helps society to be healthier and happier (Andreasen, 1993). Social marketing has proven its effective role by influencing the behavior of individuals in all fields. Even if this campaign is unacceptable to individuals, but it will affect them, so it is important to translate social marketing into influential creative ideas, and social marketing can be used to limit and motivate to modify consumer behavior in a way that attracts them to this behavior, and here lies the importance of social marketing to the various sectors (Peattie & Peattie, 2009). Social marketing plays an effective role for residents and societies, when a campaign with effective content is directed that will transform consumer behavior and help it to adopt behavior as well, especially in trying to fight a certain habit such as smoking, so it is important to ensure that social marketing is a major influence on consumer behavior and awareness, One of the important basics to be adopted when starting a social marketing campaign must be to draw some stories that address the reality of the public and that this campaign be multifarious so as to include traditional media and modern (Evans & McCormack, 2008). Activating self-interpretation among individuals is very important through social marketing, and this has become easier through modern technology, as it provides pictures and videos, and marketers have to decide when they target their campaign. There will be a major change in consumer behavior and intentions (N. R. Lee & Kotler, 2019; S. Lee & Pounders, 2019). By relying on (Kennedy, 2016) study, he emphasizes that social marketing is a change in the norms surrounding a specific issue in order to affect the behavior of individuals to modify a specific system. Companies that adopt the concept of social marketing provide services to society, so it is important that there be interest in this concept because it promotes social responsibility, Social marketing is a responsibility that must be shared by everyone, so all decision-makers must be included in all areas (Hashem saed, 2007). Social marketing relies on theories of behavior and persuasion to achieve change and modification in the habits of individuals. Figure 1 shows whenever people are exposed to messages and social marketing campaigns increases the effect on their behavior (Evans, 2006).

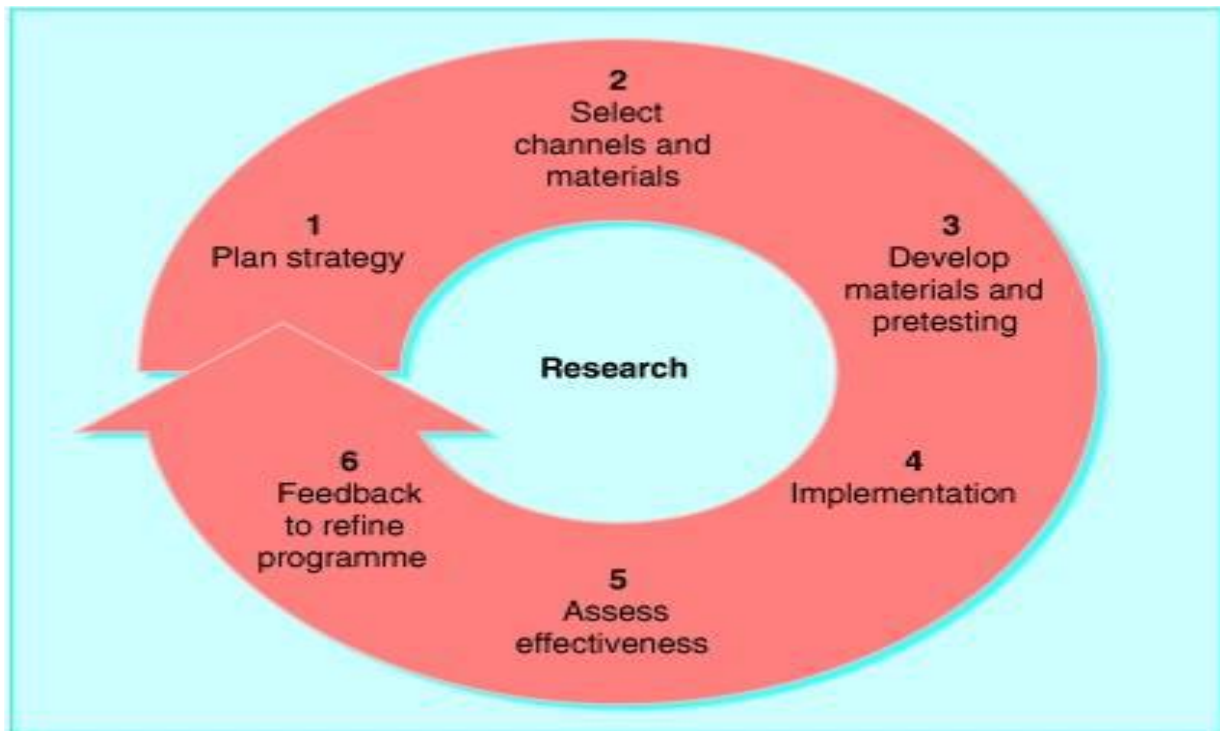
Figure 1 Social marketing framework



Source: (Evans, 2006)

2.1 Social Marketing

The concept of social marketing emerged in 1972 and it is a group of efforts directed towards changing behavior for the better to enhance the environment. Social marketing focuses on individual behavior and principles of marketing and the delivery of benefit to society and the desired goals of individuals (N. R. Lee & Kotler, 2011). Social marketing is used to achieve good and positivity, and the main point of it is changing behavior so that it changes attitudes and ideas to be successful (Andreasen, 1994). From the point of view of marketers, achieving satisfaction individuals is through managing expectations and raising the level of service or commodity provided to customers. Therefore, expectations become realistic through sustainability and social marketing campaigns to create value of levels for individuals greater. dependence on social marketing to Reducing certain behavior, social marketing success in solving many Of the behaviors of individuals in the world, especially in the health sector (Al-Shibly, Alghizzawi, Habes, & Salloum, 2019; Alhawamdeh, Alghizzaw, Habes, & Alshibly, 2020; Peattie & Peattie, 2009) Based on (Stead, Gordon, Angus, & McDermott, 2007) study, he emphasized that social marketing is effective in restraining individuals from certain behaviors, especially in unhealthy behaviors such as drug use or smoking. The intellectual and electronic development of individuals has become a challenge for social marketing all over the world and in all fields so it is necessary to share information and experience in order to facilitate the process of changing the behavior of individuals and achieve innovation, especially in the health field in the prevention of many diseases products and services to address public health needs (Lefebvre, 2011). It is necessary for social marketers to understand the problem in order to determine the main point that must be focused on in the marketing campaign and so that there is no bias (Wymer, 2011). Many sectors depend on technology and on marketing and its fields to achieve benefit and social marketing achieve great benefit in the changing habits in societies (N. R. Lee & Kotler, 2019; Walsh, Rudd, Moeykens, & Moloney, 1993). In Figure 2, it shows the important stages in social marketing, as the last stage returns to the first stage, which makes this wheel continue to spin.



Source: (Evans, 2006)

Figure 2 Wheel of important stages in social marketing

a. Consumer Behavior

- b. Consumption of services and goods is a basic and daily requirement for all individuals, and the provision of these services and goods is through organizations, so the concept of consumer behavior is important for everyone so that consumption is made by his wisdom and for decision-makers in organizations to be familiar with the requirements of the public, Significant amounts of money are spent from decision makers until they have access to important information about consumer behavior (Hawkins & Mothersbaugh, 2010; Samar, Mustafa, Malek, & Mahmoud, 2021) With the development of modern technology, there is a great awareness among individuals about consumer behavior, and also organizations are able to access consumer information (Dorokhova & Dorokhov, 2019; Salloum et al., 2021). Consumer behavior is all purchasing decisions that an individual makes towards goods or services, and this decision-making process is affected by many factors this increases the importance of consumer behavior (Stoica, Cristescu, & Stancu, 2017). Consumer behavior includes the individual's response to stimuli he or she is exposed to that reinforce his behavior (Foxall, 2016). Consumer behavior is also associated with psychology, and this behavior is associated with individuals and with organizations and with how to make purchasing decisions before and after purchase. These decisions are influenced by many factors before they are taken, so attention must be paid to all aspects of the purchasing decision of people, as any behavior is the result of a decision and the presence of available alternatives It creates challenges in decision-making, so consumer behavior goes through several stages after being affected by information, needs and desires (Ajzen, 2008; Alghzawi, Alghizzawi, & Tarabieh, 2020).

2.3 Customs of the Jordanian Society with COVID-19

Acute pulmonary disease spread in China in the city of Wuhan in the month of 12 of the year 2019, but it was a severe pneumonia that differs from the usual habit so that it has severe symptoms such as high temperature and its effect on the kidneys, stomach in addition to it leads to difficulty breathing and then it leads to death where It turned out to be a new coronavirus, which called on the Chinese government to set up a stone area and hospital within 10 days aim to besiege this disease, its being spreading easily and rapidly, and it threatens China in general (Wong, Leo, & Tan, 2020). Then the spread started in the world, and there are numbers of deaths spread worldwide, which prompted the world to start fear of it and prepare to face it, by starting studies and exchanging information and experiences between countries and showing the most important factors capable of eliminating this disease is the ability to fight the spread (Zu et al., 2020). Most countries made the decision to curfew to prevent the spread of the disease and the ability to control it, which led to great damage in various economic, political and scientific fields. Life stopped with this dangerous virus (Liu, Gayle, Wilder-Smith, & Rocklöv, 2020). It turns out that the incubation period for this virus may exceed 14 days, which means that it is possible for the infected person to have no symptoms and be infectious to others, which prompted the World Health Organization and countries to circulate instructions that ensure the safety for people from transmission of infection by communication(Peng, Yang, Zhang, Zhuge, & Hong, 2020). The new prevention methods by using plastic paws and not touching any surfaces or any persons in addition to wearing masks to prevent the transmission of infection with the air, with the necessity of using medical sterilizers and not mixing and gathering with others and leaving a distance of at least one meter between each person(Huh, 2020; Organization, 2020).

Jordanian society is close to Arab societies that are distinguished by some customs that are not present in the western world, its source of pride that they inherited from their grandparents is positivity and love for people, as most of these customs have a very close connection between people in addition to peace with kissing and drinking coffee from one cup to all Guests and gathering with family and family members on a daily or weekly basis, eating group food from one bowl, permanent exit, mixing with people greatly, and receiving guests and visits permanently. IN addition to gathering in large numbers for happy and sad occasions (Al-Ramahi, 2008; Fischbach, 2000; Tarawneh, 2000). These Kindness habits may cause danger to Jordanian citizens in light of the prevalence of COVID-19.

3. Conclusion & recommendation

3.1 Conclusion

The behavior of individuals is related in many things and is affected by many details. The behavior of individuals passes in many stages and is closely related with psychology, but it also has a significant impact on many areas of life and hence the importance lies in following up the behavior of individuals in society and a directive of behavior to positive altitude, Social marketing plays an effective role in influencing the behavior of individuals so that it changes it from negative to positive behavior, Social marketing is interested in spreading good and positive trend in societies and helps to overcome some habits of individuals (Ajzen, 2008; Alghizzawi, 2019b; Andreasen, 1993, 1994; Foxall, 2016; N. R. Lee & Kotler, 2019; S. Lee & Pounders, 2019; Lefebvre, 2011; Peattie & Peattie, 2009). Until now, no treatment or vaccine has been discovered for the Coronavirus. This disease is spreading widely in all worldwide. It is important for the current period to follow instructions that help not to spread this virus (Cavanagh, 2007; Huh, 2020; Lai, Shih, Ko, Tang, & Hsueh, 2020; Li et al., 2020; Liu et al., 2020; Organization, 2020; Peeri et al., 2020; van der Hoek et al., 2004; Wang, Horby, Hayden, & Gao, 2020; Zu et al., 2020). Jordanian society has inherited traditional

eastern customs that affect the behavior of individuals, as these behaviors need to be modified in proportion to this new virus (Fischbach, 2000; Tarawneh, 2000).

3.2 Recommendation

Depending on the review of previous studies that examined the topic of the relationship between social marketing and consumer behavior and the effectiveness of social marketing in modifying the behavior and habits of individuals, decision-makers (Ministry of Health and Information) in Jordan, must employ social marketing in all its dimensions to influence in the behavior of the Jordanian citizen to adhere to the new instructions that limit It is dangerous to spread this deadly disease and dispense with some traditional behaviors that contradict the recommendations of the World Health Organization regarding the behavior of individuals with each other. It is necessary for the Jordanian Ministry of Information to rely on broadcasting social marketing campaigns in the country that it combines traditional and modern methods to include all the slides of Jordanian society, Social marketing campaigns must be intense in order to rapidly affect Jordanian citizens In addition the importance to study of the responses and the actions, so that there is effective content provided to the public to achieve the desired results.

Reference

- Ajzen, I. (2008). Consumer attitudes and behavior. *Handbook of Consumer Psychology*, 1, 525–548.
- Al-Ramahi, A. (2008). Wasta in Jordan: a distinct feature of (and benefit for) Middle Eastern society. *Arab Law Quarterly*, 35–62.
- Al-Shibly, M. S., Alghizzawi, M., Habes, M., & Salloum, S. A. (2019). The Impact of De-marketing in Reducing Jordanian Youth Consumption of Energy Drinks. In *International Conference on Advanced Intelligent Systems and Informatics* (pp. 427–437). Springer.
- Alghizzawi, M. (2019a). A survey of the role of social media platforms in viral marketing: The influence of eWOM. *International Journal of Information Technology and Language Studies*, 3(2).
- Alghizzawi, M. (2019b). The role of digital marketing in consumer behavior: A survey. *International Journal of Information Technology and Language Studies*, 3(1).
- Alghazawi, M., Alghizzawi, M., & Tarabieh, S. (2020). Consumer impulsive buying behavior of services sector in Jordan. *JournalNX-A Multidisciplinary Peer Reviewed Journal*, 6(7), 227–237.
- Alhawamdeh, A. K., Alghizzaw, M., Habes, M., & Alshibly, M. S. (2020). The Relationship Between Media Marketing Advertising and Encouraging Jordanian Women to Conduct Early Detection of Breast Cancer.
- Alnaser, A. S., Habes, M., Alghizzawi, M., & Ali, S. (2020). The Relation among Marketing ads, via Digital Media and mitigate (COVID-19) pandemic in Jordan The Relationship between Social Media and Academic Performance: Facebook Perspective View project Healthcare challenges during COVID-19 pandemic View project. *Dspace.Urbe.University*, (July).
- Andreasen, A. R. (1993). Presidential address a social marketing research agenda for consumer behavior researchers. *ACR North American Advances*.
- Andreasen, A. R. (1994). Social marketing: Its definition and domain. *Journal of Public Policy & Marketing*, 13(1), 108–114.
- Brønn, P. S. (2011). Marketing and corporate social responsibility. *The Handbook of Communication and Corporate Social Responsibility*, 110–127.
- Calvert, S. L. (2008). Children as consumers: Advertising and marketing. *The Future of Children*, 205–234.

- Cavanagh, D. (2007). Coronavirus avian infectious bronchitis virus. *Veterinary Research*, 38(2), 281–297.
- Dorokhova, L., & Dorokhov, O. (2019). COMPUTER CONSUMER BEHAVIOR MODELING: MULTICRITERIA MODEL FOR CHOOSING IONIZERS. *Bulletin of the Transilvania University of Brasov, Series III: Mathematics, Informatics, Physics*, 12(1).
- Evans, W. D. (2006). How social marketing works in health care. *Bmj*, 332(7551), 1207–1210.
- Evans, W. D., & McCormack, L. (2008). Applying social marketing in health care: communicating evidence to change consumer behavior. *Medical Decision Making*, 28(5), 781–792.
- Fischbach, M. R. (2000). *State, society, and land in Jordan* (Vol. 75). Brill.
- Foxall, G. R. (2016). Consumer choice as behavior. In *Perspectives on Consumer Choice* (pp. 51–85). Springer.
- Habes, M., Salloum, S. A., Alghizzawi, M., & Alshibly, M. S. (2018). The role of modern media technology in improving collaborative learning of students in Jordanian universities. *International Journal of Information Technology and Language Studies*, 2(3).
- Hashem saed. (2007). The extent to which companies providing telephone service in Jordan adopt the concept of social marketing. yarmouk university.
- Hawkins, D. I., & Mothersbaugh, D. L. (2010). *Consumer behavior: Building marketing strategy*. Boston: McGraw-Hill Irwin,.
- Huh, S. (2020). How to train the health personnel for protecting themselves from novel coronavirus (COVID-19) infection during their patient or suspected case care. *Journal of Educational Evaluation for Health Professions*, 17, 10.
- Kennedy, A.-M. (2016). Macro-social marketing. *Journal of Macromarketing*, 36(3), 354–365.
- Kotler, P., & Zaltman, G. (1971). Social marketing: an approach to planned social change. *The Journal of Marketing*, 3–12.
- Lai, C.-C., Shih, T.-P., Ko, W.-C., Tang, H.-J., & Hsueh, P.-R. (2020). Severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) and corona virus disease-2019 (COVID-19): the epidemic and the challenges. *International Journal of Antimicrobial Agents*, 105924.
- Lee, N. R., & Kotler, P. (2011). *Social marketing: Influencing behaviors for good*. Sage Publications.
- Lee, N. R., & Kotler, P. (2019). *Social marketing: behavior change for social good*. SAGE Publications.
- Lee, S., & Pounders, K. R. (2019). Intrinsic versus extrinsic goals: The role of self-construal in understanding consumer response to goal framing in social marketing. *Journal of Business Research*, 94, 99–112.
- Lefebvre, R. C. (2011). An integrative model for social marketing. *Journal of Social Marketing*.
- Li, Q., Guan, X., Wu, P., Wang, X., Zhou, L., Tong, Y., ... Wong, J. Y. (2020). Early transmission dynamics in Wuhan, China, of novel coronavirus–infected pneumonia. *New England Journal of Medicine*.
- Liu, Y., Gayle, A. A., Wilder-Smith, A., & Rocklöv, J. (2020). The reproductive number of COVID-19 is higher compared to SARS coronavirus. *Journal of Travel Medicine*.
- Organization, W. H. (2020). *Coronavirus disease 2019 (COVID-19) : situation report*, 51.
- Peattie, K., & Peattie, S. (2009). Social marketing: A pathway to consumption reduction? *Journal of Business Research*, 62(2), 260–268.
- Peeri, N. C., Shrestha, N., Rahman, M. S., Zaki, R., Tan, Z., Bibi, S., ... Haque, U. (2020). The SARS, MERS and novel coronavirus (COVID-19) epidemics, the newest and biggest global health threats: what lessons have we learned? *International Journal of Epidemiology*.

- Peng, L., Yang, W., Zhang, D., Zhuge, C., & Hong, L. (2020). Epidemic analysis of COVID-19 in China by dynamical modeling. *ArXiv Preprint ArXiv:2002.06563*.
- Salloum, S. A., Al-Emran, M., Habes, M., Alghizzawi, M., Ghani, M. A., & Shaalan, K. (2021). What Impacts the Acceptance of E-learning Through Social Media? An Empirical Study. *Recent Advances in Technology Acceptance Models and Theories*, 419–431.
- Samar, R., Mustafa, O. M. M., Malek, A., & Mahmoud, A. (2021, January 1). The post-adoption behavior of internet banking users through the eyes of self-determination theory and expectation confirmation model. *Journal of Enterprise Information Management*. <https://doi.org/10.1108/JEIM-04-2020-0156>
- Stead, M., Gordon, R., Angus, K., & McDermott, L. (2007). A systematic review of social marketing effectiveness. *Health Education*.
- Stoica, L. C., Cristescu, M. P., & Stancu, A.-M. R. (2017). RELATIONSHIP BETWEEN CONSUMER BEHAVIOR AND MARKETING STRATEGIES. *Knowledge Horizons. Economics*, 9(4), 79–83.
- Tarawneh, M. (2000). *House Form and Cultural Identity: The Case of Bedouin Housing in Southern Jordan*. McGill University Libraries.
- van der Hoek, L., Pyrc, K., Jebbink, M. F., Vermeulen-Oost, W., Berkhout, R. J. M., Wolthers, K. C., ... Berkhout, B. (2004). Identification of a new human coronavirus. *Nature Medicine*, 10(4), 368–373.
- Walsh, D. C., Rudd, R. E., Moeykens, B. A., & Moloney, T. W. (1993). Social marketing for public health. *Health Affairs*, 12(2), 104–119.
- Wang, C., Horby, P. W., Hayden, F. G., & Gao, G. F. (2020). A novel coronavirus outbreak of global health concern. *The Lancet*, 395(10223), 470–473.
- Wong, J. E. L., Leo, Y. S., & Tan, C. C. (2020). COVID-19 in Singapore—current experience: critical global issues that require attention and action. *JAMA*.
- Wymer, W. (2011). Developing more effective social marketing strategies. *Journal of Social Marketing*.
- Zu, Z. Y., Jiang, M. Di, Xu, P. P., Chen, W., Ni, Q. Q., Lu, G. M., & Zhang, L. J. (2020). Coronavirus disease 2019 (COVID-19): a perspective from China. *Radiology*, 200490.

Administrative Corruption: Causes and Solutions: Special Reference to Iraq

Maha Farooq Ezzat Al-Rubaye

Middle Technical University, Mansour Medical Technical Institute

mahaezzet.me68@gmail.com.

Abstract

Corruption is the biggest phenomenon and social scourge known to mankind, and it is the reason for the collapse of many civilizations, empires, states and regimes. This phenomenon has no specific time limit. There is no society devoid of corruption and spoilers. They are fundamental causes that paralyze the administration and are unable to carry out the tasks required of it. After the recent events that Iraq has been exposed to, it has given way to the proliferation of these corrupt categories in the public sector, especially after the change in salaries after the events of 2003. But the high cost of living and unstable currency fluctuations was the reason for giving the logical reason to the spoilers from their point of view. Controlling corruption and trying to fix is a very difficult issue and the methods used in combating corruption are almost insufficient or have become obsolete in the absence of administrative and auditing control. And if any, no procedures are taken in which dazzle others which makes the corrupt person repeats his actions and practices to obtain profits. Transparency Organization touched on the presentation of the countries that are considered the most corrupt, Iraq of which is considered among the most stable countries in terms of corruption without progress, and the progress is slow and almost unnoticeable, as it ranges between 168-170 in the sequence of corrupt countries. Accordingly, we came to a recommendation that the role of good Activated oversight in terms of reward and punishment. And try to reward employees with letters of thanks or Symbolic rewards to increase their loyalty to the place in which they work.

Introduction

The phenomenon of corruption in general. Administrative corruption, in particular, is a widespread global phenomenon, found in all developing and developed societies to varying degrees. This is because corruption has become a phenomenon that has left no society. The phenomenon of corruption, in addition to being a cross-border phenomenon, is a phenomenon with deep roots and takes wide dimensions that overlap with it. It is linked to several concepts and factors that are hard to distinguish between them. The degree of its availability and comprehensiveness also varies from one community to another.

The phenomenon of corruption has plagued minds at all national and global levels. The United Nations Convention against Corruption has begun its preamble phrases, indicating the seriousness of corruption as a phenomenon that has a great impact on all human societies, of which it consists that the member countries in this Convention are concerned with the problems and dangers of corruption on the stability and security of societies, which endangers the institutions and values of democracy, moral values and justice, and jeopardizes sustainable development and the rule of law, and also concerned about the links between corruption and other forms of crime, especially organized crime and economic crime, including money laundering,

The problem of corruption (Corruption) has attracted the attention of many researchers and those interested, and opinions have agreed on the need to establish the foundations of an institutional framework that aims to surround the problem and treat it through serious and specific steps and to combat corruption in all its forms and manifestations and all areas of life to accelerate the process of economic development.

Research Problem

Administrative corruption is undoubtedly a deadly scourge that has affected all societies. Corruption is by no means a new issue, but it has emerged as a global issue recently, given the number of countries that have suffered from corruption scandals in recent years. Corruption devours peoples' obstruct investment and lower the basic service quality that citizens receives such as health and education, as it contradicts with democratic values, and recently disrupts the rule of law, given the number of countries that suffer from corruption scandals in the world, but it differs in its forms and its penetration from one country to another. Corruption is a threat to the stability and security of societies.

Research Hypothesis

The research stems from the hypothesis that “corruption is a deviant behavior behind which many reasons stand, some of which are related to institutional and organizational factors and other reasons related to the factors of the political, economic, social, cultural and legal environment.”

Research objective

- 5- Expose the phenomenon of corruption and identifying its roots and history
- 6- Expose the nature of corruption and clarify its concepts and factors of its spread
- 7- Explanation of the causes of corruption in Iraq
- 8- Follow up on ways to combat corruption

Research structure

The problem of corruption, the causes and ways to treat this problem, will be addressed in three chapters

Chapter One: Introduction to Corruption (Historical and Conceptual Rooting)

Chapter Two: Causes and Types of Corruption

Chapter Three: Administrative and Financial Corruption in Iraq

The research depends on the descriptive analytical approach to understand the phenomenon of administrative corruption and the causes of corruption and methods of dealing with it, through the available relevant administrative and economic literature, on which the basis of the research is based.

The historical dimension of the phenomenon of corruption

International interest in covering the importance of corruption began in the last two decades of the last century. This interest increased so that in the early nineties of the last century it became the talk of organizations and governments. Corruption is not a new issue, but it has roots associated with the emergence of Man and different civilizations. thus, it is difficult to determine a specific date for the beginning of human interest in this issue¹.

Corruption can be considered the misfortunes of humanity that goes back to the ancient times, and even if its degrees vary according to the different eras and societies, it is rarely mentioned in a written civilization or a known culture. Our knowledge has reached today to an information about corruption in the era of Paranoiac, Babylon, Iraq, ancient China and India, and we can read a strict condemnation of it in the Book of Exodus from the Covenant and the first laws of the Indian Manu about a thousand years before Christ. As well as in Greek and Roman sources many forms of administrative and economic corruption and its condemnation. We can say without exaggeration, that condemning the scourge of corruption constitutes a gathering point for major religions and philosophies in human history².

¹ Imad Salah Abdel-Razzaq, Corruption and Reform, Study, 1st Edition (Damascus, Arab Writers Union Publications 2003) p.6.

² Haitham Manna / Corruption. An article published on the information network at the link:
<http://www.sadasolidarity.net/sada/special%20file/CORRUPTION.htm>

The first to put the imprint of corruption was Emperor "Caligula", who assumed the leadership of the largest empire in history from (37 AD) to (41 AD), who continued to wreak havoc on the earth until one of his guards assassinated him¹. (Solon) in his legislation, which he called the Attica law, rules for guiding state employees and regulating their administrative work. It is worth noting that Plato in his book (The Republic) (which came after Solon and Confucius at a later period) touched on the phenomenon of corruption through his discussion of the problem of individual and collective (justice). As he referred to justice, he excludes the issue of benefit or interest, which is the basis for the emergence and exacerbation of corruption. As for writing laws, we see him fighting corruption in all its forms.

He is fighting religious corruption and urging the moral unity of his metropolis, which consists of (five thousand and forty citizens), and we also see him trying to reduce economic and administrative corruption so that the owners were not allowed to increase their money except within a certain limit. And isolate the city from the sea to avoid the abuse of merchants. He approved the establishment of a staff body whose duty is to monitor the actions of the citizen².

As for Aristotle), he personified political corruption through his classification of constitutions. He studied with his students (one hundred and fifty-eight) constitutions for different cities and metropolises. Through his treatment, he classified the city that is tempted by a corrupt target as a corrupt city. Rather, it may fail to be a state at all, while he sees that a righteous state is one that not only seeks good for it, but also seeks the common good³.

This determines that sound judgment is not based on mere seeking goodness, unless the good is general and shared among citizens.

In the Chinese heritage, we find that (Confucius), the great philosopher, has diagnosed the phenomenon of corruption in his book (The Great Teaching) which cites the causes of wars due to family corruption and neglect of people to correct their souls. In In ancient China, they used to grant the employees an additional bonus called (yang leen) which means Fighting corruption support⁴.

In India, the chief minister of the state of Chandragutia, who belonged to the Hindu high priesthood before the 2300s, was considered a method of embezzlement of funds from the government. In 1765, when Eastern India Company has become the real governor in Bengal and a number of its employees were fame of corrupt, corruption ended at the hands of Lord Cornwallis, who was chosen in 1786 AD as a general governor of India.

Corruption has become a dangerous phenomenon that leads to the destruction of societies and states, and even to their disintegration and demise. Therefore, we see that all heavenly religions forbid corruption in all its forms, and forbids it being leads to injustice, tyranny and right losing.

Islam has fought corruption, as the word corruption is mentioned in the Holy Qur'an in connection with the mention of the place, which is the earth. The Almighty said: "And do not corrupt the earth after it has been reformed" (Al-A'raf, verse 56).

And once he defined corruption on land and sea in the Almighty's saying: "Corruption appeared on land and sea" (Al-Rum, verse 41)⁵.

¹ Munir al-Hamsh, Political Economy, Corruption and Reform, Development, 1st Edition (Damascus, Publications of the Arab Writers Union, 2006) p. 11.

² Emad Salah Abdel-Razzaq. Previously mentioned source, p. 7.

³ Muhammad Fathi, Organized Crime and Corruption, Researches of the Arab Anti-Corruption Conference, Volume 2, Riyadh, Naif Academy for Arab Security Sciences, 2003 (p. 71).

⁴ Robert Clingard, Controlling Corruption, translated by Ali Hussein Hajjaj, revised by Farouk Jarrar, 1st Edition, (Amman, Dar Al-Bashir for Publishing and Distribution, 1994), p. 26.

⁵ Mohammed Al-Madani Bousaq. Defining corruption and its image from the legal point of view, Dar Al-Khaldounia, Algeria, 2004, p. 07 and beyond, Abdel Halim bin Mashri, Omar Farhani,: Administrative

The noticeable thing is that there is a similarity in the Holy Qur'an between the term corruption and the earth word¹. If we perform a statistic, we find that the wise book used the word corruption and its conjugations are attached to the earth up to 39 out of 50 places for the word corruption in the Holy Quran.

With the rise in the importance of accountability in the Arab Islamic society, the rulers and caliphs endeavored to transform it in a malicious manner from the problems of the earth to the doctrines of heaven in order to focus on religious and intellectual problems to reduce the importance of oversight in corruption cases. As a result of that, corruption and fraud have come into jurisdiction and Hesba founders. Books of history has indignant examples of the Muhtasibs and their dismissal to the extent that the public attacked them as a result of their actions².

And we see that corruption has many and wide meanings in the Qur'an and Islamic law in all its forms and manifestations, and God Almighty has made all sins as corruption in earth. All violations deviate from the path of reform and deviation from the straight path, and the main reason for the emergence of corruption are the sins and disobedience offered by the hands of the children of Adam, and the wisdom is that people make some of the sins and disobedience presented by their hands, perhaps that will be a reason for their repentance. It is possible to consider some important facts from the verses of Qur'an that we have previously discussed about corruption:

1. God Almighty created the universe in the best and most upright manner, as well as with regard to man, who was created by the Almighty God in the best appearance and the cause of the best image. Therefore, the commentators agree that the origin in the creation of man and the universe with all its elements is righteousness, order and beauty. Man is the one who changes these concepts from good to bad³.
2. It is man who corrupts the earth by committing acts of corruption that always go against the origin.
3. Corruption is a tendency from the right path and intention.
4. The Holy Qur'an warns of the importance of righteousness and improvement for the earth, and therefore it commands the punishment of the corrupters⁴.

Islam finds the evils of power as follows:

1. **The rule of Satan in tyrannical regimes.** The first thing that is reassuring under the tyrannical divine governments is the divine rulings, which leads to the difference of the interior of Islam from its appearance. So Islam in the shadow of corruption is far from the real corruption.
2. **Suppression of public freedoms.** Tyranny will lead to ignoring the opinions of others and not allowing them to show them, which leads to the ignorance of the tyrants who treat people in a way that pushes them to fawn over them and pretend before them. They deprive them of the ability to manifest the truth because they get angry when hearing the truth and consider themselves in need of advice, and they prepare every action that comes from them. They see themselves free from error.

Corruption: A Conceptual Introduction, Journal of Judicial Jurisprudence, Faculty of Law and Political Science, University of Biskra, 2009, p.09.

¹ Abdul Razzaq Makri. Good Governance and Anti-Corruption Mechanisms. Dar Khalduniya, 2005. p. 66.

² Suhaila Ahmed Ali, Corruption from an Islamic Perspective, an article published on the Internet at the link: www.igmoys.com

³ Muslim bin Hajjaj Al-Nisaburi, Sahih Muslim. Investigated by Muhammad Fouad Abdel-Baqi, Arab Heritage Revival House, Beirut, vol.3, pg. 1220, Abdullah Salem Ali Hamouda Al-Kitbi, administrative and financial corruption and ways to confront it criminally, a comparative study, Sharjah. p. 45. 2011.

⁴ Al-Bashir, Ali Hamad Al-Turabi, the concept of corruption in the light of the texts of the Qur'an and the Sunnah. Anti-Corruption Scientific Conference, Naif Arab Academy for Security Sciences, Studies and Research Center, Riyadh, 2-3. p. 3.

3. **The deepening phenomenon of courtship among people** and the emergence of a flattering class for the ruler under the rule based on oppression and terrorism. People are reluctant to say what the ruler does not like because it will reflect harm upon them and create problems for them that they cannot bear. Therefore, the advocates of truth prefer silence over speech, which leads to opening the door for the hesitant to say what pleases the ruler's arrogance and establishes their position in himself so that they can plunder whatever they want of public wealth, which puts them in the forefront. Thus the country ends in destruction and the spread of moral corruption among the people and governments move away from their people. Despite the richness of natural resources and human energies, several Arab countries live in a state of extreme poverty due to the organized looting and plundering of their wealth by the ruling dynasty, and to employ this money for personal ends outside the country or spend it in an absurd and irresponsible manner. There are imaginary numbers for the gratuities of weapons, oil and commission deals on investment and exchange contracts of all kinds¹.

Corruption not only affects authoritarian regimes, but also affects pluralist constitutional states. Unfortunately, the problem is not the presence or absence of corruption, but rather the degree of its penetration into societies and institutions and the extent to which oversight and accountability mechanisms are present. Raymond Aron (sociologist and philosopher)* believes that whatever its nature, the constitutional-pluralist system is threatened with corruption at the purely political level (though social and economic phenomena make corruption more likely).

Accordingly, corruption has an ancient effect in history, as man has known it since the beginning of creation. And he still discovers every day a new form and a new type. The complexities of life and its requirements contributed to its increase and the multiplicity of its images that cast a bad shadow on societies².

Causes of administrative corruption

There are many and varied reasons for the spread of the phenomenon of corruption at all levels, especially at the national and international levels, and that is the failure to implement laws and instructions through the various state agencies, the ineffectiveness of internal control, the leniency and condoning the mistakes of public officials, the multiplicity of government procedures and their need for a long period of time to perform them, and the feeling of lack of community affiliation; All of them are causes for the spread of corruption in internal societies.³ However, given that corruption is an extended phenomenon, a number of reasons have emerged that have contributed to the expansion and spread of this phenomenon at the international level. This is because the emergence of major economic blocs and the tendency of countries to achieve open markets in light of international agreements as well as the participation of some investors with capitals freely between countries. All of this has contributed to the spread of organized crime that goes beyond the borders of those countries, and the negative impact of the emergence of corruption in any country has spread to other countries that deal with it.

Thus, the causes of administrative corruption can be identified as follows⁴:-

¹ Haitham Manna, Corruption. Previously mentioned source.

* Raymond Aron (1905-1982): a prominent French sociologist, philosopher and writer.

² Haitham Manna, Corruption. Previously mentioned source.

³ Nizar Qassem Muhammad. Talks about administrative and financial corruption. An article published in the Economic Event on the International Information Network (Internet) at the link www.almadapaper.net

⁴ Dina Jaber Mahjoub, Administrative Corruption between the United Nations Convention and the Practical Reality of Egypt, a research published on the Internet (Internet) link: www.benaa.undp.org

- a. Government control over most projects and private transactions and monopoly on most basic services.
- b. Leaders stay for a long time in the institutions, which leads to the growth of the network of interests and the circumvention of work cycles.
- c. Weak public accountability.
- d. Long work cycles, the large number of procedures and documents required, and their lack of clarity for the citizen.
- e. The deterioration of wage levels and the absence of principles of honesty and honor.
- f. The blurring of the boundaries between right and wrong, especially in the stages of work to obtain the service, so that much of what is considered a sin and does not have Sharia became permissible. Bribery has become like a tip or transfer allowance, and brokerage has become an acquired and legitimate right.
- g. Weak societal oversight.
- h. In general, it can be said that the spread of corruption phenomenon is due to two types of factors; the first is a group of internal factors that are driven by the influential social force of senior officials, investors and businessmen in the state. The second is a group of external factors represented by multinational companies and international financial organizations with a wide impact on different societies.

It should be noted in this regard that what was previously presented of the causes of the spread of the phenomenon of corruption are included as an example and not a limitation. In addition to that, UN Convention against Corruption has decided, in all its articles, the principles and procedures that must be adhered to in order to work to reduce these causes being the main driver of the exacerbation of this phenomenon, as it is stipulated in Article 8 of the codes of conduct for public officials >>1/ in order to combat corruption. Each state party works to promote integrity, honesty and responsibility among its public officials, in accordance with the basic principles of its legal system. 2/ Each State Party shall endeavor to apply, within the scope of its institutional and legal systems, codes or standards of conduct for the correct, honorable and proper performance of public functions. It also decided according to Article 10 of it to: >> 10/b: Simplify administrative procedures, when necessary, in order to facilitate people's access to the competent authorities that take decisions << and by deciding the agreement for this article, it aimed, through it, to reduce bureaucracy and the length of procedures resulting from it, which leads to affect various government agencies with disability and sterility¹.

The Convention also explicitly decided the crime of bribery, whether at the level of national public officials, in accordance with Article 15 thereof, or that bribery granted to private sector employees, as stipulated in Article 21 thereof. It also expanded the scope of the criminalization of this act in a manner that includes the criminalization of bribery of foreign public officials and employees of public international institutions, as stipulated in Article 16. In addition to what was previously presented, the phenomenon of corruption, as stipulated in Article 11/1 that ((given the importance of the independence of the judiciary, and its role in combating corruption, every state takes measures to support integrity and ward off opportunities for corruption among members of the judiciary, because the phenomenon of corruption reaches its maximum extent. In light of the lack of independence of the judiciary, which is necessarily linked to the principle of separation of powers. Most of the developed and democratic countries note the availability of the principle of independence of the judiciary from the work and performance of the political system. This supports the effectiveness of the

¹ Yasser Khaled Barakat, Administrative Corruption, its concept, manifestations and causes, with reference to Iraq's experience in corruption, Al-Naba Journal, Issue 8, Shirazi Research Center for Research and Studies, 2006, p. 11.

government and makes the political system characterized by good and rational governance. In general, it can be said that the independence of the judiciary is a necessary and important principle that derives its importance from the existence of an independent and impartial judicial authority that exercises its work fairly and possesses a deterrent authority that exercises over the whole society without discrimination. The main causes of administrative corruption are due to a complex network of administrative, economic, social, cultural and political factors that unite these factors causing corruption together in one compound. Its elements and dimensions overlap at the realistic level so that it is difficult to distinguish between them clearly. Although the main reasons for the emergence and spread of corruption are similar in most societies, it is possible to note specificity in the interpretation of the phenomenon of corruption and its spread similar in most societies, but it cannot be noted among people and another according to the different cultures and prevailing values. The view of this phenomenon varies according to the angle from which it is viewed, and that is between a political, economic or social vision.

First, General Reasons

1. The economic causes of administrative corruption

These economic factors prevailing in some societies play an influential role in the spread of corruption values and their penetration in society. The effectiveness of these factors increases in countries that adopt a capitalist development policy that focuses on the considerations of free economic growth, without paying attention to achieving distributive justice. This results in the emergence of social strata that owns wealth without having political influence. Then these strata resort to induce those with political influence by using corrupt methods, such as bribery, kickbacks, and various temptations offered to officials, with the aim of obtaining a direct political influence represented in the membership of parliaments¹.

Corruption in this way is anti-democratic. As it is said, absolute power corrupts absolutely. There is no doubt that there is a difference between those societies whose political systems adopt methods of democracy and the expansion of participation, and between countries where the rule is totalitarian, inclined to dictatorship. But the common factors for the spread of corruption in both types of systems are: The corrupt ruler (who is not representative of all individuals in society, and who is not subject to effective accountability by them). So that their aspirations for a decent life are not realized. Blasting the rule shall make the country and the people serve the interests of a group of influential people who hold the reins of power and wealth by force. Just as the absence of political role models, the spread of the phenomenon of government bureaucracy, the over-centralization of government administration, and the weak performance of the three authorities, legislative, executive and judicial, are the factors that cause the spread of corruption².

2- Social and cultural reasons

Social and cultural factors are considered a reason of particular importance in the emergence and spread of administrative corruption within society. Some of the traditional cultural values prevailing in developing countries emphasize the idea of the extended family. The individual's attachment to his family, relatives, friends and people of the village to which he belongs. This is expected from him in the event that he assumes an important administrative position in The state's administrative entity when he provides services to those individuals with whom he has special ties. These services are represented in finding jobs and educational opportunities to obtain in-kind and moral benefits. The matter reaches to violating the law or the principle of

¹ Youssef Khalifa, Administrative and Financial Corruption, Journal of Social Sciences, Journal 30, 2002. p53.

² Emad Al-Sheikh. Transparency and Control of Corruption, a book entitled (Corruption and Good Governance in the Arab Countries) Center for Arab Unity Studies, Beirut 2004. p. 37.

equal opportunities, in order to favor family and friends, and the consequent emergence of the values of corruption in all its forms, in the exercise of public office.

3- Administrative and legal reasons for administrative corruption

Administrative corruption often occurs as a result of administrative and legal considerations, represented in the absence of buildings and institutions, as well as the absence of laws deterring corruption. This leads to giving free rein to the bureaucratic elements - especially the higher ones - in implementing what they see as achieving their own interests using various methods of administrative corruption¹.

This is confirmed by Arthur Lewis, who said: When a person holds a ministerial position in developing countries, he has the chance of his life to create wealth by resorting to corruption and abuse of influence. In addition to the tendency of administrative leaders to exploit their public positions to achieve their personal interests, and the accumulation of wealth and bribery and commissions. Or Through the methods that private capital owners - local and foreign - resort to protect their interests and bypass the complex routine procedures of bureaucratic departments by offering bribes and commissions to the managers of those departments. These situations result in the emergence of corruption in the exercise of public office. One of the hard facts in the administrative bodies.

In South Asia, government departments, agencies, public companies, export offices and tax departments suffer from the spread of bribery on a large scale, so that it can be said that when the authority is given to the employee, there will be room for bribery, without which the administrative work proceeds.

he administrative dimension is the weakness of administrative and legal systems in the face of corruption - as well as the inconsistency between the administrative system and the requirements of social life. It can be one of the causes of corruption within society. Undoubtedly, the spread of administrative corruption and the associated weakness of belonging and a sense of national identity. leads to several possibilities, such as inefficiency in performance and weakening of legal rules, vibration of the legitimate legal image., reducing the ability of institutions to exercise their functions to the fullest extent. Also, in light of corrupt practices, standards of efficiency and ability to perform are declining as a condition for filling positions within institutions as a result of the spread of nepotism and patronage. Those who do not have the required skills and competencies reach those institutions. This leads to a decrease in the capacity and efficiency of institutions.

Hence, researchers publish researches to link between the spread of corruption and inefficiency, the spread of patronage and favoritism, and the phenomenon of emigration of scientific and technical talents, which is known as the phenomenon of Brain Drain.

There are other reasons that led to the emergence of corruption in societies. Management and organizational behavior researchers emphasized on:

1. **Urban causes**: There are those who believe that the causes of administrative corruption are urban. The urban reason is the existence of a gap between the urban values of society and the official work rules approved by the administrative bodies. Here is the positive nature of the phenomena of administrative corruption in developing countries and the ignorance that it carries of the peculiarities of urban value systems in societies in developing countries, and because the change brought by the supporters of this view, especially the employees and the modifiers, cannot lead to an accurate and organized reduction of the gap between society and the administrative system. Its expected negatives outweigh the positives that can be achieved, bearing in mind that the systems borrowed from the more advanced

¹ Hamza Hassan Khader. Administrative corruption in the public office. Master's thesis. College of Law and Politics. The Arab Open Academy in Denmark. 2010. p. 38.

countries are imprinted with the usual psychological and scientific methods for the reality of developing countries, which is the most secure in their favor from that form of administrative corruption.

So, the boring official rules of work may create this method acquired in many institutions. This causes individuals to feel an increase in their financial need or to make corruption in our words as a normal phenomenon or a reward in return for providing a service to someone who gives himself an excuse to accept it. Giving him a new and acceptable designation convinces himself to accept that to be far and clear in front of the accountability of conscience¹.

2. **Structural reasons**; Supporters of the structural interpretation assert that the causes of administrative corruption are only the result of the existence of old structures of state agencies that are not corresponding with the values and aspirations of individuals and do not respond to their demands, aspirations and needs. This would create a state of incompatibility between the concerned administrative agency and those individuals, which makes them adopt other paths under the concept of corruption to overcome the limitations of the old structures and achieve self-interests at the expense and interests of the concerned administrative body. It is noted that such cases exist and are applicable in many developing and developed countries, but they are far from the predicament of value judgments in which the supporters of urban change fell on, from one hand, and from the official values and rules of work adopted in the administrative organs of the state on the other hand².
3. **Value reasons**; Supporters of the value interpretation see that administrative corruption is only a result of the collapse of the value system of individuals, which is represented by the inherited values, traditions, beliefs and customs and replacing them not only with deviant value frameworks or fragile value frameworks far from the values adopted in society, but also the human view of sincerity, honesty and integrity is shaken. If each of us performs his duty according to what is dictated by the ethics of public office, the area of corruption will recede to its minimum limits. So, honesty with oneself is the indicator and motive if many resort to it to curb the phenomenon of corruption. We see this spread more in the developing countries than in the developed countries, as the latter is more committed in terms of values and principles, where they more enjoy a sincere sense of self in the developed countries. This phenomenon directly affects the reputation of their country as a whole without regard to the social and livelihood level of those countries, while some developing countries have a sincere psychological sense, but in a small percentage almost null. This gives them a justification to change their place without looking at the social level and livelihood of the country.

Types of Corruption

1. **Political corruption** is related to the totality of financial deviations and violation of the rules and provisions that regulate the work of the political system (political institutions) in the state.
2. **Financial corruption** is represented in the total financial deviations and violation of the financial rules that regulate the administrative and financial work in the state and its institutions, and the violation of the instructions of the financial control bodies such as the Central Financial Supervisory Authority, which is specialized in examining and controlling the accounts and funds of the government, public bodies, institutions and

¹ Asar Fakhri Abdul Latif. The Impact of Functional Ethics in Reducing the Chances of Administrative Corruption in Governmental Jobs. Journal of Human Sciences. Issue 49, 2006. p. 2.

² Redha Sahib, a previously mentioned source, p. 5.

companies. It can be seen in (bribery, embezzlement, land allocation Favoritism and patronage in job appointments.

3. **Administrative corruption** is related to the manifestations of corruption and administrative, functional and organizational deviations. Those violations conducted by the public employee during the performance of his work tasks in the system of legislation and laws that seize the opportunity to take advantage of the loopholes instead of pressuring decision makers and legislators to review and update them constantly. Here, the manifestations of administrative corruption are the lack of respect the working times in attending, leaving or spending time, reading newspapers, receiving visitors, refraining from doing work, laxity, integration, lack of responsibility, and revealing multiple and overlapping secrets, and often the spread of one of them is a reason for the spread of some other manifestations.
4. **Moral corruption:** represented in the total moral and behavioral deviations related to the employee's personal behavior and actions, such as carrying out indecent acts in the workplace or combining the job with other external works without the permission of his management. Favoritism in its social form, which is called (personal favoritism), without regard to considerations of efficiency and merit.

Financial and administrative corruption in Iraq

There is no doubt that the phenomenon of corruption is an epidemic phenomenon that all societies have suffered from throughout the ages. It is a phenomenon that draws its dimensions, meanings and various forms in what is similar to the common combination for countries in general and Arab in particular, even at a varying rate. Iraq was among those countries affected by this dangerous scourge since the founding of the Iraqi state until now. So that this scourge has become an obstacle in the way of progressing the development process in its various levels, wasting material and human energies and dedicated to the state of backwardness in our Iraqi society.

During the monarchy system in Iraq, the monarchy encouraged feudalism as a social system that was on the way to decay and then finally disappear as a result of the development of social relations as a reflection of the new material reality at the time. As this policy led to the displacement of the peasantry groups to escape from exploitation to create financially miserable areas on the outskirts of the capital, because the existence of a constitution that stipulates equality between citizens did not find a place for it on the ground due to the absence of democracy based on the participation of citizens, on one hand, and the separation of powers on the other hand¹.

Such cases and others continued throughout the successive periods of rule after the fall of the monarchy in Iraq after the 1958 revolution, but the manifestations of corruption and its effects appeared clearly during the period of the rule of the previous regime. The general political behavior of the former regime led to an increase in the problems of financial, administrative, political and moral corruption at that time. The values of patronage, nepotism, sectarian and regional discrimination against the people were widespread. Bribery and theft among senior officials in the state spread. A logical vision of the phenomenon of corruption under the previous regime calls us to stand clearly for the most important reasons for its emergence, as researchers see². The problem of administrative and financial corruption in Iraq is an unusual case by all standards. It is prevalent in all circles of the state bodies, such as cancer. This

¹ Samir Abboud Abbas and Sabah Nuri Abbas. Financial and administrative corruption in Iraq. Its manifestations, causes and means of treatment, a research participant in the Scientific Conference (Corruption between Law and Sharia) held in the Iraqi Integrity Commission 2008. It is published on the Internet (at the link www.nazaha.net).

² Adwaa Center for Research and Strategic Studies, the main causes of administrative and financial corruption in Iraq. www.nazaha.net.

description does not include all agencies. There are clean, fair and efficient staff in the state agencies, or who possess one of these two characteristics. But they are few compared to the overwhelming majority who lose one of the two qualities, or both, This quick and modest review sheds light on the symptoms of this phenomenon and groping for its causes, and then an attempt is made to find appropriate solutions to it.

In this study, we focused on this big problem, which is administrative and public financial corruption, not only in state agencies, but spread in all aspects and other governmental and private organizations. As the levels of administrative and financial corruption are multi-level, not all of them are dangerous to the integrity of the state and society, but the latter has an indirect impact on the lives of citizens, but we can realize it in the aspects of our daily lives¹.

From 2003 to 2019, Iraq has been at the bottom of the Corruption Index of Transparency International, to be the most corrupt country in the world, and it remains and still continues with the same corruption. This is a very weak opportunity in front of the opportunity for development and investment and to delegate the legitimacy of achievement to the existing political system, which preoccupies our Iraqi society and the international community. Where it spread Corruption before and after 9/4/2003, especially the political, in a large and wide percentage. Its links are almost intertwined and its mechanisms are intertwined. This threatens political stability, which leads to abstracting the building of political institutions and the process of economic development.

Table No. (1) Iraq's hierarchy in corruption among Arab countries

Level	Country Name	Rank
70	United Arab Emirates	23
62	Qatar	52
52	Oman	53
49	Jordan	58
49	Saudi Arabia	58
43	Morocco	73
43	Tunisia	73
41	Kuwait	78
36	Bahrain	99
35	Algeria	105
28	Lebanon	138
28	Iraq	168
17	Libya	170
14	Yamane	176
13	Syria	178

Source: Researcher preparation

Causes of administrative and financial corruption in Iraq

There are main reasons for administrative and financial corruption in Iraq, as well as procedural reasons. Researchers have shown the most important reasons:

1. **Political reasons**, chaos, political instability in the country and weak control systems, or because of citizen ignorance or fear of telling spoilers in a country devoid of freedom of opinion and expression. These reasons are the most dangerous of their kind, as these reasons lead to partial loyalties, which lead to the achievement of minority interests without the public interest, as administrative decisions are affected through political affiliations, and therefore this will form a bloc to achieve the interests of

¹ Salim Muhsin Najm Al-Abouda. Administrative Corruption in Iraq: Causes and Solutions. Al-Hiwar Al-Modden Electronic Magazine. Issue 2377. 2008 and on the Internet and at the link: www.ahewar.org.

certain groups. The absence of an effective political system based on the principle of separation of powers and their appropriate distribution, ie the absence of the state of political, legal and constitutional institutions, also the weakness of democratic practice and freedom of participation, which can contribute to the spread of the phenomenon of administrative and financial corruption. The change of political systems by many factors, which creates an atmosphere of political instability, which creates the atmosphere for financial and administrative corruption¹.

Forms of political corruption that do not overlap with other types of corruption

1. Transfer of resources and revenue
2. It can take an important form in corruption, especially in reinter corruption. Such as the smuggling oil economy, where the state receives most of its revenues from one source in such an economy. In the absence of adequate control and supervision mechanisms, it has been proven in several cases that the ruling elite can transfer billions of dollars of the revenues before they are recorded in the state budget or stored. Since most of the revenues in these countries do not come from taxes imposed on the people, it is easy to hide these revenues and it is difficult for the people to know the amounts generated and which are transferred to banks abroad².
3. Manipulating the laws and regulations of the market
Since the state is the only controller of the generated revenues, and it organizes, categorizes them and issues laws and regulations, the ruling groups change and break laws to serve their interests. The corrupt can enact laws that suit their private and individual interests, and those in positions can issue those decisions that serve them, and officials can break those laws in order to achieve their personal benefits and the interests of their families and relatives. They can also control the market to give monopoly rights that serve a certain group and at the same time eliminate their competitors in the market.
4. Judicial bribery
They are the sums that are paid to issue a judicial ruling. It may not lead to a delay in the issuance of those stereotyped rulings (i.e. with a specific template depending on the event for which those rulings are issued)³.

Economic Reasons

It is related to the deviant and exploitative practices of the economic monopolies and the business sectors, which are concerned with serving their economic interests at the expense of others in the same society. These practices multiply in the absence of oversight represented by reward and punishment, or as a result of weak controls, governing laws and strong supervisory bodies in the same economic climate⁴.

Financial reasons

It is almost the most important form of corruption and is represented by financial deviations and transgression on the money of others without their knowledge, and thus it violates the

¹ Mostafa Elfeki, Administrative and Financial Corruption between Policies and Procedures, an article on the Internet. www.mafhoum.com/press6/174525.htm

² A group of researchers. The Arab Parliamentary Guide to Control Corruption. Organization of Arab Parliamentarians Against Corruption. 2005. pp. 38-39.

³ See. Youssef Khalifa Al-Yousef, a case study of the United Arab Emirates in a group of researchers, Symposium on Corruption and Good Governance in the Arab Countries, p. 582.

⁴ Ahmed Safar Ashour, Measuring and Studying Corruption in the Arab Countries, Corruption Indicator in the Arab Countries, Problems of Measurement and Methodology. The Arab Anti-Corruption Organization and the Arab Foundation, Beirut, 2009, p. 36.

financial rules, provisions, controls and instructions that regulate the conduct of financial work in the institutions and violation of financial control¹. financial corruption may include:

- 1- money laundering
- 2- Tax evasion
- 3- Counterfeiting the currency
- 4- embezzlement

Administrative and organizational reasons

The spread of excessive decentralization, the weakness and corruption of oversight bodies, the entry of large numbers of culturally retarded people, the assumption of higher administrative responsibilities, and the forgetting of the principle of the right person in the right place. All of this has helped spread administrative corruption due to the lack of experience of those involved in monitoring the progress of administrative and financial activities and those responsible for controlling them. This indicates an increase in devastation and destruction in the economic, social, institutional, legislative and oversight structures, which leads to low levels of public service delivery and violation of rights, which affects the alarmingly low standards of living and per capita income, high unemployment rate, weak judicial oversight and weak possibility to reduce corruption and its financial and administrative effects.

There are general basic reasons that led to the spread of this phenomenon:

1. The poor socialization of the administrative official and the corruption of his morals and social values in general. Then the mistake of the Higher administrative official in appointing these employees or appointing them in a position of responsibility and decision-making, as well as due to the phenomenon of placing the wrong person in a position of responsibility and decision-making even with the availability of the general conditions for the job in this person. This is reflected negatively on the job performance of all administrative positions in the Iraqi state and harms the state's reputation and prestige, and thus harms the interests of citizens together.
2. Financial need and the high costs of achieving the necessities of life that the government employee faces in return for the strength and the social, moral and religious values that he possesses, i.e., the level of immunity he has and how he can resist the temptations and gains that may be offered to him in return for violating the duties of the public office.
3. The absence of social justice among employees in Iraq. The employee or the administrative official often feels that his rights are disadvantaged and that his financial return or the wage he receives from his job is less than his capabilities that he provides or much less than his achievement of the returns that another employee may obtain. Many employees endeavor to achieve a kind of imbalance between what he provides and what he gets in return for the service he provides from his point of view.
4. The economic and social conditions that the country has experienced recently and the secretions resulting from them led to the emergence of class differences between the people and a decrease in the level of income compared to the increase in prices relative to the currency, which in turn led to a noticeable increase in the prices of consumer goods and an increase in rents and all life utilities, which negatively affected the employee's psyche and the emergence of a feeling among the people of disloyalty to these previous and current governments and regimes. Rather, the lack of loyalty to any group and therefore the state is to convince the people that these governments do not represent them and do not serve their interests, and thus the spread of these perverted values and principles.

¹ Muhammad Khaled Al-Mahaini, Mechanisms for Protecting Public Funds and Reducing Administrative Corruption. The Arab Organization for Administrative Development, The Arab Businesses Association, Cairo, 2009, p. 26.

5. The large number of economic changes that the world has witnessed recently and the emergence of market freedom, trade, openness and new concepts without strong pillars on which to base on.

Personal reasons (Personal Factors)

Personal reasons that push a person to commit some forms of corruption, and these reasons may be inherited or acquired¹.

A- Genetic causes:

Factors by which we mean that the individual inherits, represented by the basic needs of the human being that he cannot dispense with, such as food, clothing and drink, of which he becomes mad and anxious about how to provide them².

The mental abilities of the employee, such as intelligence or stupidity, have an impact on the administrative work of the employee. If the individual's intelligence is reduced to a certain percentage of stupidity, he may fall into administrative corruption due to his failure to distinguish between his normal and abnormal behavior. Corruption is related to supernatural mental abilities as far as it concerned with major crimes of corruption such as fraud, embezzlement and bribery. ..etc.

Acquired Factors

There are basic needs that the individual needs to achieve, such as the ability to be respected by others, gaining appreciation, the ambition to excel and appearing for self-realization. These are motives for the individual to find certain ways to achieve those desires. If they are not achieved, they may create a kind of anxiety, tension and nervousness in dealing with others. The employee feels that he is disadvantaged by his right and does not get his opportunity to work, which makes him feel deprived that leads to administrative corruption. Weakening the spirit of cooperation between the group, which results in a slowdown in administrative work.

The factors that play a major role in influencing the behavior of employees and determining how the individual responds, is the extent of his interaction with others, and how he experiences the behavioral patterns of others. They are represented in the values that frustrate the public employee and the individual's view of things, past experiences, the degree of flexibility and open-mindedness.

The decline of the religious and moral factor³

Religion is the most important factor in pushing corruption and limiting its spread, as it represents an internal and self-censor. When the religious motive is weak, the conscience recedes and Satan's whispers control the slave. So he follows his desires to achieve what he wants without control on his actions and behaviors⁴. The closer a person is to God, he stays away from mistakes and prevents himself from committing any bad deed, and if he turns away from worship quickly, he falls into a mistake.

This was in relation to the reasons that are due to the behavior of the public employee, which causes him to fall into the circle of corruption. There are other reasons related to the public job or the public facility.

By public facility, we mean ((every project that the state establishes or supervises its establishment and whose period of work is permanent and regular under the supervision of the public administration men whose mission is to provide people or consumers with public

¹ Gbewopo Attila ,**corruption ficcalite** et croissance economique dans les paye en development .These doctorate ,universities d Auvergne ,Clermont 1,2007 p,39.

² Muhammad Al-Sarfi, Ethics of the Public Employee, Dar Al-Kataleb Al-Qanuni, Alexandria, 2007, p. 74.

³ Muhammad Jamal Mazloun. Corruption. Causes, Repercussions, and Methods of Treatment. Gulf Strategic Brochure. Issue 32, Gulf Center for Strategic Studies, London, April 2000. p. 12.

⁴ Omar Sadouq. Manifestations and causes of corruption and ways to treat it. A national forum on combating corruption and money laundering. Faculty of Law. Tizi Ouzou University. 2009. p7. Saeed bin Mohammed bin Fahd Al-Zuhairi Al-Qahtani. p 77.

needs, whether it is a good or a service)). There are many reasons in public facilities that create corruption. and its spread:

Administrative Reasons.

A- Overgrowth of the administrative agency

Since the post-2003 period, the Arab countries have been characterized by the demand for the sector and public utilities, where the need to work in the public sector has increased, as it has exceeded the reasonable limit, which led to the inflation of the administrative agencies by increasing appointments and returning employees who left work, which led to an increase in the absorption of this major transformation. The government job in the nineties until the year 2001 was almost infrequent due to the frequent leaving of work and unwillingness to be appointed. These reasons were due to the inflation of the administrative system¹.

5. The percentage of salaries increased intermittently and noticeably, which created an overwhelming desire among many to be appointed to state departments, the sector, and the public utility in particular.
6. The belief of individuals who wish to be appointed that the public sector is a real guarantee for the individual in terms of disbursing the retirement salary and giving end-of-service benefits.
7. A large number of employees left work or public office due to the low return before the events of 2003.
8. The decline of the private sector and self-employment in providing and ensuring the continuity of the permanent return for the individual.

These are considered the most logical reasons that led to the inflation of the administrative entity in the public sector departments, regardless of the competencies or the need for it. In addition to the increase in the requirements of life and the high cost of consumables and the rest of life requirements.

B - Bad Management

When the administration fails to choose the appropriate competencies for the work, the category that resorts to corruption appears, given the identification of competencies and their accurate distribution with regard to employees.

C - Centralization and non-delegation of powers

It is one of the most important reasons for the concentration of powers at the top of the pyramid and the lack of delegation to the lower administrative levels. If delegated, it shall be conditional that does not achieve any flexibility or any restrictions, which leads to the emergence of administrative corruption in developing countries². (Especially Iraq).

D - Weak oversight and administrative accountability

The weakness of the supervisory bodies and accountability and the absence of reward and punishment led to the rapid spread of administrative corruption in its most serious forms, as most of the control procedures are soft or office only but not field procedures or undisciplined sources, which makes the error easily expressed on the oversight bodies. Even if it is caught, no good action is taken that prevents its recurrence. It would be sufficient to issue a reprimand or a warning, which may be repeated over and over again³.

¹ Salah El-Din Fahmy, 1994, p. 113, Hamad El-Serafy, previous reference, pg. 78.

² Salah Munawer Al-Hujaili. Some Factors Affecting Administrative Corruption in Customs. Memorandum, MA, Institute of Graduate Studies, Naif Arab Academy for Security Sciences, Riyadh, 2001, pg. 39.

³ Abdul Rahman Ibrahim Al-Jubeir, Administrative Reform from an Islamic Perspective, The Arab International Anti-Corruption Conference, Naif Arab Academy for Security Sciences, Center for Studies and Research, Riyadh, 2003, p. 10.

Efforts to Combat Corruption

Efforts to combat administrative corruption, including what can be called national or internal means, which are carried out through national and official efforts, including what is termed international means, which we will talk about in this topic.

Internal means of combating corruption

Many countries in the world have taken the initiative to combat corruption through several internal means. Corruption varies between countries, according to the report of Transparency International Organization, which is based in Berlin.

Table No. (2) Evaluation of Iraq in the Corruption Perceptions Index

Iraq	2012	2013	2014	2015	2016	2017	2018	2019
Evaluation of Corruption Perceptions	18	16	16	16	17	18	18	16

We note through this table above a comparison between the assessments of Iraq in the Corruption Perceptions Index between 2012-2019.

In light of the aforementioned results, some important points must be taken into account when analyzing the results, and these points are as follows:

First: The Corruption Perceptions Index does not measure actual levels of corruption, but rather focuses on the level of corruption perception among state experts and businessmen.

Second: Transparency International Org. does not conduct surveys and evaluations itself, but rather relies on the results of a specific set of external evaluations that are graded, aggregated, and approved as results of the Corruption Perceptions Index.

Third: The results of this year's Corruption Perceptions Index are mostly based on assessments conducted in 2017. In some cases, surveys are conducted every two years; So, the last available data is from 2016.

The Corruption Perceptions Index assesses countries overall on the basis of the degree to which corruption exists in the public sector. The index is based on the results of thirteen surveys from independent organizations from Transparency International Org. including the World Bank and Freedom House. Three of these surveys are based on the opinions of local businessmen, The remaining ten sources are assessments of resident and non-resident experts in countries.

Iraq's assessment is based on only five surveys because the remaining studies either do not apply to Iraq, such as the assessment of the African Development Bank, or do not include it because Iraq is not included in it, such as the Executive Opinion Survey of the World Economic Forum. While the assessment of the Corruption Perceptions Index for the United Arab Emirates is based on 7 surveys, and South Korea is based on 10 surveys.

The table below shows a comparison between the results of each of the five assessments that make up the overall score for Iraq for the years 2016 and 2017. Given that each assessment uses a different scale, the Corruption Perceptions Index measures these points using a mathematical calculation that facilitates the process of compiling and evaluating the results.

Table No. (3) Description of Iraq's assessment out of 100 for 2016-2017

Source	Iraq Assessment for the year 2016 (out of 100)	Iraq Assessment for the year 2017 (out of 100)
BTI	20	25
EIU	19	20
GI	10	10
PRS	15	15
V-DEM	19	20

The following is a brief description of these five assessments:

1- Bertelsmann Transformation Index (BTI) 2018:

The Bertelsmann Foundation is a private German foundation headquartered in Gutersloh, primarily funded by a multinational subsidiary of the Bertelsmann Media Group, with offices in Brussels, Barcelona and Washington. We note that Iraq has slightly improved its assessment in the Bertelsmann Foundation Index, rising from 20/100 in 2016 to 25/100 in 2017.

EIU Country Risk Assessment Report 2017:

The Economist Intelligence Unit is the research arm of The Economist in London, a global research and advisory firm catering to the needs of businesses and policy makers around the world. The country risk assessment report shall be an assessment of the experts who are affiliated with this company. Ratings are given between (0 “very low corruption” to 4 “very high corruption”). Therefore, there is limited public information about the evaluation process.

Risk Assessment of Countries by Global Statistics (GI) 2016:

The GI Report is a report produced by IHS Global Insight, a global consulting and information firm headquartered in Washington, DC. The GI includes six factors for assessing corruption: political, economic, legal, tax, operational, and security . The assessments assigned to each country are based on a qualitative assessment by local specialists in the country who usually rely on experts stationed in each country. So it is difficult to be sure of the extent to which IHS specialists rely on experts inside Iraq.

Furthermore, since 2015, IHS has stopped providing GI reports to Transparency International; Therefore, the data is accessed through the World Bank’s Global Governance Indicators portal, the latest available data dating back to 2016. The breakdown of the rating scores ranges from (1.0 “maximum corruption” to 5.0 “minimum corruption”). The standard (GI) index of Iraq in 2017 remained unchanged at 10/100, the worst score among the five assessments.

PRS International Country Risk Guide:

This report is published by a private risk advisory firm based in Syracuse, New York. The PRS produces a monthly country risk report, available only to subscribers, and assesses corruption within the political system. The assessment ranges between (0 “highest potential risk” and 6 “lowest potential risk”), and the overall assessment of the country is calculated as the total of the quarterly assessments covering the period from August of 2016 to August of 2017, and the benchmark score for Iraq remained unchanged at 15/100.

Varieties of Democracy Assessment (V-DEM) 2017:

This assessment is organized by a group of experts at the University of Gothenburg in Sweden and the University of Notre Dame in the United States of America. Rather than relying on a single assessor, V-DEM incorporates perspectives. This assessment seeks (to answer the following question: How widespread is political corruption? The assessment ranges from (0 “low” to 1 “high”), and Iraq received a score of 0.82 in the assessment (V-DEM), which is equivalent to a score of 20 /100¹.

¹ Al-Bayan Center for Studies and Planning / Transparency International.



Figure No. (1) Corruption Index Report of Transparency Organization

Source (The Corruption Index report published by International Transparency./Al-Hurra

www.alhurra.com/choice-alhurra/2018

We note from the above figure that Iraq reached its highest degree of corruption in 2008 (178) and began to decline, bringing the corruption index in 2017 to (169), although it was a slow change almost negligible¹.

Conclusions and Recommendations

Administrative and financial corruption exists in a large and noticeable way in all countries, but the size of this phenomenon is on a large and continuous increase and results from many reasons, including political, economic, social, administrative, and others. It has a great impact on the rest of the factors in turn, but everyone agrees that combating this phenomenon is an inevitable duty because of its significant and clear effects on the process of economic growth.

Conclusions

1. Corruption is a very dangerous societal scourge that sweeps all countries and societies, whether they are rich or poor, educated or ignorant, strong or weak, and the continuation of satisfying human desires in various ways, even if they are illegal and twisted to achieve his material or moral gains, which he knows very well that it is not his right. But he gives the legal excuse and the appropriate cover for it, through secret means to reach its goal of bribery, embezzlement or patronage.
2. The interest of peoples and countries in following the path of corruption is increasing and its numbers are increasing according to the annual reports of the Transparency Organization, whose secretions and severe damages are evident in all fields.
3. The various causes of corruption were addressed, including socialization, the religious factor, and low salaries compared to the effort the employee makes from his point of view, in addition to the political corruption that occurs in countries, especially in Iraq, and the instability and speed of change of governments that achieve their own demands only and trample on the simple needs of the people.
4. Restriction of markets and currency exchange rates and their rise, which made matters worse in the spread of corruption due to the high prices that resulted from the rise in the price of the currency, which affected the economy in the abundance of supply and

¹ Corruption Index report published by Transparency International. www.alhurra.com/choice-alhurra/2018 .

depression for goods and materials and the lack of purchasing power with the increase in prices.

5. To confront corruption does not fall within the responsibility of the state only, but all state formations and sectors within the same society in terms of setting or implementing policies and developing effective mechanisms to confront it and transparency in the management of public affairs.

Recommendations:

- 1- Fighting corruption of all kinds means cutting the veins of the causes of the phenomenon, whether personal, institutional, educational or organizational, and emphasizing the preventive aspect in reforming corrupt practices so that they do not reach an advanced stage that is difficult to provide radical solutions.
- 2- Refer to the instructions and laws issued by each institution and the Integrity Commission. Increase the development of the institutions' control systems to directly control the error in order to be able to control it and reduce it. The need to create secret inspection and audit departments in all sub-departments, starting with the districts and sub-districts and going up to the highest levels.
- 3- Activating the principle of reward and punishment, following up on the affairs of new employees or appointments in departments and institutions, and praising the employee's honest role through rewards, even if they are symbolic, which have a significant moral impact on the employee.
- 4- The need to punish the offending employee who violates the instructions and laws issued by the Iraqi legislator to achieve justice through the application of laws for the purpose of eliminating corruption.

Sources

- Imad Salah Abdel-Razzaq, Corruption and Reform, Study, 1st Edition (Damascus, Arab Writers Union Publications 2003), p.6.
- Munir al-Hamsh, Political Economy, Corruption and Reform, Development, 1st Edition (Damascus, Arab Writers Union Publications, 2006) p. 11.
- Muhammad Fathi, Organized Crime and Corruption, Researches of the Arab Anti-Corruption Conference, Volume 2, Riyadh, Naif Academy for Arab Security Sciences, 2003 (p. 71).
- Robert Clingard, Controlling Corruption, translated by Ali Hussein Hajjaj, revised by Farouk Jarrar, 1st Edition, (Amman, Dar Al-Bashir for Publishing and Distribution. 1994) p. 26.
- Muhammad Al-Madani Boussaq. Defining corruption and its image from the legal point of view, Dar Al-Khaldouniyah, Algeria, 2004, p. 07
- Abdel Halim bin Mashri, Omar Farhani,: Administrative Corruption: A Conceptual Introduction, Journal of Judicial Jurisprudence, Faculty of Law and Political Science, University of Biskra, 2009, pg.09
- Abdul Razzaq Makri: Good Governance and Anti-Corruption Mechanisms. Dar Al Khalduniya, 2005, p. 66
- Suhaila Ahmed Ali, Corruption from an Islamic Perspective, an article published on the Internet at the link www.igmoys.com.
- Muslim bin Hajjaj Al-Nisaburi, Sahih Muslim. Investigated by Muhammad Fouad Abdel-Baqi, Arab Heritage Revival House, Beirut, vol.3, pg. 1220, Abdullah Salem Ali Hamouda Al-Ketbi, administrative and financial corruption and ways to confront it criminally, a comparative study, Sharjah. p. 45. 2011.
- Al-Bashir, Ali Hamad Al-Turabi, the concept of corruption in the light of the texts of the Qur'an and the Sunnah of the Prophet. Anti-Corruption Scientific Conference, Naif Arab Academy for Security Sciences, Studies and Research Center, Riyadh, 2-3. p 3

- Nizar Qasem Muhammad. Conversations about administrative and financial corruption. An article published in the economic event on the International Information Network (Internet) at the link www.almadapaper.net.
- Dina Jaber Mahjoub, Administrative Corruption between the United Nations Convention and the Practical Reality of Egypt, research published on the Internet, the link is www.benaa.undp.org.
- Dina Jaber Mahjoub, Administrative Corruption between the United Nations Convention and Egypt's Practical Reality. Research
- Yasser Khaled Barakat, Administrative Corruption, its concept, manifestations and causes, with reference to Iraq's experience in corruption, Al-Nabaa Journal, Issue 8, Shirazi Research Center for Research and Studies, 2006, p. 11.
- Samir Abboud Abbas and Sabah Nuri Abbas. Financial and administrative corruption in Iraq. Its manifestations, causes and means of treatment, research participant in the Scientific Conference (Corruption between Law and Sharia) held in the Iraqi Integrity Commission 2008. It is published on the Internet (at the link www.nazaha.iq).
- (Adwaa Center for Research and Strategic Studies, the main causes of administrative and financial corruption in Iraq. www.nazaha.iq).
- Salim Muhsin Najm Al-Abouda. Administrative Corruption in Iraq: Causes and Solutions. Al-Hiwar Al-Modden Electronic Journal, Issue 2377, 2008 and on the Internet and at the link www.ahewar
- Youssef Khalifa, Administrative and Financial Corruption, Journal of Social Sciences, 30, 2002, pg. 53.
- Imad Al-Sheikh. Transparency and Corruption Control, a book entitled (Corruption and Good Governance in the Arab Countries, Center for Arab Unity Studies, Beirut 2004. p. 37).
- Samir Abboud Abbas and Sabah Nuri Abbas. Financial and administrative corruption in Iraq. Its manifestations, causes and means of treatment, research participant in the Scientific Conference (Corruption between Law and Sharia) held in the Iraqi Integrity Commission 2008. It is published on the Internet at the link www.nazaha.iq
- Mostafa Elfeki, Administrative and Financial Corruption Between Policies and Procedures, article on the Internet, www.mafhoum.com/press6/174S25.htm
- Researchers Group. The Arab Parliamentarian's Guide to Control Corruption. Organization of Arab Parliamentarians Against Corruption. 2005. pp. 38-39.
- See. Youssef Khalifa Al Youssef, a case study of the United Arab Emirates in a group of researchers, Symposium on Corruption and Good Governance in the Arab Countries, p. 582.
- Ahmad Safar Ashour, Measuring and Studying Corruption in the Arab Countries, Corruption Indicator in the Arab Countries, Problems of Measurement and Methodology. The Arab Anti-Corruption Organization and the Arab Foundation, Beirut, 2009, pg. 36.
- Muhammad Jamal Mazloum. Corruption. Causes, Repercussions, and Methods of Treatment. Gulf Strategy Brochure. Issue 32, Gulf Center for Strategic Studies, London, April 2000. p. 12f.
- Omar Sadouq. The manifestations and causes of corruption and ways to treat it. A national forum on combating corruption and money laundering. Faculty of Law. Tizi Ouzou University. 2009. pg. 7. Saeed bin Mohammed bin Fahd Al-Zuhairi Al-Qahtani. p 77
- Salah E-Din Fahmy, 1994, p. 113, Hamad El-Serafy, previous reference, pg. 78
- Salah Munawwar Al-Hujaili. Some Factors Affecting Administrative Corruption in Customs. Note, MA, Institute of Graduate Studies, Naif Arab Academy for Security Sciences, Riyadh, 2001, pg. 39.

Abdul Rahman Ibrahim Al-Jubeir, Administrative Reform from an Islamic Perspective, The Arab International Anti-Corruption Conference, Naif Arab Academy for Security Sciences, Center for Studies and Research, Riyadh, 2003, p. 10

Muhammad Khaled Al-Mahaini, Mechanisms for Protecting Public Funds and Reducing Administrative Corruption. The Arab Organization for Administrative Development, Arab Chambers of Deputies, Cairo, 2009, p. 26

Gbewopo Attila, corruption fiscale et croissance économique dans les pays en développement, These doctorate, universités d'Auvergne, Clermont 1, 2007 p. 39

Muhammad Al-Sarfi, Ethics of the Public Employee, House of the Legal Book, Alexandria, 2007, p. 74.

Source: <https://www.transparency.org/ar/news/cpi-2019-global-highlights>

https://albasrah.net/ar_articles_2020/0220/fasad_310120.htm

Network Information (internet)

Haitham Manna / Corruption < Article published on the information network at the link

<http://www.sadasolidarity.net/sada/special%20file/CORRUPTION.htm>

https://www.transparency.org/news/feature/corruption_perceptions_index_2017

http://www.transparencykazakhstan.org/UserFiles/file/CPI_2009_methodology_eng.pdf

The Corruption Index report published by Transparency International/ Alhurra www.alhurra.com/choice-alhurra/2018.

Do Iraqis' companies Financial Reports comply with Sustainability Reports?

Dr. Naseem Yosif Al-Lallo

Dr. Saad Salih Hussein

Naseem.allallo@su.edu.krd

Salahaddin University-Erbil (SUE)

Abstract

This study is an attempt to analyze financial reports of Iraqi companies with the purpose of measuring the degree of harmonization between the disclosure in financial statements and sustainability reports. Content analysis has been employed in this study to measure the harmonization degree to reveal extent of complying with the sustainability reports. The study sample consisted of thirteen Iraqi companies listed in Iraqi stock exchange. The findings showed low level of harmonization degree between financial statements disclosure and the sustainability reports. Nevertheless, the study found real interest by the Iraqi companies to adopt standard of sustainably reports.

Keywords: financial reports, sustainability reports, content analysis, Iraqi companies.

Introduction:

Historically, Adam Smith, and other economic theoreticians in the 18th and 19th centuries argued certain elements of sustainable development, which is mean that world started thinking about SD from 18th century but the clear view appeared during 20th century. For instance, Klarin (2018, p.70) claimed that Adam Smith pointed out the issues of development, further, in the 19th century the classical economists such as Malthus, Ricardo, and Mill with Carl Marks also maintained about certain elements of SD (Klarin, 2018, 70). Bruntland Report (1987) showed that sustainable development is a type of development can meets the needs of the present without compromising the ability of future generations to meet their own needs. It's unblemished that two fundamental elements of the SD concept gone before the creation of the concepts itself. Based on Sharplay (2000) development and sustainability may well be within the juxtaposition, where both seem to have conceivable counterproductive impacts. Sachs (2010, p. 28) confirmed the high linking between the two elements by suggesting how there is no development without sustainability or sustainability without development. In the dynamic era, businesses try to adopt unified accounting standards in order to attract more both locally and internationally oriented investors and customers. Sustainability reporting creates a level of communication and mutual understanding between firms in one side and users of financial accounting. Financial accounting users are demanding more information that can be influential to have clear planning & control, and accountability to their social and environmental impact (Unerman, Guthrie, & Striukova. 2007: 3). Therefore, firms that comply with sustainability reporting standards have greater chance to increase its financial activities, and then surviving in the high competitive business environment. For instance, adapting sustainability reporting systems gives the ability to set standards, develop models and generate information reportedly, and bringing the organization into line with the principles of sustainable development (Geanina, Adriana & Ana-Maria, 2018, 117). This paper is trying to identify the level of adaptation by the Iraqi corporate firms to standard sustainability reports, measuring this level can be an indicator of success to the companies working in different sectors in Iraq.

Measuring the level of sustainability required detailed information from the sustainability reports – if any- published by the companies in a regular bases, this requirement put more pressure on the management to comply with the regulation and governance (Dumay, Guthrie & Farneti, 2014: 532).

In fact, companies start following the sustainability reporting due to the obligation towards society, environment, and for their own development. Generally, In 2015 UN has adopted 2030 sustainable development goals; subsequently countries should have their own definition to reach the goals with their own indicators (UN, 2016). In case of Iraq, there was a tangible step towards adopting sustainability reporting implementation, for instance, an official addressing from the Iraqi officials to the president of the economic and social council showed high interest from the Iraqi government to implement the 2030 agenda (Permanent Mission of the Republic of Iraq in UN, 2018). Therefore, accountants, academicians, and companies in Iraq are still in the initial stage to take the responsibility of adopting sustainable development and to understand the benefits of this upgrading the financial reporting system in corporate firms of Iraq. The efforts in this research addressed to stockholders, companies' management, investors, and government to set their map road to be ready for 2030, and to understand the current situation for SD reports.

In this regards, this present paper seeking a critical evaluation to what extend the Iraqi industrial companies listed in the Iraqi stock exchange are ready to adopt the sustainable development standards and its reporting mechanism. To examine the case of Iraqi industrial companies, the study has employed content analysis to the present financial reporting system and provides a guide to the companies, accounting educators to understand and adopt the financial sustainability reporting. In this regard, this study considered one of the few studies, to the best of researchers' knowledge, which examined the readiness of Iraqi industrial companies to adopt sustainability reporting using the content analysis method.

Literature review

United Nations Conference on Trade and Development has sparked a huge interest among the accounting community i.e. academicians, accountants, CPAs, and corporate management to move forward and adopt sustainability development reporting system. For example, Knezevic et al. (2014) discussed the importance of adopting SD reporting system in the companies and how companies and society will be benefited from such step, where sustainability can be applied in every aspect of our social, economic and environmental life. Sustainability goes beyond financial activities to be considered as a concept of living today, respecting the past and preserving the future. Geanina et al. (2018, p.117) stated that accounting research is giving higher importance on practices that developed by professional accountants with a view to the sustainable development of companies.

Accounting and business scholars tried to organize the conceptual understanding, and contributing to the literature by identifying the dimensions of sustainable development through different eras; where the first era (pre-Brundtland period) was between (1800-1979) where the first argument of sustainable development was Introduce, for instance theorists such as Smith, Marx, Malthus, Ricardo and Mill recognized the boundaries of development and environmental requirements, also, Roman Club had contributed to warned on the negative consequences of economic development, moreover, the first United Nations Conference on the Human Environment has marked the introduction of the concept of sustainable development.

The Brundtland reporting was the second era between the years from 1980 to 1990, where United Nations Environment Program was initiated, and increasingly used of terms development and environment, development without destruction and development in accordance with the environment and first time the term eco-development was described.

Additionally, United Nations World Commission on Environment and Development program was announced, the Program aimed to raise the awareness and concern about negative impact of socio-economic development on the environment and natural resources. Then, Brundtland Commission could introduce the Sustainable Development in its true sense for the present understanding and use. The Third era from 1990 until now (post Brundtland period), this era has witnessed more focus on sustainable development through many events. For instance Rio Declaration on Environment and Development, Agenda 21, Non-legally binding authoritative statement of principles for a global consensus on the management, conservation and sustainable development of all types of forests, Climate Change Convention, and Convention on Biological Diversity.

Generally, Global Reporting Initiative (GRI) has two sets of standards; universal standards, and topic-specific standards. Universal standards include foundation which considered the starting point for using the GRI standards. General Disclosure approach, focus on reporting organizational contextual information. Finally, management approach, to report the management approach for each material topic.

It has been argued that one of the important accounting cycle steps is financial disclosure (Jensen and Meckling, 1976). The information provided in the companies' financial disclosure can be used to facilitate decision making made by owners, investors, and managers; moreover, it provides a mechanism for shareholders and other investors to supervise managerial performance (Hill and Jones, 1992). In order to enhance economic growth, companies should encourage investment in its assets though providing satisfactory information in its financial and sustainability reports (Vázquez & Sumner, 2013).

The authors believe that any organization interested to apply the GRI; management should have evidence for applying the first group of GRI Standards, eventually, and the company will be ready to apply the second group of standard which is called topic-specific standards that focus on economic, environmental, and social standards.

The Iraqi government has taken serious initiatives towards adopting SD and GRI through forming the law of Protecting and Improving Iraqi Environment No. 27 in 2009. The law discussed imposing to protect the environment, and improving Standards Sustainable Development Reports:

Based on above argument, the researchers can hypothesises that;

H₀₁: *The relationship between sustainable development reporting and financial performance is positive.*

Data and Methodology:

The present study considered a sample of Iraqi companies listed in Iraqi stock exchange, 13 companies were took on our consideration for data collection and hypotheses testing. Companies were chosen based on data availability, contribution to Iraqi GDP^{2.05%1}, and production consistency. Moreover, oil-producing countries have faced real crises during the time of decreased of crude oil prices; therefore, we are trying to shed a light on the supportive sectors in Iraq other than oil sector. Data were collected from the sample companies for the year 2018-2019 because they are published and accessible, newer data is usually available after the month on September of the next year. Content analysis is considered to measure the measure the extent of harmonization between financial reports published by Iraqi companies compared with Global Reporting Initiative (GRI) reports for sustainability. Dummy variables were considered to see the implication and harmonization between financial statement of Iraqi companies and GRI standards, where 1 depicts similarity and 0 represent no similarity between the sub-categories of GRI standards. Generally, there

¹ [https://globaledge.msu.edu/countries/iraq/memo\(2016\)](https://globaledge.msu.edu/countries/iraq/memo(2016)), (the second largest contributed sector to Iraqi GDP after the oil sector)

are 37 standards published by GRI lies within four categories; the first category (the basic) has three standards, where the second category (Economic) has 7 standards, the third category (environment and materiality) includes 7 standards, and lastly Social category has 19 standards. In this work we are comparing the first category standards with the Iraqi financial statement of our sample study to measure the extent of implication and readiness of Iraqi companies to adapt the sustainability reports standards suggested by GRI.

Empirical results:

101 Reporting Principles for defining report content

Table 1 shows the extent of harmonization between the financial statements of the sampled companies with the GRI sustainability standards based on the first standard of the first category. This standard (101) discusses Reporting Principles for defining report content from different angels, such as Stakeholder Inclusiveness, Materiality, Sustainability Context, Completeness, Accuracy, Balance, Clarity, Comparability, Reliability, and Timeliness. Considering thorough comparison between financial statements of the study sample and GRI standards, the results show the financial statements had minimal harmonization between 101 and GRI sustainability standards in 0.575 for each company of this study sample. Perhaps the unified regulation produced by the Iraqi officials to organize the accounting and disclosure has huge effect of firms' financial statements. The results give a hint that the companies should have proper blueprint to follow the requirements of 101 GRI standards.

<i>Table 1: Reporting Principles for defining report content</i>		
	Company name	The extent of implication
1	Ready-made clothes Company	0.575
2	Modern sewing Company	0.575
3	Electronics Company	0.575
4	Modern chemical company	0.575
5	Dates Company	0.575
6	Carpet and furniture Company	0.575
7	Kindy for veterinary vaccines Company	0.575
8	Bicycles Company	0.575
9	Mansoor for drug manufacturing Company	0.575
10	Watanya for chemical industry Company	0.575
11	Baghdad for wrapping material Company	0.575
12	Baghdad for Soda Company	0.575
13	Al-khazir road for construction material production	0.575
	Comparison between financial statements of Iraqi companies and GRI standards	

102 General Disclosures

The second standard in the basic category of GRI sustainability standards is general disclosure. Table 2 presents the results of content analysis based on Organization Profile (13 cores), Strategy (2 cores), Ethics & Integrity (2 cores), Governance (22 cores), Stakeholder Engagement (5 cores), and Reporting Practices (12 cores). A look into table 2 shows that Electronics Company, Bicycles Company, and Baghdad for wrapping material Company shares the first rank of harmonization level between the financial statements and GRI sustainability standards, followed by Dates Company, and Watanya for chemical industry Company, both of the companies have 16% level of harmonization. Mansoor for drug manufacturing Company was at 18% level followed by Modern sewing Company, Carpet and furniture Company, Kindy for veterinary vaccines Company at 16% level of harmonization.

Modern chemical company was on 14% level then followed by Baghdad for Soda Company, and Al-khazir road for construction material production where they are only at 4% level of harmonization, finally Ready-made clothes Company has zero harmonization between its financial statements and GRI sustainability standards.

Table 2: General Disclosures

	Company name	The extent of implication
1	Ready-made clothes Company	35%
2	Modern sewing Company	16%
3	Electronics Company	23%
4	Modern chemical company	14%
5	Dates Company	21%
6	Carpet and furniture Company	16%
7	Kindy for veterinary vaccines Company	16%
8	Bicycles Company	23%
9	Mansoor for drug manufacturing Company	18%
10	Watanya for chemical industry Company	21%
11	Baghdad for wrapping material Company	23%
12	Baghdad for Soda Company	4%
13	Al-khazir road for construction material production	4%
Comparison between financial statements of Iraqi companies and GRI standards		

103 management approach

103 GRI sustainability standard is measuring management approach through Explanation of the material topic and it's Boundary (3 cores), the management approach and its components (9 cores), Evaluation of the management approach (3 cores). Table 3 displays the results of content analysis between the sample of Iraqi companies considered in this study and 103 GRI sustainability standards. A cursory look into table 3 illustrates that none of the sample companies considered in this study were able to follow the requirements of GRI standards as all of the results of contents analysis for the sample companies of this study were found at 0% level of similarity. The reason could be because of the rigid and classic approaches of preparing financial statements followed by Iraqi companies, or even the regulations imposed by the regulatory officials to the companies working in Iraqi markets.

	Table 3: management approach	
	Company name	The extent of implication
1	Ready-made clothes Company	0%
2	Modern sewing Company	0%
3	Electronics Company	0%
4	Modern chemical company	0%
5	Dates Company	0%
6	Carpet and furniture Company	0%
7	Kindy for veterinary vaccines Company	0%
8	Bicycles Company	0%
9	Mansoor for drug manufacturing Company	0%
10	Watanya for chemical industry Company	0%
11	Baghdad for wrapping material Company	0%
12	Baghdad for Soda Company	0%

13	Al-khazir road for construction material production	0%
Comparison between financial statements of Iraqi companies and GRI standards		

The effect of 101, 102, and 103 on firm performance

In order to measure the effect of the basic sustainability standards on ROA for the selected 13 companies working in Iraq and listed in Iraqi stock exchange, the researcher had to calculate ROA of each company for the year of 2019 and the level of harmonization of each basic standard as displayed in table 4.

Table 4: ROA and the basic sustainability standards					
	Company name	ROA	101	102	103
1	Ready-made clothes Company	0.173346	0.58	0.16	0.00
2	Modern sewing Company	0.73933	0.58	0.23	0.00
3	Electronics Company	0.00	0.58		0.00
4	Modern chemical company	-49.1342	0.58	0.14	0.00
5	Dates Company	81.02631	0.58	0.21	0.00
6	Carpet and furniture Company	0.000639	0.58	0.16	0.00
7	Kindy for veterinary vaccines Company	2.510944	0.58	0.16	0.00
8	Bicycles Company	-0.18557	0.58	0.23	0.00
9	Mansoor for drug manufacturing Company	-1.01237	0.58	0.18	0.00
10	Watanya for chemical industry Company	5.074337	0.58	0.21	0.00
11	Baghdad for wrapping material Company	32.97146	0.58	0.23	0.00
12	Baghdad for Soda Company	3.069756	0.58	0.04	0.00
13	Al-khazir road for construction material production	65.82147	0.58	0.04	0.00

Source: data were collected from the financial reports of the sample firms.

Correlation matrix for the study variables; ROA, 101, 102, and 103 sustainability standards is represented in table 5. A look into the table shows that there was significant relationship between 101, and 102 with ROA at 1% level. However, 103 standards has no relationship with ROA, the reason may be because of there was zero harmonization between 103 standard and GRI sustainability standards.

Table 5: Correlations matrix				
	ROA	101	102	103
ROA	1.000			
101	0.12***	1.000		
102	0.13***	0.12***	1.000	
103	0.00	0.00	0.00	1.000
Measuring the relationship between the study variables				

Measuring the impact of basic sustainability standards on ROA

Table 6 shows the results of the impact of basic sustainability standards (101, 102, and 103) on ROA. A look into the table show that Beta value for 101 standard was 0.3 significant at 1% level, also 102 has 0.38 impact of ROA with 1% level of significance, however, 103 has no significant impact on ROA. R square value depict that the study variables has explanatory power of 0.325 and the rest is due to other variables were not included in this study. F value was 0.35 with 10% level of significance which indicates the model used was proper and can

explain the phenomena. VIF value was found to be 1 and less, that indicate there is no problem of collinearity in this model.

Table 6: the impact of basic sustainability standards on ROA

Model		Standardized Coefficients	t	Sig.	F	Sig	R ²	Collinearity Statistics
		Beta						VIF
1	(Constant)		.584	.572	0.35	0.095	0.325	
	101	0.3	10.33	0.00				0.30
	102	0.38	9.73	0.00				0.97
	103	-.059	-.187	.855				1.00
ROA is the dependent variable								

Conclusion:

The present work is a humble contribution to the accounting literature to measure the level of implication between Iraqi companies' financial statements and GRI sustainability standards. The study has employed content analysis methodology on 13 companies working in Iraq. The researchers tried to measure the harmonization and implication of GRI sustainability standards on financial statements produced by Iraqi companies. The first three standards 101, 102, and 103 standards were considered as a comparison guideline because they are considered as the basic group of sustainability standards. The researchers argued that companies should have minimal implication of basic standards to move forward of adapting the rest of GRI sustainability standards.

The results of this study were produces based of each standards of the basic GRI sustainability standards category. The results, in general, show that the companies need to work in stable steps toward adapting GRI sustainability standards. Except for 103 basic standards, all of the companies failed to follow the requirements of GRI sustainability standards. Nevertheless, companies had encouraging indicators of following the requirements of adapting 102 basic GRI sustainability standards. The study has found that there is a significant impact of 101, and 102 standards on ROA, however 103 standards failed to have impact on ROA.

It is noticeable that Iraqi companies are controlled by government which we found that the rules are outdated and did not meet the requirements of SD report. Thus, it is recommended that Iraqi government need major changes in the rules and regulations to be in consist with the SD requirements.

The researchers suggest that further research considering different or bigger sample of Iraqi companies in order to generalize the present results. If the results of other studies came in the same line of this study's results, then the researcher would recommend the companies working in Iraq must consider change in the structure and the presentation of their financial statements considering GRI sustainability standards as a guideline to be followed. The researches, also expects the sample size needs to be expanded in another studies to make sure there is no bias of sample size.

References:

- Brundtland, G. (1987). Report of the World Commission on Environment and Development: Our Common Future. United Nations General Assembly document A/42/427.
- Dumay, J., Guthrie, J., & Farneti, F. (2010). GRI Sustainability Reporting Guidelines For Public And Third Sector Organizations. *Public Management Review*, 12(4), 531-548.
- Foundation, U. N. (2016). *Sustainable Development Goals*. Retrieved from

- Geanina, S. S., Adriana, P., & Maria, C. A (2018). The Role of The Accounting Profession In Achieving The Objectives Of Sustainable Development. *Annals - Economy Series*, 3, 117-122.
- Global Reporting Initiative (2016). *Foundation*. Retrieved from <https://www.globalreporting.org/>
- Global Reporting Initiative (2016). *General Disclosure*. Retrieved from <https://www.globalreporting.org/>
- Global Reporting Initiative (2016). *Management Approach*. Retrieved from <https://www.globalreporting.org/>
- Hill, C. W. L., & Jones, T. M. (1992). Stakeholder-Agency Theory. *Journal of Management Studies*, 29(2), 131–154
- Jensen, M. C., & Meckling, W. H. (1976). *Theory of the firm: Managerial behavior, agency costs and ownership structure*. *Journal of Financial Economics*, 3(4), 305–360.
- Klarin, T. (2018). The Concept of Sustainable Development: From its Beginning to the Contemporary Issues. *Zagreb International Review of Economics & Business*, 21(1), 67-94.
- Knežević, G., Gržinić, J., & Vukadinović, P. (2014). *The Role Of The Accounting In The Sustainable Development: The Case Of Serbia*. Paper presented at the Finiz: Singidunum University International Scientific Conference, Belgrade, Serbia.
- Official letter, Permanent Mission of the Republic of Iraq to the United Nation (2018), 2030 Agenda: Retrieved from <https://sustainabledevelopment.un.org/content/documents/20742Iraq.pdf>
- Schs, W. (2010). Environment. In *The Development Dictionary: A guide to knowledge as power (2nd)* (pp. 24-37). New York: Zed Books London & New York.
- Tezanos Vázquez, S., & Sumner, A. (2013). Revisiting the Meaning of Development: A Multidimensional Taxonomy of Developing Countries. *Journal of Development Studies*, 49(12), 1728–1745.
- Unerman, J., Guthrie, J., & Striukova, L. (2007). *UK Reporting of Intellectual Capital* Retrieved from London:

أثر ممارسات إدارة الموارد البشرية الخضراء في العلاقة بين الالتزام بالمسؤولية الاجتماعية والأداء المستدام

د. رقية البدارين
جامعة جدارا - الأردن
rokaya@jadara.edu.jo

علا حميدات
جامعة جدارا - الأردن
olahimedat@gmail.com

الملخص

هدفت هذه الدراسة إلى التعرف على أثر ممارسات إدارة الموارد البشرية الخضراء على العلاقة بين الالتزام بالمسؤولية الاجتماعية والأداء المستدام في شركة مناجم الفوسفات الأردنية، واعتمدت هذه الدراسة على المنهج الوصفي التحليلي. ولغرض تحقيق أهداف الدراسة قامت الباحثة بتطوير استبانة تم توزيعها على جميع أفراد مجتمع الدراسة والبالغ عددهم (200) موظفاً، وقد استردت الباحثة (150) استبانة كانت جميعها صالحة للتحليل، ولغايات تحليل البيانات التي تم جمعها من خلال الاستبانة فقد اعتمدت الدراسة على حزمة البرامج الإحصائية للعلوم الاجتماعية (SPSS). وقد توصلت الدراسة إلى عدة نتائج كان من أهمها وجود أثر معنوي للالتزام بالمسؤولية الاجتماعية في الأداء المستدام، ووجود دور لممارسات إدارة الموارد البشرية الخضراء في تحسين العلاقة بين الالتزام بالمسؤولية الاجتماعية والأداء المستدام. الكلمات المفتاحية: ممارسات إدارة الموارد البشرية الخضراء، المسؤولية الاجتماعية، الأداء المستدام، شركة مناجم الفوسفات الأردنية، الأردن.

1.1 المقدمة:

يعتبر موضوع الأداء المستدام من أهم المواضيع التي شغلت الباحثين والدارسين في الميادين الإدارية والإقتصادية، حيث ظهر هذا المفهوم بعد استقلال الدول بعد إنتهاء الحرب العالمية الثانية مترادفاً مع ظهور مفهوم التنمية المستدامة. وبالرغم من أن الشركات لعبت في القرن الواحد والعشرين دوراً هاماً وحاسماً في مستقبل المجتمعات إلا أن أغلب أعمالها كانت تخلو من الممارسات الأخلاقية تجاه مجتمعها والبيئة التي تعمل فيها. وقد زادت حدة هذه الظاهرة بفعل آثار العولمة المتزايدة وسهولة الحصول على المعلومات، والتوسع في السوق الدولي. وهو الأمر الذي أدى إلى زيادة الجشع والطمع لدى أصحاب رؤوس الأموال في تلك المنظمات وإضفاء التصرفات اللاأخلاقية على أعمالهم لتحقيق مصالحهم وزيادة أرباحهم وبغض النظر عن مدى الأذى الذي قد يسببوه لبيئاتهم ومجتمعاتهم. وقد ساهمت هذه العوامل في ظهور ما يسمى بالمسؤولية الاجتماعية للمنظمات، وإصدار الكثير من القوانين والتشريعات التي تلزم منظمات الأعمال بتحمل مسؤولياتها الاجتماعية (McIntoch, Sheppy & Zuliani, 2017)؛ (عبدوي وآخرون، 2019).

وقد زاد الإهتمام بمفهوم المسؤولية الاجتماعية ازدياداً ملحوظاً من قبل الحكومات وجمعيات حقوق الإنسان وجمعيات المحافظة على البيئة وذلك لمساندة منظمات الأعمال على تحقيق الأرباح والعوائد مع ضمان سلامة تأثير أنشطتها على كل من البيئة والمجتمع. ويضاف إلى ما سبق أن المسؤولية الاجتماعية للمنظمات أصبحت تمثل قضية ملحة تولّد منافع كثيرة جداً لكل من منظمات الأعمال

والمجتمعات. فقد وجد مسح عالمي واسع النطاق أن ثلثي أصحاب رؤوس الأموال أصبحوا أكثر اهتماماً بتحقيق أهداف اجتماعية قد تتجاوز في بعض الأحيان ما يمتلكه المساهمين من ثروات (Nazir & Alzwahiri, 2013)؛ (شحاتة ورشيدة، د.ت). وفي إطار سعي المنظمات نحو تحقيق الأداء المستدام وتحقيق أهدافها التي تتمثل في زيادة الأرباح وزيادة ثروة المساهمين فقد أخذت تتطلع نحو اكتشاف التقنيات والوسائل الكفيلة التي تضمن معالجة القضايا الاقتصادية الملحة والأخذ في الاعتبار العوامل البيئية والاجتماعية والتركيز عليها. ومن التقنيات التي لجأت إليها المنظمات لتحقيق الإستدامة في أدائها دفع أعضائها وموظفيها نحو الإلتزام بالمسؤولية الاجتماعية، واستخدام ما يسمى بممارسات إدارة الموارد البشرية الخضراء. حيث قامت معظم المنظمات العاملة في القطاع الخاص في الدول المتقدمة وبعض الدول النامية بتكييف ممارسات إدارة الموارد البشرية التي تستخدمها للتشجيع على بيئة خضراء، وزيادة دافعية العاملين للتقليل من الهدر في الموارد بغية المحافظة على الموارد الطبيعية، وتقليل التكاليف الإنتاجية، وتقديم منتجات عالية النوعية للزبائن. وهو الأمر الذي لن يتحقق إلا من خلال وجود إدارة موارد بشرية خضراء والتي هي عبارة عن عملية متكاملة تشتمل نظام التوظيف الأخضر، ونظام التدريب الأخضر ونظام التعويض الأخضر (Cheema & Javed, 2017; Hussain & Aquil, 2018). ولأهمية الدور الذي يلعبه الإلتزام بالمسؤولية الاجتماعية في تحقيق منظمات الأعمال للأداء المستدام والذي يمكنها من تحقيق موقع تنافسي فريد، ودور ممارسات إدارة الموارد البشرية وخاصة الخضراء منها في تحقيق الاستدامة في أدائها فقد جاءت هذه الدراسة لفحص أثر الإلتزام بالمسؤولية الاجتماعية في الأداء المستدام، ودور ممارسات الموارد البشرية الخضراء في تحسين هذا الأثر.

2.1 فرضيات الدراسة:

تواجه منظمات الأعمال بشكل مستمر الكثير من المتغيرات التي تتميز بالتعقيد الشديد والتداخل فيما بينها، وذلك بسبب اتساع البيئة الخارجية خاصة من حيث المنافسة والتطورات المتزايدة في التقدم التكنولوجي. وقد أدت هذه المتغيرات إلى جعل عملية تحقيق المنظمات للأداء المستدام الذي يمكنها من الحصول على مركز تنافسي متميز أمراً فيه الكثير من التحدي والصعوبة (Marashdah & Albdareen, 2020). ويضاف إلى ما سبق أن عملية تحقيق استدامة الأداء أصبح أمراً لا بد منه وذلك بسبب المسؤولية الكبرى التي أصبحت ملقاة على عاتق منظمات الأعمال كون أنشطتها تمثل المحرك الرئيس للإقتصاد العالمي. وبالتالي فإن تحقيقها للأداء المستدام سوف يمكنها من إضافة قيمة لأعمالها، وتحقيق استدامة الحصيلة الثلاثية (البيئية، الاقتصادية، والاجتماعية)، وذلك نتيجة لتحول هذه المنظمات إلى كيانات تصب في المصلحة البيئية والاجتماعية والاقتصادية إضافة إلى المحافظة على مصالح أصحاب المصلحة في آن واحد (المواجهة، 2019، مندور، 2017). وفي سعي المنظمات نحو تحقيق الإستدامة في أدائها فقد أصبحت تبحث عن الوسائل التي يمكن من خلالها تحقيق الإستدامة المطلوبة،

وهي الوسائل التي كان من أهمها البعد عن التمرکز في اهتمامها حول عنصر وحيد وهو المالكين والاتجاه نحو القيام بالكثير من الأدوار التي كانت تقوم بها الدول في السابق والتي منها مكافحة البطالة والفقر. والمساهمة أيضا في تنمية المجتمع صحياً وتعليمياً وثقافياً وتقنياً، وتقديم المنتجات والخدمات إلى المستهلكين بأسعار والجودة المطلوبة. إضافة إلى المعاملة الجيدة للموظفين لديها، والحفاظ على البيئة والموارد الطبيعية وتحسين البنية التحتية، أي الالتزام بما أصبح يُطلق عليه المسؤولية الاجتماعية (Sebhatu, 2009؛ Gadenne, et al., 2012).

ولكي تتمكن المنظمات من القيام بأدوارها الاجتماعية التي تمكنها من تحقيق الأداء المستدام في أنشطتها وعملياتها فقد شكلت المبادرات الخضراء في إدارة مواردها البشرية جزءاً واسع النطاق من برامج المسؤولية الاجتماعية التي تطبقها. حيث أصبحت هذه الإدارة تشتمل على ممارسات الموارد البشرية الصديقة للبيئة، والمحافظة على رأس المال المعرفي. فقد اشارت نتائج بعض الدراسات أن هناك علاقة معنوية بين ممارسات إدارة الموارد البشرية الخضراء والأداء المستدام للمنظمة (Zaid, et al., 2018; Syed, et al., 2020). فهذا النوع من الممارسات يحقق مجموعة من الفوائد التي تنعكس بشكل ايجابي على قدرة المنظمة على القيام بمسؤولياتها الاجتماعية وتحقيق الأداء المستدام وهي الفوائد التي تتمثل في تحسين معدلات الاحتفاظ بالعاملين، تحسين صورة المنظمة لدى المتعاملين وتلبية احتياجات الزبائن، تحسين الإنتاجية المستدامة، تخفيض الأثر البيئي للمنظمة، تحسين القدرة التنافسية، تحقيق عوائد مستدامة للمستثمرين، والاستجابة للإتجاهات المجتمعية الطارئة (السكرانه، 2017؛ Mousa & Othman, 2019). وبناء على ما سبق فقد تم افتراض الفرضيات التالية:

H01: هناك أثر معنوي للالتزام منظمات الأعمال بالمسؤولية الاجتماعية في الأداء المستدام.

H02: هناك دور لممارسات إدارة الموارد البشرية الخضراء في العلاقة بين إلتزام منظمات الأعمال بالمسؤولية الاجتماعية والأداء المستدام.

2. مراجعة الأدب النظري

2.1 المسؤولية الاجتماعية

زاد في الآونة الأخيرة الإهتمام بموضوع المسؤولية الاجتماعية لمنظمات الأعمال سواء أكان ذلك من قبل الباحثين والممارسين، أو من قبل المنظمات نفسها. وذلك بسبب الدور الكبير الذي يلعبه الإلتزام بالمسؤولية الاجتماعية في تحسين مستوى أداء المنظمات وزيادة ولاء الزبائن نحوها. ولأخذ القطاع الخاص مكان القطاع العام في الكثير من القطاعات الإقتصادية في غالبية الدول فقد أدى ذلك إلى ضرورة تحمل منظمات هذا القطاع لكثير من المسؤوليات التي كانت ملقاة في السابق على عاتق القطاع العام. وهي المسؤوليات التي تتعلق بمعالجة الكثير من المشاكل الإقتصادية والتي من أهمها محاولة الحد من مشكلتي الفقر والبطالة وذلك من خلال توفير فرص عمل كافية للكفاءات الموجودة في الدول المختلفة، وعقد البرامج التدريبية لموظفيها بالشكل الذي يُمكن من رفع القدرات البشرية وبما يؤهلها

للمشاركة في عملية التنمية. ويضاف إلى ما سبق إلزام منظمات القطاع الخاص بتوفير كافة الإجراءات التي تُمكن من المحافظة على البيئة، والحد من الإستغلال الجائر للموارد الطبيعية (الحسن، 2014؛ Tudor & Avram, 2015). على الرغم من تعدد التعريفات التي تناولت مفهوم المسؤولية الاجتماعية إلا أنه لا يزال هذا المصطلح يشوبه بعض الغموض، فبعض الباحثين انطلق في تعريفه للمسؤولية الاجتماعية من منظور قانوني، في حين عرفها البعض بأنها السلوكيات الاجتماعية بالمعنى الأخلاقي، وأشار البعض الآخر بأنها تتمثل في المساهمة الخيرة للمنظمات (Bala & Singh, 2014). وبالرغم من صعوبة تحديد تعريف دقيق لمفهوم المسؤولية الاجتماعية إلا أنه ظهرت بعض الإجهادات التي تناولت مفهوم المسؤولية الاجتماعية. فقد حددت المفوضية الأوروبية في عام 2010 تعريف موحد للمسؤولية الاجتماعية حيث عُفّت بأنها مفهوم تدمج فيه المنظمات الإهتمامات الاجتماعية والبيئية في عملياتها التجارية وفي تفاعلها مع أصحاب المصلحة على أساس طوعي (European Commission, 2011). وعرف البنك الدولي المسؤولية الاجتماعية على أنها التزام أصحاب النشاطات التجارية بالمساهمة في التنمية المستدامة من خلال العمل مع موظفيهم وعائلاتهم والمجتمع المحلي ككل لتحسين مستوى معيشة الناس بأسلوب يخدم التجارة ويخدم التنمية في آن واحد (UNIDO, 2002).

لقد أجمع العديد من الباحثين على أن المسؤولية الاجتماعية التي تمارسها منظمات الأعمال قد تأخذ عدة أشكال وهي التي أطلق عليها اسم أبعاد المسؤولية الاجتماعية والتي وكما لوحظ من الأدبيات أنها ترتبط وتكمل بعضها البعض لتشكل في نهاية المطاف فلسفة المسؤولية الاجتماعية التي تسعى المنظمات إلى تبنيها بغية تحقيق الفوائد المرجوة منها. وقد حدد العديد من الباحثين أبعاد المسؤولية الاجتماعية فيما يلي (خلف، 2012؛ ربعي، 2020؛ Temvada, 2020):

البُعد الإقتصادي: وهو الذي يشير إلى ضرورة أن تكون المنظمة نافعة اقتصادياً بمعنى أن تنفذ أعمالها بكفاءة وفعالية للوصول إلى النتائج التي تحقق أقصى ربح مع الأخذ في الاعتبار أن تنفذ هذه الأعمال بالشكل الذي يساهم في تحقيق أهداف المجتمع والأفراد التي تتمثل في محاربة الفقر وتوفير فرص عمل، والحد من التلوث البيئي.

البُعد القانوني: ويعكس ضرورة إلزام المنظمة بالقوانين السائدة في الدولة، وتنفيذ أعمالها بطريقة شرعية. إضافة إلى المشاركة في حل المشكلات الاجتماعية وحماية حقوق الإنسان، وعدم التمييز بين الأفراد على أساس الجنس، والعرق، والدين، واللغة.

البُعد الأخلاقي: وهنا يجب على المنظمة ممارسة جميع أنشطتها بشكل أخلاقي. وأن تبتعد عن أي ممارسات قد تتسبب في إلحاق الأذى بالآخرين وذلك من خلال احترام الجوانب القيمية والأخلاقية والسلوكية والمعتقدات في المجتمعات التي تعمل فيها.

البُعد الانساني: ويشير إلى الممارسات الطوعية التي تقوم بها المنظمة والتي لا تنص عليها القوانين والتشريعات. حيث تتخذ هذه الممارسات طابع إنساني بحث يؤدي إلى تحسين نوعية الحياة، وتنمية

وتطوير المجتمع. وذلك من خلال المساهمة عقد برامج تدريبية لفئات من المجتمع من كبار السن أو الشباب، أو مساعدة الدولة في تحسين نوعية بنيتها التحتية مثل بناء الجسور، ورصف الطرق، وبناء المدارس والنوادي وغيرها من المساعدات التي تقدمها طوعاً.

2.2 ممارسات إدارة الموارد البشرية الخضراء

نتيجة لزيادة الوعي لدى منظمات الأعمال حول أهمية القضايا البيئية فقد اتجهت المنظمات إلى تبني ما يسمى بالممارسات الصديقة للبيئة والتي تتمثل في التوظيف الأخضر، والتعويض الأخضر. والعمل على دمجها في رسالتها جنباً إلى جنب مع ممارسات إدارة الموارد البشرية الأخرى الأمر الذي ساهم بشكل كبير في تحقيق الكثير من العوائد والتي من أهمها زيادة الإدخار والكفاءة والإنتاجية، خفض التكاليف التشغيلية، ورفع مستوى الأداء المستدام لدى منظمات الأعمال (السكرانه، 2017). ويشير مصطلح الأخضر (Green) إلى عدة معان منها أن اللون الأخضر قد يشير إلى المحافظة على البيئة الطبيعية من خلال حمايتها من الخسارة والأضرار والتغيير السلبي. أو الحفاظ على البيئة الطبيعية من خلال الحد الأدنى من الاستخدام للموارد الطبيعية، والمحافظة عليها للأجيال القادمة. كما قد يشير مصطلح الأخضر (Green) إلى الجانب المتعلق بإدارة الموارد البشرية ودورها في تقليل التلوث البيئي أو تجنبه، مثل تجنب تلوث الماء والهواء والتربة (Cheema & Javed, 2017). وذكر كل من إسماعيل والبردان (2017) أن ممارسات إدارة الموارد البشرية الخضراء تشير إلى تلك البرامج التي تستخدمها المنظمات من أجل الحد من آثار عمليات الإنتاج، والمخلفات الصناعية على البيئة وذلك بهدف تحسين الأداء البيئي المستدام للمنظمة. ووفقاً لمراجعة حديثة للأدبيات التي تناولت إدارة الموارد البشرية الخضراء، فقد اقترحت العديد من الدراسات التجريبية استخدام مجموعة من ممارسات إدارة الموارد البشرية الخضراء وهي التي تسمى "بحزمة GHRM"، بدلاً من الممارسات الفردية كوسيلة لتحسين الأداء البيئي (Environment Performance)، حيث تتكون هذه الحزمة من مجموعة متماسكة من ممارسات إدارة الموارد البشرية لتركيزها على نشر المبادئ والقيم البيئية داخل المنظمات، وتتماشى مع ركائز الإستدامة الثلاثة (البيئة والتوازن الاجتماعي والاقتصادي). وتتكون هذه الممارسات كما ذكر العديد من الباحثين والكتاب مما يلي (Hussain, 2018؛ Ismail & Hassan, 2020):

التوظيف الأخضر لكي تحقق المنظمات الأهداف التي تسعى إليها من ما يسمى بالتوظيف الأخضر فإنه يجب أن تعمل وكما اشار (Cheema & Javed, 2017) إلى ضرورة العمل على خلق نوع من التكامل بين سياسة التوظيف التي تستخدمها وسياساتها البيئية، والتركيز أيضاً على اختيار الموظفين الذين يفهمون قيم المنظمة وصورها وسمعتها المرتبطة بالبيئة. فقد أصبحت ممارسة التوظيف الأخضر أحد الوسائل التي تتمكن المنظمات من خلالها من إكتساب علامة تجارية مميزة وخاصة في الشركات الكبيرة مثل الشركات متعددة الجنسيات. ويشتمل التوظيف الأخضر على ثلاثة جوانب مهمة هي وعي الموظف الأخضر، والعلامة التجارية لصاحب العمل الأخضر والمعايير الخضراء لإختيار المرشحين. ويعتبر

الوعي الأخضر للموظفين جانب أساسي من عملية التوظيف الأخضر حيث أنه عندما تتطابق القيم البيئية للموظفين مع قيم المنظمة فمن المرجح أن يستجيب الموظفون بشكل إيجابي للمسائل البيئية التي تهم منظماتهم (Anwar, et al., 2020; Bani Ismael & Albdareen, 2020). وقد أشارت بعض الدراسات ان الأفراد الباحثين عن عمل عادة ما يميلون نحو العمل في المنظمات التي لديها اهتمام بالقضايا البيئية. فقد أظهر استطلاع أجرته مؤسسة (British Carbon Trust) أن أكثر من 75% من الذين يسعون إلى العمل في الشركات يعتقدون أنه من المهم أن تكون لدى هذه الشركات سياسة بيئية نشطة للحد من انبعاثات الكربون (Nawaratne, Arulrajah & Opatha, 2015). وقد ذكر (Mishra, 2017) أن عملية التوظيف الأخضر تتكون من جزأين أساسيين تتمثلان في استخدام طرق صديقة للبيئة في التوظيف مثل المقابلات عبر الإنترنت والتقليل من استخدام الأوراق أثناء إجراء اختبارات التوظيف. والعمل أيضا على رصد وقياس المواقف الخضراء والداعمة للبيئة أثناء عملية الاختيار.

التدريب الأخضر إن التدريب بمفهومه البيئي يشير إلى نشر الوعي البيئي داخل المنظمة، والعمل على تثقيف الموظفين حول ما يخص الإدارة البيئية وأهميتها وقيمتها. كما يشتمل التدريب الأخضر على السعي نحو تدريب الموظفين على الأساليب المتعلقة بكيفية المحافظة على البيئة كالحد من النفايات وتقليل انبعاث الغازات التي تسبب الاحتباس الحراري. وقد يضم التدريب الأخضر كذلك ما يسمى ببرامج التوجيه الأخضر لمن عيّنوا حديثاً كجزء لا يتجزأ من عملية التدريب. إذ يتم في هذه البرامج إبلاغ الموظفين الجدد بالإجراءات الخضراء وتوضيح رؤية المنظمة ورسالتها ومبادراتها التي لها علاقة بالمحافظة على البيئة (الحموري وآخرون، 2017؛ Obeidat, Al Bakri & Elbanna, 2018). وتتمثل أهم ممارسات التدريب الأخضر وكما ذكرت بعض الدراسات في إجراء تحديد احتياجات العاملين حول كيفية التعامل مع القضايا المتعلقة بالمحافظة على البيئة. والعمل أيضا على تصميم برامج تدريبية تمكنهم من تطوير مهاراتهم واكتساب معارف جديد حول طرق التعامل مع البيئة، والعمل على خلق الوعي البيئي لدى الموظفين (Jackson et al, 2011, Opatha, 2013, Renwick et al, 2013).

التعويض الأخضر تعتبر ممارسة التعويض من أقوى الأساليب يمكن من خلالها ربط مصلحة الموظف مع مصلحة المنظمة. وقد اهتمت منظمات الأعمال في الآونة الأخيرة بتطوير نظام للتعويضات هدفه الرئيس هو دعم الأنشطة الصديقة للبيئة والذي سمي بالتعويض الأخضر حيث أثبتت فعالية كبيرة في زيادة اهتمام الموظفين والتزامهم بالبرامج البيئية (Yong, et al., 2019). ويشتمل نظام التعويض الأخضر على نوعين من التعويض يتمثل الأول منهما في التعويض المالي الذي يتم فيه منح الموظفين الذين يظهرون اهتماما كبيرا بالقضايا البيئية أثناء أداء وظائفهم علاوات ومكافآت نقدية (Likhitar & Verma, 2017)؛ (البحيري، 2018). أما النوع الثاني من التعويضات الخضراء فهي التعويضات المعنوية التي تتمثل في جوائز، وشهادات التقدير الخاصة، ووضع اسم الموظف الذي يمارس مهامه

بطريقة صديقة للبيئة على لائحة الاسماء الخاصة بافضل موظف (Arulrajah, Opatha, 2015).
(Nawaratne, 2015).

3.2 الأداء المستدام

تأثر مفهوم الأداء التنظيمي بظهور عدة مفاهيم منه التنمية المستدامة عام 1992، ومفهوم الجودة البيئية والجودة الاجتماعية عامي 1996 و 2008. وقد أدى ظهور هذه المفاهيم الى ظهور مفهوم الأداء المستدام الذي اشتمل بالإضافة إلى الأداء المالي على كل من الأداء الاجتماعي والبيئي لمنظمات الأعمال (مليكة وهواري، 2018). وقد عرف (المواجدة، 2019) الأداء المستدام بأنه مجموعة من الطرق المتبعة في الأعمال التجارية للمنظمة من أجل خلق قيمة على المدى القصير والطويل، مع الأخذ بعين الاعتبار الجوانب الإقتصادية والبيئية والاجتماعية. وذكر (Henao, et al., 2019) أيضا أن الأداء المستدام يشير إلى مقدار مساهمة المنظمة في بناء مجتمع يتم فيه إقامة توازن مناسب بين الأهداف الإقتصادية والاجتماعية والبيئية، وذلك من خلال المساهمة في الحفاظ على النمو الإقتصادي وتوسيعه، وخلق فرص عمل مستدامة، وبناء القيمة لجميع أصحاب المصلحة، وتلبية احتياجات المحرومين. وقد قسمت الأبعاد التي يمكن بناءاً عليها تقييم الأداء المستدام للمنظمات كما اقترحها برنت ولابوشاني (2004) إلى الأداء الاقتصادي المستدام والذي يشير الى مقدار العائد المتحقق على الأصول، وخفض التكلفة التنظيمية وتحسين الدخل وتعزيز الحصة السوقية، ورعاية رفاية الموظف ماليا. كما يشتمل الأداء المستدام على الأداء الاجتماعي والبيئي والذين يشيران الى أداء المنظمة المتعلق بعمليات التعليم والتدريب وتنمية الموارد البشرية، وتوفير بيئة عمل صحية وتنمية المواهب، ودعم الرفاه العام (Henao, et al., 2019). يضاف إلى ذلك أدائها المتعلق بقيامها بالتقليل من ظهور المواد الضارة وانبعاث الملوثات للهواء والماء والتربة، والنفايات الناتجة عن عملياتها التصنيعية، واستخدام الموارد الطبيعية استخداماً امثلاً (Akanmu, et al., 2020).

3. منهجية الدراسة

اعتمدت الدراسة على المنهج الوصفي التحليلي الذي يقوم برصد الظاهرة ووصفها كما هي في الواقع ودون أي تدخل من قبل الباحث من خلال تقديم اجتهاداته الذاتية. وتم الإعتماد المسح الميداني في جمع البيانات بواسطة الإستبانة التي وزعت على مجتمع الدراسة الذي تكون من جميع الموظفين الإداريين في شركة مناجم الفوسفات الأردنية، والبالغ عددهم (200) موظفاً. وقد بلغ عدد الإستبانات المستردة والصالحة للتحليل (150) إستبانة. وتكونت إستبانة الدراسة من أربعة أجزاء، حيث تضمن الجزء الأول على البيانات الديموغرافية والوظيفية لافراد المجتمع المدروس. وارتبط الجزء الثاني من الإستبانة بالمسؤولية الاجتماعية، والجزء الثالث ارتبط بالأداء المستدام، أما الجزء الرابع فقد ارتبط بممارسات إدارة المورد البشرية الخضراء. وقد تم قياس متغيرات الدراسة من خلال مقياس ليكرت الخماسي. وقد تم التأكد من الاعتمادية لأداة الدراسة (الاستبيان) من خلال معامل كرونباخ الفا. وقد كانت جميع الابعاد ذات

قيمة على مقياس الاعتمادية حيث بلغت قيمة معامل الثبات لمتغير ممارسات إدارة الموارد البشرية الخضراء ($\alpha = 0.851$)، وللمسؤولية الاجتماعية ($\alpha = 0.942$)، وللأداء المستدام ($\alpha = 0.963$). وتعتبر جميعها قيم مقبولة لأغراض التطبيق؛ إذ أشارت معظم الدراسات إلى أن نسبة قبول معامل الثبات هي (0.70) (Sekaran & Bougie, 2010). وتحليل بيانات الدراسة وفحص متغيراتها فقد تم استخدام تحليل الانحدار البسيط لفحص أثر المتغير المستقل في المتغير التابع، والانحدار المتعدد الهرمي لفحص أثر المتغير المعدل على العلاقة بين المتغير المستقل والمتغير التابع.

4. فحص فرضيات الدراسة

استخدمت الدراسة تحليل الانحدار البسيط لفحص الفرضية الأولى والتي أدعت وجود أثر معنوي للإلتزام بالمسؤولية الاجتماعية في الأداء المستدام. وكما ظهرت من الجدول 1 فقد تبين أن هناك علاقة معنوية بين الإلتزام بالمسؤولية الاجتماعية والأداء المستدام ($r = 0.865$, $t = 21.01$, $p \leq 0.05$). وقد بلغت قيمة (R-square) (0.74) وهي قيمة دالة احصائياً وتعني أن الإلتزام بالمسؤولية الاجتماعية يفسر ما نسبته (74%) من التباين في الأداء المستدام للمنظمات مما يدعم صحة الفرضية الأولى (H1).

جدول 1: تحليل الانحدار البسيط

المتغير المستقل	B	T-Value	(Sig)	R	R ²	F-Value	(Sig)
بالمسؤولية الإلتزام الاجتماعية	0.865	21.01	0.00	0.865	0.749	441.45	0.00

ولفحص صحة الفرضية الثانية التي ادعت أن هناك دور معدل لممارسات إدارة الموارد البشرية الخضراء في العلاقة بين الإلتزام بالمسؤولية الاجتماعية والأداء المستدام فقد استخدمت الدراسة تحليل الانحدار الهرمي، وذلك بهدف فحص أثر التفاعل بين الإلتزام بالمسؤولية الاجتماعية وممارسات إدارة الموارد البشرية الخضراء في الأداء المستدام. وقد أظهرت النتائج في الجدول 2 أنه بعد دخول ممارسات إدارة الموارد البشرية الخضراء إلى نموذج الانحدار كان أثر التفاعل إيجابياً ومعنوياً ($\beta = 0.23$, $p \leq 0.05$)، مما يعني أن كلما ارتفع مستوى تطبيق ممارسات إدارة الموارد البشرية الخضراء كلما تحسنت العلاقة بين الإلتزام بالمسؤولية الاجتماعية والأداء المستدام. ويدعم هذه النتيجة نسبة التغير في معامل التحديد (R²). فإذا تم المقارنة مع النموذج السابق (جدول 1) نجد أن قيمة معامل التحديد (R²) قد ازدادت بنسبة (11%)، وهو الأمر الذي يشير إلى أن التفاعل بين ممارسات إدارة الموارد البشرية والإلتزام بالمسؤولية الاجتماعية يساهم في تحسين التباين في الأداء المستدام مما يدعم صحة الفرضية الثاني (H2).

جدول 2: تحليل الانحدار الهرمي

Sig.	F-Value	R2	R	Sig.	T-Value	(β)	النموذج
				0.834	.211		(Constant)
				0.000	4.542	0.513	المسؤولية الاجتماعية
0.00	499.18	0.868	.932	0.02	2.33	0.23	Interaction term (المسؤولية الاجتماعية X ممارسات إدارة الموارد البشرية الخضراء)

5. مناقشة النتائج

هدفت الدراسة إلى فحص اثر الالتزام بالمسؤولية الاجتماعية في الأداء المستدام لمنظمات الأعمال، وقياس اثر ممارسات إدارة الموارد البشرية الخضراء كمتغير معدل للعلاقة بين المسؤولية الاجتماعية والأداء المستدام. وقد أظهرت النتائج أن لالتزام المنظمات بالمسؤولية الاجتماعية اثر ايجابي ومعنوي في تحقيق الاستدامة في أدائها. ويعود السبب في ذلك إلى ان نجاح المنظمات واستدامتها يرتبط بقدرتها على الحفاظ على مصالح اصحاب المصلحة والذين يتمثلون في المساهمين، والعملاء، والموظفين، والموردين، والمجتمع. وهو الامر الذي يدعمه ما جاء في نظرية اصحاب المصلحة (Stakeholders theory) التي نادى بها فريمان عام 1984 (Basuony et al, 2014). حيث انطلقت هذه النظرية من فكرة اساسية ان المنظمات التي تدير علاقاتها مع اصحاب المصلحة بفعالية ستبقى لاطول فترة ممكنة وبأداء افضل من المنظمات المنافسة. وتوصل بعض الباحثين إلى أن هناك علاقة ايجابية بين تحقيق المنظمة لأداء جيد ومستدام ووجود علاقة وثيقة بينها وبين اصحاب المصلحة وهو الامر الذي لن يتحقق دون قيامها بمسؤولياتها الاجتماعية تجاه اصحاب المصلحة (Freeman, Harrison & Wicks, 2007). كما اعتبر بعض الباحثين ان المسؤولية الاجتماعية تعتبر جزء من ادارة المخاطرة، والتي تبدأ بمسؤولية الادارة تجاه اصحاب المصالح. حيث يجب على المنظمة خلق قيمة لهم لانه اذا لم تقم بذلك فانها سوف تعرض بقائها للخطر (António, 2007). ويدعم هذه النتيجة ايضا ما توصل اليه (McWilliams & Siegel, 2000) والذين اظهرت نتائج دراستهما ان تبني المنظمة لممارسات بيئية تتجاوز ما هو مطلوب قانونيا قد يزيد من دافعيتها نحو الاستثمار بشكل اكبر في البحث والتطوير مما يساهم في انتاج منتجات وخدمات ابداعية تزيد من قدرتها على النمو والبقاء. وذكر (MacGregor & Fontrodona, 2008) ان المنظمات التي تراعي مسألة المسؤولية الاجتماعية في عملياتها الابداعية سوف تقوم بانتاج منتجات وخدمات ذات أهداف اجتماعية. وهو الامر الذي يؤدي كما اكد (Brown & Dacin, 1997; Maignan et al., 1999; Valentine & Fleischman, 2008) إلى تحقيق اداء مرتفع في السوق، وزيادة رضا العملاء، وخلق علامة وسمعة تجارية قوية للشركة، واتجاهات ايجابية نحوها من قبل

اصحاب المصلحة مما يجعلها قادرة وبشكل سهل على تحقيق اداء مستدام وبقاء لاطول فترة ممكنة في السوق. وقد يضاف إلى ما سبق ان التزام المنظمات في المسؤولية الاجتماعية قد يؤثر بشكل ايجابي على قدرتها على تحقيق الأداء المستدام نتيجة لتأثير قيام المنظمات بمسؤولياتها تجاه موظفيها. فعندما تتصرف المنظمة وكما اشار (Berman et al., 1999) بشكل اخلاقي وقانوني وتهتم بتحسين علاقاتها مع موظفيها فإن ذلك سوف يؤدي إلى زيادة كفاءة المنظمة. فالعلاقات الجيدة بين الإدارة والموظفين، وشعور الموظفين بانهم محط احترام وتقدير سوف يجعلهم يعملون بجد حتى يتمكنوا من زيادة إنتاجية الشركة ورفع مستويات جودة الخدمة أو المنتج الخاص بالمنظمة. كما أن المنظمة سوف تصبح أكثر قدرة على الاحتفاظ بموظفيها المتميزين وتخفيض من دوران العمل، مما يؤدي بدوره إلى زيادة ولاء العملاء، ويدفعهم للتعامل مع منتجات وخدمات الشركة باستمرار. وأشار ايضا (Luo & Battacharya, 2006; Bird et al, 2007; Inoue & Seoki, 2011) أن المسؤولية الاجتماعية تساهم ايجابا في رفع القيمة السوقية للمنظمة وادائها المالي مما يرفع من مستوى قدرتها على تحقيق الاداء المستدام. فالاداء المالي الجيد يزيد من رضا المستثمرين والذين يعدون بمثابة أحد أهم أصحاب المصلحة فيها، ويزيد من دافعيتهم نحو زيادة استثماراتهم فيها. كما ان ارتفاع القيمة السوقية للمنظمة ايضا قد يؤدي الى زيادة قدرتها على جذب أمهر الأفراد وأكثرهم إبداعا ليتعاملوا معها.

وقد اظهرت نتائج الدراسة ايضا ان لتطبيق ممارسات إدارة الموارد البشرية الخضراء دور ايجابي في تحسين أثر المسؤولية الاجتماعية في الأداء المستدام ويعود السبب في ذلك ان هذا النوع من الممارسات تساعد المنظمات على القيام بمسؤوليتها الاجتماعية تجاه المجتمع وذلك كونها تساهم في تحقيق نواتج أداء يمثل جانب منها المسؤولية الاجتماعية للمنظمة والتي منها تقليل نسبة الفاقد، وتحسين الانتاجية وتقديم خدمات ذات جودة وتحقيق عوائد عالية (Cheem et al, 2015). وقد يضاف الى ذلك انها ترفع من مستوى إداء المنظمة البيئي وذلك من خلال العمل على حماية البيئة الطبيعية من التغير، او الضياع او الاذى ويدعم هذا الاستنتاج ما جاءت به نظرية (Ability-motivation-opportunity theory) والتي انطلقت من فكرة الاهتمام بطريقة إدارة الافراد في إدارة الموارد البشرية الخضراء وتأثير هذه الطريقة في نواتج الاداء حيث اكدت هذه النظرية أنه عندما تقوم المنظمة بتزويد موظفيها بقدرات جديدة وتخلق لديهم دافعية اعلى، وتوفر لهم فرص اكبر لتطبيق السلوكيات الخضراء فان ذلك سوف يساهم في الوصول الى أداء تنظيمي اخضر افضل (Cheema & Javed, 2017, Benevene & Buonomo, 2020). وقد تحقق المنظمات ما نادى به نظرية (Ability-motivation-opportunity theory) وكما ذكر (Cabral & Lochan Dhar, 2019; Amrutha & Geetha, 2019) من خلال التدريب الاخضر الذي يركز على إكساب الموظفين الكفايات الخضراء (green competencies). اما بالنسبة لزيادة دافعية العاملين فقد تتحقق من خلال استخدام تقييم الأداء الاخضر والتعويض الاخضر، وتوفير

الفرصة للعاملين للعمل بحرية ومرونة وزيادة مساهمتهم في صنع القرارات مما يتيح لهم فرصة اكبر لممارسة السلوكيات الخضراء داخل المنظمة.

5. التوصيات

وبناء على النتائج التي تم الوصول اليها فقد اوصت الدراسة بضرورة اهتمام منظمات الأعمال بالجوانب التالية:

1. حرص المنظمات على إظهار أهمية الحفاظ على البيئة في عمليات الإستقطاب التي تقوم بها، وتوظيف الأفراد الذين لديهم توجه نحو إتباع السياسات والممارسات البيئية الخضراء.
2. الإهتمام بتحديد الاحتياجات التدريبية للموظفين حول المستجدات والتطورات في إدارتها البيئية. والعمل ايضا على عقد دورات تدريبية تستهدف تطوير الموظفين وإكسابهم مهارات في المجالات البيئية مثل (السلامة المهنية، والكفاءة في استخدام الطاقة، وإدارة المخلفات).
3. منح حوافز للموظفين الذين يظهرهم التزاماً أكبر بمعايير المحافظة على البيئة، وعدم الهدر للموارد المستخدمة في العمليات الإنتاجية.
4. المشاركة في بناء مشاريع البنية التحتية للمجتمع المحلي مثل (بناء المدارس والمستشفيات وبرامج الإسكان). والعمل على توفير فرص عمل لذوي الإحتياجات الخاصة، وتبني مشاريع منتجة لمساعدة الفقراء من أبناء المجتمع، وتحقيق العدل وتكافؤ الفرص بين أفراد المجتمع.
5. تضمين القضايا البيئية والاجتماعية في رؤية الشركة ورسالتها، وتقليل معدل الإنبعاثات الغازية التي تتسبب بها والتي تؤثر سلباً على البيئة.

المراجع

- إسماعيل، عمار والبردان، محمد (2017). دور ممارسات إدارة الموارد البشرية الخضراء في تدعيم سلوكيات المواطننة التنظيمية البيئية "دراسة تطبيقية". جامعة مدينة السادات، جمهورية مصر العربية.
- البحيري، هشام (2018). أثر تطبيق مفهوم إدارة الموارد البشرية الخضراء (GHRM) على تفعيل ممارسات إدارة الموارد البشرية في بيئة الأعمال المصرية. / https://jces. journals. Ekb. eg / article_50867_bbc0b211a.
- الحسن، بوبكر (2014). دور المسؤولية الاجتماعية في تحسين أداء المنظمة (دراسة حالة لمؤسسة نفضال وحدة باتنة). رسالة ماجستير، جامعة محمد خضير، الجزائر.
- الحموري، إيهاب وسياج، إبراهيم والشرباتي، زين ومروة، عمر (2017). ممارسات إدارة الموارد البشرية الخضراء في الجامعات الفلسطينية جنوب الضفة الغربية. جامعة البولوتكنيك، فلسطين.
- خلف، خالد، (2012). أثر التوجه الاستراتيجي في تحقيق المسؤولية الاجتماعية: دراسة تطبيقية في المصارف التجارية الاردنية. مجلة كلية بغداد للعلوم الاقتصادية الجامعة، العدد 31، 281-324.
- ربيعي، هاني (2020). برامج المسؤولية الاجتماعية للبنوك العاملة في محافظة الخليل - الإشكاليات وسبل التطوير. رسالة ماجستير، جامعة الخليل، فلسطين.

السكرانة، محمد (2017). أثر ممارسات إدارة الموارد البشرية الخضراء على إستراتيجية التمايز "إبداع ابداع الموارد البشرية متغير معدل": دراسة تطبيقية على شركات الطاقة المتجددة في عمان. رسالة ماجستير، جامعة الشرق الأوسط، الأردن.

شتاتحة، عمر ورشيدة، زاوية (د.ت). المسؤولية الاجتماعية لمنظمات الأعمال ودورها في تحقيق التنمية المستدامة. Available online: <https://www.academia.edu/37215636>.

عبدوي، حنان وقوادرية، أحلام ورجم، راوية (2019). دور المسؤولية الاجتماعية في تحقيق التنمية المستدامة في المؤسسة الاقتصادية: دراسة حالة في مؤسسة عمر بن عمر -قائمة-. رسالة ماجستير، جامعة 8 ماي 1945 قالمة، الجزائر.

مليكة، سليمان وهواري، مغنية (2018). دور التدقيق في تقييم الأداء المستدام (المالي والبيئي والاجتماعي): دراسة حالة المؤسسة الوطنية للدهن. مجلة نماء للإقتصاد والإدارة، العدد 3، 247-260.

مندور، محمد (2017). دور الضغوط المؤسسية في تبني الشركات لنظم الرقابة الإدارية للإستدامة من منظور محاسبي وانعكاسات ذلك على الأداء المستدام (دراسة ميدانية على الشركات المصرية). مجلة كلية التجارة للبحوث العلمية، 54(2)، 1-54.

المواجدة، أسيل (2019). دور تكنولوجيا المعلومات في دعم الأداء المستدام في منظمات الاعمال، (دراسة تطبيقية في منظمات الأعمال الإلكترونية في الأردن - عمان). رسالة ماجستير، جامعة الشرق الأوسط، الأردن.

Akanmu, M., Hassan, M., & Bin Bahaudin, A. (2020). A preliminary analysis modeling of the relationship between quality management practices and sustainable performance. **Quality Management Journal**, 27(1), 37-61.

Amrutha, V.; Geetha, S. (2019). A systematic review on green human resource management: Implications for social sustainability. <https://www.researchgate.net/publication/337035050>.

António, N. (2007). stakeholders' theory and corporate social responsibility in china. **Euro Asia Journal of Management**, 17(2), 109-121.

Anwar, N., Mahmood, N., Yusliza, M., Ramayah, T., Faezah, J., & Khalid, W. (2020). Green Human Resource Management for organisational citizenship behaviour towards the environment and environmental performance on a university campus. **Journal of Cleaner Production**, Available online: <https://www.sciencedirect.com/science/article/abs/pii/S0959652620304480>.

Arulrajah, A., Opatha, H., Nawaratne, N. (2015). Green Human Resource Management Practices: A Review. **Sri Lankan Journal of Human Resource Management**, 5(1), 1-16.

Bala, M., & Singh, N. (2014). Empirical Study of the Components of CSR Practices in India: A Comparison of Private, Multinational and Public Sector Companies. **Pacific Business Review International**, 7(1), 61-72.

Bani Ismael, M., & Albdareen, R. (2020). The Impact of Training on the Relationship between the Person-Job Fit and Employees' Job Engagement. **International Journal of Advanced Science and Technology**, 29(7), 13269-13286.

Basuony, M., Elseidi, R., Mohamed, E. (2014). the impact of corporate social responsibility on firm performance: evidence form AMENA country. **Corporate Ownership & Control**, 12(1), 761-774.

Benevene, P.; Buonomo, I. (2020). Green Human Resource Management: An Evidence-Based Systematic Literature Review. **Sustainability**, 12, 5974.

- Berman, S., Wicks, A., & Jones, T. (1999). Does stakeholder orientation matter?. The relationship between stakeholder management models and financial performance. **Academy of Management Journal**, 42(5), 488-506.
- Bird, R., Hall, A., Momente, F., & Reggiani, F. (2007). What Corporate Social Responsibility Activities are Valued by the Market?. **Journal of Business Ethics**, 76(2), 189-206
- Brown, T., & Dacin, P. (1997). The Company and the Product: Corporate associations and consumer product responses. **Journal of Marketing**, 61, 68-84.
- Cabral, C.; Lochan Dhar, R. (2019). Green competencies: Construct development and measurement validation. <https://www.researchgate.net/publication/334194342>.
- Cheema, S., Durrani, A. B., Khokhar, M. F., & Pasha, A. T. (2015). Influence of Green Marketing Mix and Customer Fulfillment: An Empirical Study. **International Journal of Sciences: Basic and Applied Research (IJSBAR)**, 24(6), 168-177.
- Cheema, S., Javed, F. (2017). The Effects of Corporate Social Responsibility Toward Green Human Resource Management: The Mediating Role of Sustainable Environment. Available online: <https://www.researchgate.net/publication/316023430>.
- European Commission (EC), (2011), **A renewed EU strategy 2011-14 for corporate social responsibility**. Available online: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2011:0681:FIN:EN:PDF> [Accessed on 05.06.2013].
- Freeman, E., Harrison, J., Wicks, A. (2007). Managing for Stakeholders Survival, Reputation, and Success. Yale University Press, New Haven, London.
- Gadenne, D., Mia, L., Sands, J., Winata, L., & Hooi, G. (2012). The influence of sustainability performance management practices on organisational sustainability performance. **Journal of Accounting and Organizational Change**, 8.10.1108/18325911211230380.
- Henao, R., Sarache, W., & Gómez, I. (2019). Lean Manufacturing and Sustainable Performance: Trends and Future Challenges. **Journal of Cleaner Production**, Available online: doi: 10.1016/j.jclepro.2018.10.116.
- Hussain, A., (2018). Green Human Resource Management (GHRM) Practices in Organizations: A Comprehensive Literature Survey. **Journal of Management Research and Analysis (JMRA)**, Available online: <https://www.academia.edu/37255790/>.
- Hussain, A., (2018). Green Human Resource Management (GHRM) Practices in Organizations: A Comprehensive Literature Survey. **Journal of Management Research and Analysis (JMRA)**, Available online: <https://www.academia.edu/37255790/>.
- Inoue, Y., & Lee, S. (2011). Effects of different dimensions of corporate social responsibility on corporate financial performance in tourism-related industries. **Tourism Management**, 32, 790- 804.
- Ismail, I., & Hassan, R. (2020). Employee and Top Management Engagement as Main Determinations of Successful Green HRM Practices. **International Journal of Business and Economy**, 2(1), 20-24.
- Jackson, S., Renwick, D., Jabbour, C., & Muller-Camen, M. (2011). State-of-the-art and future directions for green human resource management: Introduction into the special issue. **Zeitschrift Fur Personalforschung**, 25(2), 99–116.
- Likhitkar, P., & Verma, P. (2017). Impact of green HRM practices on organization sustainability and employee retention. **International Journal for Innovative Research in Multidisciplinary Field**, 3(5), 152-157.
- Luo, X., & Bhattacharya, C. (2006). Corporate Social Responsibility, Customer Satisfaction, and Market Value. **Journal of Marketing**, 70(4), 1-18.
- MacGregor, S., Fontrodona, J. (2007) Exploring the Fit between CSR and Innovation. **Working paper**, University of Navarra, Spain.

- Maignan, I., Ferrell, O., & Hult, G. (1999). Corporate citizenship: cultural antecedents and business benefits. **Journal of the Academy of Marketing**, 27(4), 455-469.
- Marashdah, O., & Albdareen, R. (2020). Impact of leadership behavior on psychological capital: the mediating role of organizational support. *Problems and Perspectives in Management*, 18(2), 1-11.
- McIntoch, B., Sheppy, B., & Zuliani, J. (2017). The Emperors Clothes – Corporate Social Responsibility Creating Shared Value and Sustainability. **Int.J. Business Performance Management**, 18(3), 307-326.
- McWilliams A., Siegel, D. (2000). Corporate Social Responsibility and Financial Performance: Correlation or Misspecification. **Strategic Management Journal**, 21, 603-609.
- Mishra, P. (2017). Green human resource management: A framework for sustainable organizational development in an emerging economy. **International Journal of Organizational Analysis**, 25(5), 762-788.
- Mousa, Sh., & Othman, M. (2019). The impact of green human resource management practices on sustainable performance in healthcare organisations: A conceptual framework. **Journal of Cleaner Production**, Available online: <https://doi.org/10.1016/j.jclepro.2019.118595>.
- Nazir, J., Al-zawahiri, G. (2013). Corporate Social Responsibility and Corporate Performance. **International Journal of Service Industry Management**, 10(3), 271-282.
- Obeidat, Sh., Al Bakri, A., & Elbanna, S. (2018). Leveraging “Green” Human Resource Practices to Enable Environmental and Organizational Performance: Evidence from the Qatari Oil and Gas Industry. **Journal of Business Ethics**, Available online: <https://doi.org/10.1007/s10551-018-4075-z>.
- Opatha, H. (2013). Green Human Resource Management: A Simplified Introduction. **Proceedings of the HR Dialogue**, 01(01), 11-21.
- Renwick, D., Redman, T., & Maguire, S. (2013). Green Human Resource Management: A Review and Research Agenda. **International Journal of Management Reviews**, 15(1), 1-14.
- Sebhatu, S. (2009). Sustainability Performance Measurement for sustainable organizations: beyond compliance and reporting. <https://www.researchgate.net/publication/228946028>.
- Sekaran, U., & Bougie, R. (2010) *Research Methods for Business: A Skill-Building Approach*, (5th ed.). Haddington John Wiley & Sons.
- Syed, M., Li, J., Junaid, M., Ziaullah, M. (2020). Relationship between human resource management practices, relationship commitment and sustainable performance, **Green Finance**, 2(3), 227-242. doi: 10.3934/GF.2020013.
- Tamvada, M. (2020). Corporate social responsibility and accountability: A new theoretical foundation for regulating CSR. **International Journal of Corporate Social Responsibility**, Available online: <https://jcsr.springeropen.com/articles/10.1186/s40991-019-0045-8>.
- Tiron-Tudor, A., & Bota-Avram, C. (2015). **New Challenges for Internal Audit: Corporate Social Responsibility Aspects**. Available online: https://link.springer.com/chapter/10.1007/978-3-319-15838-9_2.
- UNIDO. (2002). **Corporate Social Responsibility. Implications for Small and Medium Enterprises in Developing Countries**, Vienna.
- Valentine, S., & Fleischman, G. (2008). Ethics Programs, Perceived Corporate Social Responsibility and Job Satisfaction. **Journal of Business Ethics**, 77 (2), 159-172.
- Yong, J., Yusliza, M., Ramayah, T., Jabbour, C., Sehnem, S., Mani, V. (2019). Pathways towards sustainability in manufacturing organizations: Empirical evidence on the role of green human resource management. <https://doi.org/10.1002/bse.2359>.

Zaid, A.A., Jaaron, A.A.M., Talib Bon, A. (2018). The impact of green human resource management and green supply chain management practices on sustainable performance: An empirical study. **Journal of Cleaner Production.** 204, 965-979.
<https://doi.org/10.1016/j.jclepro.2018.09.062>

العملات الافتراضية ودورها في الأزمات المالية

المدرس/ حاضـر صباح شعير
qusayj39@tu.edu.iq

المدرس/ قصي جاسـم محمد
hathers@tu.ed.iq

جامعة تكريت / كلية الإدارة والاقتصاد

الملخص

هدف البحث الى التعرف على مفهوم واهمية العملات الافتراضية ، وتشخيص إيجابياتها وسلبياتها ، والتعرف على اثارها على الاقتصاد والنظم النقدية والبنوك المركزية ، والتعرف على اثارها على الازمات المالية . واما مشكة البحث فتمثلت بـ ما أهمية العملات الافتراضية في الأسواق المالية اليوم ؟ وهل ان الارتفاع السريع في أسعارها يمثل فقاعة؟ ام انه صعود طبيعي؟ . وتم استخدام المنهج الوصفي التحليلي كونه أكثر المناهج استخداما في الظواهر الاجتماعية والإنسانية، وهو المنهج الذي يمكننا من دراسة الواقع أو الظاهرة كما موجودة و وصفها وصفاً دقيقاً، مما يساعد على فهم العلاقات الموجودة بين الظواهر المالية، وتتبع أهمية البحث من خلال تسليط الضوء على اهم المواضيع الحديثة والتي لها تأثير على مستقبل العملات النقدية ومدى إمكانية العملات الافتراضية بالتأثير في الازمات المتكررة في العالم. واهم فرضيات البحث ان للعملات الافتراضية اثارا إيجابية على الاقتصاد العالمي، وانها تساهم في حل الازمات الاقتصادية. وان اهم الاستنتاجات التي تم التوصل اليها هي تتمتع العملة الافتراضية باللامركزية و سوف تستمر شبكاتها في العمل في اسوء الظروف ويمكن تشغيلها من قبل أي شخص في العالم له معرفة ودراية بألية عمل البرنامج. واما اهم التوصيات فكانت على الشركات المالية وخاصة في الدول العربية تطوير مهاراتها الرقمية وتدريب موظفيها على فن التعامل الالكتروني.

المقدمة

لقد مضى اكثر من عقد من الزمن على ظهور وانتشار العملات الافتراضية وكان أشهرها البتكوين ، وهي أول عملة رقمية لامركزية خاصة ذات امتداد عالمي. على الرغم من العديد من الآراء المتشككة، فقد أصبحت هذه التجربة تتمتع بشعبية واسعة وقد وجدت العديد من المتعاملين. اليوم البتكوين ليست وحدها فمن الممكن ان تصل الملات الافتراضية الى اكثر من 3000 عملة كون بعض العملات لم يتم التداول بها لحد الان او تحتاج الى موافقة اصدار بالنسبة للدول التي تسمح التعامل بها في مصارفها وفق قوانين تضعها الحكومات للحد من مخاطرها وتحت سيطرتها. حيث ان البتكوين لايزال الاشهر بينهم بالإضافة الى الريبل والاثيريوم والبتكوين كاش والبيروكوين والنيمكوين واللايتكوين والنوفاكوين والزيكاش وغيرها الكثير والكثير. ولأن العملات الافتراضية لم تختفي، وعلى العكس، فقد واصلت التوسع ووجدت كثيرا من المتعاملين في جميع أنحاء العالم، فقد أصبح موضوعاً شائعاً للمناقشة بين الاقتصاديين والمتخصصين في الأسواق المالية واصحاب القانون والشرعية وحتى السياسيين. وقد تعزز هذا الاهتمام المتزايد نتيجة تزايد أسعارها في الأسواق المالية والتراكم السريع للفقاعة المالية للعملات الافتراضية في

عام 2017 وما تلاه من انفجار في أوائل عام 2018 (Mark & Lukasz, 2018,9). لقد حذرت البنوك المركزية في جميع أنحاء العالم من استخدام العملات الافتراضية على اعتبارها شكل من أشكال العملات التي لا يمكن السيطرة عليها ولا يمكن التنبؤ بها، كما حذرت من أن هناك آثار موجودة بالفعل وهناك جدل دولي واسع بشأن العملات الافتراضية كما يوجد تضارب حاد في آراء الكثيرين من الأسماء اللامعة والمؤثرة في المجال الاقتصادي والنظام المصرفي على أن العملات الافتراضية تمثل خطراً محتملاً على الأسواق المالية في المستقبل وعلى الاقتصاد العالمي لكن في الواقع توجد قضايا أخرى كذلك تشكل أثراً كبيراً على الاقتصاد العالمي مثل تطورات انفصال بريطانيا عن الاتحاد الأوروبي والتجارب النووية في كوريا الشمالية ومعدلات التضخم في الولايات المتحدة والحروب الدائرة في منطقة الشرق الأوسط، وما الاحداث الاخيرة التي وقعت في افغانستان من استيلاء حركة طالبان على الحكم والسيطرة شبه الكاملة على البلاد بعد انسحاب القوات الامريكية من هناك عن العالم ببعيد. حتى الآن لا يوجد تأثير واضح للعملات الافتراضية على الاقتصاد العالمي إذ يتطلب الأمر الكثير من الوقت لتغيير شكل الاقتصاد العالمي، كما أن هناك العديد من العوامل التي تحد من انتشارها وتسعى بعض الحكومات والمؤسسات المالية الكبرى وجودها لأنها تمثل العملات التي تحظى بشهرة واسعة ويمكن ان تهدد العملات التقليدية القانونية السائدة . سنتطرق في بحثنا هذا الى مفهوم العملات الافتراضية ونشئها واهميتها وخصائصها ومخاطرها ودورها في الأزمات المالية وتشخيص العلاقة بين العملات الافتراضية والأزمات المالية وتأثيرها المحتمل.

منهجية البحث

أولاً / مشكلة البحث

تتلخص مشكلة البحث في إمكانية تشخيص اثر العملات الافتراضية على الأسواق المالية ولأنها تمثل بديلاً محتملاً للعملات القانونية السائدة. كما نحاول من خلال البحث التعرف على إمكانية الربط بين العملات الافتراضية والأزمات المالية العالمية، فضلاً عن إثر الازمات على أسعار العملات الافتراضية.

ويمكن تلخيص مشكلة البحث في التساؤلات التالية :

- أ- ما أهمية العملات الافتراضية في الأسواق المالية اليوم ؟
- ب- ما المؤثرات الأساسية على أسعارها؟
- ت- هل ان الارتفاع السريع في أسعارها يمثل فقاعة سرعان ماتختفي؟ ام انه صعود طبيعي؟
- ث- هل ان الاستثمار في هذه العملة استثمار نافع؟
- ج- ماهي مخاطر التداول بالعملات الافتراضية ؟

ثانياً / أهمية البحث

تتبع أهمية البحث من خلال تسليط الضوء على موضوع يعتبر من أهم المواضيع الحديثة والتي لها تأثير على مستقبل العملات النقدية ومدى إمكانية تأثير العملات الافتراضية في الازمات المتكررة على المستوى العالمي وفي الأسواق المالية ، وان هذه الظاهرة قد تمثل حركة تغيير جذرية في كل مناحي الحياة . وكذلك تتبع الأهمية إننا نبحث موضوعاً حيوياً ومعاصراً يحظى باهتمام الباحثين والمستثمرين والسلطات المالية والنقدية والقانونيين والفقهاء ألا وهو العملات الافتراضية التي أصبحت موضوع الساعة، بالإضافة الى خطورة القضايا التي تطرحها والتحديات التي أوجدتها أمام هذه الأطراف. ولذلك فان من المهم التعرف على ابعادها وأهميتها وخصائصها ومخاطرها.

ثالثاً / هدف البحث

تهدف البحث الى ما يلي :

1. التعرف على مفهوم وأهمية وخصائص العملات الافتراضية .
2. تشخيص مخاطرها.
3. التعرف على اثارها على الاقتصاد والبنوك المركزية.
4. التعرف على اثارها على الازمات المالية .

رابعاً / فرضيات البحث

- ان للعملات الافتراضية اثاراً إيجابية على الاقتصاد العالمي.
- ان العملات الافتراضية تساهم في حل الازمات الاقتصادية وازمات أسعار الصرف.
- ان العملات الافتراضية تعمل على تعزيز وتسهيل التبادل التجاري الدولي وتخفيض الكلف.

خامساً / ادوات التحليل والمعالجة الإحصائية

تمت معالجة البيانات من خلال برنامج الاكسل 6 وتحليل بيانات البحث وفقاً للحزمة الإحصائية لبرنامج 10Eviews وبرنامج 23SPSS في استخراج النتائج.

الاطار النظري

أولاً/ نشأة العملات الافتراضية

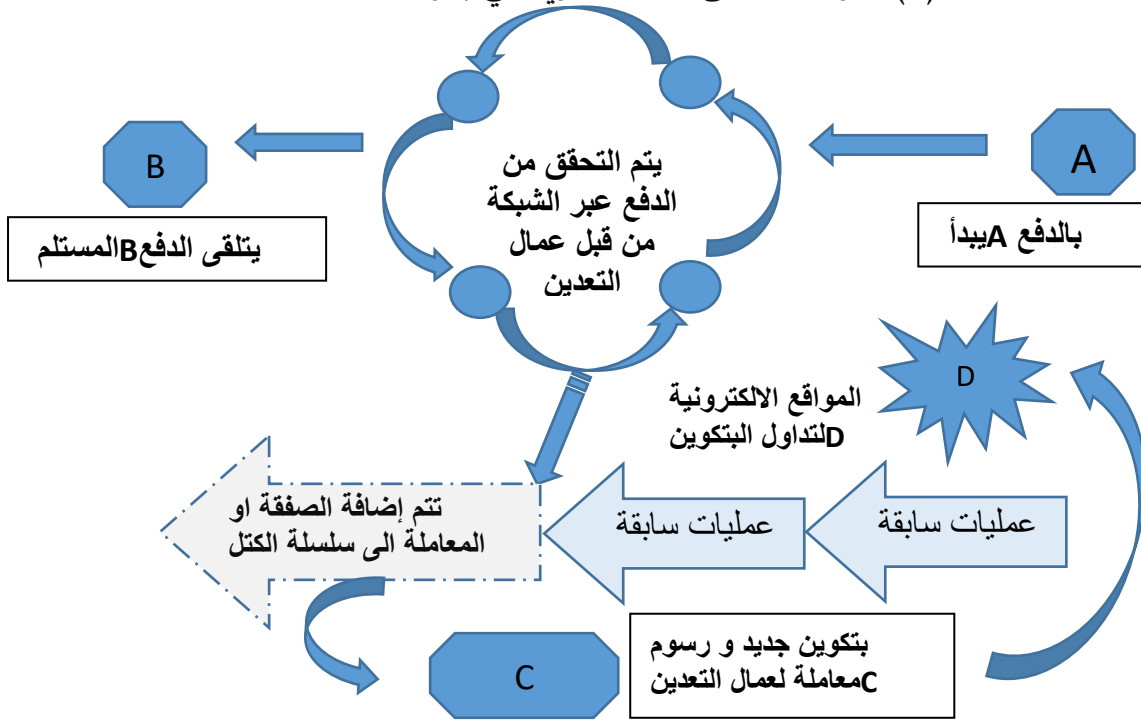
منذ نشوء البشرية كان لازماً تنظيم التبادلات بين أفراد المجتمع لتأمين احتياجاتهم والتزاماتهم اتجاه بعضهم البعض فكانت أولى مظاهر التبادل التي عرفها الإنسان هي المقايضة وذلك من خلال مبادلة سلعة بسلعة لكن تطور المجتمعات ادى الى استبدال نظام المقايضة بالنقود لأجل اكتمال عمليات المبادلة ومع تطور البشرية أصبحت المجتمعات أكثر تنظيماً حيث نشأة سلطات مركزية تولت إدارة الأنظمة النقدية وكذلك سك العملات المعدنية كالبرونز والنحاس ثم الذهب والفضة وبسبب ارتفاع قيمة هذه العملات تم الانتقال الى استخدام النقود الورقية وكما قال أينشتاين أن الفوتون يخلق عالمه

اي هذه النقود تخلق بدورها المجال الذي تنطلق منه وادى التطور التكنولوجي ووسائل الاتصالات والانترنت الى نشأة أنظمة نقدية إلكترونية سهلت من عملية التبادل بين الافراد في العالم واصدار بما يعرف اليوم بالعملات الافتراضية (Joncheres, 2016, 8) . وبالعودة إلى السنوات السابقة نفهم تسلسل ظهور العملات الافتراضية، ففي عام (1982) قبل عقد من تطور التجارة الإلكترونية وصف ديفيد في دراسة له بعنوان (التوافيق العمياء للمدفوعات التي لا يمكن تعقبها) أول نظام مشفر يسمح بمدفوعات لا يمكن تعقبها اذ يبين كيفية تحقيق المدفوعات المدعومة بنظام تشفير تمنع الغير من معرفة هوية المتعامل ومقدار الدفع وفي عام (1990م) كذلك كتب ديفيد ورقة أخرى بعنوان (النقود الإلكترونية التي لا يمكن تعقبها) والتي نادي من خلالها على انشاء نظام إلكتروني يحفظ للمتعاملين فيه عدم الكشف عن هويتهم وسرية معلوماتهم وتعاملاتهم (Mothokoa, 2017, 14). وفي عام (1996) تم إنشاء (18e Gold) والتي تعد شعارا إلكترونيا بهدف إنشاء عملة رقمية عالمية قابلة للتحويل إلى ذهب هذه العملة تسهل المدفوعات على الإنترنت ثم تبع ذلك العديد من الأنظمة التي رغبت في تأسيس وإدارة العملات الرقمية غير القابلة للتتبع، وعلى اثر الأزمة المالية عام (2008) وفقدان المستثمرين الثقة بالاقتصاد التقليدي ظهرت أول العملات الافتراضية التي سميت (البيتكوين) (Joncheres, 2016, 9). وقد ابتدأت فكرت العملات الافتراضية باعتراض المؤسسين للعملات الافتراضية علي قيام المصارف باستيفاء عمولة عند تحويل المبالغ من حساب الي حساب فضلاً عن طول مدة التحويل و طول المدة المطلوبة كي يمكن للمحول اليه الاستفادة من المبلغ المحول و هنا نبعت فكرة انتهاء دور الوسيط (المصرف) من أي عمليات تجري بين أشخاص وان تحدث العملية في ثواني دون تكلفة، ولمعرفتهم بأن الحكومات تسعى لمحاربتهم تم إيجاد تكنولوجيا البلوكشين وهذه التكنولوجيا تجعل كل من يملك عملة افتراضية أو محفظة لها ويحفظ جميع العمليات ويسجلها فأن ذلك يجعل من المستحيل على شخص او كيان اختراق حساباته . لقد مضى أقل من عقد من الزمن على تطوير البيتكوين ، وهي أول عملة افتراضية لامركزية خاصة ذات امتداد عالمي، على الرغم من العديد من الآراء المشككة، (Badev and Chen, 2016, 6-7). ويعد (ساتوشي داکاموتو) اول من قام بإدارة نظام العملات الافتراضية تحت مسمى (البيتكوين) اذ نشرها في الورقة البيضاء في عام (2008م) على انها نظام نقدي جديد للدفع الإلكتروني وان التعامل بها وتحويلها يكون مباشرا بين المستخدمين من دون الحاجة الى وسيط وتعتمد هذه العملة على التشفير بين طرفين وتبنى على نظام مجهولية المعاملات والهدف منها هو الابتعاد عن مركزية المصارف فهي لا تخضع لقوانين ورقابة المصارف بأنواعها ولا الهيئات المختلفة (Nakamoto, 2019, 2). كذلك لا يمكن إيداع هذه العملة او سحبها من الصراف الآلي وانما تكون مخزنة في محافظ على الانترنت ويمكن الحصول عليها يكون عن طريق جهاز الحاسوب (الباحث ، 2017 ، 24). لذلك جرى انشاء اول عملة افتراضية هي البيتكوين بشكل عملي في عام (2009) ثم تبعها انشاء العديد من العملات الافتراضية الأخرى.

ثانياً / مفهوم العملات الافتراضية

قد نجت تجربة العملات الافتراضية واخذت صدى وحيز في عالم الأسواق المالية، وتتم عملية اصدار العملات الافتراضية بواسطة المعدنين فعلية التعدين ليست مقصورة على جهة مركزية او اشخاص معينين بل هي متاحة للجميع وفي أي مكان في العالم ، ولكن تتطلب وقت وكمبيوتر سريع بمواصفات عالية تسمح بتحميل برنامج التعدين المجاني فبواسطة هذا البرنامج يمكن حل مجموعة من الألغاز التي يحصل عليها المعدن وتسمى خوارزميات والتي هي مجموعة من الخطوات الرياضية والمنطقية والمتسلسلة اللازمة لحل مشكلة ما ، وبعد الانتهاء من حل هذه الخوارزميات يقوم البرنامج بأصدار عملة افتراضية و اضافتها الى المحفظة الالكترونية لمن قام بالتعدين (عصام الدين، 2014، 51). يعتبر التعدين من اهم العوائق التي تقف على انتشار استخدام العملات الافتراضية ، وذلك نظراً لتعدد برامج الوصول اليها وتعدد العمليات الحسابية اللازمة لأجراء العمليات رغم انها متاحة للجميع هذا من جانب ، ومن الجانب الاخر الشكوك المصاحبة لعملية الاصدار فلا أحد يعرف على وجه الدقة ماهي المعادلات التي يقوم البرنامج بحلها، والتي من شأنها جعل البعض يشك في وجود منظمة تعمل بالخفاء لحل المعادلات والتي قد تحتاج الى مئات السنين في وقت قصير عن طريق تجزئة المعادلات على السيرفرات (نورالدين ، 2018 ، 226). هناك تعريفات عديدة للعملة الافتراضية منها أنها عبارة عن تمثيل رقمي لقيمة يمكن تخزينها او تحويلها و تداولها الكترونياً ، لا تصدر عن البنك المركزي او عن أي سلطة عمومية وليست مرتبطة بعملة ائتمانية تستمد قيمتها من قبول الناس لها كوسيلة للدفع ومن اهم امثلتها البتكوين (بارون واخرون ، 2015، ص13). وذكرها (AL-Hamdni at.el, 2019) بأنها وحدات تتواجد بالشكل الالكتروني تستخدم لغرض التبادل التجاري وهي مشفرة تعمل بنظام "النقد للنقد" تتم ادارتها من قبل مستخدميها دون وسطاء. وكذلك عرفت بأنها عملة الكترونية تخيلية مشفرة ليس لها وجود فيزيائي على ارض الواقع ويتم تداولها عبر الانترنت فقط (عصام الدين، 2014 ، ص52). وقال (الباحوث ، 2017، 25) بأنها عملة رقمية افتراضية ليس لها كيان مادي ملموس او وجود فيزيائي، وهي منتجة بواسطة أجهزة حاسوب ولا تخضع للسيطرة أو التحكم فيها من جانب بنك مركزي أو إدارة رسمية . وعرفت ايضاً بأنها عملات لامركزية قابلة للتحويل تستخدم تقنية البلوكشين لمعالجة المدفوعات الإلكترونية بين المستخدمين (Mothokoa, 15, 2017)، وعرفها (الجوراني، 2018 ، 23) هي عملة رقمية لا جود مادي لها يتم انشاؤها وفق خوارزمية تميز كل مستخدم عن الآخر دون الإشارة الى هويته وتخزن في محفظة الكترونية ترسل وتستقبل الأموال.

الشكل (1) نظرة عامة على هيكل البتكوين في إدارة الصفقة



الشكل من اعداد الباحث بالاعتماد على Gabriel , Söderberg ,2018, Are Bitcoin and other crypto- assets money.Economic Com- mentaries. No. 5.

ثالثاً- أهمية العملات الافتراضية

تتمثل أهمية العملات الافتراضية بما يلي (القره داغي، 2019، 48-49):

- 1- سرعة التعامل والإنجاز، وتوفير الوقت، وتسهيل التعامل.
- 2- الاستفادة من تقنيات العصر، وعدم التخلف عن ركب التقدم، والقدرة على التواصل مع المؤسسات القائمة على هذه التقنيات.
- 3- الاستغناء عن الوسطاء، وإتمام المعاملات دونهم من خلال شبكة الند للند الموزعة حول العالم، وهذا سيخلق العديد من الفرص لتطوير النظم والعقود الذكية الرقمية.
- 4- تقليل النفقات، والمصروفات، والمجهودات البدنية، ويترتب على ذلك إقبال أكبر عدد ممكن من المتعاملين والزبائن على العملات الافتراضية وذلك للسهولة وتقليل التكاليف، وكلاهما في غاية من الأهمية لدى المجتمع.
- 5- استيعاب الفئة الشبابية جيل الانترنت والهواتف الذكية، حيث لديهم الإقبال الشديد على هذه التقنيات، ولهم القدرة الأكبر على استيعابها بسرعة والتعامل معها.
- 6- اختصار الوقت بشكل ملحوظ لإنجاز الأنشطة المطلوب إنجازها سواء كانت متعلقة بأي شكل من اشكال التعامل المالي.

- 7- زيادة فرص الشراكات، والتعاون بين المصارف والمؤسسات المالية بطريقة أكثر سرعة.
- 8- أن قلة التكاليف في العملات الافتراضية تؤدي إلى تشجيع الابتكارات، ومساهمة أكبر ممكن من المواطنين فيها لتحقيق المزيد من التسهيلات والمشاركات.
- 9- بالإضافة إلى هذه المزايا فإنه يترتب علينا التراكم المعرفي والتدريب على هذه التقنيات وتعلمها للوصول إلى الإتقان، والإبداع، وتلك المزية في غاية الأهمية لمؤسساتنا حتى تكون قادرة على مواكبة العصر .

بالإضافة الى ماسبق فإن من أهمية العملات الافتراضية وعلى رأسها البتكوين ان هناك عدد إجمالي ثابت من البتكوين يصل الى (21000000) مليون وحدة ولحد الان تم انتاج (14000000) مليون وحدة ومن المنتظر الوصول الى الإصدار الكامل ما بين عام 2025-2030 حيث يتم حالياً انتاج 25 بتكوين حول العالم كل 10 دقائق ويتم تقليص هذه الكمية الى النصف كل اربع سنوات الى ان يتم انتاج اخر بتكوين في عام 2140 وبعدها يمكن الحصول عليها بطريق الشراء فقط. وللتغلب على ندرة البتكوين اذا تحولت عملة عالمية في المستقبل كما يتوقع بعض علماء الاقتصاد عالميتها فإن من ابتدعها جعلها قابلة للتقسيم الى جزيئات صغيرة تسمى بال(ساتوشي) فكل واحد بتكوين يحتوي على (100) مليون ساتوشي وهو ما يسمح للقيمة الاجمالية ان تصل الى أي رقم وبما يلبي احتياجات العالم من النقود الالكترونية (عصام الدين، 2014، 23).

رابعاً / خصائص العملات الافتراضية

تتميز العملات الافتراضية بمجموعة من الخصائص التي تميزها عن غيرها من العملات ومن ابرز هذه الخصائص ما يلي:

- 1 - السرعة والسهولة: إذ تعتمد على تقنيات تشفير فريدة تقوم على تكنولوجيا التناظر الالكتروني مما يعطيها الثقة والدقة في التعامل ، فضلاً عن السرعة في تحويلها بين دول العالم دون قيود البنوك المركزية كما انها لا تحتاج لحساب بنكي مما يوفر مصاريف كبيرة وكثيرة يمكن ان تفرض من قبل المصارف، وهذه نقطة مهمة لمن يبحث عن السرعة والسرية التامة (عبد السلام، 2018، 268).
- 2- اللامركزية في اصدار النقود وتداولها: وهي بذلك تختلف عن العملات الأخرى والتي تسيطر على إصدارها البنوك المركزية ، وهذا ما يعطيها حرية أكثر في التحرك حول العالم ، اذ لا تلتزم بقوانين البنوك المركزية وتوجهات الدول والحكومات (Bollen, 2013, 3).
- 3 - الكلفة المنخفضة: تجري عملية المبادلة بين المتعاملين بالعملات الافتراضية بواسطة الحاسوب مما يجعل العملية سريعة وقليلة التكلفة بالمقارنة بالمعاملات الأخرى التقليدية ، اذا يكون التعامل مباشرة بين البائع والمشتري ولا وجود لوساطة التحويل وتكاليفها المرتفعة (حسين ، 2020، 2).

4 - تيسير التجارة العالمية: لعدم خضوعها لقوانين البنوك المركزية من أسعار الفائدة وأسعار الصرف والسياسات النقدية للدول، يجعل منها عملة تسهل وتيسر عملية البيع والشراء على المستوى العالمي (Ramasastry, 2014, 3).

5- توحيد العملة بين دول العالم: انها لا ترتبط بموقع جغرافي معين او دولة معينة ، ويتم التعامل بها من قبل المستخدمين بشكل موحد، ولا توجد عملات افتراضية محلية مما ينتج عنه فرق سعر صرف العملة .

6- صعوبة التعقب : تجد الحكومات صعوبة بتعقب العملات الافتراضية لغرض فرض الضرائب عليها ، مما يجعلها مميزة عن غيرها للذين يبحثون عن تكاليف منخفضة لمعاملاتهم (Matsuura, 2016, 40).

7- عدم معرفة هوية المستخدم: ان عملية التبادل باستخدام العملات الافتراضية لا تتطلب الكشف عن هوية المتعامل الاخر ولا تتطلب معلومات شخصية عنه حتى تتم عملية التبادل، مما يجعلها مميزة للأشخاص الذين لا يرغبون بالكشف عن معلوماتهم الشخصية اثناء عمليات التبادل التجاري (حسين، 2020، 3).

خامساً / مخاطر العملات الافتراضية

هناك دول كثيرة لا زالت مستمرة بالبحث عن حقيقة هذه العملات ومن الداعم الرئيسي لها، وان العديد من الدول تتحرى مدى توافقها مع الشرع وآلية التعامل معها خوفا من عواقبها في المستقبل مما قد ينتج أزمة مالية عالمية قد تؤدي إلى خسائر كبيرة لزبائن هذه العملات، إن أنظمة العملات الافتراضية تواجه العديد من المخاطر القانونية والتنظيمية عبر البلدان (Böhme, 2017, 229). وقد شهدت العملات الافتراضية نشاط واسع خلال العقد الماضي حيث رافق هذا النشاط مخاطر أثرت عليها بشكل عام، وتكمن مخاطرها في عدة أمور منها تعطيل المنصات الخاصة فيها، وسرقة العملات الافتراضية من خلال القرصنة الإلكترونية، وتجريم التعامل بالعملات الافتراضية، والغش والاحتيال، ومخاطر ناجمة عن التكلفة المرتفعة للمعدات والطاقة الكهربائية، ومخاطر الجهل في فهم متطلبات البلوكشين وكيفية إدارتها بالشكل الأفضل (منصور، 2015، 65-67).

فعلى سبيل المثال ففي بعض البلدان العربية يوجد دول سمحت في اقتناء و تداول العملات الافتراضية والموافقة عليه من خلال البنوك المركزية التابعة لتلك الدول بالسماح لرواد صناعة العملة الافتراضية المشفرة بأن يباشروا في تطوير عملة افتراضية مشفرة تحاكي البتكوين ليتم تداولها في المستقبل وتشريع أنظمة وقوانين وتعليمات تحمي وتضبط وتراقب جميع العمليات المالية التي تتم من خلال تلك العملات الافتراضية ، وهناك دول حذرت من التعامل مع مثل هذه العملات المشفرة ومنها الأردن حيث قام البنك المركزي الأردني والذي يعد الجهة المعنية بإقرار التعاملات النقدية بالعملات النقدية الإلكترونية بإصدار تعميم في العام 2014 لكافة البنوك والشركات المالية وشركات الصرافة

وشركات بطاقات الدفع يمنع فيه التعامل بالعملات الافتراضية (البنك المركزي الاردني، 2020، 19).

وتعتبر تسوية مخاطر العملات الافتراضية من أنماط الإدارة الإلكترونية المعاصرة وهذه النمطية من التسوية لا تتحقق إلا من خلال اعتراف الدولة بالعملات الافتراضية لما لها من أثر إيجابي في التأثير على النمو الاقتصادي والحفاظ على ممتلكات المواطنين من ارصدتهم في العملات الافتراضية ، وعند محاكاة الواقع العملي إن لم يكن هناك اعتراف من خلال الدولة بالعملات الافتراضية فإن القاسم المشترك بين مالكي العملات الافتراضية والدولة لا وجود له مطلقاً وذلك لما تتمتع فيه العملات الافتراضية من استقلالية تامة خارج سيطرة الدولة من خلال المنصات الإلكترونية الخاصة بها، مما يشكل خطراً حقيقياً في عدم اعتراف الدولة بأن تقبل في أي تسوية مع مالكي العملات الافتراضية حال وقوع المخاطر المستقبلية المترتبة عليه أو أي أزمة مالية عالمية مفاجئة للعملات الافتراضية المشفرة. بالإضافة لما تم ذكره فإن العملات الافتراضية شكلت عدداً من المخاطر الاقتصادية والتي يمكن تلخيصها بالنقاط الآتية (محمود، 2017، 63-64):

1. التذبذب الشديد والمتباين في قيمة العملات الافتراضية.

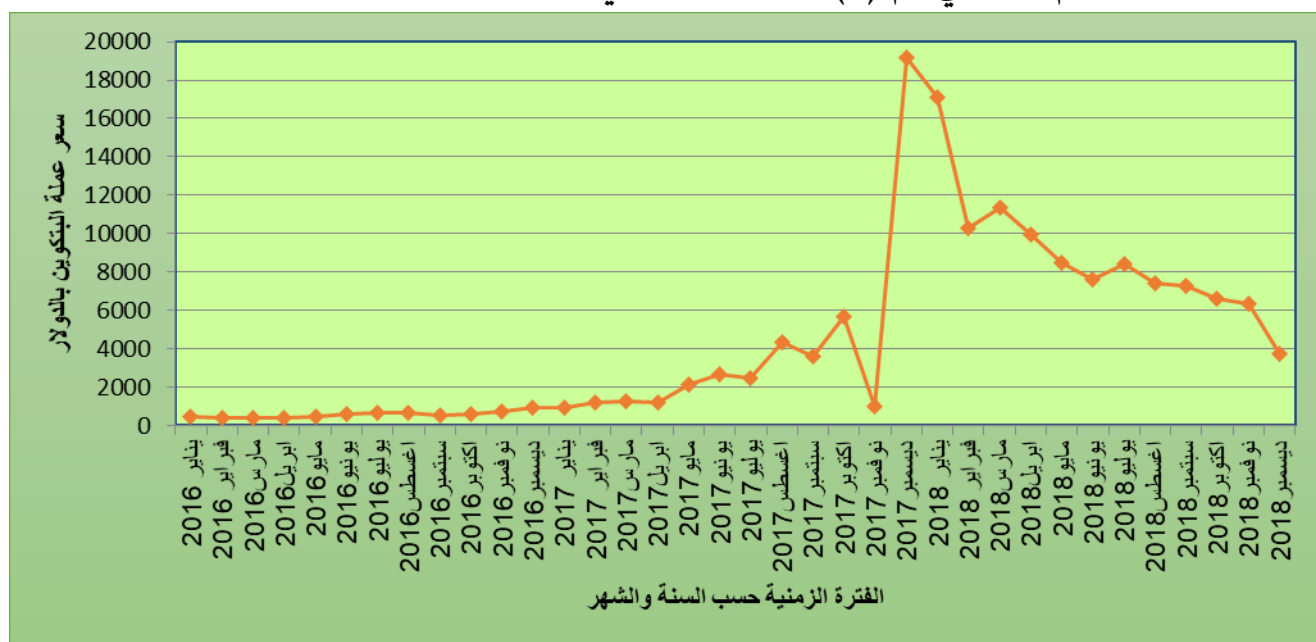
2. تعرض العملات الافتراضية للإنكماش المفرد.

3. قد تتعرض العملات الافتراضية للسرقة.

4. الارتفاع في استهلاك الطاقة.

وسوف تكون هناك مشكلة اقتصادية حادة للعملات الافتراضية إذا أصبح البتكوين ناجح بشكل كبير وتخلل العملات الأجنبية السيادية ، فإنه سوف يمارس قوة انكماشية على الاقتصاد لأن عرض النقود لن ينمو بالتوافق مع النمو الاقتصادي في الوقت نفسه ، ومع ذلك ، فإن هذا الحد يشير أيضاً إلى أنه لا يمكن التلاعب (التضخمي أو الانكماش) لمقدار البتكوين وأنه لا توجد سلطة مركزية تصدر أموالاً جديدة، داخل مجتمع البتكوين يعتبر هذا على نطاق واسع ميزة. (Luther, 2014, 14). حيث ان مجتمع العملات الافتراضية يرى ان الحكومات الوطنية تفرض في كثير من الأحيان ضوابط غير مرغوب فيها، في حين أن البنوك المركزية قد تسهل زيادة المعروض من العملة، مما يؤدي إلى التضخم الشديد. بالإضافة إلى ذلك، غالباً ما تهيمن البنوك المركزية على أنظمة الدفع الثابتة. يجادل بأن الاستثمار في البتكوين كان بياناً سياسياً حول دور الحكومة في التمويل والاقتصاد. ونشير إلى حقيقة أن مثل أي عملة فان فئة البتكوين لها قيمة بتوافق الآراء (Kroll , 2013, 9).

رسم توضيحي رقم (1) يبين أسعار البتكوين بالدولار من 2014 لغاية 2019



Source: Charlie Shrem, 2019, Bitcoin Is the Most Durable Currency for A Nuclear War <https://hackernoon.com>.

نرى من خلال المخطط بأن أسعار البتكوين غير ثابتة وتوجد هناك قفزات مفاجئة للأسعار حيث كان أسعارها مقابل الدولار في مطلع عام 2017 بحوالي 2500 وفي نهاية العام يقفز سعر البتكوين ليحقق أسعار غير متوقعة تصل الى 19000 وفي عام 2018 يحافظ على سعر للعملة والتي وصلت الى 17000 دولار امريكي وهذا يبين عدم استقرار العملة في الأسواق المالية وفي مطلع عام 2019 استقر أسعارها بحوالي 3500 ومن المتوقع ان ترتفع مع مرور الوقت وهذا يعطي اندفاع المستثمرين والمتداولين للعملة ودخول زبائن جدد للتداول بالعملات الافتراضية التي تعطي نوع من المغامرة وتحقق أرباحا عالية لبعض المستثمرين ولكن لا تخلوا من الخسارة.

جدول رقم (1) اسعار عملة البتكوين للسنوات 2016-2018

السنة	يناير	فبراير	مارس	أبريل	مايو	يونيو	يوليو	أغسطس	سبتمبر	أكتوبر	نوفمبر	ديسمبر
2016	477	404	406	405	476	619	690	691	548	619	763	907
2017	907	1195	1265	1194	2127	2700	2486	4352	3634	5700	1012	19200
2018	17128	10300	11380	9950	8508	7622	8411	7396	7301	6584	6355	3712

ان العملات الافتراضية بدأت تشكل الخطر الاكثر تأثيراً على الاسواق المالية وبشكل واضح في الفترة الاخيرة ، وتأثيرها على الاقتصاد العالمي بشكل عام مع التغير في اسعار صرف الدولار لذا

فأنها أصبحت احد الجوانب المتحكمة في الادارة المالية العالمية ومن هنا تأتي اهميتها ودورها في تحرك الاسواق المالية الى جانب العملات التقليدية كالدولار واليورو والجنيه الاسترليني وغيرها من العملات فضلا عن انواعها وهل من الممكن تحويلها الى نقد وبالعكس.

سادساً / الازمات المالية واسبابها ونشأتها

1 - مفهوم الازمة المالية:

تحدث الازمات المالية بصورة مفاجئة نتيجة ازمة الثقة في النظام المالي وسببها الرئيسي تدفق رؤوس أموال ضخمة للداخل يرافقها توسع مفرط وسريع في الإقراض دون التأكد من الملاءمة الائتمانية، وهناك عدة تعاريف للازمة المالية فقد عرفها (Fredric Mishkan) فقال هي عبارة عن اضطراب في أسواق المال والذي يكون فيه سوء الاختيار والمخاطرة المعنوية سيئة لدرجة ان سوق المال يكون غير قادر على توجيه الأموال بالكفاءة المطلوبة الى هؤلاء الذين لديهم أفضل الفرص الاستثمارية (فؤاد، 2009). وكذلك عرفت بأنها حالة تصيب أسواق البورصة وأسواق الائتمان لبلد معين او مجموعة من البلدان و تكمن خطورتها في اثارها على الاقتصاد وتسبب بدورها ازمة اقتصادية ثم انكماش اقتصادي قد يصاحبها انحسار القروض وازمات السيولة النقدية وانخفاض في الاستثمار وحالة من الذعر والشك والحذر في أسواق المال (الداوي، 2009، 2). كانت الأزمة المالية العالمية التي حدثت عام 2008م من أسوأ الكوارث الاقتصادية التي شهدها العالم منذ عام 1929م، وبشكل عام حدثت الأزمة نتيجة أحداث تراجيدية متسلسلة أدت إلى انهيار النظام المصرفي، وقد قيل إنَّ الأزمة بدأت في فترة السبعينات عندما تمَّ إصدار قانون تنمية المجتمع، حيث أُجبرت المصارف آنذاك على تخفيف متطلّباتها الائتمانية للأقلية الذين يعانون من محدودية الدخل، مما أدّى إلى زيادة الطلب على قروض الرهن العقاري، وقد أخذ هذا النوع من القروض بالتوسّع حتى أوائل العقد الأول من القرن الحادي والعشرين، فارتفعت أسعار المباني، وظهرت المشكلة العقارية، لهذا بدأت مصارف الاستثمار بالبحث عن طرق للحصول على الأرباح، ولكنها فشلت، وأعلنت الركود (8-13، 2018، Retrieved).

2 - الاسباب التي تساعد في حدوث الازمات المالية:

هناك مجموعة من الأسباب التي قد تؤدي الى حدوث الازمات المالية بناءً على اراء علماء الاقتصاد العالمي ومنهم من حصلوا على جوائز عالمية في الاقتصاد مثل موريس الذي قال: ان النظام الاقتصادي الرأسمالي يقوم على بعض المفاهيم والقواعد التي هي أساس تدميره إذا لم تعالج سريعا وبدقة.

ونلخص بعض مما ذكره من أسباب الازمة ماييلي (الجارحي، 2008):

أولاً- يعتمد النظام المالي العالمي ونظام الأسواق المالية على نظام المشتقات المالية وهذه بدورها تعتمد اعتمادا كليا على معاملات وهمية ورقية شكلية تقوم على الاحتمالات، ولا يترتب عليها أي

مبادلات فعلية للسلع والخدمات، والادهي من ذلك والامر ان معظمها يقوم على ائتمان من المصارف في شكل قروض وعندما تأتي الرياح بما لا تشتهي السفن ينهار كل شيء وتحدث الازمات المالية.

ثانيا- يقوم النظام المالي والمصرفي التقليدي على نظام جدولة الديون بسعر فائدة اعلى، او استبدال قرض واجب السداد بقرض جديد بسعر فائدة مرتفع وهذا يلقي بظلاله على المقرض المدين الذي عجز عن دفع القرض الأول بسبب سعر الفائدة الأعلى.

ثالثاً- سوء السلوكيات لمؤسسات الوساطة المالية والتي قد تقوم بإغراء الراغبين والمحتاجين للقرض والتدليس عليهم واغرائهم، ويطلبون عمولات عالية في حال وجود مخاطر والذي يتحملها المقرض وهذا الذي يقود بحد ذاته الى ازمة.

رابعاً- الافراط والتوسع بتطبيق نظام بطاقات الائتمان بدون رصيد وهو ما يسمى السحب على المكشوف والتي تحمل صاحبها تكاليف عالية من شأنها ان تؤدي الى عجز صاحب البطاقة عن السداد وزيادة في سعر الفائدة مما يؤدي الى الحجز عليه وهي من أسباب الازمة.

وان من اهم الأسباب التي أدت الى الازمة هي انخفاض شروط التبادل التجاري وتقلبات أسعار الفائدة العالية التي تؤثر على تكلفة الاقتراض وارتفاع معدلات التضخم، وتقلبات سعر الصرف اذ أكثر الدول التي تعرضت للأزمة هي التي تتبع سياسة السعر الثابت وتفقد السلطات قدرتها في دور مصرف الملاذ الاخير.

3- أنواع الازمات المالية :

ان من اهم أنواع الازمات المالية هي (جوزي , 2009, ص20):

1- الازمات المصرفية:

وتتخذ شكلين هما :

1- ازمة سيولة : تحدث ازمة السيولة عندما يتفاجأ مصرف ما بزيادة كبيرة في طلب سحب للودائع ، وبما

ان المصرف يقوم بإقراض وتشغيل معظم الودائع لديه ويحتفظ بنسبة بسيطة لمواجهة طلبات السحب اليومي، فلن يستطيع بطبيعة الحال الاستجابة للطلبات من المودعين اذا ما تخطت تلك النسبة وبالتالي تحدث الازمة ، واذا ما امتدت الى مصارف أخرى تصبح تلك الازمة ازمة مصرفية بالفعل، وكما حدث في ازمة عام 2008 اذ أدت الأزمة إلى مشكلة السيولة والتمويل لمؤسسات عديدة خاصة في الولايات المتحدة واوروبا، الأمر الذي أدى بها إلى مواجهة أزمة سيولة. وقام القادة السياسيون ووزراء المالية ومداء البنوك المركزية بالتعاون من أجل التخفيف من وقع الأزمة المالية لكن الأزمة لازالت مستمرة، وتفاقت في اكتوبر 2008 ليتعدى تأثيرها مسببة بذلك أزمة العملات واسعة النطاق على موارد المؤسسات الاستثمارية العالمية وكذلك على عملات قوية مثل الين والدولار والفرانك السويسري. (Landler , 2008-10-23)

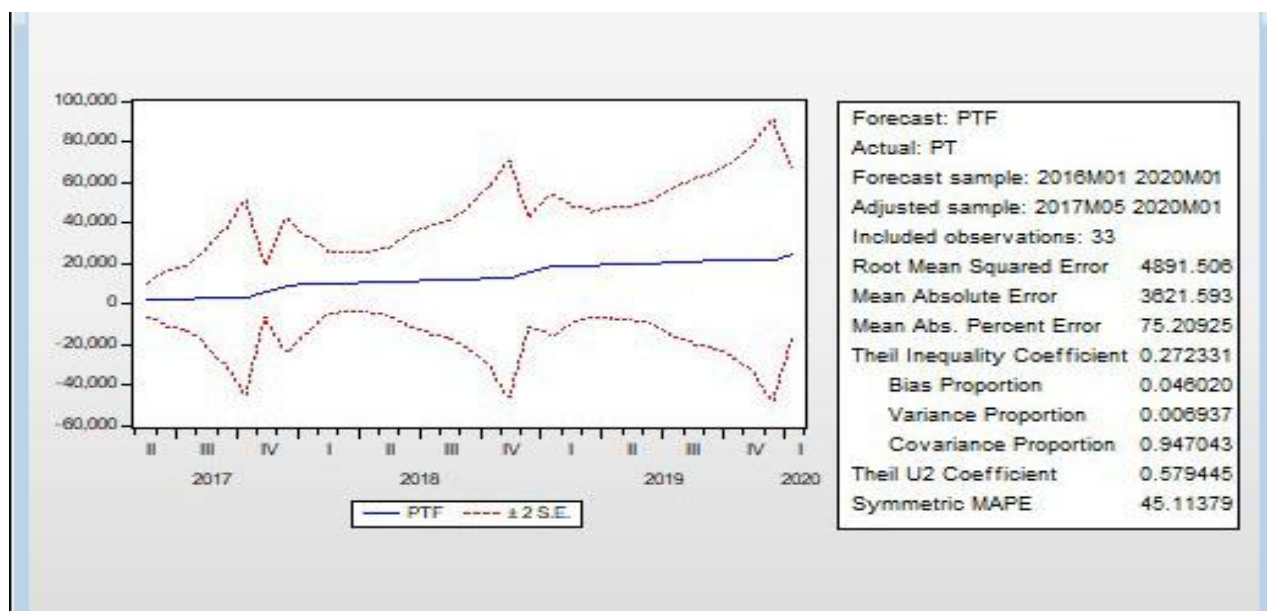
2- أزمة أئتمان: وتحدث هذه الازمة عندما تتوفر الودائع في المصارف الا انها ترفض تلك منح القروض خوفا من عدم قدرتها على الوفاء بطلبات السحب وعندها تحدث ازمة الأقرض.

- أ- أزمة أسواق المال: تحدث ازمة أسواق المال عندما ترتفع أسعار الموجودات حيث تتجاوز قيمتها العادلة بارتفاع غير مبرر، ويسمى اقتصاديا بظاهرة الفقاعة السعرية، وهو ما يحدث عندما يكون الهدف من شراء الموجود للمضاربة على سعره وليس شراءه من اجل الاستثمار و توليد الدخل .
- ب- أزمة العملات: تحدث عندما تتخذ السلطات النقدية قراراً بتخفيض السعر للعملة نتيجة لعملية المضاربة، مما يؤثر بشكل كبير على قدرة العملة على أداء مهمتها كوسيط للتبادل او كمخزون للقيمة، ويكون هذا التدهور يتعدى الحدود المعقولة التي يتم اعتبارها في الغالب ما فوق 25 %، وتسمى أيضا ازمة ميزان المدفوعات(بنين،2016، 82).

الجانب العملي

أولا / اختبارات التنبؤ بالسلسلة الزمنية

مما تقدم في الشكل البياني (1) يتضح لنا ان المتغير المبحوث يعاني من عدم استقراره السلسلة الزمنية اذ نلاحظه يأخذ اتجاه عام ، وعند اختبار السلسلة الزمنية باختبارات جذر الوحدة وحسب اختبارات ديكي فولر (DFA) وفليبس بيرون (PP) يتضح ان المؤشر يعاني من عدم استقراره السلسلة الزمنية ، وبعدما اخذنا الفروقات الأولى للمتغير نلاحظه استقر عند الفرق الأول ، وبذلك نستطيع اجراء الاختبارات القياسية وهي اختبارات التنبؤ (Forecasting) باستخدام برنامج (Eviews) .



وبما ان كان هناك تذبذب في المتغير (أسعار العملات الافتراضية البتكوين) حول الوسط الحسابي فهذا يساعدنا على اجراء الاختبارات القياسية التنبؤ بالسلسلة الزمنية لأسعار العملة الافتراضية كان قريباً جداً من الأسعار السابقة وهناك تذبذب طفيف في الأسعار.

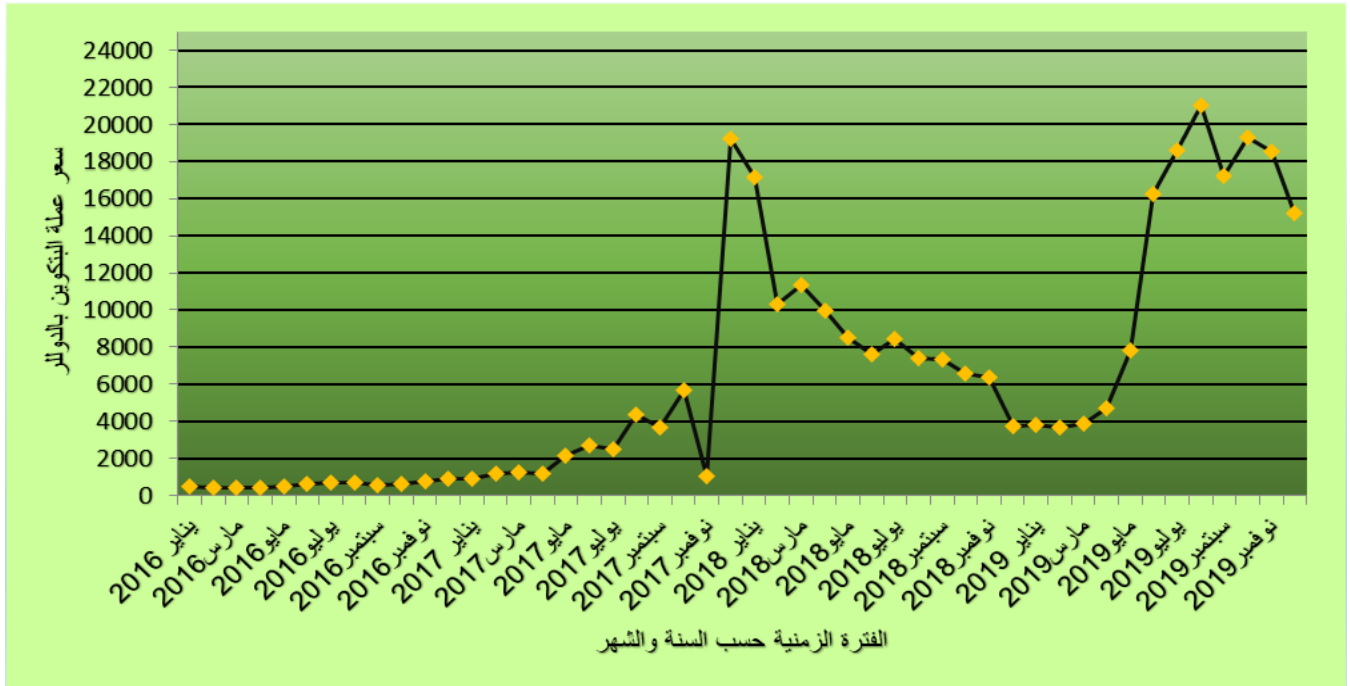
Forecast Evaluation	
Forecast: PTF	
Actual: PT	
Forecast sample: 2016M01 2020M01	
Adjusted sample: 2017M05 2020M01	
Included observations: 33	
Root Mean Squared Error	4891.506
Mean Absolute Error	3621.593
Mean Absolute Percentage Error	75.20925
Theil Inequality Coefficient	0.272331
Bias Proportion	0.046020
Variance Proportion	0.006937
Covariance Proportion	0.947043
Theil U2 Coefficient	0.579445
Symmetric MAPE	45.11379

استخدمنا هنا في عملية التحليل الاحصائي معادلة التنبؤ المستقبلي (Forecast Evaluation) لأسعار العملات الافتراضية والتي ركزنا من خلالها على العملة الافتراضية (البتكوين) ووجدنا ان هناك نسبة تباين طفيفة وكانت (0.006) وهي قليلة جدا وتم استخدامها في حالة عدم وجود لأزمات مستقبلية للأسواق المالية وحصلنا على نتائج تساعد على الاستثمارات في العملات الافتراضية لمن لديه رغبة في الدخول لهذه الأسواق.

جدول رقم (2) يوضح اسعار عملة البتكوين للسنوات 2016-2020 بعد استخدام التحليل الاحصائي لسلسلة التنبؤ

السنة	يناير	فبراير	مارس	ابريل	مايو	يونيو	يوليو	اغسطس	سبتمبر	اكتوبر	نوفمبر	ديسمبر
2016	477	404	406	405	476	619	690	691	548	619	763	907
2017	907	1195	1265	1194	2127	2700	2486	4352	3634	5700	1012	19200
2018	17128	10300	11380	9950	8508	7622	8411	7396	7301	6584	6355	3712
2019	3840	3684	3850	3800	4685	7827	16240	18636	21060	17201	18521	15200
2020	24200											

رسم توضيحي رقم (2) يبين أسعار البتكوين بالدولار من 2014 لغاية 2020 باستخدام التحليل الإحصائي



اعداد الباحث بالاعتماد على المصدر: <https://charts.bitcoin.com/btc/chart/price>

ثانياً / تشخيص العلاقة بين العملات الافتراضية والأزمات المالية

أثبتت الكثير من الأبحاث والدراسات التي أجريت بصدد العملات الافتراضية أنها قابلة للتغيير وانها سوف تتأثر عند حدوث الازمات المالية وقد تساهم الازمة المالية بنشاط العملات الافتراضية ،كما تساعد الحكومات والدول المسيطرة على اصدار النقد بالاعتراف بالعملات الافتراضية وقد تسعى للتعامل معها بشرعية. ومن خلال دراستنا والتحليل الاحصائي والاطلاع على الدراسات الأبحاث والكتب التي تهتم بالأزمات المالية والعملات الافتراضية اتضح ان أسعار العملات الافتراضية تنمو بصورة منتظمة وتوجد بعض التباينات والاختلافات بالأسعار أي انخفاض وارتفاع غيرانها تمتلك مستقبل واعد في التعامل معها ويمكن ان تحقق ربحية جيدة للمستثمرين في أسواقها الالكترونية اذا كانت هناك حالة من الاستقرار النسبي في الأسواق المالية حيث انها لا تخضع للتضخم وذلك لوجود عدد محدود منها ، اما في حال وقوع الأزمات المالية المستقبلية وخاصة ان الازمات المالية قد تتكرر لخضوعها للتضخم وتأثرها بالصراعات السياسية التي تحدث بين الدول العظمى والتي لها تأثير واضح وكبير على الاقتصاد العالمي حيث ان نسب الفائدة والعمولات المصرفية الكبيرة أثقلت كاهل الكثير من الشركات والمستثمرين بالأسواق المالية ، وهذا يؤدي لجعل العملات الافتراضية عملة ذات قيمة واعتراف دولي واسع .

ويمكن من الناحية النظرية ان نتصور العلاقة بين الازمة المالية والعملات الافتراضية كالتالي :

اولاً /العلاقة السلبية: بأفترض ان العملات الافتراضية سبب وقوع الازمة هذا ينبع من الظواهر التالية:

- ان العملات الافتراضية غير خاضعة للسيطرة مما يجعل الرقابة عليها صعبة وغير ممكنة .
- بصفتها عابرة للحدود والسرية التي تحيط بأستخدامها والتعامل بها يجعلها أداة لكثير من الأنشطة غير المشروعة مثل التهرب الضريبي وغسيل الأموال ولتمويل الإرهاب، والصفقات غير الشرعية مثل تجارة المخدرات وتجارة السلاح.
- ان تذبذب أسعارها الشديد قد يخلق ازمات مالية ونقدية واقتصادية ويعرض المستثمرين فيها الى خسارات كبيرة . وقد حدثت ازمة خاصة للبتكوين في بداية عام 2018 عندما ارتفعت أسعارها الى مستويات قياسية تجاوزت (\$19000) دولار للوحدة الواحدة وبعدها الى مستوى منخفض حوالي (\$3500) دولار للوحدة الواحدة .

ثانياً / العلاقة الإيجابية: المقصود بذلك احتمالية ان تكون العملات الافتراضية وسيلة لتقادي أو منع أو تقليل احتمال حدوث أزمات في الأسواق المالية وهذا قد يكون نتيجة الاتي :

- ان العملات الافتراضية غير خاضعة لرغبات الحكومات وأهدافها الوطنية التي تدفعها احياناً الى اصطناع أو تعمد التأثير في أسعار صرف العملات الوطنية (أو غيرها) لتحقيق اهداف خاصة بها قد تكون سياسية أو اقتصادية أو حتى عسكرية. ولذلك قد يكون هناك تأثير قوي للحكومات عليها. بل انها ستتأثر بالمتغيرات والاحداث الاقتصادية ، ولذلك فان احتمال حدوث الازمات ضئيل.
- ان ارتباطها بثورة تكنولوجيا المعلومات والاتصالات وازدياد عددها الان و مستقبلاً سيدفع أسعارها للاستقرار ويدفع سوقها نحو حالة التوازن، ويقلل حالة المنافسة والاحتكار بأسواقها، وهذا يعني تقليل احتمال حدوث الازمات أو حصرها في نطاق محدود. وكما يتوقع ان توظيف المعلوماتية والبرمجيات المتطورة بصياغة أنظمة نقدية أكثر دقة وتعبيراً عن احتياجات السوق. وأكثر دقة وقدرة على التنبؤ بالالزمات بسرعة ووضع إجراءات سريعة لمعالجتها .
- ان النظام النقدي الذي يعتمد فيه العملات الافتراضية قد يتجاوز ظواهر عديدة منها العملات المزورة، والتمويل بالعجز، وتلف العملات وخزنها هذه الظواهر التي تمثل مشكلات ترهق كاهل السلطات النقدية والأجهزة الأمنية وتزيد من الكلف التي تتحملها السلطات لإدارة النظام النقدي المحلي أو الدولي.

الاستنتاجات والتوصيات

أولاً / الاستنتاجات

1- قد تمنع العملات الافتراضية احتمال حدوث تضخم لعدم ارتباطها بمؤسسات تتحكم بإصدار العملة.

2- بالإضافة إلى السياسات والإجراءات فهي تستند حالياً إلى بروتوكولات الإنترنت الثابتة.

- 3- ان مستقبل العملات الافتراضية هو كتل كبيرة من الأعمال التجارية ذات النمو الكبير ويتجة بخطوات مهمة في هذا المستقبل والذي بدوره يعزز احترافية العملات الافتراضية.
- 4- عند حدوث شيء لا يمكن تصوره، فإن العملات الافتراضية ستكون عملة مستقرة للغاية لأنها ليس لها وجود مادي اندلاع حرب نووية مثلاً مقارنة بالعملة الورقية.
- 5- تتمتع باللامركزية وليس لديها اي نقطة من الفشل سوف تستمر شبكاتها في العمل في الظروف السيئة للغاية وبالأماكن تشغيلها من قبل أي شخص في العالم له معرفة ودراية بألية عمل البرنامج.
- 6- تحقق العملات الافتراضية الاستقرار على مستوى الأسعار عالمدي الطويل ودفع تكاليف المعاملات نحو الصفر.
- 7- قد تتعرض العملات الافتراضية للقرصنة وهذا يستوجب التعامل مع جهات موثوق بها.

ثانياً / التوصيات

- على المطورين والمؤسسات العالمية انشاء تطبيقات موثوق بها بشكل فعال في مجال العملات الافتراضية.
- الحاجة الكبيرة والملحة إلى برامج وخدمات لسد الفجوات المعرفية أي تبني جهة معروفة لإدارة العملات الافتراضية.
- يجب على المصارف إيجاد ألية للتعامل مع بعض العملات الافتراضية والتي تجذب الكثير من المتعاملين فيها.
- الاتجاه الى الاستثمار في الأسواق المالية للعملات الافتراضية ويتضح ان لها مستقبل واعد ومربح.
- على الشركات في الدول العربية تطوير مهاراتها الرقمية وتدريب موظفيها على التعاملات الالكترونية.

المراجع

- البنك المركزي الاردني، 2020 ، العملات المشفرة ، دائرة الاشراف والرقابة على نظام المدفوعات الوطني.
- الباحوث ، عبد الله بن سلمان بن عبد العزيز، 2017 ، النقود الافتراضية ، مفهومها وأنواعها واثارها الاقتصادية ، بحث منشور ، المجلة العلمية للاقتصاد والتجارة ، القاهرة.
- الجارحي ، معبد، 2008، رئيس الجمعية الدولية للاقتصاد الإسلامي في مقابلة مع صحيفة الحياة .
- الجوراني ، عدنان فرحان، 2018، الاثار الاقتصادية لعملة البتكوين والمخاطر المتوقعة ،(بحث منشور) على شبكة الانترنت .

الداوي ، الشيخ ، 2009، الازمة المالية العالمية ، انعكاساتها وحلولها ، مؤتمر الازمة المالية العالمية وكيفية علاجها من منظور النظام الاقتصادي الغربي والإسلامي، ورقة بحثية مقدمة في مؤتمر الازمة المالية العالمية وكيفية علاجها من منظور الاقتصاد، جامعة الجنان، لبنان.

القره داغي ،علي محيى الدين ،2019،المصارف الإلكترونية والرقمية آثارها، ومخاطرها الشرعية وغيرها دراسة فقهية اقتصادية، مع مقترحات عملية لإنشاء مصرف إسلامي إلكتروني رقمي، مؤتمر الدوحة الخامس للمال الاسلامي (التمويل الاسلامي والعالم الرقمي) ، الدوحة - قطر.

بارون، جوشوا وماهوني، انجيلا ودافيد ،ديون ،2015، تداعيات العملة الافتراضية على الامن القومي، بحث منشور على الانترنت.

بنين، بغداد ،2016، سياسة سعر الصرف في ظل الازمات ازمة الارجننتين نموذجا ،رسالة ماجستير،جامعة الوادي، الجزائر.

جوزي ، جميلة ،2009، أسباب الازمة المالية وجذورها ، ورقة بحثية مقدمة في مؤتمر الازمة المالية العالمية وكيفية علاجها من منظور الاقتصاد، جامعة الجنان ، لبنان.

حسين ، كامل عبد القادر ، 2020 ، العملات الافتراضية واحكامها في الفقه الإسلامي ، مجلة الدراسات التاريخية والثقافية ،العدد 11، العراق.

عبد السلام ، ياسر عبد الرحمن،2018 ، العملات الافتراضية : حقيقتها واحكامها ، دار الميمان للطباعة والنشر ، السعودية.

عصام الدين ،احمد محمد ،2014، عملة البتكوين ، مجلة المصرفي ،العدد 73 ، السودان.

فؤاد ، حمدي ،2009، الاقتصاد الإسلامي المعاصر - الاطار المفاهيمي والتطبيقي ، محاضرة القايت في كلية الدفاع الملكية الأردنية ، عمان- الاردن .

محمود، مريم ،2017 ، الفقاعة السعرية : مخاطر اقتصادية لاعتماد الدول على العملات الافتراضية، مجلة اتجاهات الأحداث، العدد 24، مصر

منصور، شيماء ،2015 ، أحكام التعامل بالنقود الإلكترونية وأثره على المعاملات المعاصرة، رسالة ماجستير، كلية الشريعة والقانون، الجامعة الاسلامية، غزة .

نور الدين ،صويلحي ، 2018 ، اثر تعدين البتكوين والعملات الافتراضية على استقرار النظام النقدي العالمي، مجلة افاق علمية، مجلد 10 ، العدد 2 ، الجزائر.

AL-Hamdni ,Rafaa,Ibrahim & Mohammed,Laila AbdulKarim & Mohammed, Jamal Hadash, 2019,The Future of Bitcoin as a tool for financial Development, Journal of information technology Management.

Badev, Anton, and Chen , Matthew, 2014, Bitcoin: Technical Background and Data Analysis,Finance & Economics Discussion Series,No.104, Federal Reserve Board, Washington D.C. Available at www.federalreserve.gov/econresdata/feds/2014/files/2014104pap.pdf

Bollen, Rhys, 2013 , The legal status of online currencies: are Bitcoins the future?, Journal of Banking and Finance Law and Practice.

Böhme, N., 2017, Bitcoin Economics. Technology, and Governance, Journal of Economic Perspectives. Ibid.

Charlie , Shrem, 2019, Bitcoin Is The Most Durable Currency For A Nuclear War <https://hackernoon.com>.

Gabriel , Söderberg , 2018 , Are Bitcoin and other crypto-assets money. Economic Commentaries. No. 5 .

Joncheres, Erwan J. , 2016 , Encadrement juridique des monnaies numériques: bitcoin et autres cryptomonnaies.

Landler, Mark , 2008 , https://www.marefa.org/2008cite_note-6 .

Kroll, J.A., I.C. Davey and E.W. Felten , 2013, The Economics of Bitcoin Mining, or Bitcoin in the Presence of Adversaries, unpublished manuscript, available at <http://weis2013.econinfosec.org/papers/KrollDaveyFeltenWEIS2013.pdf>.

Luther, W.J. and L.H. White, 2014, Can Bitcoin become a Major Currency? George Mason University Department of Economics Working Paper , No 14.

Matsuura, Jeffrey H. , 2016 , Digital Currency: An International Legal and Regulatory Compliance Guide , Bentham Science Publishers .

Mark & Lukasz, 2018 , Virtual currencies and their potential impact on financial market and monetary policy.

Mothokoa, Karabo Ntsae, 2017 , Mitigating the associated risks in the unregulated use of cryptocurrencies in South Africa through an effective legal framework. Diss" University of Pretoria.

Nakamoto, Satoshi, 2019, Bitcoin: A peer to peer electronic cash system. 15-Ramasastri, Anita., 2014, Bitcoin: If you can't ban it, should you regulate it, The Merits of Legalization. Justia. Com. Retrieved, M. , 2018, Financial Crisis, www.investopedia.com .

مدى تحقيق أهداف التنمية المستدامة في ظل جائحة كورونا (بالتركيز علي هدف القضاء علي الفقر) (دراسة تحليلية)

د. أسعد مبارك الشريف محمد

أستاذ مساعد كلية عمان للإدارة والتكنولوجيا – سلطنة عمان

asaad.mubarak@omancollege.edu.om

الملخص

تهدف هذه الدراسة إلى البحث في ماتم تحقيقه من أهداف التنمية المستدامة (2015-2030) خصوصاً هدف القضاء علي الفقر وكذلك الوقوف علي الآثار المتوقعة لجائحة كورونا (Covid- 19) على دخول الأفراد وبالتالي زيادة معدلات الفقر في العالم وذلك بإستخدام أهم مؤشرات وأدوات التنمية المستدامة وقواعد البيانات الخاصة بالبنك الدولي مثل (PovcalNet) ، علماً أنه في ظل الأزمة التي يعيشها العالم جراء تفشي جائحة كورونا، وما تسببت فيه من ارتباك في مسارات أغلب القطاعات الحيوية. كانت أثارها جلية على مجموع القطاعات التي تعد المنطلق الأساسي لدعم التنمية في جميع البلدان، مما يستدعي التساؤل حول تأثير الجائحة على أهداف التنمية المستدامة بصورة عامه والقضاء علي الفقر بصورة خاصة أمر حتمي يحتاج إلى النقاش والدراسة، وتوصلت الدراسة إلى مجموعة من النتائج كان أبرزها أن جائحة كورونا كان لها أثراً سلبياً في تحقيق أهداف التنمية المستدامة ، وكذلك كان لها أثراً كبيراً في نقصان دخل وإستهلاك الأفراد مما أدى الي زيادة معدلات الفقر بنسب تتراوح بين (0.1 الي 0.5%) في عامي 2019 والعام 2020 علي التوالي ، أيضاً زيادة معدلات البطالة نتيجة للتباعد الإجتماعي والإغلاق الكامل والجزئي لكثير من المنشآت الإقتصادية والخدمات. **كلمات مفتاحية :** التنمية المستدامة؛ جائحة كورونا ، أهداف التنمية المستدامة، الفقر .

المقدمة

تعتبر التنمية المستدامة مرجعية مشتركة للمجتمع الدولي ، حيث توافقت عليها كل الدول الأعضاء في الأمم المتحدة (193 دولة) ، وفي نفس الوقت هي ليست المرجعية الوحيدة للتنمية المستدامة إذ هناك خطط أعمال أخرى لمؤسسات محلية وإقليمية ودولية بأولويات مختلفة ، علي سبيل المثال (الاهداف الإنمائية للألفية (2000-2015) ، ولكن من الملاحظ أن أهداف التنمية المستدامة التي توافقت عليها الدول الأعضاء في الأمم المتحدة قد ركزت علي أبعاد مهمه وأساسية للتنمية المستدامة وهي ثلاث أبعاد (البعد الإقتصادي ، الإجتماعي والبعد البيئي) وهذا لم يذكر في المبادرات والمرجعيات الأخرى ، في نفس الوقت يلاحظ أن هذه الأهداف مرتبطة ببعضها البعض ، إضافة الي تداخلها بشكل يسمح العمل علي هدف معين لتحسين هدف آخر ، كما يلاحظ أن الأبعاد الإقتصادية والإجتماعية تتفاوت من مكان لآخر علي عكس الهدف البيئي والذي يشمل ويتساوي فيه الجميع.

في 25 سبتمبر 2015 ذكرت أهداف التنمية المستدامة ونوقشت بإستفاضة في قرار الجمعية العامة للأمم المتحدة، وفي 1 يناير 2016 أدرجت هذه الأهداف في خطة التنمية المستدامة 2030 ، ومنذ ذلك الحين أصبحت الدول الأعضاء تركز كل مجهوداتها في سبيل تحقيق تلك الأهداف والتي يبلغ عددها

(17 هدفاً)، وكان أولها هدف القضاء علي الفقر بكل مستوياته وفي جميع دول العالم وذلك بإعتبار ان الفقر هو المشكلة الأساسية التي تواجه العالم بصورة أساسية ودول العالم الثالث بصورة خاصة ، وبحسب ماذكر سابقاً أن هذه الأهداف متداخلة مع بعضها البعض حيث أن العمل علي هدف معين يمكن ان يؤدي الي تحسين وإنجاز هدف آخر ، لذلك كان القضاء علي الفقر هو الهدف الأول والأساسي وبتحقيقه يمكن تحقيق وإنجاز الأهداف الأخرى مثل (القضاء علي الجوع ، الصحة الجيدة ، التعليم الجيد ، المياه النظيفة والصحية الخ).

ويرى الباحث أنه من غير الممكن تحقيق تلك الأهداف لوجود مجموعه من المعوقات التي حدثت في الظروف العادية مثل المعوقات الإقتصادية والأزمات المالية العالمية ، والمعوقات السياسية من حروب وغيرها إضافة الي المعوقات الإجتماعية ... الخ ، ناهيك عن الظروف الإستثنائية والتي حدثت في أوائل شهر ديسمبر من العام 2019 وهي جائحة كورونا والتي يعتبرها الباحث من أكبر المهددات والمعوقات التي تحد من فعالية تحقيق تلك الأهداف ، لذا كان من الضروري الوقوف علي تأثيرات هذه الجائحة علي تحقيق أهداف التنمية المستدامة وخصوصاً هدف القضاء علي الفقر لما له من أهمية في تحقيق بقية الأهداف الستة عشر الأخرى.

مشكلة الدراسة

مضي من الفترة الزمنية المحددة لتحقيق أهداف التنمية المستدامة (2030) مايقارب ال 6 أعوام،والتي تمثل حوالي 40% من المدة الزمنية وتبقي فقط 9 أعوام وتمثل حوالي 60% ، وحسب مؤشرات قياس تحقيق أهداف التنمية المستدامة أن نسبة تحقيق الأهداف ضئيلة جداً ،وكما ذكر سابقاً يرجع ذلك الي مجموعه من المعوقات الإقتصادية والإجتماعية والسياسية وغيرها ، لذا يري الباحث أنه من غير الممكن تحقيق تلك الأهداف خصوصاً في ظل الظروف الإستثنائية التي حلت بالعالم أجمع جراء جائحة كورونا والتي أستمريت لفترة طويلة (ديسمبر 2019 الي الآن) اي مايقارب العامين والتي تمثل حوالي ثلث الفترة الماضية(6 أعوام) ، لذا كان من الضروري الوقوف علي تأثير تلك الجائحة علي تحقيق أهداف التنمية المستدامة وبالتحديد الهدف الأول (القضاء علي الفقر).

وتشمل خطة التنمية المستدامة العالمية 2030) التي اعتمدها الجمعية العامة للأمم المتحدة في 25 سبتمبر 2015) نحو 17 هدفا للتنمية المستدامة و169 هدفا متصال بها، كما تهدف إلى ضمان الوصول إلى جميع الأمم وكافة الأشخاص في كل مكان وإشراكهم في تحقيق أهداف التنمية المستدامة، ولكن مع تفاقم الأوضاع الحالية أصبح من الصعب التزام أغلب الدول بالإستثمار في برامج الخطة، لاسيما في الدول الناشئة والفقيرة، مما يتطلب إعادة ترتيب الأولويات على الصعيد الوطني لكل دولة للتعافي من التداعيات غير المسبوقة للجائحة. ويمكن وضع المشكلة في السؤال الآتي :

الي أي مدى يمكن تحقيق أهداف التنمية المستدامة ، (خصوصاً هدف القضاء علي الفقر) في ظل هذه الجائحة ؟

8- تساؤلات الدراسة الفرعية :

تم صياغة الأسئلة الفرعية للمشكلة الأساسية للدراسة كآلاتي:

- ماهي نسب ماتم تحقيقه من أهداف التنمية المستدامة، وهل يمكن تحقيق ماتبقي من أهداف في الفترة المتبقية (2015-2030).
- هل أثرت جائحة كورونا علي دخول الأفراد ، وزادت من فقر الذين هم دون خط الفقر؟

أهمية الدراسة

تستمد هذه الدراسة أهميتها من أهمية التنمية المستدامة وأهمية أهدافها ال 17 والتي تغطي إحتياجات الأفراد الأساسية (تعليم ، صحة الخ) في جميع دول العالم دون إستثناء بالتركيز علي الفئات الفقيرة منها ، ومن خلال تحقيق هذه الأهداف يصل الأفراد الي مستوي متساوي من الرفاهية ، وتحقيق مساواة عادلة بين الجميع في توزيع الثروات بين الأفراد غنيهم وفقيرهم ، لذا يمكن القول أن نتائج هذه الدراسة من شأنها أن تساعد في تحقيق تلك الأهداف وكذلك تتمثل أهميتها في أنها يمكن أن تقدم إطار تحليلي للمهتمين في مجال التنمية المستدامة للمشكلات التي تواجه التنمية المستدامة وتقف عائقاً أمام تحقيق أهدافها، إضافة الي أهميتها في تحديد نسب التقدم في القضاء علي الفقر ، لمعالجة القصور الذي يصاحب هذا الهدف نتيجة لجائحة كورونا التي أجتاحت العالم.

أهداف الدراسة

يحاول الباحث من خلال هذه الدراسة الي تحقيق الأهداف أدناه:

- معرفة نسبة ماتم تحقيقه من أهداف التنمية المستدامة بصورة عامة وهدف القضاء علي الفقر بصورة خاصة وذلك من خلال تحليل قرارات الأمم المتحدة المنشوره.
- الوقوف علي مدي تأثيرجائحة كرونا علي تحقيق أهداف التنمية المستدامة بصورة عامة وهدف القضاء علي الفقر بصفه خاصه.
- مقارنة نسب التقدم في تحقيق هدف القضاء علي الفقر قبل الجائحة وأثناء وبعد الجائحة .
- محاولة إيجاد آلية لمعالجة والحد من آثارجائحة كورونا علي تحقيق أهداف التنمية المستدامة.
- مساعده الباحثين والمهتمين في مجال مكافحة الفقر في تقديم إطار تقييمي وتحليلي لمعوقات التنمية المستدامة وأهدافها.

منهج الدراسة

تم الإعتماد على منهج التحليل الكيفي لمجموعة من البيانات والمعلومات الدولية المترجمة في مجموعة من مؤشرات تقيس أهداف التنمية المستدامة في ظل جائحة كورونا (COVID-19)، (وكذلك توقع الآثار المترتبة على قدرة الدول العربية على تحقيق هذه الأهداف). إضافة الي مؤشرات قياس الفقر وتحليلها.

هيكل الدراسة

تم تقسيم الدراسة إلى ثلاثة محاور كما يلي :

المحور الأول: التنمية المستدامة (المفهوم، الأبعاد و الأهداف) ، الفقر (مفهومه ، مستوياته ، طرق قياسه).

المحور الثاني: عرض أهم مؤشرات التنمية المستدامة .

المحور الثالث: التنمية المستدامة وجائحة كورونا (COVID19).

التنمية المستدامة (المفهوم، الأبعاد والاهداف)

مفهوم التنمية المستدامة

تعبر " التنمية" عن عملية تعبئة لكافة إمكانيات كل دولة لتحقيق أهداف لمجمل المجتمع وفئاته، أما اسباغ وصف المستدامة على التنمية فيشير الى أنها لا تقبل التوقف أو التراجع أمام أخطاء التخطيط ومفاجآت النظام الأيكولوجي، و الضغوط على الموارد، وتهميش حق الأجيال التالية. يمكن تعريف التنمية المستدامة (Sustainable Development) على أنها التنمية التي تلبي احتياجات الحاضر دون أن تخل بقدرة الأجيال القادمة على تلبية احتياجاتها. ويتطلب تحقيق التنمية المستدامة بذل جهود عالمية وإقليمية متضافرة لبناء مستقبل أفضل للبشر .

أبعاد التنمية المستدامة

أولاً: البعد البيئي

أن البعد البيئي هو الإهتمام بإدارة المصادر الطبيعية وهو العمود الفقري للتنمية المستدامة حيث أن تحركاتنا وبصورة رئيسية تركز على كمية ونوعية المصادر الطبيعية على الكرة الأرضية. وعامل الإستنزاف البيئي هو أحد العوامل التي تتعارض مع التنمية المستدامة، لذلك نحن بحاجة إلى معرفة علمية لإدارة المصادر الطبيعية لسنوات قادمة عديدة من أجل الحصول على طرق منهجية تشجيعية ومتربطة مع إدارة نظام البيئة للحيلولة دون زيادة الضغوطات عليه.

ثانياً: البعد الإجتماعي

وهو حق الإنسان الطبيعي في العيش في بيئة نظيفة وسليمة يمارس من خلالها جميع الأنشطة مع كفالة حقه في نصيب عادل من الثروات الطبيعية والخدمات البيئية والإجتماعية، يستثمرها بما يخدم احتياجاته

الأساسية (مأوى، طعام، ملابس، هواء...) فضلاً عن الإحتياجات المكملّة لرفع مستوى معيشته (عمل، ترقية...) ودون تقليل من فرص الأجيال القادمة.

ثالثاً: البعد الإقتصادي

وينبع من أن البيئة هي كيان اقتصادي متكامل باعتبارها قاعدة للتنمية وأي تلويث لها أو استنزاف لمواردها يؤدي في النهاية إلى إضعاف فرص التنمية المستقبلية لها، ومن ثم يجب أخذ المنظور الإقتصادي بعيد المدى لحل المشكلات من أجل توفير الجهد والمال والموارد. (صالح، 2006، 147).

أهداف التنمية المستدامة

أهداف التنمية المستدامة هي أهداف مترابطة وغالباً النجاح في تحقيق هدف بعينه في معالجة موضوع محدد يؤدي إلى تحقيق الأهداف أخرى.

للتنمية المستدامة مجموعة من الأهداف التي تسعى لتحقيقها **تتلخص** فيما يلي (عثمان وأبو زنت، 2010، 30-31)

- القضاء على الفقر بجميع أشكاله في كلّ مكان.
- القضاء على الجوع، وتوفير الأمن الغذائي، والتغذية المحسّنة، وتعزيز الزراعة المستدامة.
- ضمان تمتّع الجميع، بأنماط عيش صحيّة وبالرفاهية، في جميع الأعمار.
- ضمان التعليم الجيّد والمنصف، والشامل للجميع، وتعزيز فرص التعلّم مدى الحياة للجميع.
- تحقيق المساواة بين الجنسين، وتمكين كلّ النّساء والفتيات.
- ضمان توافر المياه، والصرف الصحي، للجميع.
- ضمان حصول الجميع بتكلفة ميسورة، على خدمات الطاقة الحديثة، الموثوقة والمستدامة.
- تعزيز النمو الاقتصادي، المطّرد والشامل للجميع والمستدام، والعمالة الكاملة والمنتجة، وتوفير العمل اللائق للجميع.
- إقامة بنى تحتية قادرة على الصمود، وتحفيز التصنيع الشامل للجميع والمستدام، وتشجيع الابتكار.
- الحدّ من انعدام المساواة داخل البلدان، وفيما بينها.
- جعل المدن والمستوطنات البشرية، شاملة للجميع، وآمنة ومستدامة، وقادرة على الصمود.
- ضمان وجود أنماط استهلاك وإنتاج مستدامة.
- اتّخاذ إجراءات عاجلة، للتصدّي لتغيّر المناخ وآثاره.
- حفظ المحيطات والبحار والموارد البحرية، واستخدامها على نحو مستدام؛ لتحقيق التنمية المستدامة.
- حماية النظم الإيكولوجية البرية وترميمها وتعزيز استخدامها على نحو مستدام.
- السلام والعدل والمؤسسات.
- تعزيز وسائل التنفيذ وتنشيط الشراكة العالمية من أجل التنمية المستدامة.

أهداف التنمية المستدامة: نظرة نقدية

لا يوجد جدلٌ يُذكر حول أهمية القضايا التي تتضمنها الوثيقة، خصوصاً وهي تحوي شعارات حاملة وأهدافاً سامية؛ إلا أنّ هناك - من وجهة نظري - انتقادان رئيسان:

أهداف غير واقعية

لا أظنّ أحداً يصدّق أنّ مشكلة الفقر (الهدف الأول، والتي يعاني منها العالم منذ القدم) سيتمّ القضاء عليها بحلول عام 2030. وكان الأولى بهم، تعديل صياغة الهدف وذكر (الحدّ من) بدل (القضاء على) إن كانت هناك جدية في ذلك.

إهمال البعد السياسي

سواء سياسات الدول والحكومات، أو السياسات الدوليّة (سياسات البنك الدولي وشروط التقشّف على سبيل المثال)، فالكثير من المشاكل المذكورة في الأهداف، لها بعدٌ سياسيّ واضح، ولا يُمكن تحقيقها دون توافق.

ويرتبط بهذا الأمر، استخدام مصطلحات غير محدّدة المعاني (السلام مثلاً)، وإهمال أنّ الدول المستهدفة بالشكل الأكبر، بهذه الأهداف هي في الحالة تحت الصفر، لغياب الاستقرار الضروريّ للتنمية، فلا تنمية دون استقرار.

وهنا يمكن التركيز على الهدف الأول (القضاء على الفقر) بإعتبار أنه من ضمن متغيرات دراسته الأساسيه:

الهدف الأول: القضاء على الفقر بجميع أشكاله في كل مكان

ويندرج تحته هدفاً فرعياً وهو القضاء على الفقر المدقع للناس أجمعين أينما كانوا بحلول عام 2030 وهو يُقاس حالياً بعدد الأشخاص الذين يعيشون بأقل من 1.90 دولار في اليوم.

ويندرج أيضاً تحته مجموعه من المؤشرات منها ، نسبة السكان الذين يعيشون دون خط الفقر الدولي، بحسب الجنس، والعمر، والوضع الوظيفي، والموقع الجغرافي (حضري/ ريفي)

يتم تعريف مؤشر نسبة السكان الذين يعيشون دون خط الفقر الدولي على أنه النسبة المئوية للسكان الذين يعيشون بأقل من 1.90 دولار أميركي باليوم بحسب الأسعار الدولية للعام 2011 فقد تم تحديد خط الفقر الدولي الحالي بـ 1.90 دولار أميركي باليوم بحسب الأسعار الدولية للعام 2011 ، وهناك دول تعتمد 3.20 دولار وأخرى تعتمد 5.50 دولاراً كخطاً للفقر، ويختلف تحديد خط الفقر من دولة لأخرى حسب دخول الأفراد والوضع الإقتصادي للدولة.

تعريف الفقر وطرق قياسه

يعرف الفقر بأنه عدم القدرة على الحفاظ على المستوى الأدنى من المعيشة، كما يعرف بغياب الحد الأدنى من الدخل أو الموارد لتلبية الحاجات الأساسية، ويشير الفقر بشكل عام إلى مستوى غير مقبول من الأوضاع المعيشية إلى وضع يتسم بالحرمان من موارد، أو قدرات تعتبر ضرورية لحياة بشرية كريمة.

طرق قياس الفقر

يقاس الفقر بطريقتين هما:

1. الطريقة المطلقة

وتضع حداً أدنى لمستوى الدخل الضروري الذي يجب على كل فرد احرازه لتحقيق مستوى معيشي معقول (حد الفقر) ويصف كل من يقع دون ذلك بالفقير.

2. الطريقة النسبية

تتعامل مع الفقر النسبي والذي يربط خط الفقر بمعدل توزيع الدخل بين السكان، بحيث يتم تعريف الأفراد الذين يشكلون أفقر 20-25% من سكان مجتمع ما بأنهم فقراء. وهناك طرق وإتجاهات أخرى لقياس الفقر مثل:

الاتجاه الأول، المعيار المالي

يستخدم معايير مالية كدخل الفرد ومستوى انفاقه الاستهلاكي وهو الاتجاه السائد في قياس الفقر.

الاتجاه الثاني، المعيار الاجتماعي

مثل الرعاية الصحية والتعليم باعتبار نقصهما، أو غيابهما نتائج مباشرة لانتشار الفقر. ويعتبر الاتجاه الأول المعيار المالي من أهم الطرق المتبعة لقياس الفقر والذي يعتمد على مستوى الانفاق والاستهلاك كمقياس، أو مؤشر للفقر، أو بالاعتماد على مستوى الدخل كمقياس للفقر. ويعتبر الفقير هو الذي يهبط دخله، أو مستوى انفاقه عن الحد الأدنى اللازم لتلبية حاجاته الأساسية، ويطلق على الحد الأدنى هذا مصطلح خط الفقر وهو يختلف من مجتمع لآخر ومن وقت لآخر.

حقائق وأرقام عن الفقر

في عام 2015، كان أكثر من 736 مليون شخص يعيشون تحت خط الفقر الدولي، وكان حوالي 10 في المائة من سكان العالم (ما قبل الجائحة) يعيشون في فقر مدقع ويكافحون من أجل تلبية الاحتياجات الأساسية مثل الصحة والتعليم والحصول على المياه والصرف الصحي. كان هناك 122 امرأة تتراوح أعمارهن بين 25 و34 عاما في فقر مقابل كل 100 رجل من نفس الفئة العمرية، وأكثر من 160 مليون طفل معرضين لخطر الاستمرار في العيش في فقر مدقع بحلول عام 2030.

وفقاً لأحدث التقديرات، في عام 2015، عاش 10% من سكان العالم أو 734 مليون شخص على أقل من 1.90 دولاراً أمريكياً في اليوم.

ومن المتوقع أن يشهد جنوب آسيا وأفريقيا وجنوب الصحراء أكبر زيادة في معدلات الفقر المدقع، حيث يعيش 32 مليون و 26 مليون شخص على التوالي تحت خط الفقر الدولي نتيجة لهذا الوباء. انخفضت نسبة العمال الذين يعيشون في فقر مدقع في العالم بمقدار النصف خلال العقد الماضي: من 14.3 في المائة في عام 2010 إلى 7.1 في المائة في عام 2019. حتى قبل جائحة كوفيد-19، أشارت التوقعات الأساسية إلى أن 6 في المائة من سكان العالم سيظلون يعيشون في فقر مدقع في عام 2030، دون تحقيق هدف القضاء على الفقر. وتهدد تداعيات الوباء بدفع أكثر من 70 مليون شخص إلى هوة الفقر المدقع. يعيش واحد من كل خمسة أطفال في فقر مدقع، ويوجد تداعيات للأثار السلبية للفقر والحرمان في السنوات الأولى يمكن أن تستمر مدى الحياة. في عام 2016، لم يستفد 55 في المائة من سكان العالم - حوالي 4 مليارات شخص من أي شكل من أشكال الحماية الاجتماعية.

الأساس المنطقي لرصد الفقر

إن مسألة رصد الفقر هي مسألة مهمة على خطة التنمية العالمية وأيضا على خطة التنمية القومية للعديد من البلدان وقد أصدر البنك الدولي أولى تقديراته العالمية المتعلقة بالفقر في البلدان النامية من أجل تقرير التنمية العالمية للعام 1990: الفقر (البنك الدولي 1990) باستخدام بيانات مسح الاسر في 22 بلد (رافاليون، دات، فان دي وال 1991) ومنذ ذلك الحين حصل توسعاً ملحوظاً في عدد البلدان التي أخذت تعتبر مسح الدخل الأسري والإنفاق ولدى مجموعة بحوث التنمية الخاصة بالبنك الدولي قاعدة بيانات يتم تحديثها كلما توفرت البيانات الجديدة (وبالتالي قد تحتوي علي أحدث البيانات أو النسخ المنقحة) كما أن المجموعه تدير إعادة تقييم كبيرة للتقدم تجاه الفقر كل عام PovcalNet هي أداة حاسوبية تفاعلية تسمح للمستخدمين بمطابقة تقديرات الفقر هذه (1.9-3.1) دولار اميركي باليوم هذه الأرقام الدولية القابلة للمقارنة على المستوى العالمي والإقليمي والقومي، كما تسمح لهم باحتساب قياسات الفقر للمجموعات القومية ولمختلف خطوط الفقر، إن البوابة الالكترونية للبيانات الخاصة بالفقر والمساواة تؤمن النفاذ لقاعدة البيانات ولوحات المتابعة السهلة الإستخدام مع المخططات والخرائط التفاعلية التي تتصور توجّهات مؤشرات الفقر وعدم المساواة لمختلف المناطق والبلدان أستاذاً الي خطوط الفقر جنباً الي جنب إلى جنب والتقديرات الدولية القابلة للمقارنة كما وتعرض لوحات متابعة البلدان توجّهات في قياس حجم الفقر استناداً إلي والتقديرات الدولية القابلة للمقارنة والتي تصدرها شبكة PovcalNet وتتطابق معها.

عرض مؤشرات التنمية المستدامة في الدول العربية :

حسب تحليل الجدول أدناه يظهر أن المنطقة العربية متأخرة جداً في تحقيق العديد من أهداف التنمية المستدامة الأساسية من ناحية كمية مثل (الأهداف المعنية بالمساواة بين الجنسين، وفقر الدخل، وتغطية

الرعاية الصحية، والحماية الاجتماعية، والسلام والأمن، والإدارة المستدامة للموارد الطبيعية، والإستهلاك والإنتاج، وتغير المناخ).

جدول (1) يوضح أهم مؤشرات التنمية المستدامة في الدول العربية

الدولة	الترتيب عربياً	تصنيف المؤشر العالمي (من 162 دولة)	نتيجة المؤشر (من 0 الى 100)
الجزائر	1	53	71.1
تونس	2	63	70.0
الإمارات	3	65	69.7
المغرب	4	72	69.1
البحرين	5	76	68.8
الأردن	6	81	68.7
عمان	7	83	67.9
قطر	8	91	66.3
مصر	9	92	66.2
لبنان	10	94	65.7
السعودية	11	98	64.8
الكويت	12	106	63.5
العراق	13	117	60.8
سوريا	14	123	58.1
اليمن	15	133	53.7
موريتانيا	16	134	53.3
جزر القمر	17	137	53.0
جيبوتي	18	148	51.4

المصدر: تقرير أهداف التنمية المستدامة 2019. باستثناء: السودان، فلسطين، ليبيا، الصومال.

برزت في عام 2019 خمس دول كقائدات إقليمية بمجموع 65 درجة أو أكثر مما يعني أنها قد قطعت حوالي ثلثي الطريق لتحقيق أهداف التنمية المستدامة. وهذه الدول هي "الجزائر والإمارات والمغرب وتونس والأردن"، وتخلفت ثلاثة دول عن الركب حيث حققت أقل من 50 % من أهداف التنمية المستدامة وهي "جزر القمر واليمن والصومال". وستحتاج هذه الدول إلى جهود هائلة على الصعيد المحلي ومن الشركاء الإقليميين والدوليين لضمان عدم تخلفها عن الركب العالمي في مجال التنمية المستدامة.

التنمية المستدامة وجائحة كورونا

أدت جائحة كوفيد-19 إلى تعطيل النشاط الإقتصادي الإعتيادي والحياة اليومية العامة في جميع أنحاء العالم. وفي إطار التصدي لهذا الوباء، اتخذت العديد من حكومات العالم تدابير صارمة لمنع تفشي الوباء، ولضمان الأداء السليم لنظام الرعاية الصحية وحماية الفئات الأكثر ضعفا. ومع ذلك، فبسبب تزايد حالة عدم اليقين والضعف الناجم عن إغلاق الأعمال التجارية، وفرض قيود السفر وتدابير الإحتواء، فإن الآثار الإقتصادية قصيرة الأجل وشيكة من حيث انخفاض الإنتاج والإستثمارات والأرباح بشكل يؤدي إلى ارتفاع معدل البطالة. إن جائحة كوفيد-19 أكبر من أن تنحصر في أزمة صحية، فهي كارثة إنسانية تؤدي إلى تغيرات وتحولات هاجمت قلب المجتمعات واقتصاداتها. وتشير الوقائع إلى أن الفقراء والفئات المحرومة هم الذين يتكبدون بشكل أكبر عبء الآثار الإجتماعية والصحية والإقتصادية للفيروس في جميع أنحاء العالم، مما يستوجب وضع تدابير وقائية علاجية عاجلة وفعالة (UNDESA, 2020) تقدر الأمم المتحدة أن ما يقرب من نصف عمال العالم قد يفقدون وظائفهم بسبب الإقطاعات والآثار الإقتصادية الأخرى الناجمة عن تفشي الوباء. وتشير أحدث توقعات صندوق النقد الدولي لعامي 2020 و2021 بخصوص آفاق النمو أن العالم قد دخل في حالة ركود بمستوى أسوأ من أزمة 2008 (Georgieva, 2020) كما أنه من المتوقع أن تنكمش الإقتصادات الناشئة والنامية بنسبة (10%) حيث من المتوقع أن يبلغ معدل نمو الناتج المحلي الإجمالي (2.2) -% في عام 2020، وسيكون التأثير الإقتصادي للوباء كبيرا على الحياة الإجتماعية للأفراد والمجتمعات والأمم. وفقا لتوقعات الإقتصاد العالمي، ستهوي جائحة كوفيد-19 بـ 49 مليون شخصا إلى حافة الفقر المدقع بحلول نهاية عام 2020. والدول العربية غير محصنة ضد موجات الصدمات الإجتماعية والإقتصادية الناجمة عن الجائحة وكما هو الوضع في العديد من البلدان الأخرى حول العالم، شهدت آثار جماعية سلبية و مفرطة لهذا الفيروس على اقتصاداتها ومجتمعاتها. والتي أثرت بشكل سلبي على جهود تحقيق أهداف التنمية المستدامة. والتي يمكن حصرها في الآتي - :

نتسبب الجائحة في اضطرابات اقتصادية هائلة في المنطقة من خلال الصدمات المترامنة، بما في ذلك انخفاض في الطلب المحلي والخارجي وانخفاض أسعار النفط وتعطل التجارة وسلاسل القيمة العالمية وانخفاض ثقة المستهلكين والمستثمرين وتشديد الظروف المالية. بسبب انخفاض لطلب العالمي، انخفضت أسعار السلع وأحجامها. مع اتساع التفاوتات الإحصائية وأوجه الهشاشة المالية البدائية لاسيما فيما يتعلق بحالات الإفلاس والقروض متعثرة التسديد والحصول على الإئتمان ازدادت ضعف الإقتصادات النامية بشكل كبير بسبب الأزمات ، بحسب التقديرات الأولية لآثار وباء كورونا، من المتوقع أن تخسر المنطقة العربية في عام 2020 ما ال يقل 42 مليار دولار. مع اتساع رقعة هذا الوباء في الدول الأوروبية والولايات المتحدة الأمريكية وغيرها من الإقتصادات الكبرى، (ونتيجة لآثار المضاعفة لإنخفاض أسعار النفط، يخشى أن تزداد خسائر الدخل في المنطقة) الإسكوا، 2020 - (أدى انتشار وباء كورونا إلى استمرار الإنخفاض الشديد في أسعار النفط. وازداد هذا الإنخفاض حدة نتيجة لحرب أسعار النفط، مما أدى إلى خسارة المنطقة العربية

إيرادات نفطية قيمتها الصافية نحو 17 مليار دولار تقريباً خلال السداس الأول 2020. وإذا بقيت أسعار النفط على حالها، فستخسر المنطقة 550 مليون دولار تقريباً كل يوم، والأرباح التي تجنيها الدول المستوردة للنفط في المنطقة من هذه الأسعار ضئيلة مقارنة بخسائر الدول المصدرة (UNDP, 2020) فعل تباطؤ الإقتصاد العالمي، من المتوقع أن تتخفيض صادرات المنطقة العربية بمقدار 28 مليار دولار، مما سيهدد استمرارية الشركات والصناعات المعتمدة على التصدير. ومن المتوقع أن تخسر حكومات المنطقة إيرادات جمركية تصل إلى 8.1 مليار دولار. ويخشى أن تكون البلدان التي تعتمد على التعريفات الجمركية كمصدر هام لإيرادات الحكومية أكثر البلدان تضرراً من هذه الآثار المالية الإسكوا، 2020.

تقدير التأثير قصير المدى لجائحة كورونا علي الفقر العالمي

الإنكماش نسبياً في دخل الفرد أو الاستهلاك بنسبة 5% نتيجة وباء كورونا يمكن أن يؤدي الي زيادة نسبة الفقر لأول مرة منذ العام 1990 ، ويمكن توضيح ذلك من خلال الجدول أدناه وذلك بإعتبار أن عام 2018 هو عام الأساس:

جدول (2) يوضح نسبة زيادة الفقر العالمي في ظل إنخفاض الدخل والإستهلاك نتيجة لجائحة كورونا

نسبة الأفراد ذوي الدخل 5.5 دولار والذين يعيشون في الفقر	نسبة الأفراد ذوي الدخل 3.2 دولار والذين يعيشون في الفقر	نسبة الأفراد ذوي الدخل 1.9 دولار والذين يعيشون في الفقر %	إنخفاض الدخل بنسبة
%45.2	%27.0	%11.2	%5
%46.8	%28.7	%12.5	%10
%50.5	%33.0	%15.7	%15
%43.5	%25	%10.1	الوضع الراهن 2018

المصدر: 1 Chris Hoy, 2 Andy Sumner and Eduardo Ortiz-Juarez3

من الجدول أعلاه يتضح أن في ظل هذا الانكماش بنسبة 5 في المائة والقياس إلى آخر سنة متاحة (2018)، يمكن أن يزيد معدل الفقر للأفراد ذوي الدخل 1.9 دولار أمريكي في اليوم بمقدار نقطة مئوية واحدة ، بينما يبلغ عند الأفراد الذين دخلهم بين 3.2 دولار أمريكي في اليوم و 5.5 دولار أمريكي في اليوم بين 1.5 - 2 نقطة مئوية. أما في حالة إنكماش الدخل والإستهلاك بنسبة 10 في المائة.

فيمكن أن يتراوح الارتفاع في معدلات عدد الفقراء بين 2-4 نقاط مئوية حسب خط الفقر ، بينما في السيناريو الأكثر تطرفاً وحدوثاً ، هو انكماش الدخل بنسبة 20 في المائة حيث يمكن أن تقترب الزيادة في الفقر الي 6 في المائة نقطة لخط الفقر 1.9 دولار أمريكي في اليوم ، وما بين 7 و 8 نقاط مقابل 3.2 دولار أمريكي في اليوم و 5.5 دولار أمريكي / يوم، على التوالي.

أما الجدول التالي فيوضح زيادة عدد الفقراء (بالمليون) في حالة إنخفاض الدخل بنسب 5، 10، و 20% علي التوالي.

جدول (3) يوضح عدد الفقراء بالمليون في حالة إنخفاض الدخل والإستهلاك بنسب (5، 10، 20% على التوالي)

نسبة الأفراد ذوي الدخل 5.5 دولار والذين يعيشون في الفقر	نسبة الأفراد ذوي الدخل 3.2 دولار والذين يعيشون في الفقر	نسبة الأفراد ذوي الدخل 1.9 دولار والذين يعيشون في الفقر %	إنخفاض الدخل بنسبة
3.399.5	2.033.8	844.1 (مليون)	5%
3.524.4	2.176.9	940.8	10%
3.799.3	2.479.9	1.178.1	15%
3.275.8	1.898.5	759.2	الوضع الراهن 2018

المصدر: 1 Chris Hoy, 2 Andy Sumner and Eduardo Ortiz-Juarez3

يتضح من الجدول أعلاه أن عدد الفقراء حول العالم في الوضع الراهن 2018 في إزدياد مقارنة بالنصف الأول من العام 2010 هذا مع ثبات العوامل الأخرى، أي أن الزيادة في عدد الفقراء تعادل ما بين 85 الي 135 مليون في حالة إنخفاض الدخل والإستهلاك بنسبة 5% ، أما في حالة الإنخفاض في الدخل الي 10% ستكون الزيادة في عدد الفقراء بين 180 الي 280 مليون ، وفي حالة الإنخفاض الي 20% فتبلغ الزيادة بين 420 الي 580 مليون.

تقديرات عدد الفقراء قبل تفشي جائحة كورونا، وعدد الفقراء الذين يسقطون في براثن الفقر المدقع بسبب الجائحة:

هنا يمكن عرض إحصائيات الفقر للسنوات (2015، 2016، 2017، 2018، 2019) وتم إختيار سنة الأساس 2015 بإعتبار أنها السنة الأولى لبداية تنفيذ أهداف التنمية المستدامة (2015-2030).

جدول (4) يوضح إحصائيات ونسب الفقر للعام 2015 في دول العالم بإستخدام خط فقر 1.9

نسبة المسح (حجم العينة)%	عدد الفقراء حول العالم (بالمليون)	عدد سكان العالم حسب المنطقة (بالمليون)	عدد السكان الذين يكون معدل دخلهم أقل من 1.90 دولار %	خط الفقر دولار - يوم	المنطقة
97.58	42.08	2.038.28	2.06	1.90	شرق آسيا والباسفيك
89.70	7.35	486.38	1.51	1.90	أوروبا ووسط آسيا
91.64	22.81	617.82	3.69	1.90	أمريكا اللاتينية والكاريبي
77.13	15.74	368.24	4.28	1.90	الشرق الأوسط وشمال أفريقيا
94.13	7.91	1.083.37	0.73	1.90	دول أخرى ذات دخل عالي

جنوب آسيا	1.90	بيانات الاستطلاع منخفضة جدًا وبالتالي لا يتم حساب النتائج			21.60
أفريقيا (الصحراء الصغرى)	1.90	41.95	995.46	417.60	72.80
المجموع الكلي حول العالم	1.90	10.14	7.338.96	743.99	73.55

المصدر : www.worldbank.org/PovcalNet/povDuplicateWB.aspx

جدول (5) يوضح إحصائيات ونسب الفقر للعام 2016 في دول العالم باستخدام خط فقر 1.9

المنطقة	خط الفقر دولار - يوم	عدد السكان الذين يكون معدل دخلهم أقل من 1.90 دولار %	عدد سكان العالم حسب المنطقة (بالمليون)	عدد الفقراء حول العالم (بالمليون)	نسبة المسح (حجم العينة)%
شرق آسيا والباسفيك	1.90	1.72	2.053.19	35.41	97.54
أوروبا ووسط آسيا	1.90	1.28	488.74	6.25	89.61
أمريكا اللاتينية والكاريبى	1.90	3.77	624.07	23.53	90.02
الشرق الأوسط وشمال أفريقيا	1.90	5.24	374.76	19.65	67.49
دول أخرى ذات دخل عالي	1.90	0.63	1.089.84	6.91	94.05
جنوب آسيا	1.90	بيانات الاستطلاع منخفضة جدًا وبالتالي لا يتم حساب النتائج			21.68
أفريقيا (الصحراء الصغرى)	1.90	41.85	1.022.53	427.98	82.51
المجموع الكلي حول العالم	1.90	9.69	7.424.29	719.09	74.19

المصدر : www.worldbank.org/PovcalNet/povDuplicateWB.aspx

جدول (6) يوضح إحصائيات ونسب الفقر للعام 2017 في دول العالم باستخدام خط فقر 1.9

المنطقة	خط الفقر دولار - يوم	عدد السكان الذين يكون معدل دخلهم أقل من 1.90 دولار %	عدد سكان العالم حسب المنطقة (بالمليون)	عدد الفقراء حول العالم (بالمليون)	نسبة المسح (حجم العينة)%
شرق آسيا والباسفيك	1.90	1.41	2.068.23	29.15	97.47
أوروبا ووسط آسيا	1.90	1.31	490.95	6.37	89.51
أمريكا اللاتينية والكاربي	1.90	3.77	630.21	23.73	90.16
الشرق الأوسط وشمال أفريقيا	1.90	6.34	381.21	24.16	58.18
دول أخرى ذات دخل عالي	1.90	0.68	1.095.48	7.45	82.42
جنوب آسيا	1.90	بيانات الاستطلاع منخفضة جدًا وبالتالي لا يتم حساب النتائج			21.77
أفريقيا (الصحراء الصغرى)	1.90	41.18	1.050.15	432.50	81.93
المجموع الكلي حول العالم	1.90	9.27	7.509.07	696.0	71.83

المصدر: www.worldbank.org/PovcalNet/povDuplicateWB.aspx

جدول (7) يوضح إحصائيات ونسب الفقر للعام 2018 في دول العالم باستخدام خط فقر 1.9

المنطقة	خط الفقر دولار - يوم	عدد السكان الذين يكون معدل دخلهم أقل من 1.90 دولار %	عدد سكان العالم حسب المنطقة (بالمليون)	عدد الفقراء حول العالم (بالمليون)	نسبة المسح (حجم العينة)%
شرق آسيا والباسفيك	1.90	1.18	2.081.73	24.61	97.10
أوروبا ووسط آسيا	1.90	1.07	492.95	5.26	89.41
أمريكا اللاتينية والكاربي	1.90	3.68	636.25	23.44	86.73
الشرق الأوسط وشمال أفريقيا	1.90	7.03	387.73	27.66	50.89

دول أخرى ذات دخل عالي	1.90	0.60	1.100.60	6.65	80.18
جنوب آسيا	1.90	بيانات الاستطلاع منخفضة جدًا وبالتالي لا يتم حساب النتائج			21.85
أفريقيا (الصحراء الصغرى)	1.90	40.39	1.078.31	435.56	62.66
المجموع الكلي حول العالم	1.90	غير محدد	7.591.95	695.972	68.13

المصدر: www.worldbank.org/PovcalNet/povDuplicateWB.aspx

جدول (8) يوضح إحصائيات ونسب الفقر للعام 2019 في دول العالم باستخدام خط فقر 1.9

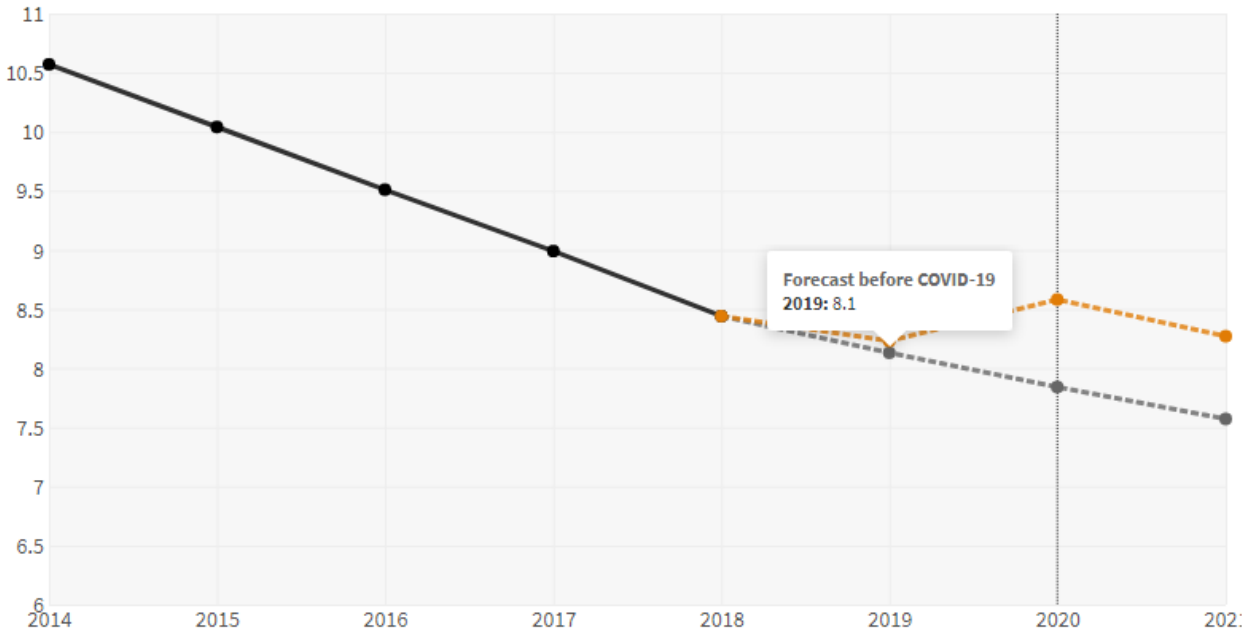
المنطقة	خط الفقر دولار - يوم	عدد السكان الذين يكون معدل دخلهم أقل من 1.90 دولار %	عدد سكان العالم حسب المنطقة (بالمليون)	عدد الفقراء حول العالم (بالمليون)	نسبة المسح (حجم العينة) %
شرق آسيا والباسفيك	1.90	0.95	2.093.76	19.94	98.86
أوروبا ووسط آسيا	1.90	1.03	494.81	5.05	87.41
أمريكا اللاتينية والكاريبي	1.90	3.75	642.21	24.08	86.83
الشرق الأوسط وشمال أفريقيا	1.90	بيانات الاستطلاع منخفضة جدًا وبالتالي لا يتم حساب النتائج			47.91
دول أخرى ذات دخل عالي	1.90	0.60	1.105.59	6.67	80.17
جنوب آسيا	1.90	بيانات الاستطلاع منخفضة جدًا وبالتالي لا يتم حساب النتائج			21.94
أفريقيا (الصحراء الصغرى)	1.90	بيانات الاستطلاع منخفضة جدًا وبالتالي لا يتم حساب النتائج			41.34
المجموع الكلي حول العالم	1.90	غير محدد	غير محدد	غير محدد	64.28

المصدر: www.worldbank.org/PovcalNet/povDuplicateWB.aspx

ملاحظات علي الجداول من (1 الي 8):

تم تحديد خط الفقر للسنوات من (2015 الي 2019) ب 1.90 دولار في اليوم لعدد من القارات وهي (شرق آسيا والباسفيك، أفريقيا (الصحراء الصغرى)، جنوب آسيا، الشرق الأوسط وشمال أفريقيا، أمريكا اللاتينية والكاريبي، أوروبا ووسط آسيا، و دول أخرى ذات دخل عالي) ، وقد لوحظ أيضاً أن نسبة عدد السكان الذين هم دون خط الفقر 1.90 دولار في اليوم في تناقص (من 10.14% في العام 2015 الي 9.69% للعام 2016 ثم الي 9.27% للعام 2017 الخ) ، وأن أكثر القارات فقراً في كل السنوات هي (أفريقيا والصحراء الصغرى) حيث كانت نسب الفقر تتراوح ما بين (41.95% الي 40.39%) وهذا يدل علي أن ما يقارب ال 50% من الفقر في العالم بأفريقيا حيث يتراوح عدد الفقراء بها ما بين (417.60 الي 435.56) حيث أن العدد الكلي للفقراء حول العالم يتراوح ما بين (743.99 الي 695.972) ويرجع ذلك لعوامل كثيرة منها علي سبيل المثال (نقص التعليم ، الصحة الجيدة ، وشح المياه الخ) ، وتلي قارة أفريقيا من حيث الفقر الشرق الأوسط وشمال أفريقيا ثم أمريكا اللاتينية والكاريبي.

شكل (1) يوضح أثر جائحة كورونا علي مستويات الفقر العالمي



المصدر: www.worldbank.org/PovcalNet/povDuplicateWB.aspx

من الشكل أعلاه يتضح أنه في عام 2015 سنة الأساس (2015-2030) لأهداف التنمية المستدامة قد كانت نسبة الفقر 10% من عدد سكان العالم (7.338.96) اي ما يعادل 733.896 فقير حول العالم ، و (9.5%، 9%، 8.5%، 8.1%) علي التوالي للأعوام (2016، 2017، 2018، بداية العام 2019) علي التوالي ، وبذلك كانت نسب الفقر في تدني مستمر بمقدار 0.5% سنوياً ، أما في العام 2019 (بداية جائحة كورونا فقد بدأت نسبة الفقر في النقصان حيث بلغت النسبة 0.4% بدلاً عن 0.5%، كذلك من الملاحظ أنه في العام 2020 (أثناء الجائحة) بدأت النسبة تعاود الإرتفاع حيث بلغت

(8.7%) زيادة بلغت 0.6% عن العام 2019 (بداية الجائحة). مما يؤدي الي زيادة عدد الفقراء من (695.972) الي (737.730).

خاتمة

كل دول العالم الآن تعاني من تداعيات الجائحة والتي لم تنتهي بعد وأصبحت تتحور السلالات الخاصة بالفايروس مما يزيد الأمر تعقيداً، خصوصاً تلك الدول التي تعاني إقتصادياتها من هشاشه مثل دول أفريقيا وآسيا وأمريكا اللاتينية، لذلك لابد من حكومات تلك الدول من إتخاذ إجراءات تصحيحية تخلق توازناً بين العرض والطلب حيث أن جائحة كورونا خلقت فجوة كبيرة بينهم ، وذلك بسبب للإغلاق التام والجزئي للمرافق الخاصة والحكومية وهذه السياسات من شأنها أن تقلل من حدة الجائحة وتساعد في تقليل مستويات الفقر ، وتحقيق أهداف التنمية المستدامة . وقد توصلت الدراسة الي النتائج الآتية:

- تسببت جائحة كورونا في التأثير علي الدخل والإستهلاك مما أدى الي زيادة نسب الفقر بنسبة 0.5% في العام 2020 .
 - تسببت جائحة كورونا في تعطيل الإستثمار في تحقيق أهداف التنمية المستدامة الأخرى لإرتباطها بالهدف الأول (القضاء علي الفقر). وذلك لأن أهداف التنمية المستدامة متداخلة ومتربطه مع بعضها البعض.
 - زيادة معدلات البطالة نتيجة لأغلاق الأنشطة التجارية والخدمية ، مما كان له من أثر فعال في زيادة معدلات الفقر.
 - الزيادة في عدد الفقراء تعادل ما بين 85 الي 135 مليون في حالة إنخفاض الدخل والإستهلاك بنسبة 5% ، اما في حالة الإنخفاض في الدخل الي 10% ستكون الزيادة في عدد الفقراء بين 180 الي 280 مليون ، وفي حالة الإنخفاض الي 20% فتبلغ الزيادة بين 420 الي 580 مليون.
 - مازالت الدول العربية متأخرة جداً في تحقيق أهداف التنمية المستدامة ، أنظر جدول (1).
 - ضعف الإستثمار في القطاع الصحي خصوصاً في الدول النامية (أفريقيا ودول شرق آسيا والكاريبى).
 - حتى قبل جائحة كوفيد-19، أشارت التوقعات الأساسية إلى أن 6 في المائة من سكان العالم سيظلون يعيشون في فقر مدقع في عام 2030، دون تحقيق هدف القضاء على الفقر. وتهدد تداعيات الوباء بدفع أكثر من 70 مليون شخص إلى هوة الفقر المدقع.
- وبناءً عليه يوصي الباحث بالآتي:**
- خلق فرص توظيفية جديدة للعاطلين عن العمل بسبب الجائحة وكذلك للذين يقعون في براثن الفقر وماهم دون حط الفقر العالمي 1.90 دولار.

- زيادات الإستثمار في القطاع الصحي لمواجهة جائحة كورونا وأي جائحة متوقعة أخرى.
- زيادة الدعم الإجتماعي للأسر الفقيرة لتقليل حدة الفقر خصوصاً في ظل هذه الجائحة.
- تنويع مصادر الدخل لتفادي أي نقصان في مستويات الدخل ، لأن إنخفاض الدخل بمعدل 5% فقط يمكن أن يؤدي الي يمكن أن يؤدي الي زيادة عدد الفقراء مابين 180 – 280 مليون.
- علي الدول ذات الدخل العالي تقديم الدعم الي الدول ذات الدخل المنخفض للخروج من تأثير جائحة كورونا.

المراجع

1. صالح، صالح. 2008، الملتقى الدولي: حول التنمية المستدامة والكفاءة الإستخدامية للموارد المتاحة. التنمية الشاملة المستدامة والكفاءة السخدامية للثروة البترولية في الجزائر. الجزء الأول: جامعة فرحات عباس، سطيف2 .
2. صالح، صالح. 2008، المنهج التتموي البديل في الإقتصاد الإسلامي: دراسة للمفاهيم والأهداف والأولويات وتحليل الأركان والسياسات والمؤسسات . القاهرة: دار الفجر للنشر والتوزيع.
3. قاسم، خ. م. 2006، دائرة البيئة والتنمية المستدامة في ظل العولمة المعاصرة. الإسكندرية: الدار الجامعية .السكوا.(2020). (التقرير العربي للتنمية المستدامة، التقرير العربي للتنمية المستدامة).
4. عثمان غنيم، أبو زنت 2007 التنمية المستدامة: فلسفتها وأساليب تخطيطها وأدوات قياسها. عمان، الأردن.
5. Georgieva, K. (2020). Opening Remarks at a Press Briefing following a Conference. IMFC. the International Monetary and Financial Committee (IMFC).
- 6 . Chris Hoy, Andy Sumner and Eduardo Ortiz-Juarez
- 7 . World Bank. (2019). (2019). “World Development Indicators DataBank”. Retrieved 16 July 2019. <https://databank.worldbank.org/source/world-development-indicators/preview/on>.
8. World Bank . 2020 . “World Development Indicators DataBank”. PovcalNet. www.worldbank.org/PovcalNet/povDuplicateWB.aspx
9. https://info.wafa.ps/ar_page.aspx?id=3217.
- 10 . <https://www.un.org/ar/global-issues/ending-poverty>

تحقيق القياس المحاسبي لعائد الإنفاق العام وأثره في التحول من الأساس النقدي الى الاستحقاق في القطاع الحكومي

د. سامي حسني محمد طميرة

وزارة المالية - جمهورية مصر العربية

samytayer@yahoo.com

الملخص

يهدف البحث الى تحديد المتغيرات الجوهرية المؤثرة في إبطاء تحول مؤسسات القطاع الحكومي من الأساس النقدي الى أساس الاستحقاق، هذا بالإضافة الى اقتراح الإجراء الملزم الذي من شأنه العمل على الإسراع من هذا التحول وزيادة فاعلية أساس الاستحقاق في القطاع الحكومي. قام الباحث من خلال هذا البحث بمحاولة الإجابة علي التساؤل البحثي المتعلق بكيفية زيادة فعالية تطبيق أساس الاستحقاق في القطاع الحكومي والإسراع نحو تبني هذا التطبيق؟ وخاصة في ظل تبني العديد من المؤسسات المهنية الدولية لهذا التحول باعتباره أحد الخطوات الهامة لإصلاح إدارة المالية العامة. قام الباحث بدراسة تحليلية لعدد من الدراسات البحثية السابقة في الأدب المحاسبي والتي تناولت بالمناقشة والتحليل لتجارب الدول التي قامت مؤسسات القطاع الحكومي بها بالتحول من تطبيق الأساس النقدي الى أساس الاستحقاق، كما قام الباحث بدراسة عملية قائمة علي الاستقصاء لعدد من الخبراء والمطلعين بمجال البحث في عدد من الدول المسجلة في قاعدة بيانات صندوق النقد الدولي وذلك بهدف اختبار ما تم صياغته من فروض بحثية يرى الباحث أنها تُحدد المشكلة البحثية وكيفية حلها. وتوصل البحث إلى إن عملية التحول المحاسبي في القطاع الحكومي عملية ليست سهلة وإنما عملية معقدة يؤثر فيها عدد من المتغيرات مثل (التدخل الحكومي، نظم التكنولوجيا، وآراء العاملين، البيئة الثقافية للدولة، التوجه السياسي، الأداء الاقتصادي وحجم الحكومة)، هذا بالإضافة الى تأثير النظرية المؤسسية والتي كانت علي الرغم من كونها سبباً في تحول العديد من الدول الا أنها كانت سبباً في عزوف دولاً أخرى عن الإقبال على تحقيق هذا التحول المحاسبي في قطاعها الحكومي.

كلمات مفتاحية: القياس المحاسبي، عائد الإنفاق العام، الأساس النقدي، أساس الاستحقاق، القطاع الحكومي.

• المقدمة

أشارت الدراسات البحثية التي تناولت تاريخ النظام المحاسبي في القطاع الحكومي الى وجود ما يسمى بالنظام المحاسبي التقليدي والنظام المحاسبي الحديث، فبالنسبة للنظام المحاسبي التقليدي كان يهتم فقط بالرقابة المالية وحسابات الموازنة، وقد تطور هذا النظام تطوراً محدوداً من خلال تطبيق أساس الاستحقاق فيما يتعلق بإعداد البيانات التراكمية للدولة مع توجيه الجانب الأكبر من عمليات هذا النظام نحو تجهيز المعلومات المتعلقة بالنقدية. (Monsen; 2008)

ويشهد النظام المحاسبي في القطاع الحكومي مؤخراً حركة من الإصلاح والتطوير في العديد من بلدان العالم، سواء من حيث التحول من النظم التقليدية والاعتماد علي الدفاتر الورقية الى النظم المميكنة والاعتماد علي الدفاتر الرقمية، أو من حيث التحول من الاعتماد علي تطبيق الأساس النقدي في عملية

القياس الى الاعتماد علي أساس الاستحقاق والذي تبنته العديد من دول العالم في السنوات الأخيرة وبشكل متزايد. (Pollanen and Lapointe; 2012)

وأصبحت المحاسبة علي أساس الاستحقاق تمثل جزءاً هاماً من حركات الإصلاح للعديد من الدول في القطاع الحكومي وأصبح التحول من الأساس النقدي الى أساس الاستحقاق يُعتبر تطوراً في النواحي الإدارية من أجل تحقيق الكفاءة الإدارية في هذا القطاع (Falkman and Tagesson; 2008) ، الا أن بعض الدراسات البحثية قد أشارت الى عدم فاعلية هذا التحول وأنه لم يمد القطاع الحكومي بالمعلومات اللازمة لتحقيق الكفاءة والفاعلية المطلوبة.

قام الباحث بدراسة تحليلية لعدد من الأدبيات البحثية في الأدب المحاسبي التي تناولت تجارب تبني بعض الدول لتطبيق أساس الاستحقاق في قطاعها الحكومي، وقد تبين للباحث وجود تباين في نتائج هذه الدراسات فيما يتعلق بالنتائج المحققة من هذا التطبيق، وتبين عدم تناول هذه الجهود لكيفية تفعيل هذا التحول المحاسبي والإسراع منه، ولهذا قدم الباحث هذا البحث محاولاً من خلاله المساهمة في الإجابة علي التساؤل البحثي المتمثل في: كيف يتم زيادة فاعلية تطبيق أساس الاستحقاق في القطاع الحكومي والإسراع منه؟ ومن أجل تكوين الرؤية الخاصة بالإجابة علي هذا التساؤل البحثي قام الباحث بمزيد من المناقشة والتحليل لعدد من الدراسات البحثية والتي توصل منها الى صياغة الفرض البحثي التالي: توجد علاقة معنوية ذات دلالة إحصائية بين تحقيق القياس المحاسبي لعائد الإنفاق العام وتحول القطاع الحكومي من تطبيق الأساس النقدي الى الاستحقاق، والذي تم اختباره عبر دراسة قائمة علي الاستقصاء من الخبراء والمطلعين بمجال البحث في العديد من دول العالم.

• الدراسات البحثية السابقة

تناولت بعض الدراسات البحثية موضوع التحول من تطبيق الأساس النقدي الى أساس الاستحقاق في القطاع الحكومي منها دراسة (Ferry, et al.; 2017) التي ناقشت تبني دولة ماليزيا لأساس الاستحقاق، وتوصلت الى أن تطبيق أساس الاستحقاق يساعد في تحقيق المزيد من الحوكمة ومحاربة الفساد، ويُعد أحد أهم مكونات برنامج الشراكة العالمية، وأن إصلاح النواحي الاجتماعية والاقتصادية في ماليزيا يبدأ من تطبيق أساس الاستحقاق.

وقد ساعد علي زيادة تبني الحكومات لأساس الاستحقاق ما يتمتع به من قدرة أكبر من الأساس النقدي في قياس الأداء المالي للمؤسسات، وقدرته علي تقديم صورة شاملة لكل من المركز والأداء المالي لوحدات القطاع الحكومي وذلك في ظل احتياج الحكومات الى قياس الأداء المالي لمؤسساتها الحكومية؛ لما لها من دور كبير في الحفاظ علي المال العام وإدارته، وعلي الرغم من صعوبة تطبيق محاسبة الاستحقاق في مؤسسات الأعمال الا أنها أصبحت أكثر شيوعاً للتطبيق في القطاع العام في العديد من دول العالم التي كان من روادها كل من نيوزيلاندا وأستراليا والمملكة المتحدة (Nesbakk; 2011, Salleh et all; 2014, Mason; 2018)، وكان من الأسباب التي دفعت بعض الدول - مثل دولة

إستونيا - لتبني تطبيق أساس الاستحقاق في قطاعها الحكومي هو الحاجة الى زيادة شفافية المعلومات في القطاع الحكومي وإمداد متخذي القرار ومسؤولي الإدارة المالية في هذا القطاع بمعلومات ذات أفضلية عن ذي قبل. (Hyndman and Connolly; 2011, Tik; 2010).

وأصبح يُنظر الى التحول من الأساس النقدي الى أساس الاستحقاق من قبل العديد من الحكومات علي أنه جانب من خطة موضوعة من أجل الوصول الى شكل جديد في إدارة القطاع الحكومي والتركيز علي فاعلية الأداء، ويرى المؤيدون لهذا التحول أن أساس الاستحقاق يوفر معلومات أكثر ملاءمة لصانعي القرار، الا أن هذا التحول ليس بالعملية السهلة وتستلزم الكثير من الوقت ونتائجها ليست سريعة وغير ملحوظة بشكل كبير وأحد الدلائل علي ذلك هو أنه قد تم الإعلان عن هذا التحول في المملكة المتحدة أوائل التسعينيات الا أن النتائج الملموسة منه كانت محدودة للغاية علي مدار عشر سنوات. (Hyndman and Connolly; 2011)، وقد دعم الاتحاد الدولي للمحاسبين (IFAC) هذا التحول بإنشاء مجلس معايير المحاسبة الدولية في القطاع العام International Public Accounting Standards Board (IPSASB) والذي اتخذ من أساس الاستحقاق عند إصداره لمجموعة المعايير المحاسبية المتعلقة بالتطبيق في القطاع الحكومي أساساً لها ومدخلاً لتحقيق جودة الإدارة المالية بالقطاع الحكومي.

وتناولت بعض الدراسات البحثية مناقشة تبني هذه المعايير وما هي الفوائد الناتجة من هذا التبني مما يدعم فكرة التحول الى تطبيق أساس الاستحقاق، من هذه الدراسات دراسة (Llie and Miose; 2011) التي ناقشت تبني هذه المعايير في رومانيا، وتوصلت هذه الدراسة الى أن المعايير الدولية للمحاسبية في القطاع العام تعمل علي قابلية المقارنة مع المبادئ المحاسبية العامة المعترف بها دولياً للإبلاغ عن الحسابات السنوية كما أنه من شأنها أن تؤدي الى زيادة الشفافية وجودة الإدارة المالية حيث أن بعض الأنشطة المحاسبية في القطاع الحكومي قبل تطبيق المعايير لا توفر نظرة ثاقبة علي الوضع الحقيقي للأصول والتمويل والدخل وهذا يجعل من الصعب تقييم النظم المحاسبية للأداء والإفصاح عنه علي نطاق واسع لكل من الجمهور والسياسيين ، كما توصلت الدراسة الى أن تلك المعايير توفر المساعدة في الإدارة العامة وتمثل الأساس لعمليات المراقبة والرصد الفعالة، كما تساعد هذه المعايير في تحسين نوعية المعلومات المالية، وتبسيط الرقابة الداخلية والرصد من المؤسسات العامة وإضافة قيمة الى المعلومات المالية المتعلقة بالربحية الاقتصادية.

وعلي الرغم من توصل عدد من الدراسات البحثية إلى تحقق نتائج جيدة من تبني تطبيق أساس الاستحقاق في القطاع الحكومي الا أنه قد توصلت بعض الدراسات البحثية الأخرى الى وجود فجوة توقعات بشأن نتائج هذا التبني واتجاه الدول نحو عدم قابلية هذا التبني، من هذه الدراسات دراسة (Falkman and Tagesson; 2008) التي توصلت الى أن أسباب هذه الفجوة يرجع الى محدودية تأثير هذا التبني علي الممارسات المحاسبية، نظراً لأن تبني أساس الاستحقاق كان نتيجة إتباع النظرية

المؤسسية كما حدث في تجربة دولة السويد، وكذلك دولة أيرلندا التي كانت نتائج هذا التبني فيها ضعيفة للغاية. (Hyndman and Connolly; 2011).

كما توصلت دراسة (Lassou and Hopper; 2015) الى أن استفادة القطاع الحكومي من هذا التبني استفادة مشكوك في تحقيقها. وتوصلت دراسة (Pernica and Hanusova; 2015) أنه علي الرغم من التحول الى أساس الاستحقاق وتحميل كل سنة بما يخصها من المصروفات والإيرادات، إلا أنه لم يتم تطبيق أحد المبادئ المحاسبية الهامة الا وهو مبدأ الحيطة والحذر وخاصة إذا كان الأمر يتعلق بانخفاض قيمة الأصول)، وتوصلت دراسة (Maimunah; 2016) - التي قامت بهدف تقييم تجربة التحول المحاسبي في القطاع الحكومي من خلال مسح ميداني للواقع التطبيقي - الى عدم تطبيق أساس الاستحقاق في كل القطاعات الحكومية في الدول التي تبنت تطبيقه حيث بلغت نسبة القطاع الحكومي الذي تبني تطبيق أساس الاستحقاق ما نسبته 68,8% في بعض الدول التي تبنته.

من النتائج الهامة أيضاً التي تدعم الاتجاه الخاص بمعارضة تبني أساس الاستحقاق في القطاع الحكومي ما توصلت اليه دراسة (Adhikari and Nesbakk; 2016) والتي كان هدفها بناء نظرية مؤسسية جديدة من خلال دراسة تبني عدد من الدول الأعضاء بمنظمة التعاون الاقتصادي والتنمية (OECD) لأساس الاستحقاق في القطاع الحكومي، حيث توصلت الدراسة الى وجود فجوة بين النتائج المتوقعة تحقيقها من الناحية النظرية وبين النتائج المحققة بالفعل، فالهدف من تبني الدول لأساس الاستحقاق في القطاع الحكومي هو تحقيق مزيداً من الشفافية في تخصيص الموارد وقياس كامل تكاليف الأنشطة الحكومية، إلا أن هذا الهدف لم يتحقق بسبب عدد من العوامل المتمثلة في (البيئة الثقافية للدولة، التوجه السياسي، الأداء الاقتصادي وحجم الحكومة)، فهذه المتغيرات تمثل محددات مهمة وحيوية لتحقيق المناخ الملائم للتطبيق الفعال لأساس الاستحقاق في القطاع الحكومي وقد نادى الدراسة بالتوسع في الدراسات المستقبلية لمحاولة الإجابة علي التساؤل الهام والمتمثل في: ما هو الإجراء الواجب تنفيذه لضمان تطبيق فعال لأساس الاستحقاق في القطاع الحكومي؟

ونظراً لتأثير تبني أساس الاستحقاق المحاسبي علي الموازنة العامة للدولة، قامت دراسة (Monteiro and Gomes; 2013) بمناقشة أهمية موازنة الاستحقاقات وذلك في الفترة التي تبنت فيها البرازيل أساس الاستحقاق وكانت في سبيلها لتغيير قوانين المالية العامة، ولا سيما أنه يوجد ندرة في الدراسات البحثية التي تناولت وناقشت موضوع تحول القطاع الحكومي من تطبيق الأساس النقدي الى تطبيق أساس الاستحقاق، وكذلك قلة الدراسات البحثية التي ناقشت تطور الدين العام للدول التي تبنت تطبيق أساس الاستحقاق في قطاعها الحكومي، وقد نادى الدراسة بضرورة التوسع في الدراسات المستقبلية لبحث ومناقشة موازنة الاستحقاقات ومقارنة الدول التي تبنت تطبيق أساس الاستحقاق بتلك الدول التي ما زالت تطبق الأساس النقدي للوقوف علي النظام المحاسبي الملائم للتطبيق.

ونظراً لعدم تحقق النتائج التي كانت متوقعة من التبني الكامل لتطبيق أساس الاستحقاق في ماليزيا بنهاية عام 2015 قامت دراسة (Ahmad; 2016) بمناقشة العوامل التي تعارض التطبيق والتي تمثلت في (1) الإدارة العليا (2) نظم تكنولوجيا المعلومات (3) آراء العاملين (4) الكفاءة الذاتية (5) القضايا الخارجية، وقد أظهرت نتائج الدراسة أن لكل من نظم التكنولوجيا وآراء العاملين أثراً جوهرياً علي المستخدمين في معارضة تطبيق أساس الاستحقاق، وكانت هذه النتيجة مهمة جداً للحكومة الماليزية وذلك من أجل الحد من مقاومة الموظفين لعملية التحول نحو تطبيق أساس الاستحقاق، ولا يختلف الأمر كثيراً في ماليزيا عنه في ألمانيا، حيث توصلت دراسة (Becker et al.; 2013) الى أن التحول الى أساس الاستحقاق ليس مباشراً وسهلاً كما أنه أدى الى دخول المحاسبين في تحديات كبيرة، ساعدهم في تجاوز هذه التحديات قيام الحكومة الألمانية بربطهم بمدخل موازنة الاستحقاقات مما حال دون الركود الشديد في مشروع التحول، وأكدت نتائج هذه الدراسة علي أن العديد من مجموعات المحاسبين واجهوا تحديات كبيرة في سبيل التحول الى أساس الاستحقاق.

هذا وقد تناولت عدد من الدراسات البحثية الأخرى مناقشة نتائج تبني المعايير الدولية للمحاسبة في القطاع العام (IPSAS) والتي تقوم علي أساس الاستحقاق، وعلي الرغم من اكتساب تلك المعايير سمعة دولية فيما يتعلق بتطبيقها الا أنه لم يتم العثور علي أدلة قوية لتقييم نتائج هذا التطبيق وخاصةً فيما يتعلق بتجربة دولة أسبانيا وأن تبني تطبيق هذه المعايير من قبل بعض الدول كان وفقاً للنظرية المؤسسية ويجب أن يكون هذا مجالاً للبحث مستقبلاً (Brusca, et al.; 2013)، وقد تناولت دراسة (Brusca, et al.; 2016) مناقشة نتائج تبني هذه المعايير في دول أمريكا اللاتينية وتوصلت الدراسة الى أنه علي الرغم من تزايد عدد الدول التي تتبنى تطبيق تلك المعايير الا أنه يوجد صعوبات تحول دون تحقق الهدف من التحول المحاسبي، ولا يختلف هذا الوضع عنه في كولومبيا، أما الوضع في بيرو فالاختلاف كبير بين الواقع النظري والتطبيقي مما يتطلب المزيد من الجهد من أجل الوصول الى التطبيق الفعال.

وفي الوقت نفسه الذي كانت فيه النظرية المؤسسية دافعاً لتبني بعض الدول تطبيق أساس الاستحقاق في قطاعها الحكومي، كانت النظرية المؤسسية نفسها دافعاً لرفض هذا التبني، وهذا ما اتضح في حالة بعض الدول المتقدمة التي رفضت تبني أساس الاستحقاق في قطاعها الحكومي حيث كانت تقوم هذه الدول بمقارنة الوضع في دول أخرى قبل وبعد التطبيق ووفقاً لما تتوصل اليه من نتائج تتخذ قرار التبني أو رفض التبني، وهذا ما حدث في دولة فنلندا عند مقارنتها للوضع قبل وبعد التبني في دول الشمال الأوروبي. (Oulasvirta; 2012)).

• مناقشة نتائج الدراسات السابقة

أوضحت نتائج الدراسات البحثية التي تناولت التحول المحاسبي في القطاع الحكومي وجود تباين في مدى فاعلية تبني القطاع الحكومي لأساس الاستحقاق، فعلي الرغم من توصل عدد من الدراسات الى نتائج تؤكد تحسن جودة معلومات النظام المحاسبي في القطاع الحكومي نتيجة التحول الى تطبيق أساس

الاستحقاق بدلاً من الأساس النقدي، إلا أنه توجد بعض الدراسات الأخرى التي توصلت الى وجود تحديات أمام هذا التحول، وزيادة صعوبة هذه التحديات نتيجة بعض المتغيرات ونتيجة عدم تحمس بعض الدول لمزيد من هذا التحول بسبب فجوة التوقعات لديها والتي يرى الباحث أن السبب فيها يرجع في المقام الأول الى عدم إتباع تلك الدول لمدخل النظرية الإيجابية في المحاسبة، وإتباع مدخل النظرية المؤسسية المتمثل في قيام بعض الدول بتبني تطبيق أساس الاستحقاق في القطاع الحكومي إتباعاً لاتجاه المؤسسات الدولية الكبرى والدول الأخرى دون البحث قبل التطبيق الفعلي في مدى ملائمة الجانب النظري والفلسفي القائم عليه أساس الاستحقاق للواقع العملي لهذا القطاع وهدفه.

ومن ثم لم تنتبه الدول التي تبنت تطبيق أساس الاستحقاق الى ضرورة تطوير عملية التبني بما يتفق وطبيعة وهدف القطاع الحكومي والعمل علي إيجاد آلية توضح علاقة السببية بين الإيراد العام المحقق والإنفاق العام، مع الأخذ في الاعتبار أن غالبية الإنفاق العام يكون موجهاً نحو الجانب الخدمي وتقديم الدعم والمنح، وهذا الجانب من الإنفاق يصعب قياس الإيراد الذي يحققه لأن خدماته غير مباعه وليس لها قيمة بيعية، وكذلك عائدته غير مباشر يتمثل في تحقيق العدالة الاجتماعية بين المواطنين وزيادة معدلات الأمن والأمان بالدولة وتحسن الصحة العامة للمواطنين وارتفاع مستوى المعرفة والثقافة وغيرها من الأمور الوصفية غير النقدية والتي من شأنها مجتمعة تؤدي الى زيادة مستوى رفاهية المواطنين.

كما يرى الباحث أن المعايير الدولية للمحاسبة في القطاع العام (IPSAS) لم تقديم آلية خاصة بقياس وتقدير الإيرادات المحققة نتيجة الإنفاق العام في كثير من الحالات التي تكون فيها السلع والخدمات العامة ليس لها قيمة بيعية ويتم اتاحتها للمواطنين مجاناً أو بمقابل رسوم زهيدة لا تعادل قيمتها الحقيقية، ومن ثم يؤدي ذلك بالإضافة الى ما توصلت اليه الدراسات البحثية السابقة من نتائج الى عدم فاعلية تطبيق أساس الاستحقاق في القطاع الحكومي وحدوث فجوة التوقعات والتي تؤدي بدورها الى الإبطاء في تفعيل التحول الى أساس الاستحقاق، وتجد الدول التي تعارض هذا التبني نفسها في مرمى نيران ضغوط المؤسسات المهنية الدولية والدول الكبرى لتحقيق هذا التبني. ولهذا فإن نجاح الدول في الاستمرار في المسار الإصلاحية وتحسين الواقع التطبيقي للنظام المحاسبي في قطاعها الحكومي والحد من فجوة توقعاتها بشأن نتائج تبني أساس الاستحقاق في هذا القطاع والإسراع نحو تفعيله مرهون بتطبيق إجراءات تعمل على تفعيل فلسفة الاستحقاق والحد من تراجع مبدأ المقابلة في الاقتصاد الكلي والذي تراجع بالفعل مؤخراً في الاقتصاد الجزئي نتيجة التغيير في المعايير المحاسبية وكذلك التغيير في الأنشطة الاقتصادية التي يرجع اليها الجانب الأكبر من هذا التراجع. (Donelson et al.; 2011, He and Shan; 2016).

4. مدخل زيادة فعالية تبني أساس الاستحقاق في القطاع الحكومي

يرى الباحث أن تحقيق القياس المحاسبي لعائد الإنفاق العام قد يكون أحد الإجراءات التي قد تساهم في تفعيل تبني أساس الاستحقاق في القطاع الحكومي عبر تفعيل مبدأ المقابلة بين مصروفات وإيرادات

الوحدات الحكومية وذلك باعتباره إيراداً اجتماعياً تحقق للمواطنين نتيجة الإنفاق العام ويعادل ما كان يمكن أن تحصل عليه الوحدات الحكومية من إيرادات مالية في حالة بيع ما تقدمه من خدمات للمواطنين. ويتناول الباحث في الأجزاء التالية هذا المفهوم وكيفية قياسه محاسبياً.

1/4 مفهوم عائد الإنفاق العام

تبين للباحث ندرة ورود مصطلح مفهوم عائد الإنفاق العام بالدراسات البحثية، قد ورد مقترناً بأحد أوجه الإنفاق العام، ولكن ورد فاقداً للمعنى اللغوي لكلمة عائد والتي تم تعريفها في كل من اللغة العربية والإنجليزية بأنها عبارة عن "إيراد أو دخل أو ما يعود من ربح التجارة أو الاستثمار" كما ورد هذا المصطلح فاقداً للمضمون العلمي لمصطلح عائد والذي يقوم علي مقارنة الدخل المحقق بالتكلفة المنفقة لتحقيق هذا الدخل وفقاً لمبدأ التكلفة والعائد cost-benefit analysis وكذلك مبدأ المقابلة المحاسبي، ولم يرد مفهوم عائد الإنفاق العام بشكل صريح كمصطلح يعبر عن العائد المحقق للمواطنين من الإنفاق العام علي مستوى جميع القطاعات الاقتصادية في الدولة، ولم يتضمن الأدب الاقتصادي والمحاسبي تعريفاً محدداً لهذا المفهوم.

وكانت دراسة (Benin; 2015) من الدراسات التي ورد بها مصطلح عائد مقترناً بأحد أوجه الإنفاق العام وتم التعبير عنه باستخدام مقياس القيمة المضافة المحققة (الزيادة في الإنتاجية) لكل هكتار من الأراضي الزراعية نتيجة الإنفاق العام في مجال الزراعة، كما وورد مصطلح (عائد Return) أيضاً في دراسة (Cappelen et al.; 2013) التي تمت بهدف قياس أثر الإنفاق الذي يقوم به مجلس البحوث النرويجي في مجال البحوث والتطوير، وتم التعبير عنه أيضاً بإنتاجية العاملين.

ويرى الباحث إمكانية استخدام مصطلح (عائد الإنفاق العام) كمفهوم محاسبي يعكس القيمة المالية للمنافع الاجتماعية المحققة للمواطنين، ويعكس في نفس الوقت قيمة ما أنفقته الدولة من مال عام لمواجهة طلب المواطنين علي السلع والخدمات العامة التي حققت لهم هذه المنافع خاصة وأن الهدف الإستراتيجي للإنفاق العام يتمثل في زيادة مستوى رفاهية المواطنين (Van de Walle; 1996)، وأن دور الدولة في النشاط الاقتصادي وفقاً لنظرية إخفاق الأسواق يتمثل في قيامها بتوفير السلع والخدمات التي تكون في مصلحة المجتمع ككل والتي أخفقت الأسواق في توفيرها للمواطنين نتيجة التفضيلات الفردية للمشاركين في السوق ورغبتهم في تحقيق الأرباح (Furton and Martin; 2019)، وأن مسؤولية الدولة الاجتماعية تتمثل في دعم مواطنيها وتحقيق العدالة الاجتماعية بينهم من خلال إعادة توزيع الدخل. (Khemani; 2017).

ومن ثم يمكن للباحث وضع تعريفاً لمفهوم (عائد الإنفاق العام) من منظور محاسبي - آخذاً في الاعتبار المحددات المتعلقة بهدف الإنفاق العام ودور الدولة في النشاط الاقتصادي ومسؤوليتها الاجتماعية - يتمثل هذا التعريف في " التحسن في مستوى رفاهية المواطنين بسبب الزيادة في مستوى

دخولهم أو الوفر المحقق لهم في الإنفاق نتيجة الحصول علي ما توفره الحكومة من سلع وخدمات عامة أو ما تقدمه من تحويلات نقدية مباشرة وغير مباشرة".

2/4 مدخل تحقيق القياس المحاسبي لعائد الإنفاق العام

يرى الباحث أن الجزء المحقق من الطلب الكلي للمواطنين علي السلع والخدمات العامة والذي يمكن أن نسميه (الطلب العام الحقيقي Real Public Demand) يمثل المدخل الملائم لقياس مصطلح (عائد الإنفاق العام)، وقد تم استخدام هذا المدخل من قبل فيما يتعلق بالجزء غير المحقق لقياس ما يسمى بمفهوم خسارة المنافع الاجتماعية (SL) بواسطة الباحثين (Ben-David and Tavor) عام 2011.

ويدعم رؤية الباحث في استخدام هذا المدخل، استخدام هذا المدخل نفسه لتقدير الحجم الأمثل من الإنتاج للسلع والخدمات العامة وذلك نتيجة القيود المفروضة علي الميزانية العامة وافتقاد اقتصاد السلع والخدمات العامة لقياس عائد الإنتاج وتحميل المواطن في هذا الاقتصاد نسبة ثابتة من تكلفة إنتاج أي كمية من السلع والخدمات (Van den Nouweland; 2018)، ويدعم رؤية الباحث أيضاً تأثير خاصية الاستهلاك المشترك Joint Consumption والتي تعني أن السلع والخدمات العامة تستخدم في وقت واحد من قبل جميع المستهلكين دون استبعاد أي فرد، ولهذا السبب تسمى السلع والخدمات العامة السلع الجماعية أو السلع غير التبادلية، ويستطيع المستهلكون الحصول عليها دون وضوح لتفضيلاتهم واستهلاكها دون دفع ثمنها. (Agiobenebo; 2004).

ويرى الباحث أن تحقيق القياس المحاسبي لعائد الإنفاق العام في ظل المدخل المقترح لعملية القياس يتطلب مناقشة المتغيرات التي تتناسب مع هذا المدخل وتحقق قياس القيمة النقدية لذلك الجزء من الطلب الكلي علي السلع والخدمات العامة والتي تُعبر عن المنافع المحققة للمواطنين نتيجة ما تنفقه الدولة من نفقات عامة عبر قطاعها الحكومي، وهذا ما سيناقشه الباحث في الجزء التالي.

3/4 نموذج تحقيق القياس المحاسبي لعائد الإنفاق العام

تحقيق القياس المحاسبي للمعاملات المالية يتطلب أن تكون هذه المعاملات قابلة للقياس النقدي وهذا هو جوهر عملية القياس، والتي ينتج عنها تحديد القيمة النقدية لهذه المعاملات وتسجيلها في الدفاتر المحاسبية والإفصاح عنها في القوائم والتقارير المالية، ومن ثم فإن القياس المحاسبي لعائد الإنفاق العام يتطلب تحديداً لمتغيرات النموذج القياسي التي تحقق القيمة النقدية لهذا العائد عبر المدخل المقترح للقياس.

ويرى الباحث في ظل المدخل المقترح للقياس أن هذه المتغيرات تتمثل في: (إجمالي التكلفة الفعلية لإنتاج الوحدة الواحدة من السلعة أو الخدمة التي توفرها الدولة في قطاع معين - عدد الوحدات من السلع والخدمات التي يتحصل عليها المواطن نتيجة الطلب عليها في هذا القطاع - عدد المواطنين الحاصلين

على سلع وخدمات القطاع (ومن ثم فإن الدالة الرياضية لنموذج تحقيق القياس المحاسبي لعائد الإنفاق العام بالنسبة للمواطن في أحد القطاعات الاقتصادية تتمثل في:

$$Rg_{p s} = C_{S \text{ per Unit}} \times T_{U \text{ Per Person}} \longrightarrow 1$$

$$P = 1, S = 1$$

وتوضح الدالة التالية العائد المحقق لنفس المواطن داخل جميع قطاعات الاقتصاد القومي

$$Rg_p = \sum Rg_{p s} \longrightarrow 2$$

$$P = 1, S = 1 : n$$

وتوضح الدالة التالية العائد المحقق لجميع المواطنين داخل أحد القطاعات

$$Rg_s = \sum Rg_{p s} \longrightarrow 3$$

$$P = 1 : n, S = 1$$

وتوضح الدالة التالية قيمة عائد الإنفاق العام المحقق بالقطاع باستخدام عدد الأفراد الحاصلين بالفعل

علي سلع وخدمات القطاع P_{Real}

$$Rg_s = C_{S \text{ per Unit}} \times T_{U \text{ Per Person}} \times P_{Real} \longrightarrow 4$$

$$S = 1$$

وبتجميع العائد المحقق لجميع المواطنين وكذلك تجميع العائد المحقق بجميع القطاعات ينتج عائد

الإنفاق العام المحقق علي مستوى الاقتصاد القومي، كما توضحه الدالة التالية:

$$Rg = \sum Rg_p = \sum Rg_s \longrightarrow 5$$

$$P = 1 : n$$

$$S = 1 : n$$

❖ نتائج الدراسة العملية

قام الباحث بطرح موضوع البحث للاستقصاء العام من أجل اختبار الفرض البحثي الذي تم صياغته، وتمثل المجتمع الأصلي للدراسة في مجموعة الدول الأعضاء بصندوق النقد الدولي والتي يبلغ عددها 183 دولة، وقد اعتمد الباحث في الحصول علي البيانات الخاصة بالدراسة علي قوائم استقصاء تم إرسالها الى مفردات العينة وعددها (750) مفردة من مفردات مجتمع الدراسة علي اختلاف مجال عملهم وتخصصاتهم العلمية، وقد كان المشاركون في الدراسة ينتمون الى جهات حكومية وغير حكومية ومؤسسات دولية. بلغ عدد القوائم التي تم الرد عليها (502) قائمة وهذا يمثل ما نسبته 67 %، استبعد الباحث منها 25 قائمة لبعد تخصصهم العلمي والعملية عن مجال الموضوع البحثي محل الدراسة، وبهذا يكون عدد القوائم التي أجرى عليها التحليل الإحصائي 477 قائمة بنسبة 64 %، وقد واجه الباحث عدداً من الصعوبات للحصول علي هذا العدد من الاستجابات يعد أهمها قلة عدد الفئة المستهدفة ذات الخلفية العلمية والعملية بموضوع البحث، وتمثلت النتائج في:

معامل ارتباط بيرسون لفرضية البحث

	العدد	المتوسط	Pearson Correlation	Sig. (2- tailed)
تحقيق القياس المحاسبي لعائد الإنفاق العام	477	4.0025	.839**	.000
تحول القطاع الحكومي من تطبيق الأساس النقدي الى الاستحقاق	477	4.009		
**. Correlation is significant at the 0.01 level (2-tailed).				

نلاحظ من الجدول السابق ما يلي:

1. أن العلاقة بين تحقيق القياس المحاسبي لعائد الإنفاق العام، وتحول القطاع الحكومي من تطبيق الأساس النقدي الى الاستحقاق طردية وذات دلالة إحصائية عالية، حيث بلغت قيمة معامل ارتباط بيرسون 84% بمستوى دلالة إحصائية 0,00 وهي أصغر من مستوى المعنوية 0,05 أي أننا واثقون بنسبة 95% من أن تحقيق القياس المحاسبي لعائد الإنفاق العام يؤدي الى تحول القطاع الحكومي من تطبيق الأساس النقدي الى الاستحقاق، والعكس صحيح، وبالتالي نستطيع أن نقبل فرضية البحث القائلة بأنه توجد علاقة معنوية ذات دلالة إحصائية بين تحقيق القياس المحاسبي لعائد الإنفاق العام، وتحول القطاع الحكومي من تطبيق الأساس النقدي الى الاستحقاق.

❖ الملخص

يشهد النظام المحاسبي في القطاع الحكومي مؤخراً لدى العديد من دول العالم تغييراً جوهرياً وذلك بالتحول نحو تبني تطبيق أساس الاستحقاق بدلاً من تطبيق الأساس النقدي، وذلك باعتباره أحد الإجراءات الإصلاحية التي يتطلبها القطاع الحكومي.

وتوصلت العديد من الدراسات البحثية التي تناولت تجارب بعض الدول فيما يتعلق بهذا التحول المحاسبي الى وجود تباين في نتائج هذا التحول، حيث توصلت بعض الدراسات الى تحسن جودة المعلومات المالية نتيجة تطبيق أساس الاستحقاق في القطاع الحكومي، وتوصلت بعض الدراسات الأخرى الى عدم فاعلية هذا التطبيق مع وجود فجوة توقعات لدى بعض الدول فيما يتعلق بالنتائج واتفقت معظم هذه الدراسات الى ضرورة تطبيق إجراءات من شأنها أن تعمل علي زيادة فاعلية التطبيق والإسراع نحو تحقيق هذا التحول، ولكن لم يتم تحديد هذه الإجراءات علي وجه الدقة.

كان هذا دافعاً للباحث نحو القيام بهذا البحث من أجل المساهمة في الجهود البحثية المتعلقة بتطبيق أساس الاستحقاق في القطاع الحكومي، وتمثل هدف الباحث في محاولة الإجابة علي التساؤل المتعلق بكيفية تفعيل هذا التطبيق وخاصة في ظل عدم اهتمام القطاع الحكومي بتحقيق أرباح مالية كنتيجة لالتزام الدولة بمسؤولياتها الاجتماعية تجاه مواطنيها والعمل علي توفير السلع والخدمات بمقابل رمزي أو

حتى دون قيمة بيعية من الأساس مما يؤدي الى عدم وجود إيراد مالي لهذه الجهات يمكن مقابله مع ما تم إنفاقه من أجل تقييم أدائها، وهذا علي عكس الفلسفة القائم عليها أساس الاستحقاق والتي تقوم علي مبدأ المقابلة بين ما تم تحقيقه من إيرادات وما تم إنفاقه من نفقات كانت سبباً في تحقيق هذه الإيرادات.

ورأى الباحث أن فجوة التوقعات المتعلقة بنتائج تبني أساس الاستحقاق في القطاع الحكومي لدى بعض الدول كانت نتيجة لتأثير النظرية المؤسسية، حيث قامت هذه الدول بتبني تطبيق أساس الاستحقاق دون البحث في مدى ملائمة هذا الأساس المحاسبي للواقع التطبيقي لقطاعها الحكومي وهدفه وكيفية التفعيل، ولهذا اقترح الباحث تحقيق القياس المحاسبي لعائد الإنفاق العام كإجراء يجب على الجهات الحكومية تطبيقه من أجل تفعيل تطبيق أساس الاستحقاق.

تتمثل فلسفة هذا الإجراء في اعتبار عائد الإنفاق العام إيراداً اجتماعياً لهذه الجهات يمثل قيمة ما تحقق للمواطنين من منافع اجتماعية جراء ما أنفقته الجهات الحكومية، واستخدام هذا الإيراد الاجتماعي بدلاً من الإيراد المالي - غير الموجود في هذه الجهات من الأساس - في تحقيق مبدأ المقابلة والوصول الى قياس موضوعي لنتائج الأعمال ومن ثم تحقيق التقييم الملائم للأداء، وفي ظل هذه الرؤية قام الباحث بصياغة فرضية بحثية مفادها وجود علاقة جوهرية ذات دلالة إحصائية بين تحقيق القياس المحاسبي لعائد الإنفاق العام وتحول القطاع الحكومي من تطبيق الأساس النقدي الى تطبيق أساس الاستحقاق، وجاءت نتيجة الدراسة العملية تؤكد صحة هذه الفرضية، ومن ثم يُمكن للدول التي تُجاهد من أجل تأخير تحقيق هذا التحول المحاسبي - خوفاً من التكلفة المتعلقة بهذا التحول دون تحقيق العائد المطلوب منه - إعادة النظر في إتمام هذا التحول والإسراع منه في ظل نتائج هذا البحث، ولهذا يرى الباحث إمكانية إعادة هذه الدراسة مستقبلاً علي نطاق أكبر من الدول حتى يمكن تعميم النتائج بشكل أكبر، واعتبار القياس المحاسبي لعائد الإنفاق العام مستهدفاً جديداً للنظام المحاسبي تدعمه المؤسسات المهنية المختصة عبر متطلبات القياس والإفصاح المحاسبي.

المراجع

المعايير الدولية للمحاسبة في القطاع العام؛ معيار رقم (9)، الإيراد من المعاملات التبادلية، (2010).
المعايير الدولية للمحاسبة في القطاع العام؛ معيار رقم (23)، الإيراد من المعاملات غير التبادلية
(الضرائب والتحويلات)، (2010).

Ahmad, N., N., 2016, Investigating the Factors Influencing Users' Resistance towards Accrual Accounting, *Procedia Economics and Finance*, Vol. 35, pp.:17-26.

Becker, S.D., Jagalla, T. and, Skærbæk, P., 2013, The translation of accrual accounting and budgeting and the reconfiguration of public sector accountants' identities, *Critical Perspectives on Accounting*, PP.: 1-15.

Ben-David, N., and Tavor, T., 2011, Measurement of the social loss of wrong public budget allocation, *International Journal of Social Economics*, Vol. 38 Iss 3 pp.209-217.

- Brusca, I., Montesinos, V., and Chow, D. S. L., 2013, Legitimizing International Public Sector Accounting Standards (IPSAS): the case of Spain, *Public Money & Management*, PP.: 437- 444.
- Brusca, I., Villegas, M. G., and Montesinos, V., 2016, Public Financial Management Reforms: The Role of IPSAS in Latin-America, *Public Admin*, Vol. 36, pp.: 51–64.
- Cappelen, A., Raknerud, A. and Rybalka, M., 2013, Returns to public R&D grants and subsidies, Statistics Norway Research department, Discussion Papers, No.740,PP.:1-32.
- Donelson, A. C., Jennings, R., and McInnis, J., 2011, Changes over Time in the Revenue-Expense Relation: Accounting or Economics?, *The Accounting Review*, Vol. 86, No. 3, pp.: 945–974.
- Falkman, p., Tagesson, T., 2008, Accrual accounting does not necessarily mean accrual: Factors that counteract compliance with accounting standards in Swedish municipal accounting, *Scand. J. Mgmt.*, Vol. 24, pp. 271-283.
- Ferry, L., Zakaria, Z., Zakaria, Z., and Slack, R., 2017, Framing public governance in Malaysia: Rhetorical appeals through accrual accounting, *Accounting Forum*, PP. :1-14.
- Furton¹, G., and Martin, A., 2019, Beyond market failure and government failure, *Public Choice*, no. 178, PP.:197–216.
- He, W. and Shan, Y., 2016, International Evidence on the Matching Between Revenues and Expenses, *Contemporary Accounting Research*, Vol. 33 no.3, pp.:1267-1297.
- Ilie, E., And Miose, N. M., 2012, IPSAS and the application of these standards in the Romania, *Procedia - Social and Behavioral Sciences*, Vol. 62, pp.:35–39.
- Lassou, P. and, Hopper, T., 2015, Government accounting reform in anex-French African colony: The political economy of neocolonialism, *Critical Perspectiveson Accounting*, PP.:1-19.
- Maimunah, M., 2016, Implementation of Accrual Accounting: Review of Readiness and Arising Problem, *Procedia - Social and Behavioral Sciences*, Vol. 219, pp.:480-485.
- Mason, P., 2018, Accounting for social benefits: The search for a past event, *International Social Security Review*, Vol. 71, no. 3, PP.:73-80.
- Monsen, N. 2008. Gameral accounting as an alternative to accrual accounting. *International Journal on Governmental Financial Management*, 51-60 [accessed 20 03 2009]. Available from Internet: <[http://www.scribd.com/doc/3203387/ Norvald-Monsen-Gameral-Accounting-as-an-Alternativeto](http://www.scribd.com/doc/3203387/Norvald-Monsen-Gameral-Accounting-as-an-Alternativeto)>
- Monteiro, B., R., P., and Gomes, R., C., 2013, International Experiences with Accrual Budgeting in the Public Sector, *R. Cont. Fin. – USP, São Paulo*, Vol. 24, no. 62, pp.: 103-112.
- Nesbakk, L., G., 2011, Accrual accounting representations in the public sector—A case of autopoiesis, *Critical Perspectives on Accounting*, Vol. 22, pp.:247–258.
- Hyndman, N., and Connolly, C., 2011, Accruals accounting in the public sector: A road not always taken, *Management Accounting Research*, Vol. 22, pp.:36–45.
- Oulasvirta, L., 2012, The reluctance of a developed country to choose International Public Sector Accounting Standards of the IFAC. A critical case study, *Critical Perspectives on Accounting*, 1-14.
- Pernica, M., and Hanušová, H., 2015, Certain Aspects of the Use of Accounting Principles in the Accounting of Public Corporations, *Procedia - Social and Behavioral Sciences*, Vol. 213, pp. : 345–350.
- Pollanen, R., and Lapointe, K., 2012, Accounting Reform in the Government of Canada: Exploratory Evidence on Accrual Accounting Adoption and Impact, *Financial Accountability & Management*, Vol. 28, no.4, pp.: 359-377.

- Salleh, K., Ab Aziz, R., and Abu Bakar, N., 2014, Accrual accounting in government: Is fund accounting still relevant?, *Procedia - Social and Behavioral Sciences*, Vol. 164, pp.:172–179.
- Tikk, J., 2010, Accounting Changes in The Public Sector in Estonia, *Business: Theory and Practice*, Vol. 11, no. 1, pp.:77-85.
- Van den Nouweland, A. , 2018, Demand for public good as a correspondence of cost shares, *Society for the Advancement of Economic Theory*, Vol. June, PP.: 1-11.
- Adhikari, P., and Nesbakk, L., G., 2016, Implementing public sector accruals in OECD member states: Major issues and challenges, *Accounting Forum*, PP.:1-18.
- Agiobenebo, T., J., 2004, On the Optimal Quantity of Public Goods and Some Related Issues, PHD Theses, Public Economics 0408002, University Library of Munich, Germany.
- Benin, S., 2015, Returns to Agricultural Public Spending in Africa South of the Sahara, *International Food Policy Research Institute, IFPRI Discussion Paper 01491*, PP.:1-30.
- Khemani, S., 2017, Demand and Supply Curves in Political Markets Understanding the Problem of Public Goods and Why Governments Fail Them, *world Bank Policy Research Working Paper*, no. 8213, PP.: 1-54.
- van de Walle, D., 1996, Assessing the Welfare Impacts of Public Spending, *The World Bank Policy Research Department Public Economics Division, Working Papers*, no.1670, PP.: 1-3

البراعة التنظيمية المستدامة باطار ابعاد ادارة الموهبة في ظل جائحة كورونا

دراسة مسحية لآراء اساتذة معهد العلمين للدراسات العليا

د. جنان شهاب احمد/جامعة القادسية

كلية الادارة والاقتصاد/ تخصص ادارة الاعمال/ جمهورية العراق

jenan.ahmed@qu.edu.iq

المخلص

اجتاح وباء كورونا العالم بأسره دون استثناء وبسرعة مذهلة ادهشت الكوادر الصحية والاكاديمية في كل مفاصل الحياة ومنها الجانب التعليمي فقد وقع عليه العبء الاكبر بعد الكادر الطبي في التوعية واستيعاب خطورة الوضع ويجاد سبل المعالجة السريعة الفعالة باعتبار الكادر الاكاديمي الشريحة الاكثر التزاما بدراسة الواقع للنهوض بمواصلة الطلبة تعليمهم ودراساتهم من خلال توظيف ادارة مواهب الاكاديميين كنموذج لادارة وتنظيم عجلة التعليم والدراسة في جامعات ومعاهد العراق بشكل بارع. ولهذا السبب كان الهدف الاساس من البحث الحالي هو التعرف على مدى ممارسة وتأثير ادارة الموهبة في البراعة التنظيمية المستدامة لدى مجتمع البحث البالغ (38) تدريسي في معهد العلمين للدراسات العليا. وقد تم اختبار فرضيتين رئيسيتين لقياس علاقات الارتباط والأثر بين متغيرات البحث باستعمال عدد من الأساليب الإحصائية وفق البرنامج الحاسوبي (SPSS v.20), وبعد اكمال المعالجات الاحصائية في الجانب الميداني خرج البحث بجملته من الاستنتاجات منها مستوى تشخيص فاعل للمتغيرات الرئيسة في مجتمع البحث مع وجود علاقات ارتباط واثر معنوية بين متغيرات البحث, مما يدل على تطابق النتائج مع فرضيات البحث, وتم وضع مجموعة من التوصيات أهمها الاستمرار بتبني فكرة ادارة الموهبة والبراعة التنظيمية في ميدان البحث من خلال اقامة الدورات والندوات العلمية التي توضح اهمية تبني المتغيرات المذكورة.

المقدمة

اهتم الفكر الإداري في نهاية القرن الماضي ومطلع القرن الحالي بدراسات جدية لموضوعات ولدتها متطلبات وظروف بيئة الأعمال التي أصبح التغير المستمر والاحداث المتسارعة سمة ملازمة لها كظهور جائحة كورونا التي اجتاحت العالم بقاراته وجميع دوله دون استثناء. وللتعامل مع تلك الظروف والتحديات جاءت فكرة الخوض في موضوع ادارة الموهبة بوصفه واحد من بين أهم تلك التوجهات التي من خلاله تستطيع ادارة المنظمات مواجهة اي تحديات، والوقوف بشكل قوي تجاهها من أجل بقائها واستمرارها في أداء بارع لأعمالها لتحقيق أهدافها. وبالمقابل فقد أصبح من الواضح جداً بأن البراعة التنظيمية تمثل تطورات فكرية معاصرة في الفلسفة الإدارية الحديثة تلائم التغيرات المتسارعة في البيئة التي يفترض على

إدارتها إيجاد طرقاً لزيادة قدرة وحداتهم وقدرة المنظمة على تعزيز البراعة التنظيمية بتعلم كيفية رؤية نواحي الاختلال المحتمل في وقت مبكر والاستجابة لها بصورة أسرع.

منهجية البحث.

أولاً : التساؤلات البحثية:

ادارة المنظمات في زمن الازمات صعب جدا يحتاج الى تعاون الافراد العاملين مع مدرائهم لرفع مستوى البراعة التنظيمية في استيعاب خطورة الوضع وايجاد سبل المعالجة السريعة والفعالة بالاعتماد على ادارة موهبة الافراد الماهرين, لانه يعتبر من أكثر مؤشرات مدخل السلوك التنظيمي فاعلية في اطار السلوك الاداري. وهذا يمثل دافع فكري وميداني مهم لاعداد البحث الحالي المتضمن في التساؤلات الاساسية الآتية :-

- ما المرتكزات المفاهيمية والفكرية لموضوع ادارة الموهبة والبراعة التنظيمية ؟
- ما مدى إدراك مجتمع البحث لمفهوم ادارة الموهبة والبراعة التنظيمية في الحد من اثار جائحة كورونا؟
- ما طبيعة ونوع العلاقات الاحصائية المعنوية بين ابعاد ادارة الموهبة والبراعة التنظيمية؟

ثانياً : أهداف البحث

- ابراز دور متغير ادارة الموهبة في البراعة التنظيمية الذي ينعكس على اعداد مخرجات جامعية ناجحة قادرة على المواجهة والتعامل السليم مع التحديات التنظيمية والبيئية.
- التعرف على مستوى ممارسة مجتمع البحث لابعاد ادارة الموهبة والبراعة التنظيمية اثناء جائحة كورونا.
- تشخيص طبيعة العلاقات بين أبعاد البحث الحالي والتعرف على الأبعاد المؤثرة .
- الوصول الى مجموعة من التوصيات التي تسهم في رفع مستوى اهتمام الجامعات والمعاهد المحلية الالهية بمواضيع ادارية لازمة لعمل المنظمات التعليمية في كل الظروف والتحديات المتسارعة بشكل ناجح.

ثالثاً: اهمية البحث

تتعلق أهمية البحث من موضوعات تعد بوصفها طروحات فكرية مهمة تتسجم مع توجهات المفكرين المعاصرين في حقل ادارة الاعمال بنوع من التحليل, والتفسير, والتعمق المعرفي فيسهم في كشف

الغموض وإجراء المزيد من البحوث والدراسات اللاحقة حول متغيرات البحث وإبعاده مما يجعله إضافة علمية نأمل أن يكون لنتائج وتوصياته دوراً للعمل في المؤسسات التعليمية العراقية.

رابعاً: فرضية البحث: وتتمثل فرضيات البحث بالآتي:

- لا توجد علاقة ارتباط معنوية بين ادارة الموهبة والبراعة التنظيمية.
- لا توجد علاقة تأثير معنوية لادارة الموهبة في البراعة التنظيمية.

خامساً: حدود البحث: تبرز حدود البحث في الجوانب الآتية:-

- الحدود المكانية: معهد العلمين في النجف.
- الحدود البشرية: الملاك التدريسي للمنظمة المبحوثة والبالغ عددهم (38) تدريسي.
- الحدود الزمانية: امتدت للمدة من 2020/1/2 ولغاية 2020/2/11.

سادساً: منهج البحث:

تم اعتماد المنهج الاستنباطي في البحث الحالي والذي يبدأ بمراجعة الادبيات والدراسات السابقة ذات الصلة بمتغيرات البحث من اجل تشكيل اطار نظري متكامل ومن ثم الانتقال الى بناء واختبار الفرضيات والتوصل الى النتائج.

سابعاً: مقاييس البحث:

تم التعبير عن متغير البحث المستقل والتابع باستعمال المقاييس الخاصة بقياسهما وفق ماتم الاطلاع عليه من دراسات اجنبية وعربية تم الاعتماد عليها في توظيف مقياس للبحث الحالي, اذ غطى القسم الأول من الاستبانة الفقرات المتعلقة بالمعلومات التعريفية لعينة البحث، وأما الأقسام الاثنان المتبقية فقد اختصت بالفقرات التي تغطي متغير البحث المستقل (ادارة الموهبة) المتكون من اربع متغيرات (جذب الموهبة، تطوير الموهبة، ادارة اداء الموهبة والاحتفاظ بالموهبة)، والمتغير التابع (البراعة التنظيمية) المتكون من ثلاث متغيرات (الاستغلال الأمثل للفرص، البحث عن الفرص الجديدة، و هيكل تنظيمي مرن). وتم اعتماد مقياس (Likert) خماسي الدرجات، والتي يتراوح مداها بين (1- 5) درجات ، وتمثل الدرجات (4، 5) مستوى الاتفاق أو الدرجة العالية إذا كانت آراء العينة مؤيدة للفقرة المطروحة والدرجات (1،2) مستوى عدم الاتفاق أو الدرجة الواطئة إذا كانت آرائهم غير مؤيدة للفقرة المطروحة أيضاً، فيما تمثل الدرجة (3) الإجابة الحيادية او الدرجة المتوسطة.

ثامناً: مجتمع البحث:

يتألف مجتمع البحث من الهيئة التدريسية بمعهد العلمين للدراسات العليا في مدينة النجف البالغ عددهم (38) تدريسي في قسمي (القانون، والعلوم السياسية)، اذ وقع الاختيار على هذه الفئة لكونها اكثر الفئات وعياً وعلماً وتخصصاً في مجال البحث العلمي قياساً بالفئات العاملة الاخرى، وبعد توزيع استمارة مقياس البحث (الاستبيان)، تم استرجاع جميع الاستمارات أي بنسبة (100%)، والجدول (1) يوضح توزيع افراد مجتمع البحث حسب قسمي المعهد المذكورين في اعلاه، والمؤهل العلمي، والجنس، واللقب العلمي.

جدول رقم (1) توزيع مجتمع البحث حسب الكليات والجنس والمؤهل واللقب العلمي في معهد العلمين للعام الدراسي (2020-2021)

ت	القسم	اللقب العلمي	الجنس	المؤهل العلمي			اجمالي عدد التدريسين	
				استاذ	استاذ مساعد	مدرس		
1	القانون			15	1	9	4	3
2	العلوم السياسية			20	2	9	10	3
	المجموع			35	3	18	14	6

الجدول من إعداد الباحثة.

فيتضح من الجدول (1) أن افراد مجتمع البحث هم من حملة شهادة الدكتوراه ولا يوجد احد من اساتذه المعهد من يحمل شهادة الماجستير والدبلوم العالي، اما نسبة الذكور شكلت (92%) من مجمل أفراد مجتمع البحث، اذ بلغ عددهم (35) فرداً، أما النسبة المتبقية فكانت (8%) والتي تمثل نسبة الإناث بعدد (3) من أجمالي أفراد مجتمع البحث، وتبين ايضاً من النتائج الموضحة في الجدول المذكور أن (16%) من أفراد العينة هم من حملة لقب مدرس وهي النسبة الأقل، اما نسبة (47%) من حملة لقب الاستاذ في حين كانت نسبة لقب الاستاذ المساعد (37%) من إجمالي افراد مجتمع البحث.

الأسس النظرية والمنطلقات الفلسفية للبحث

أولاً: إدارة الموهبة:

في عام 1997 أكدت دراسة لـ (McKinsey) ودراسات أخرى تلتها على أن الموهبة وإدارة الموهبة هي التحدي الأهم لمنظمات الألفية الجديدة وأصبحت قضية الموهبة قضية في متناول اليد وبعدها إدارة الموهبة حيث تم تداولها بشكل واسع ومنتشر على نطاق كبير (Michaels, 2001:5) لأنهما مفتاح لمكونات أنشطة التخطيط الناجح (Cheloha & Swain, 2005; Redford, 2005). وعليه يعتقد كل من (Pierre & Fang, 2008: 34) في دراستهما أن إدارة الموهبة يجب أن تكون وبشكل موحد لكل شخص وفي كل مستويات الأعمال في قمة الأولويات. وبرغم ذلك لم يتوصل الباحثون أو الممارسون إلى تعريف موحد لإدارة الموهبة فقد عرفت بأنها مسألة توقع الحاجة إلى رأس المال البشري ومن ثم الشروع بالتخطيط لسد هذه الحاجة (Kehinde, 2012: 179; Rawashdeh, 2018:50)، بينما أشار (Osinga, 2009:4) بأن إدارة الموهبة قدرة المنظمة على دعم وجذب وتطوير الأفراد لتمكينهم من تحقيق الأداء العالي لعائدات الأعمال. أما ما أشار إليه أحد الباحثين في هذا المجال بأنها تحديد ما ستكون عليه حاجاتنا للموهبة وتطوير خطة نوعية لسد هذه الحاجات (Ansar & Baloch, 2018, 222). وفي نفس السياق أشار (Sphr, 2010: 103) بأن إدارة الموهبة عملية توقع الحاجات إلى القوى العاملة وإدارة العاملين وجذب العاملين ذوي المهارات العالية ودمجهم وتطويرهم لتحقيق الإنتاجية القصوى للقوة العاملة. بينما أكد (Singh et al., 2012: 94) وزملائه بأنها التحديات الحديثة التي تواجهها المنظمات فيما يتعلق باستقطاب الموهوبين والاحتفاظ بهم في ظل البيئة التنافسية. ووضح كل من (Sparrow & Makram, 2015) إدارة الموهبة على أنها مزيج من الالتزام بالعمل والمعرفة التي تساهم في تحقيق ميزة تنافسية (Bryan & Casey, 2017: 44; Ananthan et al., 2019: 13)، وبالتالي تلعب إدارة الموهبة دوراً مهماً في التحفيز والاحتفاظ بالموهبة في المنظمة (Nangia & Mohsin, 2020:938) التي تنعكس إيجابياً في المستقبل على التزام وبراعة الأفراد العاملين (Abazeed, 2018: 154; Hariyanto & Said, 2020: 641) وبناءً على ماتقدم تعرف إدارة الموهبة بأنها عملية تحفيز وجذب وتطوير رأس المال البشري الماهر لتحقيق التفوق في أداء الأعمال، والمهام والأنشطة المختلفة في المنظمة.

أما فيما يخص أبعاد إدارة الموهبة فقد أكد العديد من الباحثين والمختصين على الاهتمام بمجموعه من العمليات الأساسية المهمة لنجاح إدارة الموهبة، إذ تجسدت بأبعادها الأربعة المتمثلة بـ (جذب الموهبة، تطوير الموهبة، إدارة أداء الموهبة والاحتفاظ بالموهبة) (oehlry, 2007: 23; Egerova, 2013: 37-) (103: 2010, 40; Sphr) وسيتم تناولها بالتفصيل:

جذب الموهبة:

تواجه المنظمات صعوبات بالغة في جذب و توظيف مواهب نوعية وذلك لان المنظمات المنافسة تحاول أن تقوم بجذب وتوظيف نفس أولئك الأفراد الموهوبين فتضع مجموعه من الحوافز لجذبهم وتشمل (Osinga, 2009: 17):

- تقليل كلفة التوظيف.
- التنافس على المورد البشري الماهر .
- اختصار الزمن المخصص للتوظيف .
- تحويل المهام الإدارية الى مهام ذاتية.
- تفعيل نطاق السوق من خلال شبكة الانترنت .
- ايجاد مجموعات للموهبة .

تطوير الموهبة :

يشير بعد تطوير الموهبة الى انها جزء جوهري من إدارتها وان المؤسسات او المنظمات يمكن أن تحمي ضعف اداء رأس مالها البشري من خلال جعل معارف ومهارات وقدرات الافراد العاملين أكثر تفردا وذات قيمة وفق مايسمى بـ(صنع النظام) لإدارة الموارد البشرية (Aina & Atan, 2020: 4-5) المتضمن تدريباً شاملاً وترقية من الداخل و تقييم الأداء المتطور لدفع الأجور على أساس الموهبة, اذ يتم البناء على أساس أنظمة إدارة الأداء. ويتنبأ هنا كل من (Taylor & Frank, 2004: 35) بأنه في المستقبل سوف يستلم العاملون استجابات مصنعة خصيصا لهم فيما يخص المهام أو نقاط الضعف في المهارة وبشكل مستمر.

إدارة أداء الموهبة:

إن إدارة الأداء أمر مركزي (اساسي) بالنسبة إلى جهود إدارة الموهبة العالمية وفي صميم إدارة الأداء والتي هي عبارة عن نظام يقيس الموظفين ويضاهي فيما بين القيم والسلوكيات والتعويض المناسب لهم عن مخرجات الأعمال, وان عملية التقييم المذكورة هنا هي عبارة عن مجموعة من الإجراءات ضمن سياق الأعمال الأوسع لدورة الأداء والتي تبدأ أولها بالتخطيط الاستراتيجي للمنظمة بالخوض الموسع داخل كل وحدة عمل والتي تؤدي الخدمة على أساس (المخرجات) (Wolor & Khairunnisa, 2020: 1244)، لكل فرد ويحصل الفرد مع القيم والسلوكيات على تغذية راجعة

ربع سنوية تتضمن التقييم الذاتي وتطوير التخطيط ومناقشة الأعمال لغرض تطوير وتحفيز الموهبة وتحديد الحاجات التدريبية ووضع أساس أو قاعدة للقرارات الخاصة بالدفع مقابل الأداء .

الاحتفاظ بالموهبة:

ان الاحتفاظ بالموهبة يعتبر المؤشر الرئيسي على قوة هوية المؤسسة وحيث تخبرنا المعدلات العالية لاستنزاف الموظفين بان الشركة أما قد قامت بجذب النوعية الخاطئة من الأفراد او لم يكن مستوى اندماج الموظف بالعمل بالمستوى الذي يعد او قد يؤدي التعاون مابين الموارد البشرية والاتصالات والتسويق إلى تطوير إستراتيجية ذات غرض لجذب والاحتفاظ بالموهبة ذات القيمة العالية (BME Global, 2007: 3). حيث هنالك مجموعة من الحوافز تساعد على الاحتفاظ بالموهبة وهي (Osinga, 2009: 17):

- إيجاد حقائب الأجور التنافسية .
- الاحتفاظ بالموهب .
- المضي قدما نحو أيجاد محفظة تعويضات شاملة .
- التحول إلى الابتكار بشكل اكبر في عملية خلق خطط الأجور والحقائب.

ثانيا: البراعة التنظيمية:

يشير الباحثون الى أن مفهوم البراعة مستعار من قدرة الفرد على استعمال يده بالمهارة المتساوية، وتسعى المنظمات الماهرة الى مستوى متوازن بين الاستغلال الأمثل للفرص والبحث عن فرص بيئية جديدة (Simsek, 2009: 597). وإن أول من استعمل مصطلح البراعة التنظيمية هو (Duncan) عام 1976 وأكد أن هنالك حاجة الى هيكل مزدوج للشروع في تنفيذ الإبداع والابتكار (Peng et al, 2019: 2)، وقد أضاف (Venkatraman et al, 2007: 3) أن البراعة تمنح إدارة المنظمة مجموعة خيارات لإنتاج النواتج الهامة، حيث تتعامل مع قابلية المنظمة لإدارة التناقضات والتوترات في التعامل اليوم وغدا من خلال الكفاءة والتأثير، المواءمة والتكيف، تحقيق أمثلية وإبداع. في حين ذكر (Tempelaar, 75: 2010) أن مصطلح البراعة التنظيمية يطبق في مستوى عمليات الفريق ويتحرى التأثير بالإبداع الفردي في حل المشاكل، ويتم ذلك من خلال تأثيرات الرؤية والثقة المشتركة في مستوى الفريق. أما (Shoo, 2010: 3) فقد اشار الى انها قدرة المنظمة على استثمار المعرفة الحالية واستكشاف معرفة جديدة، ويتفق كل من (Hussein & Al-Ani 2018) في دراستهما مع (Venkatraman et al, 2007) في توضيح مفهوم البراعة التنظيمية معبرين عنها بالقدرة على ادارة الموارد التي تتعارض مع بعضها البعض (Shenshen & Al-Najjar, 2020: 61). وقد ركز عدد من الباحثين على ثلاث انواع

للبراءة التنظيمية (OA) هي البراءة الزمنية والهيكلية والسياقية، فالبراءة الزمنية تدل على التحويل المتعاقب بين اكتشاف واستثمار المعرفة، اما الهيكلية فهي القدرة على معالجة الاكتشافات والاستثمارات المعرفية في وقت واحد بشكل مزدوج في المنظمة، وتشير البراءة السياقية على قدرة افراد المنظمة على التفكير وتخصيص الوقت والتصرف البارع للاستثمار والاكتشاف (Ossenbrink et al, 2019: 1205; Stelzl et al, 2020: 1321). اما فيما يخص التعريف الاجرائي للبحث فانها تعني قدرة المنظمة على اتباع اساليب تنظيمية مختلفة لمتابعة اكثر من نشاط على كافة المستويات التنظيمية في وقت واحد.

واتفق العديد من الباحثين في موضوع البراءة التنظيمية على ثلاثة ابعاد اساسية (الاستغلال الأمثل للفرص، البحث عن الفرص الجديدة، و هيكل تنظيمي مرن) وهو ما استقر عليه البحث الحالي لان تلك الابعاد تحقق هدفه و تتلائم مع الجانب الميداني له. فيدل بعد (الاستغلال الأمثل للفرص) على قدرة المنظمة في تحسين الأنشطة لايجاد قيمة في الاجل القريب، اذ يصمم لتلبية حاجات ورغبات الزبائن الحاليين في الأسواق الحالية، ويسعى ايضا لتوسيع المعرفة والمهارات وكذلك التوسع في ضخ المنتجات والخدمات الحالية مع زيادة قنوات التوزيع (Pai, 2007: 24-25). اما بعد (البحث عن الفرص الجديدة) فيشير (Looy et al, 2005: 5) الى أن أنشطة البحث عن الفرص الجديدة تهدف الى تطوير منتج جديد وخلق منتجات مبتكرة عمليات او خدمات. في حين ذكر (Prange & Schlegelmilch, 2009: 219) أن فكرة (هيكل تنظيمي مرن) يتعين على المنظمة أن تضع الهياكل المزدوجة من أجل إدارة الطلبات المتنوعة في البيئة المضطربة، على سبيل المثال البحث والتطوير وتنمية الأعمال.

المواد والطرق الميدانية:

اولا: نبذه تعريفية عن ميدان البحث:

معهد العلمين في مدينة النجف هو معهد علمي متخصص في الدراسات العليا (الماجستير و الدكتوراه) في مختلف المجالات العلمية وخصوصا في القانون و العلوم السياسية تم الاعتراف به بموجب كتاب وزارة التعليم العالي العراقية المرقم م و ع / 1864 بتاريخ 7 / 12 / 2016 فقد احدث تطوراً كمي ونوعي في الجانب العلمي والثقافي والتربوي والبحث العلمي من خلال اعداد كوادر علمية عليا مستتيرة في الاختصاصات المختلفة لمبادئ وافكار ورؤى علمية عصرية. اما فيما يخص شهادات الماجستير والدكتوراه التي يمنحها معهد العلمين للمتقدمين وفق الاتي:

1- شهادة الماجستير في القانون (القانون العام و القانون الخاص) و العلوم السياسية (النظم السياسية، الفكر السياسي، والعلاقات الدولية).

- مدة الدراسة لكلا القسمين سنتان دراسيتان بواقع فصلين دراسيين (15 اسبوع) لكل فصل مع تقديم رسالة ماجستير .

2- شهادة الدكتوراه فلسفة في القانون (القانون العام و القانون الخاص) و العلوم السياسية (النظم السياسية، الفكر السياسي، والعلاقات الدولية) .

- مدة الدراسة ثلاث سنوات دراسية بواقع فصلين دراسيين (15 اسبوع) لكل فصل مع تقديم اطروحة دكتوراة.

ثانيا: الاحصاء الوصفي والاستدلالي للجانب العملي:

تم تشخيص مؤشرات البحث في معهد العلمين بحسب إجابة أفراد مجتمع البحث على مقياس البحث. واستعملت بعض أساليب إحصائية وصفية مناسبة (الوسط الحسابي، الانحراف المعياري ومعامل الاختلاف) لوصف متغيرات البحث الرئيسة والفرعية ، وعلى النحو الآتي:

- تشخيص واقع المتغير المستقل (ادارة الموهبة):

تشير نتائج الاحصاء الوصفي للأبعاد الثلاث الفرعية للمتغير المستقل (جذب الموهبة، تطوير الموهبة، ادارة اداء الموهبة والاحتفاظ بالموهبة) المذكورة في الجدول (2) إلى الأوساط الحسابية والانحرافات المعيارية ومعاملات الاختلاف المتعلقة بوجهة نظر العينة المبحوثة بخصوص هذا المتغير، إذ يعكس الجدول المذكور وسطاً حسابياً عاماً للمتغير المستقل والبالغ (3.64) درجة، وهو فوق الوسط المعياري البالغ (3) درجات لمقياس ليكرت المؤلف من (5) درجات وكان الانحراف المعياري العام ومعامل الاختلاف حولهما (0.65) (0,13) وهذا يؤكد توفر هذه القابلية عند أفراد عينة البحث.

الجدول (2) الاحصاء الوصفي للأبعاد الفرعية واجمالي المتغير المستقل

الأبعاد	معامل الاختلاف	الانحراف المعياري	الوسط الحسابي
1 Talent attraction	0.16	0.64	3.97
2 Talent Developing	0.13	0.90	3.30
3 Talent Performance Management	0.15	0.63	3.49
4 Retaining Talent	0.11	0.43	3.80
إجمالي ادارة الموهبة	0.13	0.65	3.64

2- تشخيص واقع المتغير التابع (البراعة التنظيمية):

قيس المتغير التابع من خلال ثلاثة أبعاد فرعية (الاستغلال الأمثل للفرص، البحث عن الفرص الجديدة، و هيكل تنظيمي مرن)، إذ يشير الجدول (3) إلى وسطاً حسابياً عاماً للمتغير التابع والبالغ (3.97) درجة، وهو فوق الوسط المعياري البالغ (3) درجات لمقياس ليكرت المؤلف من (5) درجات وكان الانحراف المعياري العام ومعامل الاختلاف حولهما (0.40) (0.12) وهذا يؤكد توفر التفوق التنظيمي داخل مجتمع البحث.

الجدول (3) الاحصاء الوصفي للابعاد الفرعية واجمالي متغير البحث التابع

الابعاد	معامل الاختلاف	الانحراف المعياري	الوسط الحسابي
1 الاستغلال الأمثل للفرص	0.15	0.60	3.91
2 البحث عن الفرص الجديدة	0.14	0.58	3.98
3 هيكل تنظيمي مرن	0.13	0.54	4.06
إجمالي البراعة التنظيمية	0.12	0.40	3.97

وبناء على ماتقدم تشير نتائج التحليل الإحصائي الوصفي أنه وبالرغم من الأوساط الحسابية لمتغيري البحث (ادارة الموهبة، والبراعة التنظيمية) كانت مرتفعة نسبياً إلا أن طبيعة المهام المناطة بمعهد العلمين (الميدان المدروس) ودوره في ظل الظروف الحرجة التي يمرّ بها البلد بفعل جائحة كورونا تتطلب درجات أعلى من التنظيم والاهتمام بالمفاهيم والمصطلحات الادارية الحديثة عن طريق وضع برامج ومشاريع عمل منتظمة ومدروسة لتوظيف القدرات والإمكانات بطريقة مؤسساتية للتكيف مع الوضع الراهن.

اما فيما يخص قوه واتجاه علاقة الارتباط بين المتغير المستقل (ادارة الموهبة) والمتغير التابع (البراعة التنظيمية) فبعد ربط الفقرات التي تخص المتغيرين من خلال تطبيق معامل ارتباط (بيرسون) ظهرت المؤشرات الآتية الموضحة في الجدول (4):

الجدول (4) مصفوفة ارتباط (بيرسون) للعلاقة بين ادارة الموهبة والبراعة التنظيمية

البراعة التنظيمية					المتغير التابع
مستوى المعنوية	القيمة التائية الجدولية	قيمة التائية المحسوبة	درجة الحرية	معامل الارتباط	المتغير المستقل
0.000	1.674	10.66	60	0.78	ادارة الموهبة

60=n=61, DF

المصدر: اعتماد الباحثة على مخرجات الحاسوب

ويوضح الجدول (3) أن علاقته الارتباط الرئيسة بين متغيري البحث قد بلغت (0.78)، وهي علاقة ايجابية قوية بمستوى معنوية قدره (0.05) ولغرض التحقق من معنوية العلاقة جرى اختبار المعنوية لمعامل الارتباط (بيرسون) بمقياس (t) فظهرت قيمتها المحسوبة اكبر من القيمة الجدولية بمستوى معنوية (0.05) عند حدود ثقة (0.95)، مما يؤكد العلاقة المعنوية بين المتغيرين، وحسب هذه النتائج ترفض فرضية العدم (0H) وتقبل فرضية الاثبات (1H).

اما فيما يتعلق بعلاقات التأثير الذي قيس بتحليل الانحدار البسيط للتعرف على تأثير (ادارة الموهبة) في (البراعة التنظيمية) الموضح في الجدول (5) الذي يعكس نتائج اختبار فرضية التأثير.

الجدول (5) نتائج اختبار علاقة التأثير بين متغيري البحث

مستوى المعنوية	T	المعاملات المعيارية	المعاملات غير المعيارية		النموذج
		بيتا	الخطأ المعياري	معامل بيتا	
0.120	1.573	0.73	0.878	1.471	ألثابت
0.000	7.964		0.105	0.833	ادارة الموهبة

المصدر: من إعداد الباحثة بالاعتماد على مخرجات الحاسبة:

واستكمالاً لما تقدم تم تحليل (ANOVA) للتباين كما موضح في الجدول (6).

الجدول (6) تحليل (ANOVA) لتحديد العلاقة بين متغيري البحث

التباين	درجة الحرية	مجموع المربعات	متوسط المربعات	R^2	قيمة F المحسوبة	مستوى المعنوية
الانحدار	1	45.079	45.079	0.52	63.41	0.000
الخطأ	59	41.938	0.711			
المجموع	60	86.917				

المصدر: من إعداد الباحثة بالاعتماد على مخرجات الحاسبة.

يتضح من جدول المعاملات و جدول تحليل التباين العلاقة بين ادارة الموهبة (X)، والبراعه التنظيميه (Y) على مستوى عينه البحث البالغة (84) فرداً، فقيمة (t) المحسوبة كبيرة عند بالمقارنة مع قيمتها الجدولية (1.671) عند بمستوى معنويه (0.05) وبدرجة حرية (59,1)، وبذلك يكون منحني الانحدار كاف لوصف العلاقة بين (X,Y) عند مستوى ثقة 0.95. اما معادلة الانحدار فيؤشر الثابت (1.471=a)، مما يعني وجوداً للبراعة التنظيمية مقداره (1.471) عندما تكون قيمه ادارة الموهبة تساوي صفراً. في حين بلغت قيمة الميل الحدي ($\beta=0.73$) والمرافقه لـ (X) تدل على أن تغيراً مقداره (1) في (X) سيؤدي إلى تغير مقداره (0.73) في (Y)، كما أشارت قيمة معامل التحديد ($2R$) إلى معامل مقداره (0.52)، بما يعني أن المتغير التفسيري يفسر قيمته (0.52) من التباين في المتغير التابع، وان (0.48) من التباين غير المفسر يكون بسبب متغيرات ليست موجودة في نموذج الانحدار فيعتبر مؤشر مقبول عن مقارنة قيمه (f) المحسوبة (63.41) اكبر من قيمتها الجدولية البالغة (4.00) في حدود ثقة (0.95) وعلى اساس هذه النتائج ترفض فرضية العدم وتقبل فرضية الاثبات.

وعلى أساس نتائج اساليب الاحصاء الاستدلالي ترفض فرضيات العدم وتقبل فرضيات الاثبات.

الاستنتاجات والتوصيات:

جاء مستوى اجابة أفراد العينة لأبعاد وفقرات ادارة الموهبه والبراعه التنظيمية مرتفعة، مما يؤشر على امتلاك الهيئة التدريسية في معهد العلمين تصوراً واضحاً عن أهمية تحقيق منظمتهم للبراعه التنظيمية وان هناك جهود تبذل من قبل الإدارات العليا والموظفين في المعهد لتحقيق هذا الهدف. اما فيما يخص علاقات الارتباط والتأثير فقد ظهر هناك ارتباط وتأثير قوي لإبعاد ادارة الموهبه في البراعه التنظيمية، وهذا ما يدفع قادة المنظمة المبحوثة إلى تعزيز هذه الأبعاد لتحقيق مستوى متميز من البراعة.

وقادت الاستنتاجات اعلاه الى مجموعة من التوصيات التي تؤكد على ضرورة تبني موضوع ادارة الموهبه كمدخل لتطوير وتحسين الأداء التنظيمي المتميز وصولا لتحقيق البراعة التنظيمية من خلال ترسيخ مفهوميها وآلياتها بحيث تصبح جزءا من استراتيجيات المعهد الهادفة الى تحقيق التفوق في اداء الاعمال, والمهام والانشطة التعليمية المختلفة كالتعليم الالكتروني الذي اصبح بديل التعليم الحضوري في ظل جائحة كورونا, اذ يحتاج الى تأهيل وتطوير مهارات ومواهب اعضاء مجتمع البحث لادارة الصف الالكتروني ادارة صحيحة لان محور نجاح التعليم الالكتروني يتوقف على التحديث المتواصل مع مراعاة الضوابط والتعليمات في النظام التعليمي المختار . فضلا عن توفير الدعم الكافي لاساتذة مجتمع البحث للمشاركة والتواصل مع المؤسسات التعليمية الاقليمية والدولية للاستفادة من تجاربهم حول كيفية توظيف مواهب الافراد العاملين عند العمل باعتماد طرق واساليب جديدة لانجاز المهام المطلوبة وبالتالي سوف ينعكس ايجابيا على التعامل العلمي السليم في اوصول الافكار والمعلومات الكترونيا فيما بين اعضاء معهد العلمين من جهة والطلبة من جهة ثانية من خلال اقامة الندوات والحلقات العلمية النقاشية على مستوى الاقسام العلمية وعلى مستوى الكليات.

References

- Abazeed, R. A, (2018), The Impact of Talent Management on Organizational Commitment of the Employees of Telecommunication Companies in Jordan : The Mediating Role of Employee Work Engagement. International Journal of Academic Research in Accounting, Finance and Management Sciences, 8(4), 153-162.
- Aina. R& Atan. T, 2020, The Impact of Implementing Talent Management Practices on Sustainable Organizational Performance, Sustainability, 12, 8372, 2-21.
- Ananthan. S, Manaf. H, Hidayati. M& Dewi. D, 2019, The development of talent management in Malaysian public sector: a comprehensive review, Problems and Perspectives in Management, 17(2), 242-253.
- Ansar. N& Baloch. A, 2018, Talent and Talent Management: Definition and Issues, Journal of Business Studies V 14(2), 213-230.
- Bryan, C. O., & Casey, A. M. (2017). Talent Management : Hiring and Developing Engaged Employees. Library Leadership & Management, 32(1).
- Christiane. P& Schlegelmilch, B, 2009, The Role Of Ambidexterity In Marketing Strategy Implementation, France Official Open_Access Journal Of VHB, Volume 2 , Issue 2 , December , 215-240.
- Devi, S. Impact of Talent Management on Organizational Performance: Role of Employee Engagement. Int. J. Manag. Stud. **2017**, 4, 2231–2528.
- Egerová, Dana, 2013, Integrated Talent management Challenge and Future for Organizations in Visegrad Countries, The monograph was published with the support of International Visegrad Fund and the University of West Bohemia.
- Fang, fang Li, Deros, Pierre, 2008, Talent Management : art or science ? The in visible mechanism between talent and talent factory)) program : Masters programme in Leadership and Management in International context, Level and semestpr : Master Level-spring .
- Frank, F.D. and Taylor, C.Rm 2004, Talent Management : trends That will shape the future)) Human Resource planning, vol.27, No.1, pp.33-41 .

- Hariyanto, B& Said, L. R, 2020, Evaluating Talent Management Practices in Indonesia State – own Enterprises: A Case of Adhi Karya Ltd, Systematic Review Pharmacy Vol 11, Issue 3, pp 640- 650.
- Kehinde, J. S. (2012). Talent Management : Effect on Organizational Performance. *Journal of Management Research*, 4(2), 178–186. <https://doi.org/10.5296/jmr.v4i2.937>.
- Lee, Y.H.; Seo, Y.W, 2008, Strategies for sustainable business development: utilizing consulting and innovation activities. *Sustainability*, 10, 4122.
- Looy,Bart Van&Martens, Thierry&Bouwen, Rene, 2005, Exploring requisites and antecedents of continuous innovation" Working paper, Belgium.
- Michaels, E.H, Jones. F@ Axelrod, B, 2001, War for Talent, McGraw Hill.
- Nangia, M& Mohsin, F, 2020, Revisiting Talent Management Practices in A pandemic Driven VUCA Environment– A qualitative Investigation in the Indian IT Industry, *Journal of critical reviews*, Vol 7, Issue 7, PP37- 942.
- Oehley, Anne-Marguerite, 2007, The Development and A evaluation of A Partial Talent Management Competency Model, Thesis presented in partial fulfilment of the requirements for the degree of Master of Arts at Stellenbosch University.
- Osinga, Syben, 2009, Talent Management & Oracle HCM, HCM3 Group thought Leader oracle and HCM Consultancy .
- Ossenbrink, J., Hoppmann. J & Hoffmann. V.H, 2019. Hybrid ambidexterity: how the environment shapes incumbents' use of structural and contextual approaches. *Organization Science* 30:1319–1348.
- Pai, Ashwin, 2007, Overcoming the Innovator's Dilemma through Organizational Ambidexterity within the Indian Pharmaceutical Industry" University of Nottingham.
- Peng, M. Lin, K. Peng, D& Chen, 2019, Linking Organizational Ambidexterity and Performance: The Drivers of Sustainability in High-Tech Firms, *Sustainability*, 11, 2-17.
- Rawashdeh, A. M. (2018). The Impact of Talent Management Strategies on Bank Performance in Jordanian Commercial Banks. *Modern Applied Science*, 12(12), 49–56.
- Shenshen. A, S& Al-Najjar, F.J, 2020 The Impact of Organizational Ambidexterity on Strategic Orientations: The Mediating Role of Organizational Innovation in Private Hospitals in Jordan, *European Journal of Scientific Research* Vol. 156, No 1, pp.58–77.
- Shoo, 2010, when to be and how to be ambidextrous? The relationship between environmental pressures innovation strategy and organizational capabilities" China.
- Simsek Zeki, 2009, Organizational Ambidexterity: Towards A Multilevel Understanding " *Journal of Management Studies*, University of Connecticut.
- Singh, A. J, David. B. & Hall, n, 2012, talent managment :AResearch Based case study in the Gcc Region "internatiounal journal of Business and managment ;vol.7,No.24,p94.
- Sphr, Wayne Mandy, 2010 Human Resource Management, 12th ed., Prentic-Hall, New York .
- Stelzl. K, Roglinger. M& Wyrski. K, 2020, Building an ambidextrous organization: a maturity model for organizational ambidexterity, *Business Research* (2020) 13:1203–1230.
- Tempelaar, Michiel Pieter, 2010, Organizing for Ambidexterity:Studies on the pursuit of exploration and exploitation through differentiation, integration, contextual and individual attributes " University Rotterdam.
- Venkatraman , N.& Lee, Chi-Hyon,& Iyer, B, 2007, **Strategi** Ambidexterity and Sales Growth: A Longitudinal Test in the Software Sector " Boston University School of Management. www.softwareecosystems.com/SMJManuscr.
- Wolor. C., Khairunnisa. H. & Purwana, D, 2020, Implementation Talent Management To Improve Organization's Performance In Indonesia To Fight Industrial Revolution 4.0,

استراتيجيات رأس المال البشري ودورها في التنمية المستدامة للنضج المعرفي لدى مدقي الحسابات

أ.م.د. آلاء عبد الواحد ذنون أ.م.د. وحيد محمود رمو أ.م.د. عامر عبدالرزاق الناصر

قسم المحاسبة

قسم المحاسبة

قسم إدارة الأعمال

كلية الإدارة والاقتصاد / جامعة الموصل / العراق

الملخص

يهدف البحث الى إيضاح دور استراتيجيات إدارة رأس المال البشري وتحديد إستراتيجية التدريب والتطوير في تنمية النضج المعرفي المستدام لدى مدقي الحسابات. إذ ركز البحث في جانبه النظري على تصميم الدورات التدريبية في المجالات الأساسية التي تنمي النضج المعرفي للمدقق باستمرار وهي مجال الأخلاقيات المهنية ومعايير التدقيق ورقابة الجودة وتقنيات المعلومات والمسؤولية القانونية، أما في الجانب العملي فقد تم استخدام استمارة الاستبيان الموزعة على السادة مراقبي الحسابات في المحافظات العراقية لجمع البيانات الخاصة حول اختبار العلاقة بين إستراتيجية التدريب والتطوير والمجالات الأساسية لتنمية النضج المعرفي المستدام لدى المدقق. وظهرت النتائج وجود علاقة أثر قوية في تعزيز التنمية المستدامة للنضج المعرفي.

الكلمات المفتاحية: استراتيجيات إدارة رأس المال البشري، إستراتيجية التدريب والتطوير، النضج المعرفي لدى مدق الحسابات.

المقدمة

إن ظهور اقتصاد المعرفة الذي يعتمد على المورد البشري، وما رافقه من مظاهر وقوانين جديدة غيرت بصورة جذرية الكثير من المفاهيم، استدعى من المنظمات والأفراد السير بخطى سريعة لإيجاد إستراتيجيات ملائمة لمواجهة التحديات المعرفية وبأشكالها المتعددة، ومن بين هذه الاستراتيجيات، إستراتيجية التدريب والتطوير، فمن خلال التدريب سوف يستوعب الأفراد مفهوم المعرفة وحسب اختصاصاتهم وكيفية إدارتها، وهذا بدوره سوف يسهم في إيجاد لغة مشتركة وإدراك للكيفية التي سيحددون المعرفة بها ويتبادلونها، وإستراتيجية التدريب والتطوير توصف بكونها منهج أو مدخل لإدارة الأفراد للاستفادة من الطاقات الموجودة لديهم وكيفية استثمارها وتطويرها وتنميتها والمحافظة عليها، باعتبارهم أعلى مورد من الموارد وأكثر الموجودات قيمة.

منهجية البحث

أولاً: مشكلة البحث: تتحدد مشكلة البحث بما يلي:

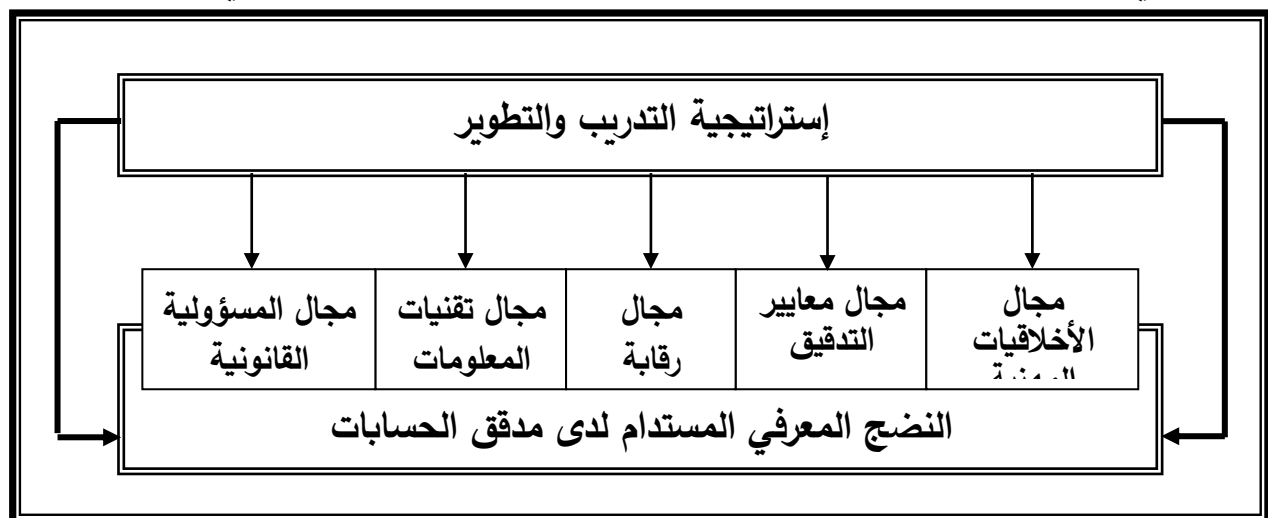
1. إن العالم اليوم يشهد اعتماد كبير على المعرفة لدرجة أطلق عليه عالم المعرفة إلا أننا نجد اهتماماً محدوداً بمجال تطوير المعرفة ولا سيما في مجال التدقيق رغم أهمية تطوير المعرفة لهذه المهنة، إذ ينظر المجتمع إلى المدقق بأنه شخص يمتلك معرفة متكاملة عن وضع المنظمات واستدامتها التي يقوم بتدقيق حساباتها.

2. إن عدم وجود إستراتيجية واضحة للتدريب والتطوير لاستكمال النضج المعرفي المستدام للمدقق للوفاء بمتطلبات هذه المهنة كونه وكيال المجتمع كان سبباً في اتساع فجوة التوقعات.

ثانياً: أهمية البحث: تتمثل أهمية البحث في إبراز أهمية إستراتيجية التدريب والتطوير في تنمية النضج المعرفي المستدام للمدقق في خضم التغيرات والتطورات التي تشهدها مهنة التدقيق وخاصة في ظل اقتصاد المعرفة.

ثالثاً: أهداف البحث: يهدف البحث إلى التعريف بإستراتيجية التدريب والتطوير وتصميم مجموعة من الدورات التدريبية في المجالات الأساسية التي تساهم في تنمية النضج المعرفي المستدام للمدقق كي يكون قادر على التكيف مع المتغيرات والمستجدات والاستجابة لها.

رابعاً: أنموذج البحث: الشكل التالي يوضح مخططاً لعلاقات الارتباط والتأثير في البحث مبيناً المتغير المستقل والمتغيرات المعتمدة. إذ عدت إستراتيجية التدريب والتطوير متغيراً مستقلاً يؤثر على تنمية النضج المعرفي المستدام لدى المدقق بدلالة مجالات التطوير بوصفه متغيراً معتمداً، وكما يأتي:



الشكل (1) أنموذج البحث

المصدر: إعداد الباحثين

خامساً: فرضية البحث: يستند البحث على فرضية رئيسة مفادها بأنه توجد علاقة ارتباط موجبة معنوية وتأثير بين إستراتيجية التدريب والتطوير والنضج المعرفي المستدام لدى المدقق بدلالة مجالات التطوير، وتنبثق منها الفرضيات الفرعية الآتية:

1. توجد علاقة ارتباط موجبة معنوية وتأثير بين إستراتيجية التدريب والتطوير ومجال الأخلاقيات المهنية.

2. توجد علاقة ارتباط موجبة معنوية وتأثير بين إستراتيجية التدريب والتطوير ومجال معايير التدقيق.
3. توجد علاقة ارتباط موجبة معنوية وتأثير بين إستراتيجية التدريب والتطوير ومجال رقابة الجودة.
4. توجد علاقة ارتباط موجبة معنوية وتأثير بين إستراتيجية التدريب والتطوير ومجال تقنيات المعلومات.
5. توجد علاقة ارتباط موجبة معنوية وتأثير بين إستراتيجية التدريب والتطوير ومجال المسؤولية القانونية.

سادساً: حدود البحث: يمكن تقسيم حدود البحث إلى:

1. الحدود المعرفية: هنالك العديد من استراتيجيات رأس المال البشري وسوف تقتصر حدود البحث على إستراتيجية التدريب والتطوير كأساس في التنمية المستدامة للنضج المعرفي لدى المدقق.
2. الحدود المكانية: تتمثل الحدود المكانية للبحث في 11 محافظة عراقية وهي (نينوى، بغداد، البصرة، ميسان، النجف، القادسية، ذي قار، كركوك، اربيل، السليمانية، دهوك).
3. الحدود البشرية: وتمثلت بالسادة مراقبي الحسابات المستقلين الذين تم توزيع استمارات الاستبيان عليهم.

سابعاً: منهج البحث: اعتمد البحث المنهج الوصفي التحليلي في اختبار فرضياته باعتماد استمارة الاستبيان التي تم تصميمها لهذا الغرض والموضحة في الملحق (1) وقد تم استخدام الأساليب الإحصائية كمعامل الارتباط البسيط ومعامل الارتباط المتعدد لاختبار علاقات الارتباط بين إستراتيجية التدريب والتطوير والنضج المعرفي المستدام لدى المدقق بدلالة مجالات التطوير فضلاً عن تحديد قوة العلاقة بين هذين المتغيرين، كما تم اعتماد معامل الانحدار البسيط لقياس درجة التأثير ومعنوية النموذج المقترح بين المتغيرين (لاحظ أنموذج البحث)، على أساس أن إستراتيجية التدريب والتطوير هي المتغير المستقل و النضج المعرفي لدى المدقق بدلالة مجالات التطوير كمتغير معتمد.

ثامناً: أسلوب جمع البيانات:

1. تم الاعتماد في تغطية الجانب النظري على المصادر المتاحة من الدراسات العربية والأجنبية التي تتعلق بأبعاد البحث.
2. فيما يتعلق بالجانب العملي فقد اعتمد البحث على المسح الميداني لآراء السادة مراقبي الحسابات في المحافظات العراقية من خلال استخدام استمارة الاستبيان في جمع البيانات الخاصة حول العلاقة بين إستراتيجية التدريب والتطوير والمجالات الأساسية للتنمية المستدامة للنضج المعرفي لدى مدقق الحسابات.

الإطار النظري

أولاً: رأس المال البشري: المفهوم والاستراتيجيات

1. مفهوم رأس المال البشري: إن مصطلح رأس المال البشري (Human Capital) قد تم تناوله منذ فترة ليست بالقصيرة، إذ تم التركيز عليه في العقدين الأخيرين من القرن العشرين، نتيجة لتعاظم دوره مما جعله يصبح لغة الأعمال اليومية التي تتداولها المنظمات وخصوصاً تلك التي تعتمد على اقتصاديات المعرفة وتقنية المعلومات (حسين، 2007، 67)، فالمنظمات مهما كانت طبيعتها ونوعها وملكيته لها مورد حقيقي واحد هو الإنسان، ورأس المال البشري هو رأس المال الحقيقي الذي يقع عليه عبء تقديم الأفكار، وقد عرف (يوسف، 2005، 75) رأس المال البشري بأنه المعرفة التي يمتلكها الأفراد العاملون يبدعونها من خلال خبراتهم ومهاراتهم وابتكاراتهم وقدراتهم. وعرفه (اليونس، 2008، 20) بأنه مجموعة من المعلومات والمعارف والخبرات والمهارات لدى بعض العاملين في الشركة والتي تميزهم عن غيرهم وتمكنهم من الإبداع في منتج الشركة أو في أداء العمليات فيها بالشكل الذي يضمن الوصول إلى رضا وولاء الزبائن وتحقيق الميزة التنافسية، أما (Daft, 2003, 408) فقد عرف رأس المال البشري بأنه القيمة الاقتصادية للمعرفة والخبرات والمهارات والإمكانات (القابليات) التي يمتلكها العاملون، فيما وصف (Phatak, 2003, 6) رأس المال البشري بأنه العنصر الذي يربط بين كل المعارف والإمكانات والقدرات الأساسية والخبرات والإبداع التي يمتلكها أفراد المنظمة، أما وجهة نظر (Dsvsnter) فتكمن في أن رأس المال البشري هو القدرات والقابليات التي يمتلكها العاملون، وأن قيمة رأس المال البشري ستزداد عندما يتحقق ما يأتي : (الجميل، 2005، 49)

1. تعليم وتدريب أفراد المنظمة بشكل متواصل ومستمر.
 2. رعاية وتوجيه الامكانات الكامنة عند العاملين.
 3. إيجاد الفرص التي يمكن للعاملين ان يتعلموا فيها من بعضهم البعض.
2. استراتيجيات إدارة رأس المال البشري: إن تعظيم قيمة رأس المال البشري في المنظمات يتطلب وجود إدارة تسعى إلى الربط بين الإستراتيجية وممارسات الإدارة وأداء الأفراد، وترتبط استراتيجيات إدارة رأس المال البشري بالوظائف الرئيسية لإدارة هذه الموارد عند قيام المنظمات بتخطيط الوسائل والأساليب اللازمة لتحقيق الأهداف على المدى البعيد، فإستراتيجية إدارة رأس المال البشري هي مجموعة من الخطط طويلة المدى تشتمل على ممارسات وسياسات تتعامل معها المنظمة مع العنصر البشري بالعمل، وتتكون من مجموعة من النشاطات على هيئة برامج محددة البداية والنهاية، تهدف إلى إيجاد قوى عمل مؤهلة تأهيلاً عالياً وقادرة على تحمل المسؤوليات والأعمال. وتشمل الاستراتيجيات الأساسية لإدارة رأس المال البشري ما يلي: (الحمداني، 2000، 54)

- إستراتيجية التوظيف وتقسّم إلى التخطيط الإستراتيجي وتحليل الوظائف الاستقطاب الاختيار، الاستقبال والتوجيه.

• إستراتيجية التدريب والتطوير وتضم تدريب العاملين وتطويرهم والتطور الوظيفي والتطوير المهني. وفي هذا البحث سيتم اعتماد إستراتيجية التدريب والتطوير كإستراتيجية تساهم في تنمية النضج المعرفي لدى المدقق على اعتبار أن التدريب يعد الوسيلة المثلى لنقل المدقق من الوضع الذي هو عليه إلى الوضع المتميز أو المبدع، وقد وضع كل من (علي وشحاته، 2009، 59) أهمية التدريب المستمر واعتبره أحد صور التطور المهني الذي يساعد على تمتع المدقق بالكفاءة والتأهيل اللازمين لممارسة عمله، وقد عرف الاتحاد الدولي للمحاسبين عملية التعليم والتدريب بأنها عملية نظامية ترمي إلى تطوير المعرفة والمهارات والقدرات، واعتبر IFAC إن التدريب هو نوع خاص من التعليم (جميل، 2008، 24)، وقد وضع (الدراجي، 2012، 64) أهمية التعليم المستمر والتدريب واعتبره معيار من المعايير المهمة في نجاح إدارة المعرفة، فمن خلال التدريب سوف يستوعب الأفراد مفهوم المعرفة وحسب اختصاصاتهم وكيفية إدارتها، وهذا بدوره سوف يساهم في إيجاد لغة مشتركة وإدراك للكيفية التي سيحددون المعرفة بها ويتبادلونها. فالتدريب هو جهد منظم لتزويد المدققين بمعارف معينة وتحسين مهاراتهم وتطويرها على نحو إيجابي وبناء. إن الدورات التدريبية المستخدمة للانتقال من مرحلة تطويرية إلى أخرى لغرض تحديد نضج المدقق بشكل عملي وقابل للقياس سوف يكون لها الدور الكبير في تحقيق حالة زيادة المعرفة وتطويرها، ومن ثم تكوين مهارات جديدة لدى هذا المدقق والتي قد تكون موجودة لكن لم تتم على نحو جيد، ولكن بعد التنمية تظهر بشكلها وانعكاساتها على أداء المدقق ومهاراته وتصب زيادة جديدة في معرفته.

ثانياً: النضج المعرفي المستدام لدى مدقق الحسابات : المفهوم والمجالات الأساسية للتطوير

1. مفهوم النضج المعرفي المستدام لدى مدقق الحسابات: يمثل النضج المعرفي المستدام أحد الموضوعات المهمة في الوقت الحاضر، لأن العالم اليوم يشهد اعتماد كبير على المعرفة كميزة للاستدامة لدرجة أطلق عليه عالم المعرفة أو مجتمع المعرفة، فبناء المزايا التنافسية المستدامة يعتمد أساساً على الموجودات الفكرية والمعرفية وكيفية استثمارها والاستفادة المثلى لها، فالنضج الفكري المستدام يعرف بأنه اكتمال المدارك ووضوحها واستمراريتها، والنضج في التفكير هو غاية ما بلغه التفكير من إدراك واكتمال مستمر (www.maany.com) وقد عرف (Mark et al. , 1993) نقلاً عن (Kruger & Snyman, 2007, 5) النضج بأنه عملية محددة لتعريف وإدارة وقياس والسيطرة بشكل واضح على العملية التطويرية للكيان، وإن النضج لا ينطوي فقط على النمو في القدرة ولكن يركز على الثراء والاتساق والاستمرارية فيما يتعلق في التنفيذ. كما عرفه (Yang & Bai, 2009, 1) بأنه وصف لحالة تطويرية مستمرة لعملية تطوير كائن (إنسان، منظمة، عملية) مع مرور الوقت بالإضافة إلى الفائدة التي يحصل عليها الكيان من هذا التطور. والنضج المعرفي المستدام هو مصطلح يدور حول جعل المعرفة مركز

الاهتمام، واختيار ما يعرفه الفريق حول نتيجة معينة، بدلاً من النظر إلى الحقائق والأرقام إذ قد يكون الافتراض خاطئاً، أو أن أعضاء فريق العمل لا يدعمون النتائج بالمعرفة اللازمة الأمر الذي قد يؤدي إلى تقويض قاعدة القرار المتخذ (3, 2008, Johnsson *et al.*). ويمكن تعريف النضج المعرفي المستدام لدى المدقق بأنه المسار التطوري المستمر الذي يتم التركيز فيه على مجموعة من المراحل المتسلسلة في إطار الوقت وجودة التدقيق للوصول بالمدقق إلى أعلى مرحلة من مراحل النضج وهي الإبداع والتميز في توجيه المهنة إلى الاستدامة الوظيفية من خلال رسم خارطة طريق تمكنه من تطوير معرفته وتحسينها.

2. مجالات التطوير الأساسية: إن قيام المدقق بأداء مهامه يتطلب منه وجود حصيلة معرفية ومهارية تمكنه من أداء تلك المهام، ويمكن القول بأنه من أبرز المجالات الأساسية لتطوير النضج المعرفي المستدام لدى المدقق هي:

- 1. تطوير معرفته بجانب الأخلاقيات المهنية:** مثل تطوير معرفته بميثاق السلوك المهني الدولي، بقواعد السلوك المهني الصادرة في العراق، بقواعد السلوك الأخلاقي، بالإطار العام للممارسات المحاسبية للأخلاقية، بالتهديدات التي تؤثر على المدقق وآليات الوقاية منها.
- 2. تطوير معرفته بجانب معايير التدقيق:** مثل تطوير معرفته بمعايير التدقيق الدولية وكافة تقسيماتها، بالبيانات الدولية لمهنة التدقيق، بأدلة التدقيق العراقية، بالمعايير الدولية لعمليات التأكد، بالتطورات الحديثة في مجال مهنة التدقيق وتأثيرها على المعايير.
- 3. تطوير معرفته بجانب رقابة الجودة:** مثل تطوير معرفته بمعايير الجدارة لفاحصي مهام رقابة الجودة، بالعناصر الأساسية لرقابة الجودة ومتطلباتها، بمعايير رقابة الجودة، بالالتزامات الخاصة بمكتب التدقيق لتحقيق الجودة في الأداء، بإجراءات برنامج رقابة الجودة.
- 4. تطوير معرفته بجانب تقنيات المعلومات:** مثل تطوير معرفته بالعمل على الحاسوب والانترنت، ببرامج الحاسوب التطبيقية، بالمخاطر التي يتعرض لها المدقق نتيجة العمل الإلكتروني وسبل معالجتها والوقاية منها، بالمعايير والبيانات الخاصة بالتدقيق في مجال تقنية المعلومات، ببرامج التدقيق التي يستخدمها المدقق في بيئة التشغيل الإلكتروني، بنظام الرقابة الداخلية وأمن المعلومات في ظل استخدام تقنيات المعلومات، بكيفية استخدام شبكة الانترنت في المجالات الجديدة لعمل المدقق، بكيفية استخدام النظم الخبيرة ومزاياها ومجالات تطبيقها في التدقيق، بالخدمات المهنية الجديدة لدى المدقق في بيئة تقنية المعلومات.
- 5. تطوير معرفته بجانب المسؤولية القانونية:** مثل تطوير معرفته بالمواقف التي تساهم في تخفيض المسؤولية القانونية، بالمتطلبات المهنية المتعلقة بمسؤولية المدقق عن اكتشاف التصرفات غير القانونية، ببعض الاتجاهات الحديثة في مسؤولية المدقق القانونية، ببعض الأمور التي تساهم في اتساع نطاق المسؤولية القانونية.

ثالثاً: الدورات التدريبية اللازمة للتنمية المستدامة للنضج المعرفي لدى مدقق الحسابات:

يمكن توضيح مناهج الدورات التدريبية اللازمة لتنمية النضج المعرفي المستدام لدى المدقق في إطار بناء إستراتيجية لإدارة رأس المال البشري في المجالات الموضحة في الفقرة ثانياً من خلال الجداول التالية:

الجدول (1) الدورات التدريبية في مجال أخلاقيات المهنة

المجال	مناهج الدورات
في مجال أخلاقيات المهنة	<ol style="list-style-type: none"> 1. التعريف بأهداف قواعد السلوك المهني 2. التعريف بميثاق السلوك المهني الدولي وأجزائه من مبادئ وقواعد وتفسيرات وأحكام . 3. التعريف بقواعد السلوك الأخلاقي التابعة للاتحاد الدولي للمحاسبين المهنيين. <p>أ- تعريف المدقق بأهم الممارسات المحاسبية للأخلاقيات التي من المحتمل أن تستخدم لمساعدته على اكتشاف هذه الممارسات والتعامل معها.</p> <p>ب- تعريف المدقق بالأمور والتهديدات التي تؤثر على استقلاليته وحياده وتضعف من الثقة المعطاة له، ودراسة كل من هذه التهديدات على حدة.</p> <ol style="list-style-type: none"> 1. دراسة أهم المشاكل الأخلاقية التي من الممكن مواجهه في حياته المهنية. 2. دراسة وتحليل لحالات الشركات التي تعرضت للفشل والإفلاس مثل انرون وغيرها. 3. دراسة وتحليل للأسباب التي أدت إلى انهيار شركات التدقيق الكبرى مثل ارثر اندرسن

المصدر: اعداد الباحثين

الجدول (2) الدورات التدريبية في مجال معايير التدقيق

المجال	مناهج الدورات
في مجال معايير التدقيق	<ol style="list-style-type: none"> 1. تعريف المدقق بمعايير التدقيق الدولية والمصطلحات الرئيسية والأساسية بكل معيار من المعايير. 2. تعريف المدقق ببيانات التدقيق الدولية وأهم المصطلحات الواردة فيها. 3. تعريف المدقق بالمعايير الدولية لعملية التأكد والخدمات ذات العلاقة وبياناتها. 4. دراسة حالات عملية ومواقف للعمل بمعايير التدقيق. 5. كيفية تكيف المعايير الدولية للبيئة المحلية وتطويعها. 4. دراسة التطورات الحديثة في مجال مهنة التدقيق وبيان تأثيرها على معايير التدقيق. 5. توجيه المدقق للقيام بإعداد معايير تدقيق لحالات مختلفة تواجهه خلال العمل. 6. توجيه المدقق للقيام بإعداد معايير تدقيق جديدة تتعلق بالحوكمة والإفصاح. 7. دراسة حالات واقعية لشركات فاشلة وناجحة نتيجة الالتزام بمعايير التدقيق.

المصدر: اعداد الباحثين

الجدول (3) الدورات التدريبية في مجال رقابة الجودة

المجال	مناهج الدورات
في مجال رقابة الجودة	<p>1. تعريف المدقق بالسياسات والإجراءات الخاصة بكل عنصر من عناصر رقابة الجودة.</p> <p>2. تعريف المدقق بالالتزامات الخاصة بمكتب التدقيق لتحقيق الجودة في الأداء وخاصة ما يتعلق بفحص النظر.</p> <p>3. تعريف المدقق بإجراءات برنامج رقابة الجودة.</p> <p>4. تعريف المدقق بعقوبات التأديب المهني التي قد يتعرض لها في حال مخالفته قواعد الرقابة على الجودة.</p> <p>5. التركيز على تعليم المدقق المتطلبات المهنية اللازمة بما في ذلك الخبرة والسلطة الكافية ليكون مدقق رقابة جودة، وكذلك توضيح الأمور التي تضعف موضوعيته.</p> <p>6. دراسة آخر التطورات في مجال عناصر ومعايير رقابة الجودة الدولية والعربية.</p> <p>7. توجيه المدقق للقيام بإعداد معايير ضبط لرقابة الجودة وبما يتلائم مع البيئة المحلية.</p> <p>8. دراسة حالات واقعية لشركات كان ضعف أساليب التفتيش على الجودة أحد أسباب فشلها .</p>

المصدر: اعداد الباحثين

الجدول (4) الدورات التدريبية في مجال تقنيات المعلومات

المجال	مناهج الدورات
في مجال تقنيات المعلومات	<p>6. تعريف المدقق بصورة معمقة على برامج (Microsoft Office 2010) ومنها على وجه الخصوص (Word)، (Excel)، (Access)، (Power Point) وتوضيح استخداماتها في مجال التدقيق.</p> <p>7. تعريف المدقق ببرامج التدقيق المستخدمة في بيئة التشغيل الإلكتروني.</p> <p>8. تعريف المدقق بالمعايير والبيانات الخاصة بالتدقيق في مجال تقنية المعلومات.</p> <p>9. دراسة نظام الرقابة الداخلية وأمن المعلومات في ظل استخدام تقنيات المعلومات.</p> <p>10. تعريف المدقق بمفاهيم النشر الإلكتروني والإفصاح الإلكتروني والفروقات فيما بينهما وكذلك بالمعايير الخاصة لإعداد التقارير ونشرها على الانترنت.</p> <p>11. تعريف المدقق بالتغيرات التي تطرأ على عمله جراء التعامل بالتجارة الإلكترونية والمشاكل التي تصاحب هذه التغيرات وسبل معالجتها.</p> <p>8. دراسة الخدمات المهنية الجديدة لدى المدقق مثل خدمات (Web Trust)، (Sys Trust) والمبادئ المتعلقة بها.</p> <p>9. دراسة التدقيق المستمر، وأسباب الطلب عليه ومعايير وإجراءاته.</p> <p>دراسة البرامج الحاسوبية مثل النظم الخبيرة والمجالات المستخدمة لتطبيقها في التدقيق.</p>

المصدر: اعداد الباحثين

الجدول (5) الدورات التدريبية في مجال المسؤولية القانونية

المجال	مناهج الدورات
في مجال المسؤولية القانونية	<p>1. التعمق في دراسة المسؤولية المدنية سواء كانت تجاه الزبون أو الطرف الثالث والأسباب التي يمكن أن تؤدي إلى مساءلته.</p> <p>2. التعمق في دراسة المسؤولية الجنائية والأمور التي تؤدي إلى مساءلته جنائياً.</p> <p>3. التعمق في دراسة المسؤولية المهنية (التأديبية) والعقوبات التي من الممكن أن يتعرض لها المدقق.</p> <p>4. تعريف المدقق بالأسباب الهامة للدعاوي القضائية التي قد توجه ضده.</p> <p>5. تعريف المدقق بالمواقف التي تساهم في تخفيض المسؤولية القانونية.</p> <p>6. تعريف المدقق بالمتطلبات المهنية المتعلقة بمسؤوليته عن اكتشاف التصرفات غير القانونية.</p> <p>7. تعريف المدقق ببعض الاتجاهات الحديثة في مسؤولية المدقق القانونية: مثل مسؤوليته عن المعلومات التنبؤية بالقوائم المالية، ومسؤوليته عن التنبؤ بقدرة المشروع على الاستمرار.</p> <p>دراسة بعض الأمور التي تساهم في اتساع نطاق المسؤولية القانونية (تجارة الكترونية، خدمات Web Trust- Sys Trust).</p> <p>دراسة وتحليل لحالات الشركات التي تعرضت للفشل والإفلاس نتيجة الدعاوي القضائية المرفوعة ضدها.</p> <p>أ- توضيح لمسؤولية المدقق القانونية في ظل التدقيق المستمر نتيجة استخدام تقنيات المعلومات.</p>

المصدر: اعداد الباحثين

الجانب العملي

بهدف بيان علاقة الارتباط والأثر بين إستراتيجية التدريب والتطوير وتنمية النضج المعرفي المستدام لدى المدقق يستلزم الأمر التحقق من صحة الفرضية التي تؤكد على وجود علاقة ارتباط وتأثير معنوي لإستراتيجية التدريب والتطوير في تنمية النضج المعرفي المستدام لدى مدقق الحسابات.

أولاً: نبذة مختصرة عن مجتمع البحث: تأسست (الجمعية العراقية للمحاسبين القانونيين) بموجب شهادة التسجيل رقم 75700 ID في (10/15/2012) وتضم الجمعية في عضويتها جميع المحاسبين القانونيين (مراقبي الحسابات) الحاصلين على شهادة المحاسبة القانونية وجميع الحاصلين منهم على دبلوم مراقبة الحسابات. وهي بذلك تمثل مجتمع البحث ومن أهم أهدافها تنظيم قواعد مزاوله مهنة مراقبة وتدقيق الحسابات واساليب أدائها وأنضباطها، بالتعاون والتنسيق مع مجلس مهنة مراقبة وتدقيق الحسابات والجهات الرسمية والمؤسسات العلمية والمنظمات المهنية داخل العراق وخارجة، وتطوير وتحديث قواعد وآداب السلوك المهني اضافة الى تدريب وتطوير وتحديث المعلومات لممارسي المهنة والمساهمة في التطور الإقتصادي للعراق في مجال تخصصها (www.iaca-iraq.org).

ثانياً: وصف الأفراد المبحوثين: تم اختيار عينة عشوائية من السادة مراقبي الحسابات المستقلين في المحافظات العراقية المختلفة والمنتمين إلى الجمعية العراقية للمحاسبين القانونيين بموجب إجازة ممارسة مهنة صادرة منها إذ تم توزيع استمارات الاستبيان عليهم والتي بلغت (36) استمارة ، وتم استعادة (32)

استمارة، لذا فإن عدد الاستمارات التي جرى تحليلها (32) استمارة تمثل (89%) من الاستمارات الموزعة. والجدول (6) يعرض وصفاً لإفراد عينة البحث حسب التحصيل الدراسي وسنوات الخدمة والفئة العمرية للسادة المبحوثين.

الجدول (6) وصف للأفراد المبحوثين عينة البحث

توزيع الأفراد المبحوثين حسب التحصيل الدراسي											
دكتوراه		ماجستير		معهد عربي للمحاسبين القانونيين		دبلوم عالي مراقبة حسابات					
العدد	%	العدد	%	العدد	%	العدد	%				
2	6.25	2	6.25	12	37.5	16	50				
توزيع الأفراد المبحوثين حسب الفئة العمرية (سنة)											
30 – 24		40 – 31		50 – 41		60 – 51		61 فأكثر			
العدد	%	العدد	%	العدد	%	العدد	%	العدد	%		
.	.	1	3.12	6	18.75	6	18.75	19	59.37		
توزيع الأفراد المبحوثين حسب سنوات الخدمة (سنة)											
10 – 1		20 – 11		30 – 21		40 – 31		50 – 41		51 فأكثر	
العدد	%	العدد	%	العدد	%	العدد	%	العدد	%	العدد	%
2	6.25	6	18.75	8	25	13	40.62	3	9.37	.	.

الجدول : إعداد الباحثين

يتبين من الجدول رقم (6) إن غالبية السادة مراقبي الحسابات يحملون شهادة الدبلوم العالي لمراقبة الحسابات وبنسبة 50% وكذلك شهادة المعهد العربي للمحاسبين القانونيين وبنسبة 37.5 وهذا يعكس إن هاتين الشهادتین تعدان الأساس في الحصول على إجازة مراقبة الحسابات، كما يلاحظ كبر الفئات العمرية للسادة المبحوثين الأمر الذي يعكس منحنى خبرة عالية في حياتهم ومنها المهنية، فضلاً عن فهمهم لمكونات الاستبيان والتعامل مع المعلومات الواردة فيه بشكل جيد، وكذلك يتضح من الجدول إن نسبة كبيرة تقترب من 50% لديهم خبرة لأكثر من 30 سنة فما فوق الأمر الذي يمكنهم من فهم كيفية قراءة تأثير المتغيرات المحيطة واتخاذ القرارات المناسبة في مجال العمل.

ثالثاً: وصف وتشخيص متغيرات البحث: ويمكن ملاحظة التوزيعات التكرارية والنسب المئوية والأوساط الحسابية والانحرافات المعيارية الخاصة بمتغيرات البحث في الملحق رقم (2) حيث يتبين لنا إن أبرز المؤشرات التي عززت دور إستراتيجية التدريب والتطوير هو مؤشر (X5) الذي ينص على تساعدي الدورات التدريبية التي شاركت بها على اكتساب الأفكار والتصورات الجديدة في أدائي للعمل. وقد جاء ذلك بوسط حسابي بلغ (4.406) وانحراف معياري قدره (0.6148)، أما فيما يتعلق بالمجالات الأساسية لتنمية النضج المعرفي المستدام لدى المدقق فإن من أبرز المؤشرات التي عززت دور الأخلاقيات المهنية

ومعايير التدقيق ورقابة الجودة وتقنيات المعلومات والمسؤولية القانونية هي المؤشرات (X9)، (X13)، (X18)، (X21)، (X23) وقد جاء ذلك بوسط حسابي بلغ (4.562)، (4.531)، (3.968)، (4.343)، (4.625) وبانحراف معياري بلغ (0.618)، (0.671)، (0.860)، (0.653)، (0.491) على التوالي.

رابعاً: علاقات الارتباط بين إستراتيجية التدريب والتطوير وتنمية النضج المعرفي المستدام لدى مدقق الحسابات:

بهدف التعرف على طبيعة واتجاه علاقات الارتباط بين إستراتيجية التدريب والتطوير وتنمية النضج المعرفي المستدام لدى المدقق، تم استخدام معامل الارتباط person لإثبات فرضية البحث (علاقة الارتباط) والفرضيات المنبثقة منها، إذ يلاحظ في الجدول (7) وجود علاقة ارتباط معنوية موجبة بين إستراتيجية التدريب والتطوير والتنمية المستدامة للنضج المعرفي لدى المدقق ، آذ بلغت قيمة المؤشر الكلي لهذه العلاقة (0.98) وبمستوى معنوية (0.01) . وبهذا فقد تحققت هذه الفرضية والتي نصت على وجود علاقة الارتباط معنوية إستراتيجية التدريب والتطوير وتنمية النضج المعرفي المستدام لدى المدقق.

الجدول (7) القيم العددية لعلاقات الارتباط بين متغيري البحث

النضج المعرفي المستدام لدى مدقق الحسابات						المتغير المعتمد
مؤشر الكلي	مجال المسؤولية القانونية	مجال تقنيات المعلومات	مجال رقابة الجودة	مجال معايير التدقيق	مجال الأخلاقيات المهنية	المتغير المستقل
0.98*	0.96*	0.97*	0.98*	0.95*	0.97*	إستراتيجية التدريب والتطوير

المصدر: إعداد الباحثين بالاعتماد على برمجية (SPSS) N= 32 $P \leq 0.01$ (*) df(1,30)

وبهدف إعطاء مؤشرات تفصيلية عن علاقات الارتباط إستراتيجية التدريب والتطوير وتنمية النضج المعرفي المستدام لدى المدقق وفي ضوء الفرضيات المشتقة من هذه الفرضية فقد تم تحليل علاقات الارتباط بين إستراتيجية التدريب والتطوير وتنمية النضج المعرفي المستدام إذ يشير الجدول (7) إلى وجود علاقة ارتباط معنوية موجبة بين إستراتيجية التدريب والتطوير ومجالات التنمية المستدامة للنضج المعرفي لدى المدقق (الأخلاقيات المهنية، معايير التدقيق، رقابة الجودة، تقنيات المعلومات، المسؤولية القانونية) ، إذ بلغت قيمة معامل الارتباط على التوالي (0.97) (0.95) (0.98) (0.97) (0.96) وبمستوى معنوية (0.01).

خامساً: علاقات التأثير بين إستراتيجية التدريب والتطوير وتنمية النضج المعرفي المستدام لدى مدقق الحسابات: يبين الجدول (8) تأثير إستراتيجية التدريب والتطوير باعتباره متغيراً مستقلاً في التنمية المستدامة للنضج المعرفي لدى المدقق باعتباره متغيراً معتمداً .

**الجدول (8) ملخص نتائج لعلاقة تأثير إستراتيجية التدريب والتطوير على تنمية النضج المعرفي
المستدام لدى مدقق الحسابات**

F		R ²	النضج المعرفي المستدام لدى المدقق بدلالة مجالات التطوير		المتغير المعتمد المتغير المستقل
الجدولية	المحسوبة		B ₁	B ₀	
7.56	1234.5	0.976	0.931 (*35.14)	0.390	إستراتيجية التدريب والتطوير

المصدر: إعداد الباحثين بالاعتماد على برمجية (SPSS) N= 32 () تشير إلى قيم t المحسوبة $P \leq 0.01$ (*) df (1,30).

يلاحظ من الجدول (8) وجود تأثير معنوي لإستراتيجية التدريب والتطوير في تنمية النضج المعرفي المستدام لدى المدقق، إذ بلغت قيمة (F) المحسوبة (1234.5) وهي أعلى من قيمتها الجدولية البالغة (7.56) عند درجتي حرية (1,30). وبلغ معامل التحديد (R^2) (0.976) لها، وتشير قيمة معامل التحديد (R^2) هذه إلى أن (97%) من الاختلافات (التباين) المفسرة في مجالات تطوير النضج المعرفي المستدام تعود إلى إستراتيجية التدريب والتطوير ويعود الباقي إلى متغيرات عشوائية لا يمكن السيطرة عليها أو أنها غير داخلة في نموذج الانحدار أصلاً، ومن خلال متابعة معاملات (B) واختبار (t) لها تبين أن قيمة (t) المحسوبة البالغة (*35.14) وهي قيمة معنوية واكبر من قيمتها الجدولية والبالغة (1.697) عند مستوى معنوية (0.01) ودرجتي حرية (1,30) وبذلك قد تحققت الفرضية الرئيسة الثانية. أما عن علاقات الأثر التفصيلية فيعرضها الجدول (9) والذي يبين تأثير إستراتيجية التدريب والتطوير في كل مجال من مجالات تطوير النضج المعرفي المستدام لدى المدقق.

**الجدول (9) ملخص نتائج لعلاقة تأثير إستراتيجية التدريب والتطوير على كل مجال من مجالات تطوير
النضج المعرفي المستدام لدى مدقق الحسابات**

F		R ²	المتغير المستقل إستراتيجية التدريب والتطوير		المتغيرات المعتمدة
الجدولية	المحسوبة		B ₁	B ₀	
7.56	567.97	0.950	1.36	B ₀	مجال الأخلاقيات
			0.75 (*23.83)	B ₁	المهنية
	275.10	0.902	1.78	B ₀	مجال معايير التدقيق
			0.66 (*16.58)	B ₁	
	973.56	0.970	-1.14	B ₀	مجال رقابة الجودة
			1.218 (*31.20)	B ₁	
	696.08	0.959	0.387	B ₀	مجال تقنيات المعلومات
			0.934 (*26.38)	B ₁	

	396.60	0.930	-0.431	B ₀	مجال المسؤولية القانونية
			1.094	B ₁	

المصدر: إعداد الباحثين بالاعتماد على برمجية (SPSS) N= 32 () تشير إلى قيم t المحسوبة $P \leq 0.01$ (*)
(df (1,30).

نلاحظ من الجدول رقم (9) وجود علاقات ذات دلالات معنوية باستخدام إستراتيجية التدريب والتطوير في إحداث تنمية مستدامة في النضج المعرفي لدى المدقق بدلالات المجالات الخمسة المحددة مسبقاً، ففي مجال الأخلاقيات المهنية نلاحظ إن مجموع ما تفسره إستراتيجية التدريب والتطوير من تباين في تنمية النضج المعرفي المستدام في مجال الأخلاقيات المهنية قد بلغ (0.950)، ويدعم ذلك قيمة معامل الانحدار البالغة (0.75) التي تدل على أن أي تغير في إستراتيجية التدريب والتطوير بمقدار وحدة واحدة ينتج عنه تغير في النضج المعرفي المستدام في مجال الأخلاقيات المهنية لدى المدقق بمقدار (0.75) وذلك وفقاً لقيمة F المحسوبة والتي بلغت (5.67.97) وهي أكبر من قيمتها الجدولية لها والبالغة (7.56) عند درجتي حرية (1.30) ضمن مستوى معنوية (0.01). وفي مجال معايير التدقيق نلاحظ إن مجموع ما تفسره إستراتيجية التدريب والتطوير من تباين في تنمية النضج المعرفي المستدام في مجال معايير التدقيق قد بلغ (0.902)، ويدعم ذلك قيمة معامل الانحدار البالغة (0.66) التي تدل على أن أي تغير في إستراتيجية التدريب والتطوير بمقدار وحدة واحدة ينتج عنه تغير في النضج المعرفي المستدام في مجال معايير التدقيق لدى المدقق بمقدار (0.66) وذلك وفقاً لقيمة F المحسوبة والتي بلغت (275.10) وهي أكبر من قيمتها الجدولية لها والبالغة (7.56) عند درجتي حرية (1.30) ضمن مستوى معنوية (0.01). أما في مجال رقابة الجودة نلاحظ إن مجموع ما تفسره إستراتيجية التدريب والتطوير من تباين في تنمية النضج المعرفي المستدام في مجال رقابة الجودة قد بلغ (0.970)، ويدعم ذلك قيمة معامل الانحدار البالغة (1.218) التي تدل على أن أي تغير في إستراتيجية التدريب والتطوير بمقدار وحدة واحدة ينتج عنه تغير في النضج المعرفي المستدام في مجال رقابة الجودة لدى المدقق بمقدار (1.218) وذلك وفقاً لقيمة F المحسوبة والتي بلغت (973.56) وهي أكبر من قيمتها الجدولية لها والبالغة (7.56) عند درجتي حرية (1.30) ضمن مستوى معنوية (0.01). وفي مجال تقنيات المعلومات نلاحظ إن مجموع ما تفسره إستراتيجية التدريب والتطوير من تباين في تنمية النضج المعرفي المستدام في مجال تقنيات المعلومات قد بلغ (0.959)، ويدعم ذلك قيمة معامل الانحدار البالغة (0.934) التي تدل على أن أي تغير في إستراتيجية التدريب والتطوير بمقدار وحدة واحدة ينتج عنه تغير في النضج المعرفي المستدام في مجال تقنيات المعلومات لدى المدقق بمقدار (0.934) وذلك وفقاً لقيمة F المحسوبة والتي بلغت (696.08) وهي أكبر من قيمتها الجدولية لها والبالغة (7.56) عند درجتي حرية (1.30) ضمن مستوى معنوية (0.01). أما في المجال الأخير وهو المسؤولية القانونية نلاحظ إن مجموع ما تفسره إستراتيجية التدريب والتطوير من تباين في تنمية النضج المعرفي المستدام في مجال المسؤولية القانونية قد بلغ (0.930)، ويدعم ذلك قيمة معامل الانحدار البالغة (1.094) التي تدل على أن أي تغير في إستراتيجية التدريب والتطوير بمقدار وحدة واحدة ينتج عنه تغير في النضج المعرفي المستدام في مجال المسؤولية القانونية لدى المدقق بمقدار (1.094) وذلك وفقاً لقيمة F المحسوبة والتي بلغت (396.60) وهي أكبر من قيمتها الجدولية لها والبالغة (7.56) عند درجتي حرية (1.30) ضمن مستوى معنوية (0.01).

الاستنتاجات والتوصيات

أولاً: الاستنتاجات:

1. تعد إستراتيجية التدريب والتطوير من الإستراتيجيات المهمة في بناء واستدامة النضج المعرفي لدى المدقق فهي تساعد على تزويد المدققين بمعارف معينة وتحسين مهاراتهم وتطويرها على نحو إيجابي وبناء.
2. النضج المعرفي المستدام لدى المدقق يمثل المسار التطوري الذي يتم التركيز فيه على مجموعة من المراحل المتسلسلة في إطار الوقت وجودة التدقيق للوصول بالمدقق إلى أعلى مرحلة من مراحل النضج وهي الإبداع والتميز في استدامة المهنة من خلال رسم خارطة طريق تمكنه من تطوير معرفته وتحسينها.
3. أظهرت نتائج تحليل علاقة الارتباط لمتغيري البحث وجود علاقة ارتباط معنوية موجبة بين إستراتيجية التدريب والتطوير والنضج المعرفي المستدام لدى المدقق، وهذا ما يؤشر صحة تحقق فرضية البحث التي افترضت وجود علاقة ارتباط.
4. كشفت نتائج تحليل علاقة الأثر لمتغيري البحث عن وجود تأثير معنوي ايجابي بين إستراتيجية التدريب والتطوير والنضج المعرفي المستدام لدى المدقق.

ثانياً: التوصيات: في ضوء الاستنتاجات التي تم التوصل إليها تم عرض جملة المقترحات وهي:

1. ضرورة اهتمام الهيئات والجمعيات المهنية بإستراتيجية التدريب والتطوير وإقامة الدورات التدريبية المختلفة للمدققين وبشكل يتناسب مع التطورات المعرفية الجديدة واستدامتها.
2. ضرورة تشجيع المدققين على تنمية مهاراتهم العلمية والعملية وحثهم على نحو متواصل ومستمر لتطوير قدراتهم وتحسين أدائهم للتواصل والانفتاح ومواكبة كافة التطورات.
3. ضرورة اهتمام الهيئات والجمعيات المهنية بالمجالات الأساسية التي تساهم في تنمية النضج المعرفي المستدام للمدقق مثل الأخلاقيات المهنية ومعايير التدقيق ورقابة الجودة وتقنيات المعلومات والمسؤولية القانونية.
4. تشجيع وتحفيز وتقديم التسهيلات المناسبة للمدققين للمشاركة في برامج تدريبية عالمية، والتواصل مع المنظمات الدولية للتعرف على ما وصلت إليه التطورات والمستجدات في تطوير وتنمية النضج المعرفي المستدام لدى المدقق.

المراجع

الجميل، ريم سعد، (2005)، العلاقة بين إستراتيجية فرق العمل ورأس المال الفكري - دراسة لآراء عينة من أساتذة المراكز البحثية والمكاتب الاستشارية وعدد من كليات جامعة الموصل، رسالة ماجستير منشورة، كلية الإدارة والاقتصاد، جامعة الموصل.

جميل، دريد حسام (2008)، تأثير عامل الخبرة في تحسين جودة الأداء المهني لمراقب الحسابات دراسة ميدانية في ديوان الرقابة المالية ومكاتب التدقيق في القطاع الخاص، رسالة المعهد العربي للمحاسبين القانونيين، الاتحاد العام للمحاسبين والمراجعين العرب، جامعة بغداد، العراق.

حسين، سعد مهدي (2007)، أثر رأس المال البشري الاستراتيجي وعناصر النجاح الحرجة في تفوق المنظمات ، دراسة استطلاعية مقارنة، أطروحة دكتوراه غير منشورة، كلية الإدارة والاقتصاد، الجامعة المستنصرية، بغداد، العراق.

الحمداني، ناهدة إسماعيل (2000)، العلاقة بين العوامل البيئية وإستراتيجية إدارة الموارد البشرية وأثرهما في تحديد الخيار الإستراتيجي، أطروحة دكتوراه غير منشورة، كلية الإدارة والاقتصاد، جامعة الموصل، العراق.

الدراجي، عبدالله محمود عبدالله (2012)، دور بعض عوامل النجاح الحرجة لإدارة المعرفة في تعزيز أبعاد بناء حقوق ملكية الزبون في المنظمة، رسالة ماجستير، كلية الإدارة والاقتصاد، جامعة تكريت، العراق

يوسف، بسام عبدالرحمن، (2005)، أثر تقنية المعلومات ورأس المال الفكري في تحقيق الأداء المتميز، دراسة استطلاعية في عينة من كليات جامعة الموصل، أطروحة دكتوراه غير منشورة، كلية الإدارة والاقتصاد، جامعة الموصل، العراق.

اليونس، صباح أنور يعقوب، (2008)، دور رأس المال الفكري وإدارة الجودة الشاملة وأثرها في أداء العمليات، أطروحة دكتوراه غير منشورة، كلية الإدارة والاقتصاد، جامعة الموصل، العراق.

علي، عبد الوهاب نصر وشحاته، السيد شحاته (2009)، قواعد أخلاقيات وسلوكيات مهنة المحاسبة والمراجعة في مواجهة الأزمات المالية، الدار الجامعية، الإسكندرية، مصر.

Johansson, C., Larsson, A. Larsson, T., Lsaxsson, O. 2008, Gated Maturity Assessment: Supporting Gate Review Decisions with Knowledge Maturity Assessment. **CIRP Design Conference**. Volvo Aero Corporation, Trollhattan, Sweden.

Yang. Z, Bai. H (2009), Building a Maturity Model for College Library Knowledge Management System, **International Conference on Test and Measurement**, IEEE, www.ivsl.org

Kruger.C, Snyman. M (2007), Formulation of a strategic knowledge management maturity model, **www.ivsl.org**.

Phatak, Aloke (2003). Intellectual Capital in Small Teams: Towards a Methodology for Capturing Intangible Assets, **CSIRO Mathematical Information Sciences**, Private Bag, No. 5, Wembley, WA, 913, CMIS 03/81.

Daft, Richard L. (2003), **Management**, 6th. Ed., South-Western College Publishing, Ohio, U.S.A.

www.almaany.com.

www.iaca-iraq.org.

دور التدقيق الخارجي في تحسين الاداء المالي للشركات الصناعية المساهمة العامة الأردنية: دراسة تطبيقية

د. طارق محمد المومني

t.almomani@jadara.edu.jo

د.محمود علي الطهراوي

m.tahravi@jadara.edu.jo

قسم العلوم الجمركية والضريبية- جامعة جدارا

الملخص:

هدفت هذه الدراسة إلى بيان دور التدقيق الخارجي في تحسين الاداء المالي في الشركات الصناعية المساهمة العامة الأردنية، لعينة شملت 41 شركة صناعية مدرجة في بورصة عمان للفترة من عام 2016 لغاية عام 2019. تم استخدام (حجم مكتب التدقيق، واستقلالية المدقق، ورأي المدقق، وفترة الاحتفاظ بالمدقق)، لقياس جودة التدقيق الخارجي، وقد تم استخدام معدل العائد على الاصول لقياس الاداء المالي، ولتحقيق هدف الدراسة فقد تم الحصول على المعلومات المتعلقة بمتغيرات الدراسة من التقارير المالية السنوية لعينة الدراسة للفترة المغطاة ومن الموقع الإلكتروني لبورصة عمان، وتم استخدام أسلوب الانحدار المتعدد لاختبار فرضيات الدراسة. وقد أظهرت نتائج الدراسة هناك علاقة خطية بين جودة التدقيق و الاداء المالي للشركات. تشير النتائج إلى وجود أثر ذو دلالة إحصائية بين حجم مكتب التدقيق على الاداء المالي للشركات الصناعية المدرجة في بورصة عمان و استقلالية المدقق الخارجي على الاداء المالي للشركات الصناعية المدرجة في بورصة عمان رأي المدقق على الاداء المالي للشركات الصناعية المدرجة في بورصة عمان، ولكن لا يوجد أثر بين فترة الاحتفاظ بالمدقق و الاداء المالي للشركات الصناعية المدرجة في بورصة عمان. وتوصي هذه الدراسة الدراسات المستقبلية استخدام مقاييس أخرى لجودة التدقيق واستخدام مقاييس أخرى للاداء المالي ودراسة اثر جودة التدقيق على جودة التقارير المالية.

الكلمات المفتاحية: جودة التدقيق الخارجي، الاداء المالي، بورصة عمان، الشركات الصناعية

المقدمة:

تُعتبر التقارير المالية المصدر الرئيسي لمساعدة الأطراف ذات العلاقة في الشركات، في الحصول على المعلومات التي يحتاجونها في عملية اتخاذ قراراتهم، بحيث تكون مناسبة بشأن الاستثمار في المشاريع الاقتصادية وبالتالي يتطلب الحصول على معلومات مالية ذات جودة وان تكون هذه المعلومات موثوقة وقابلة للمقارنة.

تختلف القرارات التي تبني على معلومات الأرباح تبعاً لاختلاف مستخدمي القوائم المالية، ينظر المساهمون إلى الأرباح كمقياس لأداء المديرين، والمقرضين يعتمدون على الأرباح لمساعدتهم في اتخاذ قراراتهم الائتمانية، أما المستثمرون فإنهم يعتمدون على الأرباح لتقييم استثماراتهم من خلال ما تحتويه

الأرباح الحالية من قدرة تنبؤية باستمرار الأرباح في الفترات القادمة (Block, 1999)، غير أن الاعتماد على رقم الربح وحده قد يؤثر عليه عوامل تؤدي إلى تخفيض مستوى جودته، كإدارة الأرباح وارتفاع نسبة المستحقات فيها، حيث يؤدي إلى اتخاذ قرارات لا تتسم بالعقلانية وذلك لتركيزها على كمية الأرباح دون التركيز على جودتها (Chan et al, 2006)، لذلك فإن دقة وسلامة البيانات المالية تعتبر من أهم المدخلات في عملية اتخاذ القرارات، لذلك قامت التشريعات والقوانين بالزام الشركات بضرورة تدقيق قوائمها المالية من قبل مدقق حسابات قانوني وذلك لتقليل مخاوف الاعتماد على قوائم مالية غير دقيقة (Alzoubi, 2016; Eskandai et al., 2014).

حيث تمثل الأرباح أحد أهم محتويات في القوائم المالية، لذلك يعتبر أحد مخرجات النظام المحاسبي المهمة لقياس أداء الشركات الذي يُستخدم في العديد من نماذج عملية اتخاذ القرارات تبعاً لاختلاف مستخدمي القوائم المالية، حيث يتعرض مستخدمو التقارير المالية للعديد من المشاكل عند عملية اتخاذ القرارات الهامة، وأهم تلك المشاكل تتمثل في جودة المعلومات في التقارير المالية والتي تعتبر من أهم مصادر المعلومات المالية عن الشركات، حيث تعتبر جودة التقارير المالية من أهم المتطلبات الرئيسيه لمستخدمي هذه التقارير والتي تساعدهم في عملية اتخاذ القرارات الاستثمارية المناسبة. (Charumathi & Krishnan, 2013)، حيث التأخير في إصدار هذه المعلومات يفقدها قدرتها في التأثير على القرارات، وكذلك يعتبر توقيت تقديم تقرير المدقق الخارجي من أهم العوامل المؤثرة على توقيت إصدار التقارير المالية (Nor et al., 2010).

أسفرت الازمة المالية العالمية التي لتي شهدها العالم مؤخراً حالات افلاس في العديد من الشركات الكبرى في العالم، حيث ساهم ذلك لظهور العديد من التساؤلات حول مدى مصداقية التقارير التي يعدها مدققو الحسابات الخارجيين، إذ يعتبر أحد المراجع الأساسية التي يتم الاعتماد عليها في تعزيز ثقة المستثمرين في القوائم المالية من خلال قدرة عملية التدقيق على اكتشاف الأخطاء الجوهرية في القوائم المالية، والحد من تباين المعلومات فيها بين الإدارة والمساهمين (Alzoubi, 2016). كما تلعب جودة التدقيق دوراً مهماً في الحفاظ على الثقة في مصداقية ونزاهة البيانات المالية ويعتبر أمر ضروري للأسواق التي تعمل بشكل جيد و التي تعمل على تحسين الأداء المالي، و يمكن لعمليات التدقيق الخارجية التي يتم إجراؤها وفقاً لمعايير التدقيق عالية الجودة أن تعزز تنفيذ المعايير المحاسبية من قبل الشركات المدققة و بالتالي تساعد في ضمان أن تكون بياناتها المالية موثوقة وشفافة ومفيدة. وايضا يمكن أن تساعد عمليات التدقيق السليمة في تعزيز الحوكمة للرقابة الداخلية على الشركات، وبالتالي المساهمة في تحسين الأداء المالي (Internal Audits Board, 2011) وبناءً على ما تقدم لقد زاد الاهتمام بجودة التدقيق كمطلب أساسي للعديد من الأطراف، حيث ترغب ادارة الشركات في اضافة الثقة على قوائمها المالية لما لها من آثار لجذب المزيد من الاستثمارات ودعم القدرات التنافسية للشركات، بالإضافة الى ان الاهتمام بجودة التدقيق ذو فائدة للمستثمرين والمحللين في تقييم المخاطر المحتملة عند الاعتماد على جودة القوائم المالية

(Houge et al., 2015). وأدت هذه الأزمات المالية إلى زيادة المخاوف حول ضعف جودة المعلومات التي تحتويها التقارير المالية، الأمر الذي أدى بالعديد من الشركات إلى الاهتمام بجودة التقارير المالية التي تعكس الاداء المالي للشركات (أبو نصار وعبد الجليل، 2014). من هنا تظهر أهمية هذه الدراسة من أهمية رقم الربح أو الخسارة المحاسبي باعتباره النتيجة النهائية لعمل الشركة خلال فترة زمنية معينة أو دورة إنتاجية معينة، إن ديمومة الأرباح يعتبر هاجس الإدارة لكونه مقياس أدائها من قبل المساهمين، وبالتالي إن التوجه إلى جودة التدقيق باعتباره أحد العوامل المؤثرة على جودة محتوى التقارير المالية. وعليه تسعى هذه الدراسة إلى بيان أثر جودة التدقيق الخارجي على الاداء المالي في الشركات الصناعية المدرجة في بورصة عمان للفترة (2016-2019)، وسوف تساعد هذه الدراسة العديد من الباحثين والمهتمين في موضوع جودة التدقيق ومدى العلاقة التي تربطها مع الاداء المالي، ويعتبر هذا الموضوع من المواضيع المواكبة للعصر الحالي، وذو اهتمام من قبل الباحثين سواء أكان محلياً أو عالمياً.

ويمكن التعبير عن مشكلة الدراسة من خلال الأسئلة التالية:

1. هل يوجد أثر لحجم مكتب التدقيق على الاداء المالي للشركات الصناعية المدرجة في سوق عمان المالي؟
2. هل يوجد أثر استقلالية المدقق على الاداء المالي للشركات الصناعية المدرجة في سوق عمان المالي؟
3. هل يوجد أثر لتقرير المدقق على الاداء المالي للشركات الصناعية المدرجة في سوق عمان المالي؟
4. هل يوجد أثر لفترة الاحتفاظ بالمدقق على الاداء المالي للشركات الصناعية المدرجة في سوق عمان المالي؟

الدراسات السابقة

لقد ادى ظهور مسألة العلاقة ما بين جودة التدقيق والاداء المالي من خلال انها سوف تساهم في تحسين مصداقية التقرير المالي، مما ينعكس بدوره على الاداء المالي للشركات. ويمكن دراسة أثر هذه العلاقة من خلال إثر مقاييس جودة التدقيق على الاداء المالي. **حيث تناولت دراسة (Elewa and Haddad 2019) فحص تأثير جودة التدقيق على أداء الشركة. وتم استخدام البيانات المالية للشركات غير المالية المدرجة في البورصة المصرية وعدده 100 شركة. وتتكون عينة الدراسة من ثلاثين شركة غير مالية. تغطي الدراسة فترة خمس سنوات 2010-2014. تم قياس المتغيرات المستقلة هي تجربة المدقق (تقاس بـ Big-4) واستقلال المراجع (تقاس بتدوير المراجع ROT)، والمتغيرات التابعة هي العائد على الأصول ROA والعائد على حقوق الملكية ROE. وفقا لنتائج عشوائية تأثير النموذجي، BIG 4 و ROT يكون لها تأثير ضئيل على العائد على الأصول والعائد على حقوق المساهمين للشركة.**

دراسة (Sayyar, et al 2015) هدفت من هذه الدراسة الى دراسة تأثير جودة التدقيق على أداء الشركة للشركات الماليزية المدرجة في الفترة من عام 2003 إلى عام 2012. في هذه الدراسة ، حيث تم

استخدام اتعاب التدقيق وتداول شركة التدقيق لقياس جودة التدقيق. حيث تم استخدام العائد على الموجودات و Tobin's q كمؤشرات لقياس الاداء. لقد وجدت هذه الدراسة أن هناك علاقة ضئيلة بين وكلاء جودة التدقيق (رسوم التدقيق وتناوب شركة التدقيق) و ROA. أيضًا أن رسوم التدقيق مرتبطة بشكل كبير وإيجابي ب Tobin's Q. اوصت هذه الدراسة للدراسات المستقبلية البحث عن الوكلاء الآخرين لجودة التدقيق ويبحث في كيفية تأثير أداء الشركة بوكلاء آخرين لجودة التدقيق مثل مراجعي الحسابات المتخصصين ونوع شركة التدقيق.

دراسة (أبو عجيلة وحمدان، 2013) هدفت إلى استكشاف مدى ممارسة إدارة الشركات الصناعية المساهمة العامة الأردنية المدرجة ببورصة عمان لإدارة الأرباح، ومدى تأثير خصائص جودة التدقيق (حجم مكتب التدقيق، وارتباط مكتب التدقيق بمكاتب تدقيق عالمية، وفترة الاحتفاظ بالعميل، وأتعاب التدقيق، والتخصص في صناعة العميل) في إدارة الأرباح. أظهرت نتائج الدراسة أن الشركات الصناعية الأردنية المدرجة ببورصة عمان قد قامت بممارسة إدارة الأرباح خلال مختلف سنوات الدراسة (2001-2006). وتبين وجود أثر ذو دلالة إحصائية لكل خصائص جودة التدقيق التي تم استخدامها في الدراسة في إدارة الأرباح، باستثناء متغير ارتباط مكتب التدقيق بمكاتب تدقيق عالمية.

دراسة (الدباس قاسم، 2012)، هدفت هذه الدراسة إلى التعرف على أثر جودة التدقيق على القيمة السوقية للسهم الواحد في البنوك الأردنية المدرجة في بورصة عمان، وتم قياس جودة التدقيق من خلال أبعاد (حجم المكتب، أتعاب التدقيق، التخصص في عمليات التدقيق)، وقد إحتوت عينة الدراسة (14) بنك مدرجة في بورصة عمان خلال الفترة من (2009 - 2012). وبعد جمع البيانات وتحليلها باستخدام أسلوب الانحدار. أظهرت نتائج الدراسة وجود أثر إيجابي ما بين جودة التدقيق والمتمثلة في حجم المكتب وأتعاب التدقيق والتخصص في عمليات التدقيق على القيمة السوقية للسهم الواحد في البنوك الأردنية المدرجة في بورصة عمان.

دراسه (Al-Mousawi and Al-Thuneibat, 2011) هدفت إلى التحقق من تأثير جودة التدقيق، وتم قياسه من خلال متوسط عملاء شركة التدقيق، على عمليات إدارة الأرباح، مقاسة بالمستحقات غير العادية. وتم استخدام الانحدار الخطي البسيط والمتعدد وتحليل التباين لتحليل بيانات الدراسة والاجابة على فرضياتها. خلصت الدراسة إلى مجموعة من النتائج من أهمها أن جودة التدقيق لها تأثير سلبي ضعيف على المستحقات غير العادية، مما يعني وجود تأثير سلبي ضعيف لجودة التدقيق على عمليات التلاعب بالأرباح من قبل الإدارات. كذلك بينت نتائج الدراسة أن المتغير الوسيط "أهمية العميل" له تأثير هام على العلاقة بين جودة التدقيق و المستحقات غير العادية، أما المتغير الوسيط "إسم المدقق" فلم يتبين له تأثير على تحسين تلك العلاقة.

دراسة (Rusmin, 2010)، هدفت الى فحص العلاقة بين جودة التدقيق والتي تم قياسها عن طريق مدى تخصص المدقق في صناعة العميل وحجم مكتب التدقيق عن طريق مدى ارتباطه بمكتب تدقيق

عالمي وأثرهما على ممارسة إدارة الأرباح. وذلك على عينة تتكون من 301 شركة سنغافورية مدرجة في سوق SGX لعام 2003. وبينت النتائج وجود عالقة عكسية بين تخصص المدقق بصناعة العميل وكون المدقق مرتبط بمكتب تدقيق عالمي مع ممارسة إدارة الأرباح.

دراسة (حميدات، 2002)، هدفت هذه الدراسة الى اختبار العلاقة بين جودة التدقيق وبعض الخصائص المرتبطة بمكتب التدقيق مثل: حجم المكتب، وعدد العملاء ، وفترة الاحتفاظ بالعملاء، والارتباط مع مكاتب تدقيق عالمية، وتبرز أهمية هذه الدراسة بأن توضح العلاقة بين جودة التدقيق وبعض العوامل المرتبطة بالعمل مثل حجم العميل، ووضعه المالي، وحجم النمو في المبيعات ومعدل المديونية، واستخدم في هذه الدراسة مقياس عملي لقياس جودة التدقيق تضمن (15) بندا يشمل المعايير المحاسبية والتعليمات الصادرة عن هيئة الأوراق المالية والشروط الواجب توافرها في التقارير المالية الصادرة عن هيئة الأوراق المالية، وتم إجراء اختبار لمؤشر الإفصاح بموجب هذه التعليمات من خلال تطبيقه على التقارير السنوية لعام 2000 على عينة تتألف من (86) شركة صناعية وخدمية مساهمة عامة، من أجل الحصول على بيانات الدراسة. وايضا بينت نتائج هذه الدراسة أن مستوى جودة التدقيق لدى مكاتب التدقيق ازداد على (70%) من هذه الشركات وأن مستوى الجودة يختلف بحسب حجم مكتب التدقيق وحجم العميل ووضعه المالي، الا أنه ليس هناك أية علاقة ارتباط ذات دلالة احصائية بين جودة التدقيق وكل من الارتباط مع مكاتب عالمية وفترة الاحتفاظ بالعميل ومعدل المديونية.

وبناءً على ما سبق لقد تم صياغة الفرضيات التالي:

H1: يوجد علاقة ايجابية ذات دلالة إحصائية بين حجم شركة التدقيق والأداء المالي في الشركات الصناعية الأردنية.

H2: يوجد علاقة ايجابية ذات دلالة إحصائية بين استقلاليه المدقق والأداء المالي في الشركات الصناعية الأردنية.

H3: يوجد علاقة ايجابية ذات دلالة إحصائية بين رأي المدقق والأداء المالي في الشركات الصناعية الأردنية.

H4: يوجد علاقة ايجابية ذات دلالة إحصائية بين فترة الاحتفاظ بالمدقق والأداء المالي في الشركات الصناعية الأردنية.

تحليل البيانات واختبار الفرضيات

مجتمع الدراسة وعينتها:

يتكون مجتمع الدراسة من كافة الشركات الصناعية المدرجة في بورصة عمان والمتوفر لها قوائم مالية للفترة (2016-2019)، أما عينة الدراسة فقد بلغت (41) شركة، حيث تم إبعاد بعض الشركات لسببين:

إما لعدم توفر بيانات كافية لسنة الدراسة، وتم إبعاد بعض البيانات لبعض الشركات أثناء تحليل البيانات لاعتبارها قيم شاذة (Outliers).

مصادر جمع البيانات:

لغايات الحصول على البيانات اللازمة لتحقيق أهداف الدراسة سوف يتم الاعتماد على المصادر الثانوية، حيث سوف يتم الاعتماد على الكتب والأدبيات والدراسات السابقة التي لها علاقة بموضوع الدراسة، وكذلك سوف يتم الرجوع إلى بورصة عمان للوصول إلى القوائم المالية المنشورة للشركات الصناعية. متغيرات الدراسة وطريقة قياسها:

أولاً: المتغير المستقل

جودة التدقيق: تم التعبير عن جودة التدقيق من خلال المتغيرات التالية:

1. حجم مكتب التدقيق: يتم قياس هذا المتغير من خلال إعطاء رقم (1) إذا كانت شركة التدقيق من الشركات الأربعة الكبيرة وإذا كانت غير ذلك تأخذ (صفر).
2. استقلالية المدقق: يتم قياس هذا المتغير من خلال إعطاء رقم (1) إذا كان مستقل وإذا كان غير ذلك تأخذ (صفر).
3. رأي المدقق: يتم قياس هذا المتغير من خلال إعطاء رقم (1) إذا كان رأي المدقق نظيف وإذا كانت غير ذلك تأخذ (صفر).
4. فترة الاحتفاظ بالمدقق: يتم قياس هذا المتغير من خلال إعطاء رقم (1) إذا بقيت شركة التدقيق أكثر من أربع سنوات وإذا كانت غير ذلك تأخذ (صفر).

ثانياً: المتغير التابع:

الأداء المالي للشركات : تم قياس هذا المتغير من خلال معدل العائد على الأصول (ROA) وهو من أهم المقاييس المستخدمة لقياس الأداء المالي وتم اعتمادهما في هذه الدراسة.

نموذج قياس متغيرات الدراسة:

لبيان اثر العلاقة بين كل متغير مستقل على المتغير التابع تم استخدام تحليل الانحدار المتعدد لقياس العلاقة بين المتغيرات المستقلة والمتغير التابع:

نموذج الدراسة:

$$ROA_{i,t} = \alpha + \beta_0 + \beta_1 Big4_{i,t} + \beta_2 AUIND_{i,t} + \beta_3 AOPIN_{i,t} + \beta_4 AT_{i,t} + \varepsilon_{i,t}$$

Notes: Big4= Audit Firm Size, AUIND = Audit Independence, AOPIN = Audit Opinion, AT = Audit Retention and ROA= Performance.

حيث أن: (ROA): الأداء المالي للشركات, Big4: تصنيف شركة التدقيق, AIND: آتاعب المدقق الخارجي, AOPIN: رأي المدقق الخارجي, AT: فترة الاحتفاظ بالمدقق, α : الثابت, β : معامل النموذج, ε : الخطأ العشوائي.

الإحصاء الوصفي:

الإحصاء الوصفي : جدول رقم (1)

Variables	N	Minimum	Maximum	Mean	Std. Deviation
Big4	120	.00	1.00	.632	9.439
AIND	120	.00	1.00	.639	0.369
AOPIN	120	.00	1.00	.566	2.974
AT	120	.00	1.00	.12	0.153
ROA	120	-.50	.45	.0361	.1474

يُلاحظ من الجدول رقم (1) أن الوسط الحسابي لحجم مكتب التدقيق بلغ 0.632 والانحراف المعياري بلغ 9.439 ، حيث بلغت أعلى قيمه 1 أما أدنى قيمة فبلغت صفر، وهذا يدل على ان غالبية الشركات الصناعية قد دقت حساباتها في شركات التدقيق الكبرى Big4. والوسط الحسابي لاستقلالية المدقق الخارجي بلغ 0.639 والانحراف المعياري بلغ 0.369 ، وبلغت أعلى قيمه 1 أما أدنى قيمة فبلغت صفر، وهذا يدل على ان غالبية شركات التدقيق الخارجي مستقلة. والوسط الحسابي رأي المدقق الخارجي بلغ 0.566 والانحراف المعياري بلغ 2.974 ، وبلغت أعلى قيمه 1 أما أدنى قيمة فبلغت صفر ، وهذا يدل على ان غالبية رأي المدققين الخارجيين كان ايجابيا. والوسط الحسابي لفترة الاحتفاظ بالمدقق الخارجي بلغ 0.12 والانحراف المعياري بلغ 0.153 ، وبلغت أعلى قيمه 1 أما أدنى قيمة فبلغت صفر، وهذا يدل على ان غالبية الشركات لم تقم بتغيير المدقق الخارجي لها. والوسط الحسابي لمعدل العائد على الاصول قد بلغ 0.0361 والانحراف المعياري بلغ 0.1474 ، وبلغت أعلى قيمه 0.45. أما أدنى قيمة فبلغت -0.50 .

اختبار صحة البيانات ونموذج الدراسة:

جدول رقم (2): اختبار صحة البيانات ونموذج الدراسة

Variables	Multicollinearity		Autocorrelation
	Tolerance	VIF	Durbin-Watson
Big4	.901	1.11	1.519
AIND	.979	1.022	
AOPIN	.975	1.026	
AT	.887	1.128	

أجريت الدراسة لتشمل جميع البيانات المتاحة لجميع الشركات الصناعية مدرجة في عينة الدراسة. ونظرًا لأن حجم العينة يتكون من 89% من إجمالي مجتمع الدراسة ، فيمكن اعتبار النموذج مفيدًا وصالحًا. يبين الجدول رقم (2) معامل VIF لكل متغير حيث لا يزيد عن 10 ، وبالتالي لا يوجد تداخل بين المتغيرات ، وهذا يعني أن النموذج مناسب للغاية لتفسير تأثير المتغيرات المستقلة على المتغير التابع. فيما يتعلق بالارتباط التلقائي، تم استخدام اختبار Durbin-Watson (D-W)، وقيمته 1.519 ، لذلك

يعد هذا مؤشرًا جيدًا على عدم وجود مشكلة الارتباط التلقائي بين المتغيرات. في هذه المناسبة ، تتراوح القيمة المثلى لاختبار (D-W) بين 1.5 و 2.5 (Gujarati، 2003, 496,P).
اختبار الفرضيات:

يبين الجدول رقم (2) نتائج تحليل الانحدار المتعدد، ويلاحظ من هذا الجدول أن نموذج الانحدار المستخدم ذو دلالة إحصائية بلغت قيمة (F-Statistic) 8.312 بدلالة إحصائية (P value = 0.000)، وهي أقل من 0.05 ، وهذا يدل على أثر ذو دلالة إحصائية لجودة التدقيق على الاداء المالي للشركات. كما يُظهر الجدول أن قيمة (Adjusted R²) بلغت (0.207)، بمعنى أن المتغيرات المستقلة تفسر ما نسبته 20.7% من التغير في المتغير التابع الاداء المالي للشركات الذي تم قياسه بقيمة معدل العائد على الاصول (ROA).

جدول رقم (3): نتائج تحليل الانحدار الخطي المتعدد

Variables	Standardized Coefficients		
	Beta	t	Sig.
Big4	1.112	1.823	.004
AIND	.598	.542	.003
AOPIN	.721	.921	.012
AT	.942	.875	.712
Dependent Variable: ROA			
<i>Adjusted R²</i>	0.207		
<i>P value</i>	0.000		
<i>F value</i>	8.312		

Notes: Big4: Audit Firm Size, AIND: Audit Independence, AOPIN: Audit Opinion, AT: Audit retention and ROA: Performance.

اختبار الفرضيات:

اختبار الفرضية الاولى:

نصت الفرضية الأولى على أنه يوجد علاقة ايجابية ذات دلالة إحصائية ما بين حجم شركة التدقيق والاداء المالي في الشركات الصناعية الأردنية. بالرجوع إلى نتائج تحليل الانحدار المتعدد الواردة في الجدول رقم (3) تبين وجود علاقة ايجابية ذات دلالة إحصائية ما بين نوع شركة التدقيق والاداء في الشركات الصناعية الأردنية عينة الدراسة حيث بلغت قيمة (t=1.823) وقيمة (Sig.=0.004)، أي بمعنى الشركات التي تم تدقيق حساباتها لدى شركات Big 4 تتمتع بأداء مالي جيد مقارنة بالشركات التي لم تدقق حساباتها لدى Big 4 مما يدل على أهمية متغير نوع شركة التدقيق في التأثير على الأداء المالي لدى الشركات الصناعية الأردنية نتائجا تتفق من نتائج دراسة (الدباس قاسم، 2012) التي وجدت علاقة ايجابية ما بين نوع شركة التدقيق والأداء المالي في البنوك الاردنيه. وبالتالي يتم قبول الفرضية .

اختبار الفرضية الثانية:

نصت الفرضية الثانية على انه يوجد علاقة ايجابية ذات دلالة احصائية ما بين استقلاليه المدقق والاداء المالي في الشركات الصناعية الاردنية بالرجوع الى نتائج تحليل الانحدار المتعدد الوارد في جدول رقم (3) تبين وجود علاقة ايجابية ذات دلالة احصائية ما بين استقلاليه المدقق والاداء في الشركات الصناعية الاردنية, حيث بلغت قيمة (0.542) وقيمة (Sig=0.003) اي بمعنى ان الشركات التي فيها مدقق مستقل ادائها المالي افضل بالمقارنة مع الشركات التي لديها مدقق لا يتمتع بالاستقلاليه مما يدل على اهميه ان يتمتع المدقق بالاستقلاليه لما لها من تاثير ايجابي على الاداء المالي للشركات الصناعيه الاردنيه نتائج هذه الدراسه تتفق مع دراسة (Rusmin, 2010), وبالتالي يتم قبول الفرضية.

اختبار الفرضية الثالثة:

نصت الفرضية الثالثة على انه يوجد علاقة ايجابية ذات دلالة احصائية ما بين رأي المدقق والاداء المالي في الشركات الصناعية الاردنية بالرجوع الى نتائج تحليل الانحدار المتعدد الوارد في جدول رقم (3) تبين وجود علاقة ايجابية ذات دلالة احصائية ما بين رأي المدقق والاداء في الشركات الصناعية الاردنية, حيث بلغت قيمة (t=921) وقيمة (Sig=0.012) اي بمعنى ان الشركات التي كان رأي المدقق فيها غير متحفظ ادائها المالي افضل بالمقارنة مع الشركات التي كان رأي المدقق فيها متحفظ مما يدل على اهميه متغير رأي المدقق بالتأثير على الاداء المالي للشركات الصناعيه الاردنيه, تتفق نتائج هذه الدراسه مع دراسة (Elewa and Haddad, 2019) التي وجدت علاقة ايجابية ما بين رأي المدقق والاداء المالي في الشركات وبالتالي يتم قبول الفرضية.

اختبار الفرضية الرابعة

نصت الفرضية الرابعة على انه يوجد علاقة ايجابية ذات دلالة احصائية ما بين فترة الاحتفاظ بالمدقق والاداء المالي في الشركات الصناعية الاردنية بالرجوع الى نتائج تحليل الانحدار المتعدد الوارد في جدول رقم (3) تبين انها ليست ذات دلالة احصائية ما بين فترة الاحتفاظ بالمدقق والاداء في الشركات الصناعية الاردنية, حيث بلغت قيمة (t=875) وقيمة (Sig=0.712) أي بمعنى ان فترة الاحتفاظ بالمدقق الخارجي لا يوجد فيها اثر على الاداء المالي. نتائج هذه الدراسه لا تتفق مع دراسة حميدات(2002) التي بينت العلاقة بين تغيير المدقق وأثرها على الاداء المالي في الشركات, وبالتالي لا يتم قبول الفرضية.

النتائج والتوصيات:

الهدف الأساسي من الدراسة هو دراسة دور جودة التدقيق الخارجي على تحسين الاداء المالي للشركات الصناعيه المدرجة في بورصة عمان. بناءً على تحليل البيانات واختبار الفرضيات ، وجدت

الدراسة أن هناك علاقة خطية بين جودة التدقيق و الاداء المالي للشركات. كما تشير النتائج إلى وجود أثر ذو دلالة إحصائية بين حجم مكتب التدقيق على الاداء المالي للشركات الصناعية المدرجة في بورصة عمان و استقلالية المدقق الخارجي على الاداء المالي للشركات الصناعية المدرجة في بورصة عمان رأي المدقق على الاداء المالي للشركات الصناعية المدرجة في بورصة عمان، ولكن لا يوجد أثر بين فترة الاحتفاظ بالمدقق و الاداء المالي للشركات الصناعية المدرجة في بورصة عمان. توصي هذه الدراسة الدراسات المستقبلية استخدام مقاييس اخرى لجودة التدقيق واستخدام مقاييس اخرى للاداء المالي و دراسته اثر جودة التدقيق على جودة التقارير المالية.

المراجع:

1. أبو عجيله، و حمدان، علام (2013)، أثر جودة التدقيق في الحد من إدارة الأرباح: دليل من الأردن، المجلة العربية للعلوم الادارية ، مجلد، 17، عدد، 2، ص. 76-126، البحرين.
1. التميمي، هاشم، 2018، أثر عدم تبني الدوران الإلزامي للمدقق الخارجي في جودة التدقيق، مجلة كلية الرافدين الجامعة للعلوم ، العدد (٤٣).
2. حمدان، علام و مشتهى، صبري و عواد، بهاء. (2012)، دور لجان التدقيق في استمرارية الأرباح كدليل على جودتها.
2. حميدات، محمد، (2002)، "تقييم مستوى جودة تدقيق الحسابات في الأردن والعوامل المحددة لها"، رسالة ماجستير، جامعة اليرموك، اربد، الاردن.
1. العطعوط سامح، والظاهر مفيد. (2010)، "أثر مقاييس التدفقات النقدية في تفسير العوائد السوقية العادية للأسهم"، دراسة ميدانية على الشركات المساهمة العامة الفلسطينية. مجلة جامعة القدس المفتوحة للأبحاث والدراسات، العدد(21).
2. العلي، أسعد. (2010) . الإدارة المالية- الأسس العلمية والتطبيقية، دار وائل للنشر، عمان.
3. النعسان، سماح 2018، "العوامل المؤثرة على جودة التدقيق من وجهة نظر مدقي الحسابات الخارجيين دراسة ميدانية"، رسالة ماجستير، الجامعة الإسلامية غزة.

1. Al-Mousawi, R. and Al-Thuneibat, A. (2011), The Effect of Audit quality on the Earnings Management Activities, Dirasat Journal, the University of Jordan, 38(2)
2. Alzoubi, E., (2016). Audit quality and earnings management: Evidence from Jordan. Journal of Applied Accounting. 17, 2: 170-189.
3. Elewa, M, (2019), "The Effect of Audit Quality on Firm Performance: A Panel Data Approach", International Journal of Accounting and Financial Reporting, Vol. 9, No. 1, ISSN 2162-3082.
4. Eskandai, A, Abdul Rasid, S., Basiruddin, R., and Hosseini, M., (2014). Review of Empirical Literature on Audit Quality and Cost of Debt Capital, International Journal of Accounting and Taxation. 2, 4: 81-92

5. Gujarati, D. N, (2003)," Essential of Econometrics," Fourth Edition, McGraw-Hill Irwin, United States.
6. Houqe, N., Ahmed, K., and Zijl, T., (2015). *Effects of Audit Quality on Earnings Quality and Cost of Equity Capital: Evidence from India*. Working Paper. Presented at Centre for Accounting, Governance and Taxation Research. Available at: <http://researcharchive.vuw.ac.nz/handle/10063/4173>.
7. International Auditing and Assurance Standards Board. (2011). Audit Quality: An IAASB perspective. New York.
8. Ogbodo Okenwa CY, Akabuogu Nzube J. Nnamdi Azikiwe. Effect of Audit Quality on the Financial Performance of Selected Banks in Nigeria. International Journal of Trend in Scientific Research and Development
9. P. Pinto, La performance durable, renouer avec les fonds des montants des entreprises qui Durant, édition Dunod, Paris, 2003, p11 .
10. Rusmin, R. (2010). Auditor Quality and Earnings Management: Singaporean Evidence. Managerial Auditing Journal, 25(7), 618-638.
11. Sayyar, Hamed, R. Basiruddin, S. Z. A. E. Rasid, and M. A. Elhabib. (2015) "The impact of audit quality on firm performance: Evidence from Malaysia." *Journal of Advanced Review on Scientific Research* 10, no. 1: 1-19.

أثر القرارات الإستراتيجية في تخفيض تكاليف البنية التحتية للدفاع المدني الأردني في ظل جائحة

كورونا

(دراسة حالة مديرية دفاع مدني عجلون)

ا.محمد العوامرة

sebastare2014@gmail.com

الملخص

هدفت هذه الدراسة إلى التعرف على أثر القرارات الإستراتيجية في تخفيض تكاليف البنية التحتية للدفاع المدني الأردني في ظل جائحة كورونا، ولتحقيق أهداف الدراسة قام الباحث بتصميم استبانته تكونت من (37) فقرة موزعه على ثلاث إبعاد تم تناولها للبنية التحتية للدفاع المدني ، وتم توزيع 50 استبانته على عينة عشوائية من مجتمع الدراسة المتمثل بجميع العاملين في مديرية دفاع مدني عجلون ، وتم استرجاع 45 استبانته، واستبعدت 5 استبانته لعدم صلاحيتها للتحليل، لذلك فان مجموع الاستبيانات في التحليل الإحصائي بلغت 40 استبانته، وتم قياس الأثر باستخدام اختبار تحليل الانحدار المتعدد وبعد إجراء المعالجة الإحصائية المناسبة أظهرت الدراسة مجموعة النتائج كان أهمها: أظهرت النتائج يوجد أثر القرارات الإستراتيجية في تخفيض تكاليف البنية التحتية للدفاع المدني الأردني في ظل جائحة كورونا من حيث (تكاليف الآليات , تكاليف المعدات) لدى الدفاع المدني في الأردن التي كما تبين إن (تكاليف الموارد البشرية لا تتخفف من خلال القرارات الإستراتيجية) وأهم ما أوصت بهي الدراسة: يوصي الباحث في ضرورة تطبيق القرارات الإستراتيجية لما لها من دور كبير في تخفيض تكاليف البنية التحتية للدفاع المدني وإيجاد حلول من خلال المتغيرات على التوالي تخفيض التكاليف الآليات، تخفيض تكاليف المعدات.

الكلمات المفتاحية: القرارات الإستراتيجية، البنية التحتية للدفاع المدني، تكاليف الآليات، تكاليف المعدات، تكاليف الموارد البشرية، جائحة كورونا.

المقدمة

بعد قيام الثورة الصناعية في نهاية القرن المنصرم وظهور العديد من التحديات والتطورات من خلال التقدم السريع سواء التقني أو الصناعي على حد سواء وما تحتاجه الدول من خدمات لتوفير البنية التحتية والخدمية والوقائية ومتطلبات تدعم جميع القطاعات بشكل لا يتجزأ والحاجة لوجود بيئة تحفيزية كعامل جذب للاستثمار الداخلي والخارجي ورفع مستوى الأمان المجتمعي الذي بدوره دفع معظم الدول إلى التوجه إلى الاهتمام في البنية التحتية وخاصة في ما يتعلق في القطاع الخدماتي والوقائي وذلك من أجل الحفاظ على الاستمرارية والحد من الخسائر أو العمل على تقليلها ولذلك فقد باتت الحاجة ملحة إلى التوجه للبحث عن طرق وبدائل تساعد بدورها على حماية البنية التحتية للدولة وخاصة في ما يتعلق في القطاع الخدمي واهم هذه القطاعات الدفاع المدني نظرا لما يقدمه من خدمات من شأنها حماية البنية التحتية واستمراريتها والتي تشتمل خدماته على حماية الأرواح والممتلكات الخاص والعامة.

إن كمية الخدمات الكبيرة التي يقدمها الدفاع المدني هي بمثابة حجر ارتكاز للبنية التحتية للدولة بشكل مستمر سواء خدمات الإطفاء أو الإسعاف والإنقاذ والوقاية وخاصة من خلال أزمة كورونا حيث أدت إلى زيادة تكاليف البنية التحتية التي يستخدمها من موارد بشرية والآليات ومعدات وأدوات والذي يتزايد بشكل طردي مع زيادة الخدمات المقدمة و نسبة الأهلاك فكانت جائحة كورونا بمثابة صفة للعالم اجمع فلم يكن بالحسبان إن يجتاح مثل هذا الوباء بدون سابق إنذار ولم يكن احد مستعد له فقد أدت الإجراءات الصحية إلى حجر عالمي الذي ساعد إلى أزمت اقتصادية وسياسية كان لها اثر في انهيار دول ومنظمات وفي هذه المرحلة كان العبء الكبير عالميا على القطاع الصحي و خاصة الدفاع المدني فقد ساهم في كل امكانيات من خدمات صحية و إنسانية والذي أدى إلى استنفاد للبنية التحتية في ظل محدودية الموارد. ولذلك أصبح من الواجب على الدولة بإتباع أساليب منهجية في القرارات المتخذة في ما يخص الخدمات المقدمة للمواطن والمحافظة على البنية التحتية للدولة واستمراريتها والعمل على تخفيض تكاليفها هذا بدوره أدى للبحث عن حلول وطرق ومن هذه الحلول استخدام "القرارات الإستراتيجية" والتي تعمل على رسم منظومة منهجية طويلة الأمد بما يتلاءم مع الخيارات المتاحة من اجل تحقيق الأهداف المرجوة من خلال وضع الأساس لاتخاذ القرارات التنفيذية والأنشطة التكتيكية كما تركز على المبادئ العلمية والإبداعية في عملية صنع القرار والتي يسترشد المدير بنتائج البحث العلمي والإنجازات الحديثة ومع ذلك، يجب أن يكون هناك مكان للارتجال والإبداع ، الذي يحدد النهج الفردي لحل مشكلة كل ما تقدم من حاجة ضرورية لاستخدام القرارات الإستراتيجية وأهميتها في تخفيض تكاليف البنية التحتية للدفاع المدني وما توصلت إليه الدراسات في الأردن خاصة وفي البلدان الأخرى عامة أصبح من الضروري إجراء دراسة القرارات الإستراتيجية ودورها في تخفيض تكاليف البنية التحتية للدفاع المدني الأردني والعمل على تطويرها وملائمتها بما يتوافق مع التغيرات ومعالجة وتخفيض تكاليف البنية التحتية التي تنشأ جراء استخدام للموارد البشرية والمعدات والآليات.

لقد سعت مختلف الدراسات لبيان ودراسة العديد من المتغيرات التي لها التأثير في تخفيض تكاليف البنية التحتية للدفاع المدني ومن هذه المتغيرات القرارات الإستراتيجية التي لها دور في تخفيض تكاليف البنية التحتية للدفاع. لذلك جاءت هذا الدراسة لتدرس اثر القرارات الإستراتيجية في تخفيض تكاليف البنية التحتية للدفاع المدني.

مشكلة الدراسة وعناصرها:

نظرا لازدياد حجم الحوادث التي يتعامل معها الدفاع المدني في ظل الجائحة والاستخدام الكبير للبنية التحتية من موارد بشرية وآليات ومعدات وأدوات وهذا بدوره أدى زيادة تكاليف البنية التحتية ونقص عمر الالهلاك واختلاف أساليب المعالجة ومحدودية الموارد وارتفاع عدد متلقي الخدمة وخصوصا تلك التي تكون صعوبة في الوصول إليها ومكافحتها المتمثلة في الحرائق الجبلية مع عدم توفير بنية تحتية لإعادة

تنظيم الطرق والافتقار لرؤية مشتركة ذات بعد استراتيجي في مكوناته الثلاث ، ومن هنا جاءت الحاجة إلى هذه الدراسة من أجل إيضاح وبيان أثر القرارات الإستراتيجية في تخفيض تكاليف البنية التحتية للدفاع المدني الأردني ، لما لهذا القرارات من أهمية في عملية تخفيض التكلفة ومن هنا يمكن صياغة مشكلة الدراسة من خلال السؤال التالي:

السؤال الأول: هل يوجد أثر للقرارات الإستراتيجية في تخفيض تكاليف البنية التحتية للدفاع المدني الأردني؟ ويتفرع عن هذا السؤال عدد من الأسئلة الفرعية التالية:

1. هل يوجد أثر للقرارات الإستراتيجية في تخفيض تكاليف الموارد البشرية للدفاع المدني الأردني ؟
2. هل يوجد أثر للقرارات الإستراتيجية في تخفيض تكاليف الآليات للدفاع المدني الأردني ؟
3. هل يوجد أثر للقرارات الإستراتيجية في تخفيض تكاليف المعدات للدفاع المدني الأردني ؟

أهمية الدراسة:

تنقسم أهمية الدراسة إلى قسمين:

1. الأهمية النظرية: تكمن الأهمية النظرية بالحقيقة المتمثلة باستناد الباحث في دراسته الحالية على الدراسات المتشابهة السابقة مما يقود إلى ما يلي :

1. فتح المجال أمام الباحثين والدارسون نحو المضي في دراسة القرارات الإستراتيجية وقياس إبعادها.
2. إثراء المكتبات العربية والعالمية بالمعرفة المتخصصة في الموضوع المبحوث.
2. الأهمية العملية: تكمن الأهمية العلمية من خلال نتائج الدراسة وتوصياتها الحالية بأن هناك منفعة تعود على الموازنة العامة للدولة من خلال:

1. الحث على تطبيق القرارات الإستراتيجية لما لها من دور كبير في تخفيض تكاليف البنية التحتية للدفاع المدني الأردني.
2. دور القرارات الإستراتيجية في إعادة التخطيط التنظيمي وتوزيع المهام المشتركة لذوي الاختصاص ويساعد في تقليل التكاليف للبنية التحتية.

أهداف الدراسة:

تهدف الدراسة بشكل رئيسي إلى بيان أثر القرارات الإستراتيجية في تخفيض تكاليف البنية التحتية للدفاع المدني الأردني، ويتفرع عنها الأهداف الفرعية التالية:

4. بيان أثر للقرارات الإستراتيجية في تخفيض تكاليف الموارد البشرية للدفاع المدني الأردني ؟
5. بيان أثر للقرارات الإستراتيجية في تخفيض تكاليف آليات للدفاع المدني الأردني ؟
6. بيان أثر للقرارات الإستراتيجية في تخفيض تكاليف المعدات للدفاع المدني الأردني ؟

فرضيات الدراسة

تعتمد الدراسة على الفرضية الرئيسية التالية:

H₀: لا يوجد اثر ذو دلالة إحصائية للقرارات الإستراتيجية في تخفيض تكاليف البنية التحتية للدفاع المدني الأردني.

وينتفرع عنها الفرضيات الفرعية التالية:

H01 : لا يوجد اثر ذو دلالة إحصائية للقرارات الإستراتيجية في تخفيض تكاليف الموارد البشرية للدفاع المدني الأردني.

H02 : لا يوجد اثر ذو دلالة إحصائية للقرارات الإستراتيجية في تخفيض تكاليف الآليات للدفاع المدني الأردني.

H03 : لا يوجد اثر ذو دلالة إحصائية للقرارات الإستراتيجية في تخفيض تكاليف المعدات للدفاع المدني الأردني.

الإطار النظري والدراسات السابقة

إن صناعة القرارات الاستراتيجية في ظل الأزمات تعد حجر ارتكاز للقادة ومتخذي القرار في الحكومات حيث تعتبر المحرك الأساسي لإدارة الأزمة , وان سر النجاح يعتمد بشكل كبير على متخذي القرار ومقدار الخبرة والتجارب ومن أهم الشروط في تقدم المجتمعات أن يتم اتخاذ القرارات الإستراتيجية على مستوى عالي من الاهتمام والفهم (أبو الفتوح, 2021). مفهوم القرارات الإستراتيجية : تلك القرارات التي تؤثر بعمق في قدر ومستقبل المنظمة من خلال التجاوب والتوافق بين البيئة الداخلية والخارجي وتحديد الموارد المتاحة في ظل عدم التأكد وشرح المعلومات (بو بكر وجميل, 2019). كما يمكن تعريفها بأنها خطة شاملة تقوم على تحديد عمليات المنظمة و تخصيص الإمكانيات من اجل تحقيق الأهداف بعيدة المدى وتوضيح الرسالة التي تسعى المنظمة لتحقيقها مع وضع خطة طويلة الأمد لتحقيق تلك الأهداف (السرسك وصلاح, 2020) كما يمكن تعريفها على أنها مجموعة من القرارات غير الروتينية التي تتخذها الإدارة العليا التي تحدد مستقبل المنظمة للمدى الطويل (مخدوم وهند, 2020). أهمية القرارات الإستراتيجية: تكمن أهمية القرارات الإستراتيجية في أنها تقرر مستقبل المنظمة وذات تأثير كبير ويتم اتخاذها من قبل الإدارة العليا ذات الرؤيا العميقة لتجنب المخاطر وتحقيق الأهداف (Abdullah and Mohammed, 2019) يمكن تلخيص أهمية القرارات الإستراتيجية في النقاط التالية (حمزة والنعمي, 2010):

1. تعد القرارات الإستراتيجية من ركائز المنظمة الأساسية في تحقيق أهدافها الإستراتيجية.
2. تساهم القرارات الإستراتيجية في تمكين المنظمة من تتبع ومراقبة مختلف أنشطتها الإدارية بكفاءة وفعالية.

3 . تؤثر القرارات الإستراتيجية في زيادة حجم الواردات المالية للمنظمة وقدرتها الاقتصادية، مما يعزز في ازدهار الاقتصاد العام للدولة وسياساتها المستقبلية.

4. كما تتضمن اكتشاف أهداف جديدة أو تعديل الأهداف الحالية باتجاه تحقيق المستقبل الأفضل للمنظمة. 5. توضح نتائجها الايجابية مدى فاعلية الرؤية المستقبلية للإدارة العليا للمنظمة.

مميزات القرارات الإستراتيجية: أهم ما يميز القرارات الإستراتيجية عن باقي القرارات التي يتم اتخاذها من قبل الدارة العليا

1. المستوى التنظيمي : يتم اتخاذ القرارات من قبل الإدارة العليا دون إشراك الإدارات الأخرى في

القرار بسبب تأثير هذا القرار على مستقبل المنظمة ولما لهو اثر في تحقيق الأهداف

2. التأثير الزمني :حيث إن القرارات الإستراتيجية لها تأثير بعيد المدى سوا على أقسام المنظمة أو الأفراد أو المنظمة بشكل عام

3. التوجه المستقبلي: تقوم المنظمة بجمع المعلومات وتحليل المخاطر المستقبلية من خلال البيئة الداخلية و الخارجية لتتفادى المخاطر والقدرة على التحسين المستمر .

4. تخصيص موارد المنظمة : حيث تقوم الإدارة العليا بتحديد الموارد المتاحة في المنظمة وتوزيع المهام والمسؤوليات للأقسام لتحقيق الأهداف

5. التوجه نحو النظام المفتوح: حيث تدخل القرارات حيز التنفيذ في البيئة الخارجية من خلال الميزة التنافسية والتأقلم مع المتطلبات الجديدة.

أنواع القرارات الإستراتيجية :

ويمكن تصنيف القرارات وفقا لمعايير متعددة من أهمها (رغيني وصبرينة، 2018):

1. تصنف على أساس الوظائف الإدارية من رقابة وتخطيط وتوجيه وتنظيم وقيادة
2. تصنف على أنها قرارات مهيكلة روتينية يمكن التنبؤ بها وغير مهيكلة ذات تأثير من الصعب التنبؤ بها

3. تصنف على أساس الزمن: حيث يصنف المعيار قرارات طويلة المد ذات تأثير طويل وقرارات متوسطة تكون تأثيرها من عام إلى عامين وقرارات قصيرة الأجل تكون اقل من عام

4. تصنيف على أساس مستوى التأثير على المنظمة والتي يمكن تقسيمها إلى:

1. القرارات الإستراتيجية: والتي يتم اتخاذها في أعلى مستوى من الإدارة وفي الغالب تكون قرارات طويلة الأمد يتم اتخاذها من خلال دراسة البيانات المتاحة والرجوع للخبراء والمختصين في مجال القرار وعادة مايصاحبها المخاطر

2. القرارات التكتيكية : والتي يتم اتخاذها في العادة من قبل الإدارة الوسطى من خلال مدراء الأقسام

القرارات التنفيذية: هي قرارات روتينية وتتصف بأنها لا تحتاج إلا بذل جهد ويتم اتخاذها من قبل الإدارة الدنيا

مراحل القرارات الإستراتيجية:

تمر القرارات الإستراتيجية بمراحل أساسية من أهمها (مخدوم وهند، 2020):

1. مرحلة تحديد المشكلة أو مرحلة تحديد الأهداف الإستراتيجية وجمع البيانات والمعلومات فيما يتعلق في المشكلة وتعتبر من أهم المراحل حيث أن أي معلومة خاطئة تؤدي إلى قرار إستراتيجي خاطئ.
2. الخطة البديلة والخيارات المتاحة: بحيث يقوم متخذي القرار في البحث عن بدائل وحلول للمشكل وتقييمها وفي مثل هذه المرحلة يتم الرجوع لأصحاب الخبرة والمستشارين.
3. اختيار البديل المناسب: في هذه المرحلة يتم اختيار البديل المناسب للوصول إلى قرار إستراتيجي بعيد عن الأخطاء
4. مرحلة تنفيذ القرار الإستراتيجي : يتم في هذه المرحلة الإعلان عن القرار الإستراتيجي

مكونات الإستراتيجية

- تعد المكونات الإستراتيجية هي الدعامة الرئيسة لاتخاذ القرار الإستراتيجي ومن أهمها (دليلة، 2020)
1. المدى: يعد المدى تلك النقطة التي تسعى المنظمة للوصول إليها من خلال بذل كافة الإمكانيات والموارد المتاحة.
 2. تخصيص الموارد: قيام المنظمة في تحديد مواردها من أجل الاستمرار في مركز معين في السوق والقدر على اتخاذ القرار
 3. الميزة التنافسية: لكل منظمة ناجحة ميزة تنافسية تجعلها رائدة في مجال عملها
- التكامل : ويعد التكامل من أهم مكونات الإستراتيجية بحث تسمح للمنظمة في انجاز اعمالها بشكل مشترك مع المنظمات الأخرى

الدعائم الإستراتيجية

الدعامة الأولى :هي قدرة المنظمة باتخاذ القرارات في بيئة تحيط بها المخاطر وعدم التأكد، ويأخذ بالحسبان إمكانية الفشل وعدم التأكد والمخاطر ونقص المعلومة في عملية اتخاذ القرار الإستراتيجي.

الدعامة الثانية: هي قدرة الإدارة في التأثير على الآخرين وتوقع ردود أفعالهم من حيث السلوك الأخلاقي والثقافة والمخاطر المترتبة عليه

الخصائص الإستراتيجية : من أهم الخصائص التي تأخذ بعين الاعتبار في القرارات الإستراتيجية:

1. العمل على الابتكار والتطوير
2. لها اثر واسع ونطاق كبيرا
3. السرعة في التنفيذ وتطبيق القرار
4. تعتمد على أسلوب علمي منهجي
5. العمل على تحقيق الأهداف بصورة شاملة

صفات القرارات الإستراتيجية (مخدومة وهند، 2020):

1. المركزية: حيث تفرد في القرار الادارة العليا في صناعة القرار واتخاذ
2. الحتمية : حيث تتخذ قبل الإدارة الوسطى والإدارة التشغيلية
3. غير الروتينية : حيث تتخذ في ظروف عدم التأكد
4. طويلة المدة :حيث تتخذ لفترات طويلة

مبررات ومزايا تطبيق التشاركية بين القطاع العام والخاص (عبد السيد ومحمد، 2020):

عدم تحقيق التنمية المستدامة بمفردها ,محدودية الموارد البشرية والتكنولوجية,المطالبة المستمرة من قبل الشعب بتحسين جودة الخدمة,توزيع المخاطر على أكثر من طرف, سرعة الانجاز في المشاريع من وجهة القطاع الخاص,توفير رأس مال, وهذا يتطلب توفير بيئة جاذبة للاستثمار وتحفيز القطاع الخاص في الاستثمار والتشاركية في مجال البنية التحتية وذلك بكسر الصعوبات والقوانين النافرة.

إن تخفيض البنية التحتية للدفاع المدني يعد عامود الارتكاز الرئيسي الذي يساعد في الاستمرارية لحماية البنية التحتية للدولة وهو خط دفاع أول في مواجهة الكوارث الطبيعية والسياسية وهنا تكمن أهمية القرارات الإستراتيجية المتخذة من قبل الحكومات في العمل على رفع مستوى جاهزية البنية التحتية للدفاع المدني وتخفيض تكاليفها والذي يسهم إيجابا في استقرار مقومات الدولة اقتصاديا من خلال توفير بيئة جذب آمنه للاستثمار وحماية الأرواح والممتلكات وهذا يتوفر من خلال قرارات إستراتيجية تتواءم مع متطلبات البنية التحتية للدفاع المدني وحل المشكلات التي قد ترفع التكاليف وتشكل عائق في تقديم الخدمات في جودة عالية وسرعة استجابة أعلى كما وتعد التشاركية في القرارات الإستراتيجية للاستثمار في البنية التحتية بين الدولة والقطاع الخاص من أهم الدوافع التي تساعد الدولة في التطوير المستمر في قطاع البنية التحتية بما يخدم الطرفين ويساعد في تخفيض الموازنة المعدة للبنية التحتية وقيام القطاع الخاص في انجاز العمل بشكل أسرع لتوليد الإيرادات كما وتتطلب القرارات الإستراتيجية ضبط الوقت بين القرار الاستراتيجي والفترة المنقضية للتنفيذ ف الميزة التنافسية للقرارات الاستراتيجية تكمن في الاستجابة السريعة لتقادي التقلبات الخارجية غير المتوقعة أو عدم وجود معرفة مسبقة في كيفية التعامل معها كما حصل في جائحة كورونا وهذا بدوره زاد من أهمية القرارات الإستراتيجية وتأثيرها في تخفيض تكاليف البنية التحتية للدفاع المدني من خلال الأساليب المنهجية والإبداع والتطوير لتحسين جودة المخرجات في الخدمات المقدمة للمواطن والدولة على جميع الأصعدة.

ومن خلال المقابلات التي أجراها الباحث مع أفراد عينة الدراسة والرجوع إلى الدراسات السابقة تبين إن القرارات الإستراتيجية المتبعة في جائحة كورونا كان لها دور في رفع مستوى التكاليف في بعض الخدمات المقدمة من الدفاع المدني وانخفاضها في البعض الآخر حيث ارتفعت تكاليف ألمقدمه من خلال خدمة الإسعاف والنقل إنشاء الحجر الصحي وانخفاضها بشكل كبير في خدمات الإنقاذ والإطفاء كما تبين ارتفاع نسبة الحرائق المفتعلة في المناطق الحضرية والحوادث بعد رفع قرار رفع الحجر الصحي .

بالرغم من قلة الدراسات التي تطرقت الى البحث في العلاقة بين أثر القرارات الإستراتيجية في تخفيض تكاليف البنية التحتية للدفاع المدني الأردني في ظل جائحة كورونا إلى اننا سنتطرق إلى البعض منها:

دراسة (Reynolds et al, 2019) بعنوان :

Strategic and tactical planning to improve suppression efforts against large forest fires in the Catalonia region of Spain

حيث هدفت الدراسة إلى توضيح دور دعم القرار في إدارة النظام البيئي لدعم مكافحة الحرائق في كاتالونيا ، إسبانيا وتوضيح دور القرارات الإستراتيجية في التخطيط التشاركي في مكافحة الحرائق حيث استخدمت هذه الدراسة مزيجاً من الحلول الإستراتيجية والتكتيكية ، من خلال الحل الاستراتيجي للمواقع ذات الأولوية العالية داخل المناظر الطبيعية لأنشطة إخماد الحرائق ، والحلول التكتيكية تحدد أنشطة الإدارة ذات الأولوية العالية في مواقع محددة.

دراسة (Abram, et al, 2012) بعنوان: **Connections of climate change and variability to large and extreme forest fires in southeast Australia**

وهدف الدراسة إلى بيان العلاقة في تغير المناخ وتقلبه مع حرائق الغابات الكبيرة والمتطرفة في جنوب شرق أستراليا حيث توصلت الدراسة إلى ضرورة وضع خطط إستراتيجية لمعالجة امتداد الحرائق من خلال تغير المناخ بالطرق المتاحة.

دراسة(صباح، 2014) بعنوان: الإدارة الإستراتيجية للتكلفة ودورها في اتخاذ القرارات في شركات قطاع الخدمات الفلسطينية في قطاع غزة حيث هدفت هذه الدراسة إلى التعرف على مدى استخدام شركات قطاع الخدمات الفلسطينية العاملة في قطاع غزة لمدخل إدارة التكلفة الإستراتيجية ودورها في اتخاذ القرارات وأهم النتائج التي توصلت إليها هي :أن نظام التكاليف المطبق يعتمد على أسس علمية محاسبية تلبي حاجة الإدارة في اتخاذ القرارات، كما تستخدم إدارة الشركات أدوات مدخل إدارة التكلفة الإستراتيجية بشكل مبسط وينسب متفاوتة.

دراسة(Ahsan, 2020) بعنوان: **Strategic decisions on urban built environment to pandemics in Turkey: Lessons from COVID-19**

وهدف هذه الدراسة إلى بيان القرارات الإستراتيجية المتبعة من قبل الدولة التركية استناداً لـ تجارب الدولة العثمانية التاريخية من خلال القرارات الإستراتيجية في دعم القطاعات الصحية والخدمية والاقتصادية والذي يمكن أن يقلل من انتشار الفيروس والتعلم من الأخطاء للأحداث المستقبلية.

دراسة (Eliane & Luis, 2021) بعنوان: **Crisis and Coproduction Management in the Public Service: A Case Study in the Department of Civil Defense in**

the Municipality of Santiago, Rs,- Year 2020 – Combating the Corona virus Pandemic – Sars-Cov-2

حيث هدفت إلى تعزيز التفكير في موضوعين مهمين يتعلقان في موضوعية، بالإدارة العامة ، وهما: إدارة الأزمات والإنتاج المشترك للسلع والخدمات العامة تم إجراء دراسة حالة فيما يتعلق بأداء مجموعة الدعم للدفاع المدني في بلدية سانتياغو ، جمهورية صرب سكا ، لدعم إدارة أزمة فيروس كورونا في عام 2020 ، حيث توصلت الدراسة إن الدفاع المدني كل له دور كبير في مكافحة فايروس كورونا من خلال التشاركية مع منظمات المجتمع.

دراسة (السيد، 2020) بعنوان : آلية تفعيل نظام المشاركة بين الحكومة والقطاع الخاص في قطاع البنية التحتية.

حيث هدفت إلى بيان آلية تفعيل نظام المشاركة بين الحكومة والقطاع الخاص في قطاع البنية التحتية وذلك لتخفيض التكاليف في الموازنة العامة وتشاركيه الإنفاق مع القطاع الخاص الذي بدوره يعمل على جذب الاستثمار وانتعاش الاقتصاد كان من أهم النتائج إن القطاع الخاص ينجذب إلى الاستثمار في القطاع الصحي والتعليم والنقل كما أوصت بوجود إطار قانوني يشمل على توزيع لمخاطر والإفصاح عن المشاريع المراد التشارك بها وتوفير مناخ تنافسي.

دراسة (أبو الفتوح، 2021) بعنوان : العوامل المؤثرة في صناعة القرارات الإستراتيجية في مواجهة فيروس كورونا وأثارها على الحد من تفشي الفيروس "دراسة حالة المملكة العربية السعودية".

هدفت الدراسة لبيان وتوضيح الأدوار والمسؤوليات التي تقع على عاتق متخذي القرارات الإستراتيجية في ظل جائحة كورونا حيث توصلت الدراسة على قدرة القطاع الصحي لمكافحة الوباء من خلال الموارد البشرية والمادية وتدفق المعلومات بشكل مستمر .

دراسة (بوبكر وجميل، 2019) بعنوان: أثر إدارة المخاطر على اتخاذ القرارات الإستراتيجية في مؤسسة هيكل للحديد والصلب.

هدفت الدراسة إلى بيان اثر ادارة المخاطر على اتخاذ القرارات الإستراتيجية في ظل التغير المستمر للبيئة الخارجية وتذبذب في العالم الاقتصادي وعدم التأكد والذي يمكن مواجهة من خلال تحديد كمية المخاطر والتي تشتمل على الفرص المتاحة والتهديدات ونسبة النجاح أو الفشل الذي ينعكس بطبيعته على أداء المنظمة وتحقيق الأهداف.

دراسة العبادلة وحمد(2020) بعنوان: أثر ممارسة القيادة الإستراتيجية في بيئة العمل الداخلية في وزارة التخطيط والتعاون الدولي

هدفت الدراسة إلى التعرف على اثر ممارسة القيادة الإستراتيجية في بيئة العمل الداخلية في وزارة التخطيط والتعاون الدولي من خلال التوجه الاستراتيجي، دعم الثقافة التنظيمية، الرقابة التنظيمية

المتوازنة، تنمية رأس المال البشري، الممارسات الأخلاقية على التوالي. وتوصي الدراسة بضرورة ممارسة القيادة الإستراتيجية في وزارة التخطيط والتعاون الدولي.

دراسة العبادلة وحمد (2020) بعنوان : القيادة الإستراتيجية ودورها في تحقيق السلوك الإبداعي في المؤسسات الحكومية الفلسطينية

هدفت الدراسة إلى التعرف على دور القيادة الإستراتيجية في تحقيق السلوك الإبداعي في المؤسسات الحكومية الفلسطينية ، توصلت الدراسة إلى مجموعة من النتائج، من أهمها: جاء الوزن النسبي لمحور القيادة الإستراتيجية متوسطاً ، بينما جاء الوزن النسبي لمحور السلوك الإبداعي كبيراً ونسبة ، كما توصلت الدراسة إلى وجود علاقة طردية متوسطة دالة إحصائياً بين القيادة الإستراتيجية بأبعادها والسلوك الإبداعي لدى العاملين في وزارة التربية والتعليم العالي.

دراسة دليله وسلوى (2020) بعنوان: دور التخطيط الاستراتيجي في اتخاذ القرار دراسة ميدانية بالمؤسسة الوطنية لتوزيع الكهرباء والغاز سنلغاز بالنادي حيث هدفت الدراسة إلى بيان مكونات القرارات الإستراتيجية، المدى وتخصيص الموارد والميزة التنافسية، والتكامل كما تطرقت إلى دعائم القرارات الإستراتيجية، قدرة المنظمة على اتخاذ القرار في بيئة تحيط بها المخاطر ، وقدرة الإدارة على التأثير بالآخرين وتوقع ردود أفعالهم .

دراسة السرسك وصلاح (2020) بعنوان: أثر الذكاء الاستراتيجي في تعزيز جودة القرارات بوزارة الداخلية والأمن الوطني الفلسطيني

هدفت الدراسة إلى بيان أثر الذكاء الاستراتيجي في تعزيز جودة القرارات بوزارة الداخلية والأمن الوطني الفلسطيني من خلال التطبيق على وزارة الداخلية حيث توصلت الدراسة إلى مجموعة من النتائج كان من أهمها الذكاء الاستراتيجي وجودة القرارات الإستراتيجية جاءت بنسبة متوسطة.

دراسة مخدوم وهند (2020) بعنوان: مهارات وآليات صناعة القرارات الإستراتيجية دراسة وصفية تحليلية بالتطبيق على الجامعات السعودية هدفت الدراسة إلى بيان الفجوة القائمة لصناعة القرارات الإستراتيجية وبيان المتطلبات الأساسية لصياغة التطوير الرئيسي لصناعة القرار الاستراتيجي وكان من أهم النتائج الحاجة لزيادة الشفافية ورفع الكفاءة ومكافحة الفساد.

دراسة رغبني وصبرينة (2018) بعنوان : واقع تطبيق الأدوات المساعدة في اتخاذ القرارات الإستراتيجي دراسة حالة ملبنة ومجبنة بودواو - ولاية بومرداس. هدفت الدراسة إلى التعرف على الأدوات المساعدة في اتخاذ القرارات من خلال تصنيف القرارات وأنواع القرارات، يمكن تصنيف القرارات وفقاً لمعايير إدارية والهيكلية والزمن ومستوى التأثير حيث تصنف القرارات من حيث مستوى التأثير إلى القرارات الإستراتيجية والقرارات التكتيكية والقرارات التنفيذية.

دراسة حمزة والنعمي (2010) بعنوان: نظم دعم القرار كمتغير وسيط في تعزيز اثر المعرفة الضمنية على جودة القرارات الإستراتيجية هدفت الدراسة إلى التعرف اثر دعم القرار كمتغير وسيط في تعزيز اثر

المعرفة الضمنية على جودة القرارات الإستراتيجية من خلال نظم دعم القرار التي تعتمد بشكل رئيسي على الحاسوب لجمع المعلومات اللازمة حيث توصلت الدراسة إلى إنا المدراء لهم خبرة كبيرة في مجال عملهم من خلال التدريب والتطوير والذي يؤهلهم في اتخاذ القرارات الاستراتيجية.

التحليل الإحصائي:

استخدم الباحث المنهج الوصفي التحليلي الذي يعتمد على دراسة الظاهرة كما هي في الواقع ووصفها وصفاً دقيقاً، ثم تحليل العلاقات الارتباطية التي توجد بين المتغير المستقل الذي تمثل في القرارات الإستراتيجية والمتغير التابع الذي تمثل في تخفيض تكاليف البنية التحتية في محاولة للتعرف على أثر المتغير المستقل في تعزيز المتغير التابع، وذلك من أجل الوصول إلى استنتاجات تسهم في تطوير الواقع وتحسينه.

عينة الدراسة:

تكونت عينة الدراسة من (40) موظف وموظفة في مديرية دفاع مدني عجلون تم اختيارهم بالطريقة العشوائية من مجتمع الدراسة، الجدول رقم (1) يوضح توزيع أفراد عينة الدراسة تبعاً للمتغيرات الشخصية.

الجدول (1): توزيع أفراد عينة الدراسة تبعاً للمتغيرات الشخصية

المتغيرات	الفئات	التكرار	النسبة المئوية
الجنس	ذكر	29	72.5
	انثى	11	27.5
	المجموع	40	100.0
العمر	29 فأقل	17	42.5
	30 – 39	13	32.5
	40 – 50	7	17.5
	51 فأكثر	3	7.5
	المجموع	40	100.0
المؤهل العلمي	ثانوية	2	5.0
	دبلوم	4	10.0
	بكالوريوس	24	60.0
	ماجستير	9	22.5
	دكتوراه	1	2.5
	المجموع	40	100.0
التخصص	مهندس	14	35.0
	إطفاء	6	15.0

المتغيرات	الفئات	التكرار	النسبة المئوية
	إنقاذ	10	25.0
	إسعاف	10	25.0
	المجموع	40	100.0
المسمى الوظيفي	مدير	1	2.5
	رئيس مركز	6	15.0
	رئيس شعبة	16	40.0
	موظف	17	42.5
	المجموع	40	100.0
سنوات الخبرة	من سنة إلى أقل من 5 سنوات	8	20.0
	من 5 إلى أقل من 10 سنوات	10	25.0
	من 10 إلى أقل من 15 سنة	19	47.5
	أكثر من 15 سنة	3	7.5
	المجموع	40	100.0

مصادر جمع البيانات: سعياً لتحقيق أهداف الدراسة واختبار الفرضيات المتعلقة بطبيعة العلاقة بين متغيراتها، قام الباحث بالاعتماد على نوعين رئيسيين من المصادر لجمع المعلومات وهما المصادر الثانوية: حيث تمثلت بالكتب والدوريات المتعلقة بموضوع الدراسة، بالإضافة إلى المعلومات المتوفرة حول متغيرات الدراسة من خلال المواقع الإلكترونية المعتمدة على الشبكة الانترنت العالمية.

المصادر الرئيسية: من أجل الحصول على البيانات اللازمة للوصول إلى النتائج المطلوبة للدراسة ، تم تطوير استبيان يتعلق بموضوع الدراسة ، بناءً على الإطار النظري لهذه الدراسة والدراسات السابقة التي تم تقديمها سابقاً وتتكون من جزأين، يحتوي الجزء الأول على المعلومات الشخصية والوظيفية المتعلقة بعينة الدراسة. ويتكون الجزء الثاني من الاستبيان من (37) فقرة تعكس تقييم عينة الدراسة لأبعاد القرارات الاستراتيجية وتخفيض تكاليف البنية التحتية.

تعديل المقياس:

لتحليل بيانات واختبار فرضيات الدراسة تم الاعتماد على مقياس ليكرت الخماسي في الإجابة عن الأسئلة وذلك حسب الدرجة التالية: درجة (1) تعبر عن الإجابة "غير موافق بشدة"، درجة (2) تعبر عن الإجابة "غير موافق"، درجة (3) تعبر عن الإجابة "محايد"، درجة (4) تعبر عن الإجابة "موافق"، درجة (5) تعبر عن "موافق بشدة" ولتفسير المتوسطات الحسابية لتقديرات أفراد عينة الدراسة على كل فقرة من

فقرات الاستبانة وعلى كل مجال من مجالاتها؛ تم استخدام المعيار الاحصائي الاتي والمبين في الجدول (2):

الجدول (2): اختبار مقياس الاستبانة

الدرجة	5	4	3	2	1
مستوى الموافقة	موافق بشدة	موافق	محايد	غير موافق	غير موافق بشدة

أما فيما يتعلق بالحدود التي اعتمدتها هذه الدراسة عند التعليق على المتوسط الحسابي للمتغيرات المستقلة في نموذجها لتحديد درجة الموافقة فقد حدد الباحث ثلاث مستويات هي (مرتفع، متوسط، منخفض) بناءً على المعادلة الآتية:

طول الفترة = (الحد الأعلى للبديل - الحد الأدنى للبديل) / عدد المستويات

وبذلك تكون المستويات كالتالي: $1.33 = 3/4 = 3/(5-1)$

- إذا تراوح المتوسط الحسابي ما بين (1.00 - أقل من 2.33) يدل على درجة تقييم منخفضة.

- إذا تراوح المتوسط الحسابي ما بين (2.33 - أقل من 3.66) يدل على درجة تقييم متوسطة.

- إذا تراوح المتوسط الحسابي ما بين (3.66 - 5.00) يدل على درجة تقييم مرتفعة.

3-4 اختبارات أداة الدراسة.

للتأكد من الصدق والثبات قام الباحث بقياس ما يجب قياسه والوصول إلى مستوى عالٍ من الصدق الداخلي في الدراسة، وللتعرف على قدرة أداة الدراسة من قياس متغيرات هذه الدراسة واختبار مدى صلاحيتها كأداة لجمع البيانات والمعلومات، فقد قام الباحث بإخضاعها إلى عدة اختبارات أهمها:

ثبات الأداة:

للتأكد من ثبات أداة تم تطبيق معادلة كرونباخ ألفا (Chronbach Alpha) على جميع فقرات أبعاد ومجال الدراسة والأداة ككل، كما هو مبين في جدول (3) الذي يوضح معاملات الثبات.

جدول (3): معاملات الثبات (كرونباخ ألفا) لأبعاد الدراسة ومجالاتها

المجال	البعد	معامل الثبات
تخفيض تكاليف البنية التحتية	القرارات الإستراتيجية	0.834
	تخفيض تكاليف الآليات	0.943
	تخفيض تكاليف المعدات	0.720
	تخفيض تكاليف الموارد البشرية	0.949
مجال تخفيض تكاليف البنية التحتية ككل		0.966

يظهر الجدول رقم (3) جميع قيم معاملات الثبات بطريقة (كرونباخ ألفا) كانت مقبولة لأغراض التطبيق، حيث إنها تراوحت بين (0.720-0.966)، وقد أشارت الدراسات إلى قبول معاملات الثبات

وجمعها قيم مقبولة لأغراض التطبيق؛ إذ أشارت معظم الدراسات إلى أن نسبة قبول معامل الثبات (0.60) (Amir & Sonderpandian, 2002).

عرض نتائج التحليل الإحصائي

يهدف هذا الجزء إلى عرض نتائج التحليل الإحصائي للبيانات التي قام الباحث بجمعها من خلال الاستبانة، حيث أجري التحليل الإحصائي باستخدام برنامج الحزم الإحصائية للعلوم الاجتماعية (SPSS)، واعتمد الباحث إلى إجراء التحليل على قسمين؛ حيث استخدام بالقسم الأول تحليل البيانات تحليلًا وصفيًا، فتم استخراج الأوساط الحسابية والانحرافات المعيارية، أما وبالقسم الثاني، فقد قام الباحث بإجراء تحليل الفرضيات (المتغير المستقل والمتغيرات التابعة) واستخراج النتائج عن طريق إجراء تحليل الانحدار البسيط (Simple Regression).

النتائج الوصفية للمتغيرات الدراسة:

تم استخراج الأوساط الحسابية، والانحرافات المعيارية لمدى موافقة الأفراد المبحوثين على الفقرات التي تعكس المتغير المستقل، والتي يتضمنها الجزء الثاني من استبانة الدراسة، وفيما يلي عرض النتائج:

الجدول رقم (4)

الأوساط الحسابية لموافقة الأفراد المبحوثين على فقرات مجال "القرارات الإستراتيجية" والمجال ككل مرتبة تنازلياً وفقاً للمتوسط الحسابي

الرتبة	الرقم	الفقرة	الوسط الحسابي	الانحراف المعياري	المستوى
1	5	تكمّن أهمية القرارات الإستراتيجية في ارتكازها على الابتكار والتطوير والسرعة في التنفيذ وتطبيق القرار.	3.96	1.15	مرتفع
2	12	تدخل القرارات لإستراتيجية حيز التنفيذ في البيئة الخارجية من خلال الميزة التنافسية والتأقلم مع المتطلبات الجديدة	3.95	1.11	مرتفع
3	11	يتم تنفيذ القرار الاستراتيجي في كفاء وفاعلية وبإشراف من الإدارة العليا للوصول للهدف المراد	3.90	1.22	مرتفع

مرتفع	1.26	3.83	يتم الأخذ بعين الاعتبار الموارد والإمكانات المتاحة لدى المنظمة عند اتخاذ القرارات الإستراتيجية	2	4
مرتفع	1.26	3.73	تكون القرارات الإستراتيجية ذات تأثير عالي في حال تم اتخاذها في حالة عدم التأكد وارتفاع المخاطر	4	5
متوسط	1.37	3.65	تساعد وسائل الإعلام في نشر القرارات الإستراتيجية وتطبيقها من قبل المواطن في ظل جائحة كورونا	6	6
متوسط	1.23	3.64	تسعى القرارات الإستراتيجية إلى تحقيق الأهداف بعيدة المدى بجودة عالية وأقل التكاليف	10	7
متوسط	1.34	3.50	تؤثر القرارات الإستراتيجية إيجاباً في زيادة حجم الواردات المالية للمنظمة وقدرتها الاقتصادية وتقليل التكاليف	9	8
متوسط	1.38	3.45	تتم عملية اتخاذ القرار في المنظمة من خلال مراحلها الثلاث القرارات الإستراتيجية والتكتيكية والتنفيذية.	3	9
متوسط	1.26	3.18	من أهم مكونات القرارات الإستراتيجية التكامل بحيث تسمح للمنظمة في انجاز أعمالها بشكل مشترك مع المنظمات الأخرى وتقليل التكاليف	7	10
متوسط	1.32	3.13	يتم اتخاذ القرارات الإستراتيجية من خلال الرجوع إلى ذوي الخبرة والمستشارين.	1	11
متوسط	1.41	3.00	من دعائم القرارات الإستراتيجية القدرة على اتخاذ قرارات مفصلية في حال حصول مخاطر غير متوقعة	8	12
متوسط	3.58	مجال " القرارات الإستراتيجية" ككل			

يتبين من الجدول رقم (4) أن تراوحت الأوساط الحسابية لتقديرات أفراد عينة الدراسة حول فقرات مجال (القرارات الإستراتيجية) ما بين (3.00-3.96) حصلت الفقرة رقم (5) ونصها: تكمن أهمية القرارات الإستراتيجية في ارتكازها على الابتكار والتطوير والسرعة في التنفيذ وتطبيق القرار، على المرتبة الأولى بوسط حسابي (3.96) ودرجة تقييم مرتفعة، في حين حصلت على المرتبة الأخيرة الفقرة رقم (8) ونصها: من دعائم القرارات الإستراتيجية القدرة على اتخاذ قرارات مفصلية في حال حصول مخاطر غير متوقعة، بوسط حسابي (3.00) ودرجة تقييم متوسطة، وبلغ الوسط الحسابي للمجال ككل (3.58) بدرجة تقييم متوسطة.

كما تم استخراج الأوساط الحسابية، لموافقة الأفراد المبحوثين على الفقرات التي تعكس مستوى تخفيض تكاليف البنية التحتية للدفاع المدني الأردني في ظل جائحة كورونا، كما هي موضحة في الجدول رقم (5).

الجدول رقم (5): الأوساط الحسابية لموافقة الأفراد المبحوثين على أبعاد المتغير التابع (تخفيض تكاليف البنية التحتية في ظل جائحة كورونا) مرتبة تنازلياً وفقاً للوسط الحسابي

الرتبة	الرقم	البُعد	الوسط الحسابي	الانحراف المعياري	المستوى
1	2	تخفيض تكاليف المعدات	3.96	0.53	مرتفع
2	1	تخفيض تكاليف الآليات	3.76	1.00	مرتفع
3	3	تخفيض تكاليف الموارد البشرية	2.60	1.21	متوسطة
مجال تخفيض تكاليف البنية التحتية في ظل جائحة كورونا ككل					
			3.44	0.97	متوسطة

يتبين من الجدول رقم (5) أن هناك مستوى مرتفع من تخفيض تكاليف البنية التحتية في ظل جائحة كورونا من وجهة نظر العاملين فيها؛ إذ بلغ الوسط الحسابي لإجابات أفراد عينة الدراسة عن مجال تخفيض تكاليف البنية التحتية في ظل جائحة كورونا ككل (3.44) بدرجة تقييم متوسطة، كما يتبين من الجدول رقم (5) أن الأوساط الحسابية لتقديرات أفراد عينة الدراسة عن أبعاد مجال تخفيض تكاليف البنية التحتية في ظل جائحة كورونا تراوحت ما بين (2.60-3.96)، وجاء بالمرتبة الأولى بُعد "تخفيض تكاليف المعدات" بوسط حسابي (3.96)، وتلاه بالمرتبة الثانية بُعد "تخفيض تكاليف الآليات" بوسط حسابي (3.76)، وجاء بالمرتبة الثالثة والأخيرة بُعد "تخفيض تكاليف الموارد البشرية" بوسط حسابي (2.60).

لإعطاء صورة مفصلة عن تخفيض تكاليف البنية التحتية للدفاع المدني الأردني في ظل جائحة كورونا من وجهة نظر العاملين فيها فقد قام الباحث باستخراج الأوساط الحسابية، والانحرافات المعيارية لمدى موافقة الأفراد المبحوثين على فقرات كل بُعد من الأبعاد المتعلقة بالمتغير التابع بشكل منفرد، حيث كانت النتائج كما هي موضحة في الجداول الآتية:

البُعد الأول تخفيض تكاليف الآليات.

الجدول رقم (6)

الأوساط الحسابية لموافقة الأفراد المبحوثين على فقرات بُعد "تخفيض تكاليف الآليات" والمجال ككل مرتبة تنازلياً وفقاً للمتوسط الحسابي

الرتبة	الرقم	الفقرة	الوسط الحسابي	الانحراف المعياري	المستوى
1	6	أدى عدم وجود خبرة سابقة من قبل المواطن في التعامل مع الاوبئة من زيادة حالات الإسعاف في بشكل كبير.	4.00	1.09	مرتفع
2	5	ساعد عدم الوعي والأمبالاة من قبل المواطن من زيادة الحالات والذي أدى إلى زيادة الطلب على سيارات الإسعاف.	3.95	1.30	مرتفع

مرتفع	1.34	3.83	تساعد آليات الدوائر الحكومية في عمليات نقل الإصابات من تقليل الضغط على آليات الدفاع المدني.	10	3
مرتفع	1.19	3.78	تساعد أجهزة الاستشعار الحراري على تحديد الحرائق وإرسال إشعار لوحدة الدفاع المدني بشكل مبكر.	2	4
مرتفع	1.21	3.78	يتم تحديد المخاطر والعقبات المتوقعة إنشاء معالجة الحوادث ووضع خطط استباقية لمكافحتها أو الحد منها.	4	5
مرتفع	1.18	3.71	تساعد استخدام الطائرات المسيرة في عملية تحديد الحرائق بشكل مبكر والقدرة على السيطرة عليها.	1	6
مرتفع	1.24	3.70	تساعد فتح المراكز الصحية إنشاء الحجر في معالجة الحالات العرضية إلى تقليل استخدام سيارات الإسعاف.	8	7
مرتفع	1.25	3.68	اثر الحجر الصحي الشامل على زيادة الطلب على سيارات الإسعاف الدفاع المدني بشكل هائل مما قلل من العمر الزمني للآليات وزيادة التكاليف.	7	8
متوسط	1.27	3.65	تساعد المشاغل الفنية المتنقلة من تخفيض تكاليف حركة الآليات في قطع مسافات طويلة من أجل الإصلاح.	3	9
متوسط	1.26	3.55	تساعد عملية العلاج الفوري من خلال الخدمة المنزلية من طبيب مختص في سيارة الإسعاف من تخفيض تكلفة المسافات المقطوعة.	9	10
مرتفع	1.00	3.76	بُعد " تخفيض تكاليف الآليات" ككل		

يتبين من الجدول رقم (6) أن تراوحت الأوساط الحسابية لتقديرات أفراد عينة الدراسة حول فقرات بُعد (تخفيض تكاليف الآليات) ما بين (3.55-4.00) حصلت الفقرة رقم (6) ونصها: أدى عدم وجود خبرة سابقة من قبل المواطن في التعامل مع الاوبئة من زيادة حالات الإسعاف في بشكل كبير، على المرتبة الأولى بوسط حسابي (4.00) ودرجة تقييم مرتفعة، في حين حصلت على المرتبة الأخيرة الفقرة رقم (9) ونصها: تساعد عملية العلاج الفوري من خلال الخدمة المنزلية من طبيب مختص في سيارة الإسعاف من تخفيض تكلفة المسافات المقطوعة، بوسط حسابي (3.55) ودرجة تقييم متوسطة، وبلغ الوسط الحسابي للبُعد ككل (3.76) بدرجة تقييم مرتفعة.

البُعد الثاني: تخفيض تكاليف المعدات.

الجدول رقم (7)

الأوساط الحسابية لموافقة الأفراد المبحوثين على فقرات بُعد "تخفيض تكاليف المعدات" والمجال ككل مرتبة تنازلياً وفقاً للمتوسط الحسابي

الرتبة	الرقم	الفقرة	الوسط الحسابي	الانحراف المعياري	المستوى
1	5	تساعد تغليظ العقوبات من قبل القضاء من انخفاض نسبة الحرائق المفتعلة	4.95	0.22	مرتفع
2	4	تساعد الدوريات المشددة من قبل الجهات المختصة من تقليل نسبة الحرائق المفتعلة	4.90	0.30	مرتفع
3	10	تساعد سيارات الإسعاف في وزارة الصحة التي تكون خارج الخدمة في أوقات الحظر في نقل الإصابات من تقليل العبء على سيارات الدفاع المدني.	4.20	0.97	مرتفع
4	6	تساعد تغليظ العقوبات على البلاغات الوهمية من تخفيض التكاليف	4.05	1.04	مرتفع
5	7	تساعد وجود كاميرات مراقبة في المناطق الأكثر عرضه للحرائق من تخفيض نسبة الحرائق المفتعلة	4.04	1.13	مرتفع
6	8	تساعد وجود الأبراج لتفريغ الشحنات الكهربائية في المناطق المرتفعة من تقليل الحرائق المتولدة من الرعد	3.73	1.18	مرتفع
7	9	تساعد عملية إعادة التنظيم وشق الطرق في سرعة الوصول وتقليل الإصابات البشرية والآليات والمعدات	3.68	1.33	مرتفع
8	3	تساعد تنظيف الأراضي المملوكة من الأعشاب من قبل أصحابها في الحد من الحرائق وتخفيض تكاليف المعدات	3.53	1.32	متوسط
9	1	تساعد توفير خزانات مياه في المناطق الحرجية من تخفيض تكاليف النقل المياه وسرعة الاستجابة	3.30	1.42	متوسط
10	2	تساعد وجود أحواجز صخرية بين الأراضي المملوكة من حصر الحرائق والحد من امتدادها	3.18	1.38	متوسط
بُعد "تخفيض تكاليف المعدات" ككل					
			3.96	0.53	مرتفع

يتبين من الجدول رقم (7) أن تراوحت الأوساط الحسابية لتقديرات أفراد عينة الدراسة حول فقرات بُعد (تخفيض تكاليف المعدات) ما بين (4.95-3.18) حصلت الفقرة رقم (5) ونصها: تساعد تغليظ العقوبات من قبل القضاء من انخفاض نسبة الحرائق المفتعلة، على المرتبة الأولى بوسط حسابي (4.95) ودرجة تقييم مرتفعة، في حين حصلت على المرتبة الأخيرة الفقرة رقم (2) ونصها: تساعد وجود أحواجز صخرية بين الأراضي المملوكة من حصر الحرائق والحد من امتدادها، بوسط حسابي (3.18) ودرجة تقييم متوسطة، وبلغ الوسط الحسابي للبُعد ككل (3.96) بدرجة تقييم مرتفعة.

البُعد الثالث: تخفيض تكاليف الموارد البشرية.

الجدول رقم (8)

الأوساط الحسابية لموافقة الأفراد المبحوثين على فقرات بُعد "تخفيض تكاليف الموارد البشرية" والمجال ككل مرتبة تنازلياً وفقاً للمتوسط الحسابي

الرتبة	الرقم	الفقرة	الوسط الحسابي	الانحراف المعياري	المستوى
1	5	تساعد عملية إغلاق بعض البرامج التي تحتاج عدد كبير من الموارد البشرية من تخفيض التكاليف	3.68	1.32	مرتفع
2	4	تساعد عملية توزيع الوصف الوظيفي في تخفيض تكاليف الموارد البشرية	2.43	1.33	متوسط
3	3	تساعد إعادة هيكلة الموارد البشرية في تخفيض التكاليف في المنظمة	2.32	1.30	منخفض
4	1	تساعد عملية التدريب المستمر للموارد البشرية في تخفيض التكاليف	2.28	1.19	منخفض
5	2	تساعد عملية التعيين للأشخاص المختصين في العمل في تخفيض التكاليف	2.26	1.30	منخفض
بُعد "تخفيض تكاليف الموارد البشرية" ككل			2.60	1.21	متوسطة

يتبين من الجدول رقم (8) أن تراوحت الأوساط الحسابية لتقديرات أفراد عينة الدراسة حول فقرات بُعد (تخفيض تكاليف الموارد البشرية) ما بين (2.26-3.68) حصلت الفقرة رقم (5) ونصها: تساعد عملية إغلاق بعض البرامج التي تحتاج عدد كبير من الموارد البشرية من تخفيض التكاليف، على المرتبة الأولى بوسط حسابي (2.68) ودرجة تقييم مرتفعة، في حين حصلت على المرتبة الأخيرة الفقرة رقم (2) ونصها: تساعد عملية التعيين للأشخاص المختصين في العمل في تخفيض التكاليف، بوسط حسابي (2.26) ودرجة تقييم منخفضة، وبلغ الوسط الحسابي للبُعد ككل (2.60) بدرجة تقييم متوسطة.

نتائج اختبار الفرضيات

النتائج المتعلقة باختبار الفرضية الرئيسية: لا يوجد دور ذو دلالة إحصائية عند مستوى الدلالة ($\alpha \leq 0.05$) للقرارات الاستراتيجية في تخفيض تكاليف البنية التحتية للدفاع المدني الأردني. للتحقق من صحة هذه الفرضية تم تطبيق معادلة الانحدار البسيط (Simple Regression) لدراسة أثر القرارات الاستراتيجية في تخفيض تكاليف البنية التحتية للدفاع المدني الأردني، الجدول رقم (9) يوضح ذلك.

جدول (9): نتائج تطبيق معادلة الانحدار البسيط (Simple Regression) لدراسة أثر القرارات

الاستراتيجية في تخفيض تكاليف البنية التحتية للدفاع المدني الأردني

الدالة الإحصائية	F	Adjusted R Square	R ²	R	معاملات موحدة			معاملات غير قياسية		النُبة
					الدالة الإحصائية	T	Beta	Std. Error	B	
0.000	112.533	0.741	0.748	0.865	0.054	1.989		0.313	0.622	(Constant)
					0.000	10.608	0.865	0.086	0.909	القرارات الاستراتيجية

يظهر من جدول (9) وجود أثر ذو دلالة إحصائية عند مستوى الدلالة ($\alpha \leq 0.05$) للقرارات الاستراتيجية في تخفيض تكاليف البنية التحتية للدفاع المدني الأردني، إذ بلغت قيمة معامل الارتباط (R) (0.865) وهي قيمة دالة إحصائياً وتدل على درجة ارتباط دالة إحصائياً بين المتغير المستقل والمتغير التابع، وبلغت قيمة (R -square) (0.748) وهي قيمة تفسر قدرة القرارات الاستراتيجية في التأثير على تخفيض تكاليف البنية التحتية للدفاع المدني الأردني، بمعنى أن القرارات الاستراتيجية يفسر ما قيمته (74.8%) من التغير الحاصل في تخفيض تكاليف البنية التحتية للدفاع المدني الأردني، وبلغت قيمة الاختبار (F) (112.533) بدلالة إحصائية (0.00) وهي قيمة دالة إحصائياً، كما بلغت قيمة (T) (10.608) وهي قيمة موجبة تدل على أن العلاقة بين المتغيرين كانت طردية، بالتالي تقبل الفرضية الرئيسية بالصيغة البديلة والتي تنص "يوجد أثر ذو دلالة إحصائية عند مستوى الدلالة ($\alpha \leq 0.05$) للقرارات الاستراتيجية في تخفيض تكاليف البنية التحتية للدفاع المدني الأردني".

النتائج المتعلقة باختبار الفرضية الفرعية الأولى: لا يوجد أثر ذو دلالة إحصائية عند مستوى الدلالة ($\alpha \leq 0.05$) للقرارات الاستراتيجية في تخفيض تكاليف الموارد البشرية للدفاع المدني الأردني. للتحقق من صحة هذه الفرضية تم تطبيق معادلة الانحدار البسيط (Simple Regression) لدراسة أثر القرارات الاستراتيجية في تخفيض تكاليف الموارد البشرية للدفاع المدني الأردني ، الجدول رقم (10) يوضح ذلك.

جدول (10): نتائج تطبيق معادلة الانحدار البسيط (Simple Regression) لدراسة أثر القرارات الاستراتيجية في تخفيض تكاليف الموارد البشرية للدفاع المدني الأردني

الدالة الإحصائية	F	Adjusted R Square	R ²	R	معاملات موحدة			معاملات غير قياسية		البُعد
					الدالة الإحصائية	T	Beta	Std. Error	B	
0.000	61.177	0.607	0.617	0.785	0.370	-0.907		0.582	-0.528	(Constant)
					0.000	7.822	0.785	0.159	1.245	القرارات الاستراتيجية

يظهر من جدول (10) وجود أثر ذو دلالة إحصائية عند مستوى الدلالة ($\alpha \leq 0.05$) للقرارات الاستراتيجية في تخفيض تكاليف الموارد البشرية للدفاع المدني الأردني، إذ بلغت قيمة معامل الارتباط (R) (0.785) وهي قيمة دالة إحصائياً وتدل على درجة ارتباط دالة إحصائياً بين المتغير المستقل والمتغير التابع، وبلغت قيمة (R -square) (0.617) وهي قيمة تفسر قدرة القرارات الاستراتيجية في التأثير على تخفيض تكاليف الموارد البشرية ، بمعنى أن القرارات الاستراتيجية تفسر ما قيمته (61.7%) من التغير الحاصل في تخفيض تكاليف الموارد البشرية، وبلغت قيمة الاختبار (F) (61.177) بدلالة إحصائية (0.00) وهي قيمة دالة إحصائياً، كما بلغت قيمة (T) (7.822) وهي قيمة موجبة تدل على أن العلاقة بين المتغيرين كانت طردية، بالتالي تقبل الفرضية الفرعية الأولى بالصيغة البديلة والتي تنص "يوجد دور ذو دلالة إحصائية عند مستوى الدلالة ($\alpha \leq 0.05$) للقرارات الاستراتيجية في تخفيض تكاليف الموارد البشرية للدفاع المدني الأردني".

النتائج المتعلقة باختبار الفرضية الفرعية الثانية: لا يوجد اثر ذو دلالة إحصائية عند مستوى الدلالة ($\alpha \leq 0.05$) للقرارات الاستراتيجية في تخفيض تكاليف الآليات للدفاع المدني الأردني. للتحقق من صحة هذه الفرضية تم تطبيق معادلة الانحدار البسيط (Simple Regression) لدراسة أثر القرارات الاستراتيجية في تخفيض تكاليف الآليات للدفاع المدني الأردني ، الجدول رقم (11) يوضح ذلك.

جدول (11): نتائج تطبيق معادلة الانحدار البسيط (Simple Regression) لدراسة أثر القرارات الاستراتيجية في تخفيض تكاليف الآليات للدفاع المدني الأردني

الدالة الإحصائية	F	Adjusted R Square	R ²	R	معاملات موحدة			معاملات غير قياسية		البُعد
					الدالة الإحصائية	T	Beta	Std. Error	B	
0.000	86.654	0.687	0.695	0.834	0.698	-0.391		0.431	-0.169	(Constant)
					0.000	9.309	0.834	0.118	1.099	القرارات الاستراتيجية

يظهر من جدول (11) وجود أثر ذو دلالة إحصائية عند مستوى الدلالة ($\alpha \leq 0.05$) للقرارات الاستراتيجية في تخفيض تكاليف الآليات للدفاع المدني الأردني، إذ بلغت قيمة معامل الارتباط (R) (0.834) وهي قيمة دالة إحصائياً وتدل على درجة ارتباط دالة إحصائياً بين المتغير المستقل والمتغير التابع، وبلغت قيمة (R-square) (0.695) وهي قيمة تفسر قدرة القرارات الاستراتيجية في التأثير على تخفيض تكاليف الآليات، بمعنى أن القرارات الاستراتيجية يفسر ما قيمته (69.5%) من التغير الحاصل في تخفيض تكاليف الآليات، وبلغت قيمة الاختبار (F) (86.654) بدلالة إحصائية (0.00) وهي قيمة دالة إحصائياً، كما بلغت قيمة (T) (9.309) وهي قيمة موجبة تدل على أن العلاقة بين المتغيرين كانت طردية، بالتالي تقبل الفرضية الفرعية الثانية بالصيغة البديلة والتي تنص "يوجد أثر ذو دلالة إحصائية عند مستوى الدلالة ($\alpha \leq 0.05$) للقرارات الاستراتيجية في تخفيض تكاليف الآليات للدفاع المدني الأردني".

النتائج المتعلقة باختبار الفرضية الفرعية الثالثة: لا يوجد أثر ذو دلالة إحصائية عند مستوى الدلالة ($\alpha \leq 0.05$) للقرارات الاستراتيجية في تخفيض تكاليف المعدات للدفاع المدني الأردني. للتحقق من صحة هذه الفرضية تم تطبيق معادلة الانحدار البسيط (Simple Regression) لدراسة أثر القرارات الاستراتيجية في تخفيض تكاليف المعدات للدفاع المدني الأردني، الجدول رقم (12) يوضح ذلك.

جدول (12): نتائج تطبيق معادلة الانحدار البسيط (Simple Regression) لدراسة أثر القرارات الاستراتيجية في تخفيض تكاليف المعدات للدفاع المدني الأردني

الدلالة الإحصائية	F	Adjusted R Square	R ²	R	معاملات موحدة			معاملات غير قياسية		البُعد
					الدلالة الإحصائية	T	Beta	Std. Error	B	
0.000	65.973	0.625	0.635	0.797	0.000	8.039		0.247	1.989	(Constant)
					0.000	8.122	0.797	0.068	0.550	القرارات الاستراتيجية

يظهر من جدول (12) وجود أثر ذو دلالة إحصائية عند مستوى الدلالة ($\alpha \leq 0.05$) للقرارات الاستراتيجية في تخفيض تكاليف المعدات للدفاع المدني الأردني، إذ بلغت قيمة معامل الارتباط (R) (0.797) وهي قيمة دالة إحصائياً وتدل على درجة ارتباط دالة إحصائياً بين المتغير المستقل والمتغير التابع، وبلغت قيمة (R-square) (0.635) وهي قيمة تفسر قدرة القرارات الاستراتيجية في التأثير على تخفيض تكاليف المعدات، بمعنى أن القرارات الاستراتيجية يفسر ما قيمته (63.5%) من التغير الحاصل في تخفيض تكاليف المعدات، وبلغت قيمة الاختبار (F) (65.973) بدلالة إحصائية (0.00) وهي قيمة دالة إحصائياً، كما بلغت قيمة (T) (8.122) وهي قيمة موجبة تدل على أن العلاقة بين المتغيرين كانت

طردية، بالتالي تقبل الفرضية الفرعية الثالثة بالصيغة البديلة والتي تنص "يوجد اثر ذو دلالة إحصائية عند مستوى الدلالة ($\alpha \leq 0.05$) للقرارات الاستراتيجية في تخفيض تكاليف المعدات للدفاع المدني الأردني".

النتائج والتوصيات:

*النتائج:

- يوجد دور للقرارات الإستراتيجية في تخفيض تكاليف البنية التحتية للدفاع المدني الأردني في ظل جائحة كورونا من خلال (تكاليف الآليات , تكاليف المعدات) وهذا يتوافق مع دراسة (Eliane & Luis).
- يوجد دور للقرارات الإستراتيجية في تخفيض تكاليف البنية التحتية للدفاع المدني الأردني في ظل جائحة ببعدها (تكاليف الآليات) في مديرية عينة الدراسة, وهذا ما توافق مع دراسة (Hristov) ويرى الباحث أن هناك دور للقرارات الإستراتيجية في تخفيض تكاليف الآليات من خلال فتح الطرق والمشغل المتقلبة وسرعة الوصول والتنبيه المبكر للحرائق,
- يوجد دور للقرارات الإستراتيجية في تخفيض تكاليف البنية التحتية للدفاع المدني الأردني في ظل جائحة ببعدها (تكاليف المعدات) في مديرية عينة الدراسة, وهذا ما توافق مع دراسة (Das & Zhang) ويرى الباحث أن هناك دور للقرارات الإستراتيجية في تخفيض تكاليف المعدات من خلال تغليظ العقوبات للحرائق المفتعلة ووضع كاميرات مراقبة وطائرات مسيرة وأجهزة استشعار وتنظيف الأعشاب في الأراضي المملوكة ووجود حواجز صخرية.
- لا يوجد دور للقرارات الإستراتيجية في تخفيض تكاليف البنية التحتية للدفاع المدني الأردني في ظل جائحة ببعدها (تكاليف الموارد البشرية) ويعود السبب أن رواتب القطاع الحكومي ثابتة ولا تتماشى مع نظام العقود باستثناء إغلاق البرامج التي تحتاج الكثير من الموارد البشرية في مديرية عينة الدراسة.

* التوصيات

- يوصي الباحث بضرورة إجراء دراسات عن دور القرارات الإستراتيجية في تخفيض تكاليف البنية التحتية للدفاع المدني في عينة أخرى في هذا المجال في الأردن.
- يوصي الباحث على دراسة البنية التحتية للدفاع المدني بشكل مستقل من حيث التطوير والإبداع وإيجاد حلول مبتكرة.

- يوصي الباحث في ضرورة تطبيق القرارات الإستراتيجية في الدفاع المدني لما لها من دور كبير في تخفيض تكاليف البنية التحتية للدفاع المدني من خلال المتغيرات على التوالي تخفيض التكاليف الآليات والمعدات .

- يوصي الباحث بضرورة التشاركية في العمل مع القطاع الخاص في الحلول الإستراتيجية المذكورة

المراجع

صباح، صالح (2014). الإدارة الإستراتيجية للتكلفة ودورها في اتخاذ القرارات في شركات قطاع الخدمات

الفلسطينية في قطاع غزة، الجامعة الإسلامية، غزة.

السيد، عثمان عبد الواحد (2020) الية تفعيل نظام المشاركة بين الحكومة والقطاع الخاص في قطاع البنية التحتية، المجلة العلمية للدراسات والبحوث المالية والتجارية، كلية التجارة ، جامعة دمياط 1(2)ج 1 99-162.

أبو الفتوح، السيد ومحمد. (2021). العوامل المؤثرة في صناعة القرارات الاستراتيجية في مواجهة فيروس كورونا وأثارها على الحد من نقشي الفيروس. مجلة كلية الاقتصاد والعلوم السياسية، 22(1)، 255-307.

مصطفى بوبكر واحمد جميل. (2019). أثر إدارة المخاطر على اتخاذ القرارات الاستراتيجية في مؤسسة هيكل للحديد والصلب. Beam Journal of Economic Studies, 3(1), 87-100.

عثمان عبد الواحد، والسيد محمد. (2020). آليات تفعيل نظام المشاركة بين الحكومة والقطاع الخاص في قطاع البنية التحتية. المجلة العلمية للدراسات والبحوث المالية والتجارية) 1، العدد الثاني-الجزء الأول)، 101-162.

العبادلة محمد حمد. (2020). القيادة الاستراتيجية ودورها في تحقيق السلوك الإبداعي في المؤسسات الحكومية الفلسطينية دراسة حالة: وزارة التربية والتعليم العالي بقطاع غزة، اطروحة دكتوراه، جامعة الاقصى، قطاع غزة.

البطينة وابو زيد 2020، أثر ممارسة القيادة الاستراتيجية في بيئة العمل الداخلية في وزارة التخطيط والتعاون الدولي، (البطينة وابو زيد).

عبد اللاوي، سلوى وببانة، دليلة. (2020). دور التخطيط الاستراتيجي في اتخاذ القرار.

السرسك، هاشم صلاح. (2020). أثر الذكاء الاستراتيجي في تعزيز جودة القرارات بوزارة الداخلية والأمن الوطني الفلسطيني، اطروحة دكتوراه، جامعة الاقصى، قطاع غزة.

كرامة الله مخدوم & هند. (2020). مهارات وآليات صناعة القرارات الاستراتيجية دراسة وصفية تحليلية بالتطبيق على الجامعات السعودية. مجلة الدراسات التجارية المعاصرة، 6(9)، 100-131.

سلوى هاني السامرائي. (2012). عوامل النجاح الحرجة لنظام المعلومات الاستراتيجي وعلاقتها بفاعلية القرارات الاستراتيجية.

رغيني، صبرينة(2018) واقع تطبيق الأدوات المساعدة في اتخاذ القرارات الاستراتيجي دراسة حالة ملبنة ومجبنة بودواو - ولاية بومرداس, جامعة محمد بوضياف-المسيلة كلية العلوم الاقتصادية والتجارية وعلوم التسيير, المجلد 11، العدد 1 (30 يونيو/حزيران 2018)، ص ص. 108-123، 16ص.
حمزة والنعمي(2010). نظم دعم القرار كمتغير وسيط في تعزيز اثر المعرفة الضمنية على جودة القرارات الإستراتيجية، رسالة ماجستير، جامعة الشرق الاوسط، عمان، الأردن.

Gonzalez-Olabarria, J. R., Reynolds, K. M., Larrañaga, A., Garcia-Gonzalo, J., Busquets, E., & Pique, M. (2019). Strategic and tactical planning to improve suppression efforts against large forest fires in the Catalonia region of Spain. *Forest ecology and management*, 432, 612-622.

Abram, N. J., Henley, B. J., Gupta, A. S., Lippmann, T. J., Clarke, H., Dowdy, A. J., ... & Boer, M. M. (2021). Connections of climate change and variability to large and extreme forest fires in southeast Australia. *Communications Earth & Environment*, 2(1), 1-17.

Ahsan, M. M. (2020). Strategic decisions on urban built environment to pandemics in Turkey: Lessons from COVID-19. *Journal of Urban Management*, 9(3), 281-285.

de Souza, E. M. B., & Neto, L. M. Crisis and Coproduction Management in the Public Service: A Case Study in the Department of Civil Defense in the Municipality of Santiago, Rs,—Year 2020—Combating the Coronavirus Pandemic—Sars-Cov-2.

Ford, C. M., Sharfman, M. P., & Dean, J. W. (2008). Factors associated with creative strategic decisions. *Creativity and Innovation Management*, 17(3), 171-185.

Ford, C. M., Sharfman, M. P., & Dean, J. W. (2008). Factors associated with creative strategic decisions. *Creativity and Innovation Management*, 17(3), 171-185

Das, D., & Zhang, J. J. (2021). Pandemic in a smart city: Singapore's COVID-19 management through technology & society. *Urban Geography*, 42(3), 408-416

Giones, F., Brem, A., & Berger, A. (2019). Strategic decisions in turbulent times: Lessons from the energy industry. *Business Horizons*, 62(2), 215-225.

Al-Wathinani, A., Hertelendy, A. J., Alhurishi, S., Mobrad, A., Alhazmi, R., Altuwaijri, M., ... & Goniewicz, K. (2021, January). Increased emergency calls during the COVID-19 pandemic in Saudi Arabia: A national retrospective study. In *Healthcare* (Vol. 9, No. 1, p. 14). Multidisciplinary Digital Publishing Institute.

Jallow, H., Renukappa, S., & Suresh, S. (2020). The impact of COVID-19 outbreaks on United Kingdom infrastructure sector. *Smart and Sustainable Built Environment*.

Yu, X. B., & Yu, X. B. (2021). Strategic Decision Biases and Decision-Making Principles. *The Fundamental Elements of Strategy: Concepts, Theories and Cases*, 101-119

Alizadeh, M. R., Abatzoglou, J. T., Luce, C. H., Adamowski, J. F., Farid, A., & Sadegh, M. (2021). Warming enabled upslope advance in western US forest fires. *Proceedings of the National Academy of Sciences*, 118(22)

Colette, A. (2013). Case studies on climate change and World Heritage. UNESCO Publishing.

Marshall, T., & Cowell, R. (2016). Infrastructure, planning and the command of time. *Environment and Planning C: Government and Policy*, 34(8), 1843-1866.yhgd

Mubarak, M. F., & Yusoff, W. F. N. (2019). Impact of strategic leadership on strategy implementation. *British Journal of Management and Marketing Studies*, 2(1), 32-43.

Purnomo, E. P., Ramdani, R., Agustiyara, Tomaro, Q. P. V., & Samidjo, G. S. (2019). Land

- ownership transformation before and after forest fires in Indonesian palm oil plantation areas. *Journal of Land Use Science*, 14(1), 37-51
- Hristov, G., Raychev, J., Kinaneva, D., & Zahariev, P. (2018, September). Emerging methods for early detection of forest fires using unmanned aerial vehicles and lorawan sensor networks. In 2018 28th EAEEIE Annual Conference (EAEEIE) (pp. 1-9). IEEE.
- Sakellariou, S., Tampekis, S., Samara, F., Sfougaris, A., & Christopoulou, O. (2017). Review of state-of-the-art decision support systems (DSSs) for prevention and suppression of forest fires. *Journal of Forestry Research*, 28(6), 1107-1117.
- Osman, M. A. M. (2017). Impact of the Dimensions of Strategic Information Quality as Mediator Variable in the Relationship between Effectiveness of Strategic Decisions and Achieving Strategic Objectives: Case Study Cement Factory, Bisha, Saudi Arabia. *Singaporean Journal of Business Economics and Management Studies*, 5 (10), 16-27.

الحوكمة الرشيدة مرتكز للتنمية المستدامة في مواجهة تنمية التخلف في ظل جائحة كورونا (COVID 19)

ا.م.د. منال عبد الجبار السماك

جامعة الموصل

كلية العلوم السياحية/ العراق

sameer.algburi@uoalkitab.edu.iq

ا.د. سمير سعدون الجبوري

جامعة الكتاب العراق

الشبكة السويدية العراقية مركز دراسات الشرق الأوسط جامعة لوند

alsammakmanal@gmail.com

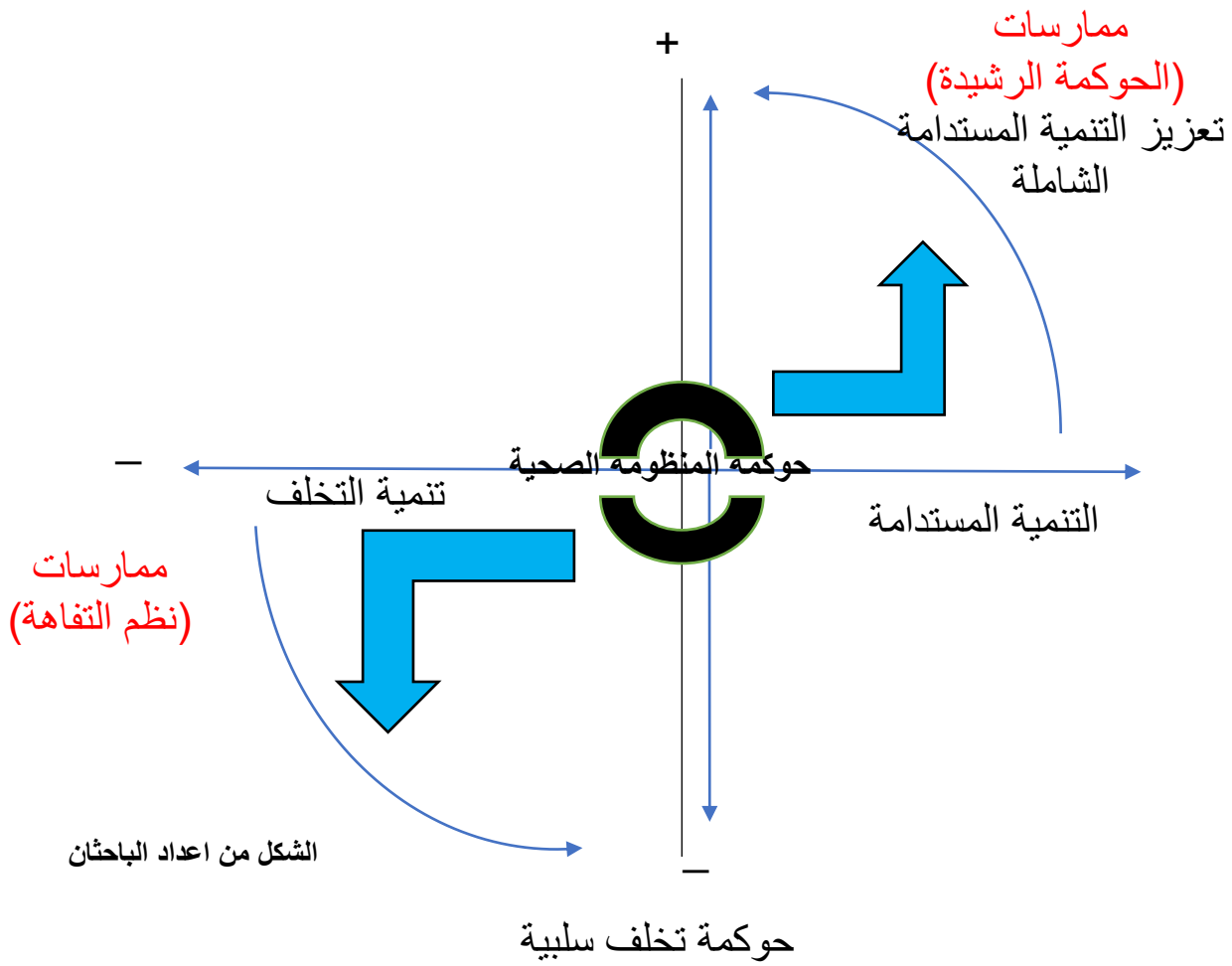
الملخص

في ظل الظرف الاستثنائي الذي تعيشه البلدان، من الضروري أن تتحلى الحكومات بالجرأة واتخاذ إجراءات مبتكرة لتخفيف الأثر على مؤسسات الأعمال المملوكة للدولة والهيئات التابعة لها وعلى (أسواق المال والشركات) المتمثلة بالأسر والقطاع الخاص، إذ سيعاد حتما تشكيل المؤسسات بما يحقق التوازن بين ضمان المساءلة على تدفق وإعادة توجيه التمويل والموارد الإضافية، وإنجاز أعمالها اليومية، كل هذا بدون التفريط في مبادئ وأعراف نظم الحوكمة الرشيدة. وفيما تجسدت الحوكمة مصطلحا بمضامينها الأساسية في ممارسات (الشفافية والنزاهة والمساءلة) كنتاج للدفاع الذاتي للمجتمعات عن ثرواتها من تهديدات فعلية او محتملة ، فقد شهد عقد الثمانينات ولغاية يومنا اهتمام المنظمات والمؤسسات العالمية والدولية المتمثلة بـ (منظمة الامم المتحدة والبنك الدولي وصندوق النقد الدولي ومنظمة التنمية والتعاون الدولي) بالحوكمة بوصفها احد اهم العوامل الاساسية المؤثرة على فرص تحقيق اهداف التنمية المستدامة. من خلال تأطير يوفر تطبيقاتها لتشمل أنشطة الدولة بسلطاتها الثلاث (التنفيذية ، التشريعية، القضائية). والشركات والمؤسسات بشكل عام، وتحت عنوان الحوكمة الرشيدة التي تعد بممارساتها قاعدة ارتكاز اهداف التنمية المستدامة. كما شهدت الحقبة القريبة ممارسات تنبئ عن تعرض الحوكمة الى تجريف مارسه نظم التفاهة وتمخض ذلك عن نجاح التافهون في حقن نظمها في جسد ممارسات الحوكمة والسيطرة عليها وادارتها بل توظيفها في تحقيق مأربهم ومصالحهم ،وهم يتظاهرون بأنهم حماة ورعاة لها فتحوّلت الحوكمة من منطقة الرشد الى منطقة التفاهة فاصبحت اداة لتنمية التخلف(تشويه الحوكمة وتحويلها من حوكمة لتعزيز التنمية المستدامة الى حوكمة لتنمية التخلف). وتمكن التافهون من الاجهاز على الحوكمة وحقنها بأنماط من الممارسات المتخلفة كالفساد والتهميش والاقصاء والتمييز ونجحوا في ترقيق ممارسات الحوكمة ليظهر على اعتاب ذلك ما يسمى بالدولة الهشة (الفاشلة) . وعليه ووفقا لفلسفة البحث الحالي يمكن ان تتجه الحوكمة باتجاهين متناقضين تماما ، احدهما (ايجابي بالمطلق) والذي تنعكس نتائجه على تحقيق التنمية المستدامة من خلال الحوكمة الرشيدة بمستوياتها التنظيمية، والآخر (سلبي بالمطلق) والذي تنعكس نتائجه

على سيطرة ممارسات نظم التفاهة لتبدو الحوكمة عناوين تختلف كليا عن اصولها الحقيقية وفقا لنتائجها وكيفية تطبيقها .

ويمكن تصور مفهوم الحوكمة لفلسفة البحث الحالي من خلال المخطط الاتي:

حوكمة ايجابية رشيدة



شكل (1): الحوكمة الرشيدة خيار التنمية المستدامة في مواجهة تنمية التخلف

المقدمة:

يبدو أن مفهوم الحوكمة بات فضفاضاً قدر الاجتهادات التي حاولت الاحاطة بمعانيه ، ليظهر مرونة في مضمونه وفي ممارساته، ليكون مساراً حقيقياً تستقر عنده التنمية المستدامة، وللولوج اكثر في هذا المفهوم يمكن ان نطرح التساؤل الاتي :

" هل الحوكمة كيان حيوي موجود أم إنها مجرد بدعة سوف تضمحل وتتلاشى عبر الزمن ؟ " ، والواقع إن هذا المصطلح اوجد ذاته وفرض نفسه قسراً أو طواعية ، حيث أوجدته ظروف غير مستقرة ، واضطرابات قلقه وحوادث عنيفة اجتاحت بعض أسواق المال والأعمال ، وألقت عليها بظلال من

الشكوك، وألوان من القلق والهواجس ، ونشرت معها الكثير من التساؤلات الحائرة حول مصداقية كل ما يحيط بالدولة وسلطاتها الثلاث (التشريعية، التنفيذية ، القضائية) وكذا الشركات باختلافها، ومدى إمكانية الاعتماد على الحوكمة بصفة خاصة في اتخاذ أي قرار ، أو التعويل عليها بصفة عامة ، ومدى صدقها في التعبير عن حقيقة الأوضاع البيئية المحيطة. عليه تتضح أهمية تطبيق آليات الحوكمة في تحقيق التنمية المستدامة باعتبارها محركا يرفع من قدرات الدولة وجعلها أكثر فعالية، وعلى ذلك اعتبر التحدي الذي تواجهه المجتمعات هو خلق نظام يحفز ويدعم ويديم التنمية المستدامة ليركز بالنتيجة على تحقيق (الحوكمة الرشيدة وتنشيط ممارسات النقاها التي تقسد اليات الحوكمة وتجعلها وسيلة لتنمية التخلف).

أولاً: ماهية الحوكمة ومبرراتها في مكافحة الفساد

تعددت مفاهيم الحوكمة في مجريات الاحداث ، فالمصطلح وفق هذا السياق تمكنا من حصر خمسة عشر معنى في اللغة العربية لتفسير المصطلح المذكور وهي (حوكمة الشركة ، و حاكمية الشركة ، وحكمانية الشركة ، والتحكم المشترك ، والتحكم المؤسسي ، والإدارة المجتمعية ، وضبط الشركة ، والسيطرة على الشركة، والمشاركة الحكومية ، وإدارة شؤون الشركة ، والشركة الرشيدة ، وتوجيه الشركة ، والإدارة الحقة للشركة ، والحكم الصالح للشركة ، وأسلوب ممارسة سلطة الإدارة). (الصالح، 2016، 117) وقد تعددت التعاريف المقدمة لهذا المصطلح بحيث يدل كل منها عن وجهة النظر التي يتبناها مقدم هذا التعريف ، إذ لا يوجد على المستوى العالمي تعريف موحد متفق عليه بين المحاسبين والإداريين والقانونيين والمحللين الماليين لمفهوم حوكمة الشركات Corporate Governance، The (2002، 2) Encyclopedia of Corporate Governance). وتقع التعاريف الموجودة للحوكمة في إطار طيف واسع من المضامين، إذ تتباين التعاريف التي تعبر عن وجهة نظر ضيقة في طرف من أطرافه إلى التعاريف التي تنطلق لتعبر عن وجهات نظر أوسع نطاقا وأكثر شمولاً في الطرف الآخر منه .ومع تباين وجهات النظر حول مفهوم الحوكمة فأنا سنتجاوز ذلك للتركيز على الهدف الاساسي في بحثنا ، مع ميل للإشارة الى مفهوم اكثر اتساعا للحوكمة ، اذ اشار كل من (الدباغ و الطائي ، 2019، 38) على ان الحوكمة هي منظومة متكاملة من مجموعة من العناصر البشرية والمادية المتكاملة والمتفاعلة لتولد الانسجام والتوازن بهدف تحقيق مبدأ الشفافية والمساءلة والمشاركة الذي يسبب فقدانها خلا كبيرا في عملياتها ومن ثم في مخرجاتها.

وقد اتضحت المبررات التي استدعت وجود الحوكمة بعد الأزمة المالية الآسيوية 1997 – 1998 ، والانهيارات والفضائح التي طالت كبريات الشركات ، مثل شركة (انرون Enron للطاقة) وما تلا ذلك من سلسلة اكتشافات تلاعب الشركات في قوائمها المالية التي كانت لا تعبر عن الواقع الفعلي لها ، وذلك بالتواطؤ مع كبرى الشركات العالمية الخاصة بالتدقيق والمحاسبة ، وهو ما جعل منظمة التعاون

الاقتصادي والتنمية OECD*¹ تصدر مجموعة من القواعد لحوكمة الشركات الخاصة في سنة 2004 ولحوكمة الشركات المملوكة للدولة في سنة 2005 .

فعلى الصعيد الاقتصادي : أخذت تتنامى أهمية القواعد السليمة لحوكمة الشركات ، وهو الأمر الذي أكدته Winkler بشدة ، حيث أشار إلى أهمية حوكمة الشركات في تحقيق التنمية الاقتصادية وتجنب الوقوع في مغبة الأزمات المالية ، وذلك من خلال ترسيخ عدد من معايير الأداء ، بما يعمل على تدعيم الأسس الاقتصادية في الأسواق وكشف حالات التلاعب والفساد المالي والإداري وسوء الإدارة ، بما يؤدي إلى كسب ثقة المتعاملين في هذه الأسواق ، والعمل على استقرارها والحد من التقلبات الشديدة فيها ، وبالتالي تحقيق التقدم الاقتصادي المنشود (Winkler & Adalbert, 2017,18) .

أما منظمة التعاون الاقتصادي والتنمية (OECD) فترى إن الحوكمة احد عوامل تحسين الكفاءة الاقتصادية والنمو الاقتصادي ، بالإضافة إلى تعزيز ثقة المستثمرين . وإن وجود نظام حوكمة فعال في أي شركة وفي أي اقتصاد بشكل عام ، يساعد في توفير درجة من الثقة ضرورية لكي يعمل الاقتصاد بشكل جيد ، وتحدد منظمة التعاون للاقتصاد والتنمية OECD ملامح أساسية للحوكمة مرتبطة بأداء السلطات في الدولة لمسئولياتها ، فتعرفها على أنها : ممارسة السلطات السياسية ، الاقتصادية ، الإدارية اللازمة لإدارة شؤون الدولة . وتحدد الحوكمة الجيدة من خلال : (المشاركة، الشفافية، المسائلة، دور القانون، الكفاءة، المساواة) وبذلك تعزز النمو الاقتصادي (Organization for Economic Cooperation and Development OECD, 2004,3).

وفي الجانب المحاسبي والرقابي تتجسد أهمية الحوكمة بما يأتي (ميخائيل، 2005، 83) :

- 1 . محاربة الفساد المالي والإداري في الشركات وعدم السماح بوجوده او عودته مره أخرى .
- 2 . تحقق ضمان النزاهة والحيادية والاستقامة لكافة العاملين في الشركة بدءا من مجلس الإدارة والمديرين التنفيذيين حتى أدنى مستوى للعاملين فيها .
- 3 . تقادي وجود أخطاء عمديه أو انحراف متعمد كان أو غير متعمد ومنع استمراره أو العمل على تقليله إلى أدنى قدر ممكن ، وذلك باستخدام النظم الرقابية المتطورة .
- 4 . تحقيق الاستفادة القصوى من نظم المحاسبة والمراقبة الداخلية، وتحقيق فاعلية الإنفاق وربط الإنفاق بالإنتاج .

5 . تحقيق قدر كاف من الإفصاح والشفافية في الكشوفات المالية .

6 . ضمان أعلى قدر من الفاعلية لمراقبي الحسابات الخارجيين ، والتأكد من كونهم على درجة عالية من الاستقلالية وعدم خضوعهم لأيّة ضغوط من مجلس الإدارة أو من المديرين التنفيذيين

أما على الصعيد الاجتماعي فيذكر مركز الحوكمة في الجامعة التكنولوجية في سدي (UTS) *¹ إنها تهتم بتحقيق التوازن بين الأهداف الاقتصادية والاجتماعية . ويشجع إطار حوكمة الشركات الاستخدام الكفء للموارد وضمان حق المساءلة عن السيطرة عليها ، ويهدف إلى ربط مصالح الأفراد والشركات

والمجتمع (1, 2003, University of Technology, 2003, 1). وفي ذات الاتجاه يؤكد Hitt et al. إن حوكمة الشركات ذات أهمية كذلك للشعوب ، إذ يرغب كل بلد أن تزدهر وتنمو الشركات العاملة ضمن حدوده لتوفير فرص العمل أو الخدمات الصحية ، والإشباع للحاجات الأخرى ، ليس لتحسين مستوى المعيشة فحسب بل لتعزيز التماسك الاجتماعي (Hitt, Michael, et al., 2003, 309) .

واليوم تعد ظاهرة الفساد المالي والإداري ظاهرة عالمية واسعة الانتشار ، وذات جذور تأخذ أبعادا واسعة وتتداخل فيها عوامل مختلفة يصعب التمييز بينها ، وتختلف درجة شموليتها من مجتمع إلى آخر ، وهو داء خطير يهلك الحرث والنسل لم تسلم منه أي دولة في العالم متقدمة كانت أم نامية ، ولكن بدرجات ونسب متفاوتة ، وهذا ما تؤكد العديد من الدراسات إذ أن الفساد المالي والإداري ينعكس سلبا على اقتصاد الدول ، والمستوى المعيشي فيها ، بينما يرتفع بمعدلات و وتائر كبيرة في الدول النامية بصفة عامة ، وذات المستوى المعيشي المنخفض على وجه الخصوص . ويتجلى ذلك من خلال الأوجه العديدة للفساد المالي والإداري ، كانتشار الرشوة ، والتسبب بين الموظفين وضعف الإنتاجية وتقشي المحسوبية والوساطة وزيادة الروتين وتعقيد الإجراءات في تنفيذ المعاملات.

عليه فقد وضعت عدة آليات لمكافحة هذه الظاهرة ، والاستقرار في مكان الحوكمة الرشيدة من خلال اعتماد جملة من الممارسات الفاعلة ، ولعل من أهمها هي (الشعبي، 2011، 21):

- **المساءلة:** وتعتبر عن خضوع الأشخاص الذين يتولون المناصب العامة للمساءلة القانونية والإدارية والأخلاقية عن نتائج أعمالهم، أي أن يكون الموظفين الحكوميين مسؤولين أمام رؤسائهم.
- **الشفافية:** وتشير الى وضوح ما تقوم به المؤسسة ووضوح علاقتها مع الموظفين (المنتفعين من الخدمة أو ممولها) وعلنية الإجراءات والغايات والأهداف، وهو ما ينطبق على أعمال الحكومة كما ينطبق على أعمال المؤسسات الأخرى غير الحكومية .
- **النزاهة:** هي منظومة القيم المتعلقة بالصدق والأمانة والإخلاص والمهنية في العمل، وبالرغم من التقارب بين مفهومي الشفافية والنزاهة إلا أن الثاني يتصل بقيم أخلاقية معنوية بينما يتصل الأول بنظم وإجراءات عملية.

كما ان آليات مكافحة أنفة الذكر تشكل عناصر أساسية في إستراتيجية مكافحة الفساد الإداري وتمثل هذه الإستراتيجية كافة الإجراءات التي يتم اعتمادها بهدف إحراز أداء أعلى، لذلك فأن اغلب مؤسسات مكافحة الفساد الإداري تضع إستراتيجية معينة لمكافحة حالات الفساد .وتبنى هذه الإستراتيجية على الشمولية والتكامل لمكافحة هذه الظاهرة. وينبغي الإشارة إلى أن القضاء على الفساد الإداري والمالي يتطلب صحة عميقة تبين مخاطره السياسية والاقتصادية والاجتماعية (المجالي، 2012، 26).

كما ينبغي توفر الإرادة الجادة والحقيقية من قبل القيادة السياسية لمحاربة الفساد الإداري حتى يكون ذلك على مستوى الدولة والمجتمع أو على الأقل بأن لا تصطدم توجهات مكافحة الفساد الإداري مع السلطة السياسية وان

أي إستراتيجية لمحاربة الفساد تتطلب استخدام وسائل شاملة تدعمها الإرادة السابقة وعلى النحو التالي (الغنام، 2016، 27):

- تبني نظام ديمقراطي يقوم على مبدأ فصل السلطات، وسيادة القانون، من خلال خضوع الجميع للقانون واحترامه والمساواة أمامه وتنفيذ أحكامه من جميع الأطراف، نظام يقوم على الشفافية والمساءلة.
- بناء جهاز قضائي مستقل وقوي ونزيه، وتحريره من كل المؤثرات التي يمكن أن تضعف عمله، والالتزام من قبل السلطة التنفيذية على احترام أحكامه.
- تفعيل القوانين المتعلقة بمكافحة الفساد على جميع المستويات.
- تطوير دور الرقابة والمساءلة للهيئات التشريعية من خلال الأدوات البرلمانية المختلفة وإجراءات التحقيق والاستجواب وطرح الثقة بالحكومة.
- تعزيز دور هيئات الرقابة العامة التي تتابع حالات سوء الإدارة في مؤسسات الدولة والتعسف في استخدام السلطة، وعدم الالتزام المالي والإداري، وغياب الشفافية في الإجراءات المتعلقة بممارسة الوظيفة العامة.
- التركيز على البعد الأخلاقي وبناء الإنسان في محاربة الفساد في قطاعات العمل العام والخاص.
- تنمية الدور الجماهيري في مكافحة الفساد من خلال برامج التوعية بهذه الآفة ومخاطرها وتكلفتها الباهظة على الوطن والمواطن.
- ولما كان مؤشر مكافحة الفساد هو مؤشر إدراكي يعتمد الحوكمة الرشيدة في رصد مدى استغلال السلطة لتحقيق مكاسب خاصة تشمل جميع أشكال الفساد، فضلا عن السيطرة على الدولة من قبل النخب وذلك من خلال حصر بيانات من أربعة فئات مختلفة من مصادر المعلومات تعرض وجهة نظر وتجارب المواطنين ورجال الأعمال والخبراء في القطاعين العام والخاص والمنظمات غير الحكومية، عليه فقد ترسخ هذا المفهوم ومن خلال تجارب بعض الدول العربية وكالاتي :
- في مصر: اعتمدت خطة بناء الاستراتيجية الوطنية لمكافحة الفساد والوقاية منه (2019-2022) على التعرف على أسبابه الحقيقية ودراسة التحديات الناتجة عن تنفيذ المرحلة الأولى من الاستراتيجية (2014-2018) ووضع الأهداف والإجراءات التنفيذية والبرامج والآليات التي تعزز مبادئ الشفافية والنزاهة والمساءلة دون مجاملة أو تمييز، وتساهم في الوقاية منه ومحاربته من خلال تكاتف جهود كافة أطراف المنظومة الوطنية لمكافحة الفساد وتحديد أدوار لكل منه (الحصري، 2019، 28)
- في العراق: واحدة من أهم مهام الحكومة الجديدة في العراق لمكافحة الفساد المضي على طريق إصلاح المنظومة السياسية والأمنية والاقتصادية كي تنعكس إيجابا على المنظومة المجتمعية، ومع اعتبار حاجة الواقع العراقي إلى خطوات إصلاحية حقيقية تلامس حاجة المواطن كان لا بد من السلطات الثلاث في العراق أن تضطلع جميعها في الإسهام الفاعل لتغيير المنظومة الفاسدة الكاسدة ، ولا بد لها من السعي لإدامة الزخم الإصلاحي لمؤسساتها كافة لكون الحاجة الى الإصلاح لا تنتهي، بل هي

- عملية ديناميكية مستمرة تتطور مع تقادم الزمن، ولا تعني الحاجة الى الاصلاح أن هناك حالات قاصرة يعترها الفساد والكساد تستوجب الإصلاح فحسب بل هي حاجة متجددة ملحة باقية مع بقاء المؤسسات وديمومتها وبمستويات السلطات الثلاث وإداراتها كافة.(مركز العراق الجديد، 2019، 8)
- منظمة الشفافية العالمية عن عام 2018، اذ تبنت استراتيجية لمكافحة الفساد من عام 2008 مما يدل على جهودها في مكافحة الفساد.(المهاني، 2019، 15)
- في الجزائر : فقد احتلت المرتبة 105 بين دول العالم طبقا لتقرير منظمة الشفافية العالمية عام 2018، اذ انضمت الى اتفاقية الامم المتحدة لمكافحة الفساد منذ عام 2004. (المهاني، 2019، 19).
- وهنا نستنتج أن الهدف الأساسي للحكومة الرشيدة هو انجاح عمل الدولة بسلطاتها الثلاث على مستوى الأداء الكفوء ، تتقدمها السلطة التشريعية، والسلطة التنفيذية للحكومة ، والسلطة القضائية بمفاصلها كافة، في تحقيق أهدافها بفعالية عالية وأداء متميز، وبالمحصلة النهائية تحقيق الرفاهية الاقتصادية والاجتماعية للفرد والمجتمع في حكم رشيد يكمل بعضه البعض. ولعل أهم هدف ممكن أن يحققه تطبيق مفهوم الحوكمة في مختلف أجهزة الدولة هو الحفاظ على المال العام وتنميته. وعليه يمكن تصور اطار عمل الحوكمة في ظل الافق التنفيذي والافق الاخلاقي للدولة بالمصنوفة وفق الاتي:

الافق العام للحوكمة		الافق التنفيذية	
الافق الاخلاقي		ضعيفة	قوية
الافق الاخلاقي	ضعيفة	ضعف التركيز في عمليات التغلب على الفساد	التركيز على بناء مؤسسة لالتزم بالمبادئ والقيم الاخلاقية
	قوية	التركيز على تحسين اطر الحوكمة الاخلاقية	إلزام كافة أجهزة الدولة بتحقيق متطلبات الحوكمة

المخطط من اعداد الباحثين

الشكل (2)

الاطار العام لممارسات الحوكمة الرشيدة

ثانيا: الحوكمة الرشيدة طريقا للتنمية المستدامة

في ضوء المفاهيم الأنفة الذكر ينبغي التطرق إلى أهمية وأهداف مفهوم التنمية المستدامة باعتبارها نتيجة حتمية للحوكمة الرشيدة، إذ ذكر (Harris, 2000, 18) أن أهمية التنمية المستدامة تظهر من خلال:

- 1- تحسين المستوى الاجتماعي والثقافي والإقتصادي والصحي لأفراد المجتمع.
- 2- حل المشكلات الناجمة عن التخلف وتهيئة فرص عمل جديدة للأفراد والمجتمع.
- 3- تهيئة طاقات أفراد المجتمع لاستخدام موارد بيئتهم وتنظيم حياتهم بشكل كفوء.
- 4- تنمية قدرات أفراد المجتمع للعمل والتفكير والابتكار والتجديد والابداع.
- 5- تطوير استخدام مواد الطاقة المتجددة.
- 6- تقليل التلوث وتأمين حياة افضل للأجيال.

7- تحسين سمعة الشركة.

8- تحسين القدرة التنافسية داخلياً وخارجياً.

كما تتضح أهداف التنمية المستدامة وفق (Ahmed & Stein, 2004, 16) بالاتي:

1- ارضاء حاجات الناس.

2- تحقيق مستوى معقول من الرفاهية الاقتصادية وتكون موزعة توزيعاً عادلاً لضمان استمرار الأجيال في المستقبل.

3- تحقيق الإستفادة القصوى من الموارد المتاحة من أجل تحسين جودة الحياة.

4- الحد من الفقر المطلق للفقراء في العالم من خلال توفير سبل العيش الدائم والأمن

5- التقليل من النفايات والتلوث.

6- تطوير العمليات الصناعية بحيث لا تشكل خطراً على النظم الطبيعية التي تدعم الحياة على الأرض والغلاف الجوي والمياه والتربة والكائنات الحية.

7- الحفاظ على عناصر الطبيعة (نباتات، وحيوانات، والموارد الطبيعية) وعلى النظام البيئي بصورة عامة.

8- الوصول إلى المستوى الأمثل للتفاعل بين نظام الموارد البيولوجية والطبيعية والنظام الاقتصادي والاجتماعي.

وحددت (جالارد كرستين، 2018، 54) من ضمن الركائز لأهداف التنمية المستدامة هي الحوكمة الرشيدة. فالحوكمة في الواقع هي الركيزة التي يبنى عليها كل شيء. فإذا كانت المؤسسات ضعيفة، تصبح احتمالات نجاح أهداف التنمية المستدامة أقل بكثير؛ ولذلك تدعو هذه الأهداف إلى "منظمات فعالة وشفافة وخاضعة للمساءلة على جميع المستويات". وينطبق هذا على الجميع؛ القطاعين العام والخاص، محلياً وعالمياً، وعلى كل من المانحين والمتلقين للمساعدات الرسمية؛ للتأكد من أن تقديم المساعدات يتم بكفاءة وشفافية؛ حيث تصل إلى من يحتاجون إليها بالفعل، من دون أن تهدر أو تتحول وجهتها أو تتسم بالازدواجية. وينطبق على الشركات الخاصة والمؤسسات المملوكة للدولة؛ للتأكد من أن استثماراتها تتم بشفافية على أساس من المنافسة الحرة، حتى تعود بالنفع على المواطنين.

وفي كلمته الافتتاحية لمؤتمر الحوكمة من أجل التنمية المستدامة والمساواة (28-30/9/1997) أكد كوفي عنان سكرتير الأمم المتحدة السابق قوله:

"أن الحوكمة الرشيدة والتنمية المستدامة عنصران لا يمكن فصل أحدهما عن الآخر، وأنه بدون حكم رشيد سيادة قانون، وإدارة قوية، وقوة شرعية، وتشريعات موائمة للتغيرات، لا يجدي معها أي تمويل أو مساعدات خيرية لتحقيق الرخاء والتنمية"

عليه فإن الحوكمة الرشيدة تعبر عن ممارسة الحكومة عبر مؤسساتها العامة على اختلاف أنواعها لشؤون المجتمع ، لتشمل مؤسسات الدولة (التنفيذية ، التشريعية ، القضائية) فضلاً عن منظمات المجتمع المدني والقطاع الخاص .

وتعد الحوكمة الرشيدة حسب برنامج الأمم المتحدة الإنمائي ومنظمة التعاون الاقتصادي والتنمية تعني " قيمة ضبط ممارسة السلطة السياسية ممثلة بالحكومة ومؤسساتها العامة باتجاه تنموي يلتزم بتطوير موارد الدولة ونموها ، طويلة الأمد وعلى أجيال متعددة " ، إذ أن مسائل الحوكمة تتربط مع التنمية مثلما تتربط العلاقة بين السبب والنتيجة ، خاصة في أوقات التحولات الجذرية والازمات ، إذ تبرز الحاجة الى أشكال جديدة ومتجددة في قدرات الحوكمة لأقامة تنمية مجتمعية مستدامة محوراً للأفراد وخدمة الصالح العام (تقرير لجنة خبراء الادارة العامة ، 2008 ، 3) .

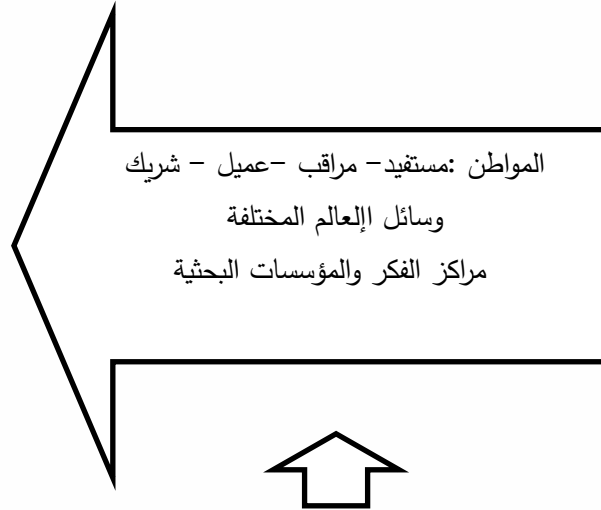
وفي سبتمبر 2015 تبنت الامم المتحدة اجندة (التنمية المستدامة 2030) التي جاءت مركزة على عناصر وأسس رئيسة لازمة لتحقيق أهداف التنمية المستدامة وهي (تطوير مقدرات الأفراد ، حماية الكوكب من مخاطر التلوث الصناعي والطبيعي ، تحقيق الازدهار للمجتمعات ، التأكيد على عقد الشراكات بين الاطراف ذات العلاقة ، تأسيس القانون وتكوين مؤسسات عامة فاعلة ، قيام منظمات الحكومة في إنجاز رسالاتها وجديتها في وضع نفسها أمام مجتمعاتها للمحاسبة عن أفعالها). هذه العناصر تحتاج الى إدارة فاعلة قادرة على توجيه وتسيير الموارد والإمكانات اللازمة بما يوفر حاجات الأفراد الحالية دون الاضرار بحاجات الاجيال المستقبلية.

ويؤكد (Alamgir, 2007) على أن التوسع في ممارسات الحوكمة الرشيدة يساعد على خلق المناخ الملائم للاستثمارات الأجنبية والمحلية بما يزيد من فرص النمو الاقتصادي والاجتماعي التي تعد الأساس في تحقيق التنمية المجتمعية والبشرية المستدامة . ويتفق مع هذا الرأي تقرير اللجنة الاقتصادية والاجتماعية لغربي اسيا (2005) الذي يؤكد أن التطبيق الناجح لخصائص الحوكمة يؤدي الى تهيئة البيئة المساعدة على تحقيق التنمية الشاملة المستدامة (Compendium Of Innovative practices In Public Governance and Administration for Sustainable Development", 2016:34)

وفي سياق اهمية الموضوع ، نعرض للمسرحية الاستعراضية (هاميلتون)، التي تعرض بنجاح كبير في لندن، نجد البطل الأول، ألكساندر هاميلتون، يلقي بتفكيره على سؤال أساسي قبل أن يلقي حقه في مبارزة. يتساءل هاميلتون: "ما التركة؟"، ويجب: "هي أن تغرس البذور في حديقة لن تتمكن من رؤيتها أبداً". حيث تركت هيلين ألكساندر وراءها تركة رائعة، وقد تركتنا في وقت مبكر للغاية، ولن تتمكن أبداً من رؤية الثمار اليناعة لما زرعت من بذور جميلة، لكن الجيل القادم سيراه، أبناءها وطلابها وكل من أضاءت حياتهم بابتسامتها الأسرة اللامعة.

فمن الواضح أن عائلة هيلين تزدهو بأجيال كثيرة من النساء القويات. لأن تركة هذا الجيل ستتمثل في نجاحه أو فشله في تحقيق أهداف التنمية المستدامة.

ويمكن تصور الركائز الأساسية للحوكمة الرشيدة كما في الشكل (3) الاتي



المساءلة	المشاركة	الشفافية
سيادة القانون	ركائز الحوكمة الرشيدة	مكافحة الفساد
الاستجابة	العدالة	الكفاءة والفاعلية

الشكل من اعداد الباحثين

الشكل (3)

الركائز الأساسية للحوكمة الرشيدة

ثالثا: الحوكمة النافهة (نظام التفاهة) وتنمية التخلف.

لما كان الفساد، هو آفة اقتصادية واجتماعية وانسانية حقيقية. فمن خلاله سوف تتولد حوكمة من نوع اخر يطلق عليها (حوكمة لتنمية التخلف) وليس حوكمة لتحقيق التنمية المستدامة، وذلك من خلال امتطاء الحوكمة لتحويلها الى حوكمة مرتبطة بنظام التفاهة الذي لن تتمكن الحكومات في ظله من اتخاذ القرارات اللازمة لتعزيز المصلحة العامة مطلقا، فإذا كان الفساد مستشرياً، فقد يسول ذلك للحكومات أن تنفق أموالاً على مشروعات تولّد عمولات دون أن تكون لها قيمة اجتماعية او اقتصادية تذكر، وبذلك أيضا يتم تقويض جدول أعمال أهداف التنمية المستدامة. اذ يقوم نظام التفاهة بالعمل على

إفراغ الحوكمة من مضامينها وصولاً إلى حوكمة لتتمية التخلف ، وفي خضم الحاجة أيضاً إلى استثمارات يقوم بها القطاع الخاص في مشروعات مستدامة طويلة الأجل، تدعم أهداف التنمية المستدامة، لكن من المستبعد أن يقدم القطاع الخاص على هذه الاستثمارات إذا كان مجبراً على سداد "ضريبة الفساد". فمن المؤكد أن ما يصاحب أي قرار استثماري من عدم يقين ومخاطر حقيقية تزداد ضخامة في وجود الفساد. وبالطبع، لا يكون القطاع الخاص ضحية بريئة في كل الأحوال. فالشركات والمستثمرون يكونون على استعداد تام لتقديم الرشا في بعض الأحيان، والقطاعات المالية الكبيرة تكون على استعداد تام للترحيب بالأموال القذرة في بعض الأحيان أيضاً. ولا غرابة في أن أبحاث الصندوق خلصت إلى ارتباط الفساد وضعف الحوكمة بانخفاض النمو والاستثمار وتحصيل الإيرادات الضريبية، وبارتفاع عدم المساواة والإقصاء الاجتماعي.

وهنا يقول هادفيلد : (قواعد مجردة في عالم مسطح)، فبالرغم من أن العالم أصبح متصلاً بشكل متزايد وسرعة أكبر بسبب قفزات في الابتكار التكنولوجي ، فإن النظم القانونية السائدة - التي أنشأتها الحكومات لم تواكب ذلك.

ويصف (Hadfield,2019,17) كيفية مواكبة العصر إذ يصف كيف يعيش نصف الكوكب خارج أي إطار قانوني رسمي. بينما يعمل النصف الآخر داخل الأطر التي ظلت راكدة في القرن العشرين. فقد أصبح العالم أكثر ارتباطاً وتعقيداً ، ونحن نعيش مع نظام قانوني مخطط من أعلى إلى أسفل ومخطط مركزياً وبطيء في التكيف وغير مجهز التعامل مع العالم الحديث ، ويرجع ذلك إلى حد كبير إلى المصالح الراسخة مع عدم وجود حافز فعلي لتحسينه. وكانت النتيجة ظهور نظام التقاهة ، الذي ظهرت مسبباته بشكل ملحوظ من خلال تغير مفهوم العمل في المجتمعات. إذ ان «المهنة» صارت «وظيفة». وصار شاغلها يتعامل معها كوسيلة للبقاء لا غير. فيمكن أن تعمل عشر ساعات يومياً على وضع قطعة في سيارة، وأنت لا تجيد إصلاح عطل بسيط في سيارتك. ويمكن أن تنتج غداء لا تقدر على شرائه. أو تباع كتباً ومجلات وأنت لا تقرأ منها سطرًا. انحدر مفهوم العمل إلى «الادنى». وصار أشخاصه «متوسطين»، بالمعنى السلبي للكلمة. صار العمل مجرد أنماط. كما يجد (دونو) ان هناك عوامل أخرى مرتبطة بعالم السياسة ومجال الدولة والشأن العام. هنا بدأت **سيطرة التافهين** يقول دونو (Alain Deneault, 2017, 228-230)، أو ولدت جذور حكم التقاهة مع عهد مارغريت تاتشر. يقول انه يومها جاء التكنوقراط إلى الحكم. استبدلوا السياسة بمفهوم «الحوكمة»، واستبدلوا الإرادة الشعبية بمفهوم «المقبولية المجتمعية»، والمواطن بمقولة «الشريك». في النهاية صار الشأن العام تقنية «إدارة»، لا منظومة قيم ومبادئ ومفاهيم عليا. وصارت الدولة مجرد شركة خاصة. صارت المصلحة العامة مفهوماً مغلوطاً لمجموع المصالح الخاصة للأفراد. وصار السياسي تلك الصورة السخيفة لمجرد الناشط اللوبي لمصلحة زمرة.

من هذين المنطلقين، تم تنميط العمل وتسليعه وتشييئه، وتفريغ السياسة والشأن العام، صارت الثقافة نظاماً كاملاً على مستوى العالم. وصارت قاعدة النجاح فيها أن «تلعب اللعبة». وتبدو المفردة معبرة جداً وذات دلالة. لم يعد الأمر شأنًا إنسانياً ولا مسألة بشرية. هي مجرد «لعبة». حتى أن العبارة نفسها راجت في كل لغات عالم الثقافة ، «أن تلعب اللعبة». وهي قاعدة غير مكتوبة ولا نص لها. لكن يعرفها الجميع: انتماء أعمى إلى جسم ما.. بعدها يصير الجسم فاسداً بشكل بنيوي قاطع. حتى أنه ينسى علة وجوده ومبادئ تأسيسه ولماذا كان أصلاً ولأية أهداف... وأفضل تجسيد لنظام الثقافة، يقول دونو، صورة «الخبير». هو ممثل «السلطة»، المستعد لبيع عقله لها. في مقابل «المنقف»، الذي يحمل الالتزام تجاه قيم ومثل. جامعات اليوم، التي تمولها الشركات، صارت مصنعاً للخبراء، لا للمتقنين! حتى أن رئيس جامعة كبرى قال مرة ان «على العقول أن تتناسب مع حاجات الشركات». لا مكان للعقل النقدي ولا لحسه. أو كما قال رئيس إحدى الشبكات الإعلامية الغربية الضخمة، من أن وظيفته هي أن يبيع للمعلن، الجزء المتوفر من عقول مشاهديه المستهلكين.

عليه ووفقاً لما تبنيه من مفهوم للحوكمة التي تعمل على تنمية التخلف، كيف يمكن مواجهة حكم التافهين هذا؟ يجيب دونو: ليس هناك حلول سحرية. المطلوب أن نقاوم التجربة والإغراء وكل ما لا يشدنا إلى فوق. ألا نترك لغة الإدارة الفارغة تقودنا. بل المفاهيم الكبرى. أن نعيد معاني الكلمات إلى مفاهيم مثل المواطنة، الشعب، النزاع، الجدل، الحقوق الجمعية، الخدمة العامة والقطاع العام والخير العام... وأن نعيد التلازم بين أن نفكر وأن نعمل. فلا فصل بينهما .

ولتحقيق كل تلك الأهداف كان لا بد من ضرب التعليم والمدرسة وتخريج "التافهين" ، من خلال نشر ثقافة صل بخط ، اختر الجواب الصحيح، ضع علامة في المكان المناسب، وهي ثقافة تركز الثقافة ، تقتل التحليل والنقد وتتبدد الموسوعية وتنتج طبيباً في العيون لا يعرف شيئاً عن أمراض الأذن، وطبيباً متخصصاً في القلب لا يعرف أمراض الرئة، وأستاذاً في الرياضيات أو الفيزياء لا يضبط اللغة و لا يفقه شيئاً عن إستمولوجية المواد التي يدرسها ... نظام الثقافة وحده يجعل التافهين **Les élèves médiocres** " في النهاية هم الفائزون، فيما يكون مصير المتفوقين الذين واصلوا تعليمهم العطالة والوقوف أمام ابواب التافهين يستجدون عملاً.

إن نظام الرذالة والثقافة يسمح لتافه أمة بأن يتاجر في المخدرات وأن يبيض أمواله فيبني مستشفى ليشغل الأطباء ، ويبني مدرسة ليشغل الأساتذة وينشئ مقالة ليوطف المهندسين ليغدو هو الرمز والقوة في المجتمع، مستثمراً مواطناً له الأمر والنهي ... فلا ضير إذا أصبحت القدوة عندنا من التافهين ما دامت ثقافة الاستهلاك تجعل الإنسان كائناتاً مستهلكاً مثل الحيوان، خاضع لمنطق السوق كالمسلح، قابل للتغليب كالسردين ، ومن لا يعجبه هذا النظام فالتافهين زبانيته التي لا تستخدم العقل. ومن أجل المال لا حدود لتهورهم ورعونتهم.

يستحيل اليوم مواجهة التقاومة ، وجهد ما يستطيع المثقف أن يصبن المفاهيم عسى يعيد إليها شيئاً من معانيها الحقيقية ، خاصة تلك المفاهيم التي تداس يومياً أمام أعيننا كالمواطنة ، الكرامة ، المصلحة العامة، التضحية، الالتزام.

الخلاصة

الحوكمة الرشيدة طريقاً للتنمية المستدامة في مواجهة تنمية التخلّف

تتوقف أهمية إجراءات التكيف التي تتخذها المؤسسات ونظم الحوكمة وجدواها بدرجة كبيرة على توقيت الجائحة. وسيكون التغيير أقل جدوى إذا لم تكن أبعاد الأزمة قد تكشفت بعد، لكنها ستكون أكثر جدوى إذا كانت الفرصة مازالت سانحة لكي تتكيف المؤسسات والأنظمة قبل أن تتبلور آثار الأزمة. فسرعان ما تبنت العديد من البلدان إجراءات التباعد الاجتماعي، التي تشمل الإغلاق العام. وفي بعض البلدان، جعل ارتفاع مستويات الإلزام بتكنولوجيا المعلومات والاتصالات، والقدرة على الاتصال بشبكة الإنترنت، وغيرها من البنى الأساسية الضرورية من الممكن أن يعمل بعض موظفي الحكومة من المنزل وتقديم الخدمات الإدارية إلكترونياً.

وفي بلدان أخرى، فإن الخيارات ليست متاحة: فتدابير الاستجابة لديها ينبغي أن تنطوي على استخدام أقل عدد ممكن من الموظفين فضلاً عن الأدوات التي لا تعتمد على تكنولوجيا الاتصالات والمعلومات. وحتى إذا لم تكن البنية الأساسية لتكنولوجيا المعلومات والاتصالات متاحة، فثمة حاجة إلى إرشادات وبروتوكولات واضحة من أجل فعالية تقديم الخدمات الحكومية واتخاذ القرار بشكل مستمر، علاوة على الحاجة لتدريب موظفي القطاع العام للاستجابة فهي تعاني من الهشاشة والصراع والعنف، وتلقى تحديات إضافية. وفي ظل القدرات المحدودة لها كبلدان هشة، وينبغي أن تولى الأولوية لمعالجة الأزمة الصحية وضمان استمرارية الدولة. كما يمكن إعطاء الأولوية لتنفيذ وتنسيق الإجراءات مع وكالات الأمم المتحدة أو المنظمات المتخصصة الأخرى

ولما كان مفهوم الحوكمة الرشيدة مرتبطاً بمفاهيم التنمية المستدامة في مواجهة توهين الحوكمة لتكون مدعاة لتنمية التخلّف ، فعوامل الفساد تطلق تأثيراتها المثبطة للنمو الاقتصادي ومعدلات التنمية كما أن لها تأثير لا يقل عن ذلك في البنى الاجتماعية ونسق القيم وبالتالي سلوكيات وممارسات المنظمات والعاملين فيها وبشكل يؤثر على مستويات الأداء العام .

من جهة ثانية تنعكس تلك العوامل على مصداقية الحكومة أمام المجتمع وهذا يقود إلى إضعاف شرعية مؤسسات الدولة ونزاهتها وكذا فعالية السياسات العامة ويقود إلى تدني مستوى أداء البنية التحتية العامة وعدم كفاءة الاستثمار فتتراجع مؤشرات التنمية البشرية والمجتمعية فنجاح البرامج التنموية يساعد على تحقيق كل من الاستقرار السياسي والاجتماعي على صعيد المجتمع ، وبما يساهم في تنشيط أداء أجهزة الإدارة العامة وضمان الوصول إلى الأهداف والغايات الاستراتيجية المعلنة في البرامج الحكومية، وأخيراً

فان الحوكمة الرشيدة تعزز من دور التنمية المستدامة كمثبط لآليات حقن الممارسات التي تأتي بها نظم التفاهة لتنمية التخلف .

النتائج

في ضوء معطيات الورقة البحثية تم التوصل الى النتائج الاتية:

- لقد تسببت جائحة فيروس كورونا المستجد في تحديات واسعة النطاق في جميع أنحاء العالم، فالطبيعة المترابطة لمجتمعاتنا واقتصادنا المعولم، والانتشار المستمر للمعلومات في العديد من المنصات الإعلامية، سرعان ما حولت حدثاً طارئاً يخص الصحة العامة إلى أزمة سياسية واقتصادية ونفسية واجتماعية عالمية ذات أبعاد غير مسبقة ولا توجد إجابات سهلة، وستمر فترة من الوقت قبل أن نتمكن من التقييم الشامل والمقارنة الشاملة لاستراتيجيات إدارة الأزمات في كل دولة.

- اطلق مفهوم (حوكمة المنظومة الصحية) للتعامل مع جائحة كورونا المستجد لكي تعنى بأطر اخلاقيات المهنة وتطويرها.

- اطلق مفهوم (الحوكمة الرشيدة)على الممارسات الرشيدة التي يتم اعتمادها لتحقيق التنمية المستدامة باعتماد الادوات المطلوبة والمتمثلة ب (الشفافية والنزاهة والمسائلة) .

- اطلق مفهوم (حوكمة التخلف) على الممارسات التافهة التي يتم اعتمادها من خلال امتطاء الحوكمة لتحويلها من حوكمة للتنمية المستدامة الى حوكمة لتنمية التخلف ، ومن خلال حقن نظم التفاهة في جسد ممارسات الحوكمة لكي يتم توظيفها في تحقيق مارب ومصالح التافهون رغم تظاههم بالدفاع عنها والدعوة الى تطبيق ممارساتها .

- تعمل نظم حوكمة التخلف على (افراغ الحوكمة) من مضامينها وتنشيط فرص تنفيذ استراتيجية التنمية المستدامة.

- تقوم (حوكمة تنمية التخلف) على احباط جهود التنمية المستدامة وتعطيل فرص نجاحها بشكل واخر .

- بهدف تفعيل (إستراتيجية ناجحة لمحاربة الفساد) يتطلب انحياز مطلق للإرادة السياسية والقبول المجتمعي في ظل نظام ديمقراطي يقوم على مبدأ فصل السلطات، وانفاذ القانون ومنع اي فرصة للافلات من العقاب وتحت اي مسوغ وخضوع الجميع للقانون واحترامه والمساواة أمامه وتنفيذ أحكامه من جميع الأطراف، نظام يقوم على الشفافية والمساءلة واحكام قيم النزاهة.

الاستنتاجات والتوصيات

أولاً: الاستنتاجات

- تؤكد الحقائق الميدانية أن الالتزامات والحروب وعدم الاستقرار التي تمر بها الدول، على نتيجة متفق عليها وهي ضعف فرص ممارسات الحوكمة الرشيدة وغياب اليات تطبيقها وبالتزامن مع وهن قدرتها على تحقيق اهداف التنمية المستدامة.
- اختلاف تطبيقات الحوكمة واساليبها بين الدول والمؤسسات ، وذلك لاختلاف هياكل الملكية وتأثير البيئة الخارجية فضلا عن الاختلاف في القوانين والأنظمة والقيم الضابطة للمنظومة الاجتماعية والسياسية.
- يقترن النجاح في تطبيق ممارسات الحوكمة ونفعيل مبادئها ، بكفاءة الاجهزة الرقابية وقدرتها على متابعة عمل الجهاز الإداري ، وإدراك السبل الكفيلة بتقويم أدائه على وفق المعايير المتعارف عليها
- تتعارض بل تتقاطع كليا منهجية الحوكمة الرشيدة مع سيطرة نظم التفاهة على مقاليد السلطة وبالتالي اضطراب صراع قوي بين منظومتين ، يكون التفوق فيه بالإمعان في تطبيق قواعد الحوكمة الرشيدة الاساسية والمتمثلة بالنزاهة والشفافية والمساءلة ومنع التافهين من افراغ ممارساتها من مضامينها عن طريق حقن الفساد في جسدها.
- يعد الفساد بالادلة الميدانية القاطعة العقبة الأكبر التي تحد من تحقيق اهداف التنمية المستدامة وضياح فرص الإصلاحات على كل المستويات في الدولة.
- عندما تتمكن نظم التفاهة من خلال قدرة التافهين على حقن الفساد في ممارسات الحوكمة ، فالنتيجة الوحيدة ستكون تنمية التخلف ، والهدف التمكن من تحقيق مصالحهم الشخصية .
- تتحقق الحوكمة الرشيدة باعتماد الممارسات الرشيدة كطريق للتنمية المستدامة ، بأعتماد ادواتها الفعالة المتمثلة ب(النزاهة ، الشفافية ، المساءلة).

ثانياً: التوصيات:

- ايجاد اليات ناجعة تستهدف إصلاح السلطات الثلاث (التشريعية ،القضائية ،التنفيذية) والحرص على الفصل التام بينها.
- التزام كافة الوحدات التنظيمية في الدولة باعتماد أنظمة الجودة الشاملة وتأهيل تشكيلاتها لتبني الاهداف الاستراتيجية للتنمية المستدامة ، وجعل ممارسات الحوكمة الرشيدة خيارها.
- العمل على اسناد المهام الرقابية للسلطة المعنية بمهامها دستوريا، فضلا عن المؤسسة الرقابية المرتبطة بالسلطة التنفيذية ومنحها السلطات والصلاحيات التي تمكنها من السيطرة على محاولات اختراق التافهين وتميرير الفساد الى جسد الدولة وممارسات الحوكمة الرشيدة.

- العمل على توفير الاطر التشريعية والقانونية لتأمين اقامة متطلبات الحوكمة الرشيدة بصفتها ضامن لتحقيق اهداف التنمية المستدامة.
- العمل من أجل بناء القدرات لتطبيقات وممارسات الحوكمة من خلال توفير الفرص التدريبية المناسبة لجميع المستويات والاطر الادارية .
- الزام كافة العاملين بأجهزة الدولة بالكشف عن ذممهم المالية قبل تسنمهم اعمال مناصبهم. واعتبار الشفافية في موضوعات تضارب المصالح من الالتزامات الاساسية التي عليهم الافصاح عنه دون تأخير او تدليس مهما كانت المسوغات .
- تبني الدولة لأليات قوية تستهدف إجراء تقييم دوري لتطبيقات مبادئ الحوكمة الرشيدة.
- تحديد مواطن الضعف ونقاط الخلل في آليات عمل مؤسسات الدولة ووضع وتحديد الخطط التي تركز على معالجة هذا الخلل وتطوير الأداء فيها.
- الاهتمام بالتوعية الشاملة وبمختلف الوسائل لمعاني تطبيق الحوكمة الرشيدة وفضح اي محاولات اختراق لمنظوماتها .

المصادر المعتمدة في الورقة البحثية

اولا : المصادر العربية

- الدباغ و الطائي (2019)، دور الحوكمة في تعزيز العملية الرقابية على الموازنة في المنظمات، أنموذج مقترح ، لمجلد ، 15 ، الإصدار الاول ، جامعة تكريت.
- الشعيبي، عزمي،(2011)، الفساد والمحسوبية والفقر ورقة سياسات لمحاربة الفقر والفساد، منشورات مركز ماس للدراسات الاقتصادية، رام الله، فلسطين.
- الصالح احمد علي ، " بناء محافظ رأس المال الفكري من الأنماط المعرفية ومدى ملاءمتها لحاكمة الشركات في القطاع الصناعي المختلط في بغداد " ، اطروحة مقدمة إلى مجلس كلية الإدارة والاقتصاد بجامعة بغداد كجزء من متطلبات شهادة الدكتوراه فلسفة في إدارة الأعمال، 2006 ، ص117 .
- الغنام، فهد (2011)، مدى فاعلية الأساليب الحديثة في مكافحة الفساد الإداري من وجهة نظر أعضاء مجلس الشورى في المملكة العربية السعودية، جامعة الرياض، السعودية.
- كلارا، كرسين،(2018)، الحوكمة الرشيدة وأهداف التنمية المستدامة، http://www.aleqt.com/2018/10/02/article_1463886.html
- المجالي، عبد الله، (2012)، اتجاهات الصحفيين الأردنيين نحو قضايا الفساد الإداري، جامعة الشرق الاوسط، عمان، الأردن
- المجلس الاقتصادي والاجتماعي ،لجنة الادارة العامة (2008)، "تعزيز قدرات الحوكمة والادارة العامة من اجل التنمية" ، الدورة السابعة ، الامم المتحدة ، نيويورك .

- المهاني، محمد خالد (2019)، الملتقى العربي الرابع، الترتيبات المؤسسية لهيئات مكفي اطار اتفاقية الامم المتحدة لمكافحة الفساد ، القاهرة.
- ميخائيل ، اشرف حنا ، " تدقيق الحسابات في إطار منظومة حوكمة الشركات " ، بحوث وأوراق عمل المؤتمر العربي الأول حول التدقيق الداخلي في إطار حوكمة الشركات ، القاهرة ، 2005 ، ص83
- نشرة هيئة مكافحة الفساد، (2019) ، مركز العراق الجديد ، اصلاح السلطات الثلاث الخطوة الاولى للإصلاح في العراق .بغداد ، العراق

ثانيا: المصادر الاجنبية

- 1- Ahmed, Allam and Stein, Josephine Anne,(2004), Science, Technology and Sustainable Development, Journal World of Science, Technology and Sustainable Development, Vol. 1, No. 1
- 2- Alain Deneault, (2017), filosofo canadese. Ha scritto saggi sulle politiche governative, sui paradisi fiscali e sulla crisi del pensiero critico. Insegna Scienze Politiche presso l'Università di Montréal e collabora con la rivista Liberté. Con Neri Pozza ha pubblicato, con grande successo di pubblico e di critica, La mediocrazia
- 3- Alamgir, M. (2007). Corporate Governance: A Risk Perspective, paper presented to: Coorporate Governance and Reform: Paving the Way to Financial Stability and Development, a conference organized by the Egyptian Banking Institute, Cairo, May 7 – 8. Carolina Academic Press.
- 4- COMPENDIUM OF INNOVATIVE PRACTICES IN Public(2016) Governance and Administration for Sustainable Development", Division for Public Administration and Development
- 5- Hadfield, G. (2016). Rules for a Flat World. New York: Oxford University Press.
- 6- Harris, Jonathan M., (2000), Basic Principles of Sustainable Development, Global Development and Environment Institute, Working Paper 00-04, Tufts University Medford Ma 02155, USA. www.ase.tufts.edu/gdae
- 7- Hitt , Michael A. et al., , (2003)" Strategic Management : Competitiveness and Globlization " 5th ed., South-Western Thomson
- 8- Mitchell, J., et al., , (2003) " Corporate Finance and Governance "
- 9- Organization for Economic Cooperation and Development (2000) (OECD) , " Principles of Corporate Governance (Introduction) ,
- 10- Overseas Development institute(ODI), 2006 ,(Governance, Development and aid Effectiveness: Aquick Guide to complex Relationships),Briefing paper,www.ODI.org.uk
- 11- The Encyclopedia of Corporate Governance , " What is Corporate Governance " , 2002. www.encycogvom,
- 12- Winkler , Adalbert , (2017)" Financial Development , Economic Groth and Corporate Governance " , Working paper Series : Finance and Accounting , www.econpapers.repec.org/paper/frafranaf/12htm

توازن هيكلية الإيرادات الضريبية ضرورة ملحة لإصلاح النظام الضريبي في الأردن

أ.د. سناء مسوده

قسم المحاسبة، كلية الأعمال - جامعة جدارا

Email: sanaam@jadara.edu.jo.

الملخص

تهدف هذه الدراسة إلى البحث في مدى توازن هيكلية الإيرادات الضريبية والتي تم تقسيمها إلى ضريبة مباشرة (ضريبة الدخل والأرباح) والضرائب غير المباشرة (ضريبة المبيعات، وضريبة الملكية والتجارة الخارجية) كتحد للإصلاح الاقتصادي في الأردن. وتكون مجتمع الدراسة من القطاع العام المكون من الوزارات والدوائر القطاع العام المسؤولة عن إعداد الموازنة العامة ودائرة الإحصاءات العامة الأردنية، والبيانات الصادرة عنهم خلال الفترة الزمنية الواقعة ما بين عام 1990- 2019 ، واستخدم تحليل النسب والتحليل الوصفي لمتغيرات الدراسة والرسم البياني، لاختبار توازن هيكلية الإيرادات الضريبية المباشرة وغير المباشرة في الأردن. وتوصلت الدراسة إلى نتائج عديدة، من أبرزها: ارتفاع إيرادات الضرائب المفروضة على السلع والخدمات وتواضع حجم الإيرادات المتأتية من ضرائب الدخل والأرباح والذي يعطي مؤشراً على عدم توازن النظام الضريبي الأردني؛ فقد بلغ متوسط نسبة الضرائب المبيعات إلى الإيرادات الضريبية خلال الفترة (1990- 2019) نحو (49%) في حين بلغ متوسط نسبة إيرادات ضريبة الدخل والأرباح إلى الإيرادات الضريبية نحو (19%) خلال الفترة (1990- 2019)، وفي نهاية عام 2019 بلغت نسبة إيرادات الضرائب المباشرة (ضريبة الدخل والأرباح) من الإيرادات الضريبية الكلية 22% في حين بلغت نسبة الضرائب غير المباشرة 78% من الإيرادات الضريبية الكلية، وبلغت نسبة ضريبة المبيعات على السلع والخدمات من الإيرادات الضريبية الكلية 69%، مما يمكن اعتباره مؤشراً على عدم عدالة النظام الضريبي في الأردن لأن النظم الضريبية التي تعتمد بشكل كبير على الضرائب غير المباشرة تتنافى مع مبدأ العدالة الاجتماعية والذي يفترض أن يراعي قدرة المكلفين على دفع الضريبة كلاً حسب دخله وقدرته على تحمل أعباءها. ومن أبرز توصيات الدراسة سعي الحكومة الأردنية الدائم إلى إيجاد فرص العمل التي تحد من البطالة وتقود إلى تعزيز الطلب المحلي، وارتفاع معدلات النمو الاقتصادي وما يترتب عليه من زيادة تحصيلات ضريبة الدخل وتعزيز الإيرادات العامة للدولة لتتمكن من تجاوز الأزمة الاقتصادية التي تعاني منها.

الكلمات المفتاحية: الإيرادات الضريبية، الإيرادات الغير الضريبية، ضريبة الدخل والأرباح، ضريبة المبيعات،

وضريبة الملكية والتجارة الخارجية، النظام الضريبي، الأردن.

(1) المقدمة:

هنالك ضرورة ملحة لإصلاح النظام الضريبي في الأردن، وبما يحقق الأهداف الضريبية، من إعادة توزيع الثروة في المجتمع وتقليص التفاوت الاجتماعي، وتوزيعها بشكل عادل على المجتمع على شكل خدمات وحقوق للمواطنين، هذا إلى جانب استخدامها كأداة لتحفيز الاقتصاد نحو مزيد من النمو الحقيقي الشامل الذي ينعكس إيجاباً على المستويات المعيشية لكافة المواطنين.

ويطلب الإصلاح الاقتصادي إصلاح الخلل في السياسة الضريبية من خلال إعادة هندسة الضرائب المباشرة والضرائب غير المباشرة مع بعضهما البعض، وتغييراً في أولويات تخصيص الإيرادات الضريبية لأوجه الإنفاق المختلفة، وخاصة أنه ليس من المقبول أن يتم توسيع قاعدة المجتمع الضريبي وتضييق قاعدة المستفيدين من تخصيص الإيرادات الضريبية؛ لأن ذلك يعني في نهاية الأمر فرض ضرائب على المجتمع كله وزيادة فجوة التفاوت الاجتماعي وعدم تحقيق التنمية والعدالة وعدم تحسين مستويات المعيشة، والذي يقود إلى عدم وعي الناس كدافعي ضرائب، وبالتالي عدم تأسيس علاقة ثقة واحترام متبادل ما بين الأفراد ونظام المالية العامة، وهو الأمر الضروري لنظام اقتصادي يتسم بالكفاءة.

إن ارتفاع الضرائب الملحوظ يقتل جميع فرص النمو الاقتصادي ويزيد من اعباء البطالة، فالدول ترفع الضرائب بحجة سداد الديون ولكن الديون لا تسدد بتدمير الاقتصاد وجعل الدولة تعيش حالة مغلقة من الركود الاقتصادي وتردي اوضاع صحية وتعليمية ومعيشية لا تحتمل، وجعل الناس يعيشون فقراً دائماً وبطالة عامة، وهذا ما تفعله زيادة عبئ الضرائب عن الحد الأمثل المعقول، حتى يهدم ويدمر الاقتصاد ونبقى في قعر الزجاجة وليس في عنقها (Laffer, 2004).

إن السعي لزيادة الحصيلة الضريبية له تأثير سلبي على الأسعار في الأسواق، كما قد يدفع إلى مزيد من التهرب الضريبي كما أشار إلى ذلك الاقتصادي الأمريكي آرثر لافار في مبدئه الشهير: الكثير من الضرائب يقتل الضرائب! حيث إن زيادة الضغط الضريبي تدفع القطاعات الاقتصادية لخفض وقت العمل والإنتاج لعدم جدواه؛ لأن جزء كبير منه ستنهب أرباحه في النهاية إلى خزينة الدولة. كما أن الضريبة غير المباشرة التي تفرض على السلع في الأسواق تضاف إلى التكلفة، فيؤدي ذلك إلى ارتفاع أسعارها، ثم إن الارتفاع المتواصل لأسعار السلع يجعل المواطنون يتركون شراءها فيكثر العرض ويقل الطلب، فيحدث الكساد في الأسواق. كما أن زيادة معدلات ضرائب الدخل أو فرض ضرائب دخل جديدة يعني تخفيض عوائد المواطنين عن العمل، لأن ناتج عملهم تأخذه الدولة وبالتالي اتجاه الدولة لسياسة اقتصادية انكماشية، فالضرائب تقلل الدخل المتاح للأفراد

ما يعني تخفيض الاستهلاك، وتخفيض الحافز على الإنتاج، وتناقص الضرائب لقلة الإنتاج وتدهوره والدخول في منحى من الركود الاقتصادي (صدوق، وآخرون، 2019).

ومن هنا جاءت هذه الدراسة للإجابة عن التساؤل الرئيسي التالي: هل هناك توازن في هيكل إيرادات الضرائب المباشرة وغير المباشرة للخرينة الاردنية؟ وخاصة انها اصبحت من القضايا الحتمية والضرورية التي تلجأ لها الحكومة الاردنية لبدء تطبيق الإصلاحات الضريبية، سواء بما يتعلق في زيادة أو تخفيض أعباء الضرائب، أو أقسام معينة من الضرائب، وهو ما يتطلب في رؤيتها تقوية إطاراتها المالية من خلال إعادة هندسة أنظمتها الضريبية ومحاولة تحقيق التوازن الامثل في هيكل إيرادات الضرائب المباشرة وغير المباشرة، وما يرتبط به من تدابير الحكم الرشيد، ومكافحة التهرب الضريبي في مختلف مجالات القطاع الخاص، وتقليص ممارسات الفساد في تحصيل الضرائب، وحماية المنتجات والصناعة الوطنية، لتجاوز الأزمة التي تعاني منها، وارتفاع معدلات النمو الاقتصادي.

وجاءت أهمية هذه الدراسة في الضرورة الملحة لإصلاح النظام الضريبي في الأردن، وبما يحقق أهداف النظام الضريبي كأحد أدوات السياسات المالية، من خلال إعادة توزيع الثروة في المجتمع وتقليص التفاوت الاجتماعي، وتوزيعها بشكل عادل على مختلف مكونات المجتمع على شكل خدمات وحقوق للمواطنين، هذا الى جانب استخدامها كأداة لتحفيز الاقتصاد نحو مزيد من النمو الحقيقي الشامل الذي ينعكس إيجاباً على المستويات المعيشية لكافة المواطنين. ومن هنا فإن الإصلاح الضريبي يتطلب إعادة هندسة ضريبة الدخل والضريبة العامة على المبيعات، مع بعضهما البعض، من خلال تحقيق التوازن في هيكل إيرادات الضرائب المباشرة والضرائب غير المباشرة للخرينة.

2- الاطار النظري وادبيات الدراسة

للضرائب أهداف عديدة منها المالية والاقتصادية والاجتماعية، إلا أن من أهمها الأهداف الاجتماعية، والتي تتمثل في إعادة توزيع الدخل بين أفراد المجتمع بحيث تفرض ضرائب عالية على الطبقة الغنية لتستغل إيراداتها في تمويل الخدمات العامة والتي تعود بالمنفعة بشكل أساسي على أصحاب الدخل المنخفضة.

تعرف ضريبة الدخل والأرباح بأنها ضريبة يتم فرضها بشكل مباشر على الموظفين والأفراد والشركات الذين يمارسون المهن ونشاطات العمل المختلفة وغيرهم من المكلفين الذين يزيد دخلهم عن المقدار المحدد في قانون الضريبة النافذ في العام الذي تدفع فيه الضريبة، وبحيث تقوم الحكومة باقتطاع جزء من الأرباح وفق التشريعات القانونية، ومما يترتب عليه التزام مالي على المكلفين كل حسب دخله (Squires, 2016).

وتقوم ضريبة المبيعات أو ما يعرف بالضريبة القيمة المضافة على مبدأ أساسي وهو أن يقوم الفرد بدفع الضريبة عندما يقوم بشراء السلعة، وبالتالي فإن الشخص الذي لا يقوم بشراء السلعة لا يقوم بدفع ضريبتها، ومن هنا يتحقق مفهوم العدالة، مع الأخذ بعين الاعتبار أن تكون ضريبة القيمة المضافة على السلع الأساسية عند أدنى مستوى، ولعل الفلسفة من ذلك هو إدراجها تحت السلع الأساسية، وهذا النوع من السلع يحتاجه الغني والفقير على حد سواء، وهذا ما يزيد من عدالة هذه الضريبة، أما فيما يتعلق بالسلع الكمالية فهي نوع من أنواع الترفيه ويحتاجها بشكل أساسي أصحاب الدخل المرتفعة وعند شرائها فإن الأفراد من ذوي الدخل المرتفع يقوموا بدفع الضريبة التي يتم تحصيلها من أجل تمويل عمليات الإنفاق الحكومي على الخدمات العامة، وبالتالي فمن المنطق أن تكون الضريبة على هذه السلع مرتفعة (Al-Naimat, 2013).

ومن الضرائب غير المباشرة ما يعرف في ضريبة الملكية والتجارة الخارجية، وبحيث تمثل هذه الضريبة ضريبة العمليات الرأسمالية المتعلقة في بيع العقارات، إضافة إلى الضرائب على المعاملات التجارية والدولية ومنها الرسوم الجمركية والغرامات والواردات الجمركية (حامد، 2016).

أما بخصوص المعايير العالمية التي تحدد مدى عدالة الأنظمة الضريبية فيمكن تلخيصها في ثلاثة مبادئ أساسية تتمثل في: التصاعدية في الضرائب المباشرة على دخول الأفراد والشركات والثروات، ومنح إعفاءات للأسر تتعلق بإنفاقهم على التعليم والصحة وغيرها. هذا إلى جانب التمايزية في معدلات الضرائب غير المباشرة المفروضة على السلع والخدمات الخاضعة والتي تشمل الضريبة العامة على المبيعات والضرائب الخاصة والرسوم الجمركية. بالإضافة إلى التوازن في هيكل إيرادات الضرائب المباشرة وغير المباشرة للخزينة (حامد، 2016).

وفي دراسة قام بها (Vrablikova, 2016) للوقوف على مدى نجاعة الإجراءات الاقتصادية التي اتخذتها دول منطقة الاتحاد الأوروبي، والمتمثلة في رفع معدلات الضريبة بهدف تعظيم الإيرادات الضريبية وخفض العجوزات المالية كطريقة لمحاربة الدين العام في دول منطقة الاتحاد الأوروبي، توصلت الدراسة إلى أن رفع معدلات الضرائب يؤثر على سلوك الأفراد المكلفين من أصحاب الدخل الخاضع للضريبة، ويدفعهم إلى تغيير أنشطتهم الاقتصادية سعياً للتهرب من دفع الضرائب الإضافية أو تجنبها من خلال العمل في أنشطة وقطاعات اقتصادية أخرى قد تكون معفية من الضرائب أو تخضع لمعدلات ضريبية منخفضة، مما قد يترتب عليه تراجع في حجم الإيرادات الضريبية لدول منطقة الاتحاد الأوروبي نتيجة انكماش الاقتصاد.

وفي دراسة (Ali et al., 2018) حول العلاقة بين ضريبة الدخل والإيرادات الضريبية المتأتبة منها، وتقدير معدل الضريبة الأمثل لتعظيم إيرادات ضرائب الدخل في كينيا، توصلت الدراسة الى أن معدلات ضريبة الدخل المثلى يجب أن تأخذ بعين الاعتبار عدد من العوامل الرئيسية تتلخص في: شكل هيكل المجتمع السكاني وتوزيعه وفق القدرة على الكسب وتحقيق الدخل، والتعرف على السلوك النمطي للعمالة، ومدى توفر برامج الرعاية الاجتماعية لإيصال الدعم لمستحقيه من فئات المجتمع، وتعظيم منفعة الفئات الأقل حظا في المجتمع.

وقام (Serrato & Zidar, 2018) في دراسة استجابة سلوك الأفراد إلى التغير في معدلات ضريبة دخل الاقتصاد الأمريكي، وتوصلت الدراسة الى ان تأثيرات تغيرات معدل الضريبة على الإيرادات الضريبية والنشاط الاقتصادي تعتمد على اتساع القاعدة الضريبية، وأدت التغيرات في القواعد الضريبية إلى جعل نظام ضرائب الشركات أكثر ملاءمة مما انعكس ايجاباً على عائدات الضرائب الحكومية والنشاط الاقتصادي.

وقامت دراسة (AL-Tamimi & Bataineh, 2021) إلى التعرف على أثر الإيرادات الضريبية على نمو الناتج المحلي الإجمالي في الأردن خلال الفترة 2000-2018. وتوصلت الدراسة إلى مجموعة من النتائج من أبرزها وجود تأثير إيجابي للإيرادات الضريبية على نمو وزيادة الناتج المحلي الإجمالي في الأردن، ومع ذلك، لا يوجد تكامل مشترك بين الإيرادات الضريبية والناتج المحلي الإجمالي في الأردن. وبينت الدراسة ضرورة إجراء تعديلات على قانون الضرائب بالترتيب بالتناسب مع الظروف المعيشية للأفراد وتنويع مصادر الدخل للاقتصاد الأردني، وعدم الاعتماد كلياً على عائدات الضرائب كمصدر أساسي للإيرادات العامة للدولة.

وهدف دراسة (Koatsa et al., 2021) الى اختبار تأثير الإيرادات الضريبية كنسبة من الناتج المحلي الإجمالي على النمو الاقتصادي في دولة ليسوتو (Lesotho) وكشفت نتائج الدراسة عن عدم وجود تأثير سببي للعبء الضريبي على النمو الاقتصادي في ليسوتو. كما توصلت الدراسة الى عدم امكانية تحديد العبء الضريبي الأمثل لأن متغيرات المنافع كانت سلبية وغير دالة احصائية مما يمكن اعتباره مؤشراً على عدم أهمية السياسة الضريبية في تحفيز الأداء الاقتصادي في ليسوتو.

وهدف دراسة (Alshira'h et al., 2021) الى فحص تأثير معدل الضريبة الدخل على الامتثال لضريبة المبيعات بين الشركات الأردنية المدرجة في بورصة عمان للتخفيف من العجز المالي والدين

العام بتوفير التمويل لتلبية التنمية الاقتصادية والاجتماعية. وتوصلت الدراسة الى انه لا يزال الامتثال يمثل مشكلة في ضوء تأثيره السلبي على الإيرادات الحكومية.

وبحثت دراسة (Ollivaud, 2012) الى تطوير النظام الضريبي في اندونيسيا سواء من حيث الإيرادات التي تم جمعها أو من حيث الإدارة الكفؤة. وتوصلت الدراسة الى ان أفضل طريقة لتحقيق زيادة الإيرادات الضريبية من خلال توسيع القواعد الضريبية وتحسين الضرائب بدلاً من التغييرات في الجدول الضريبي التي تبدو متوافقة بشكل عام مع الممارسات الدولية. وإخضاع المزايا والبدلات الإضافية المقدمة من صاحب العمل إلى ضريبة الدخل وتقليل الإعفاءات من ضرائب القيمة المضافة (ضريبة المبيعات). بالإضافة الى تقديم نظام ضريبي موجه ومبسط للشركات الصغيرة والمتوسطة الحجم يمكنها من النمو والتطور، ويعزز اندماجها في النظام الضريبي على المدى الطويل، واخيرا فإنه قد يكون من شأن النظام الضريبي القوي خدمة الدولة في تحقيق اهدافها وتحصيل الإيرادات العامة بشكل أفضل مقارنة مع الإيرادات العامة التي يتم تحصيلها على التصدير وقيود الملكية التي تم تحديدها مؤخراً.

وهدف دراسة (Rum & Kusumawardani, 2020) إلى تحليل تأثير النمو الصناعي وتأثيره على الموارد الضريبية الحكومية في جنوب محافظة سولاويزي (South Sulawesi Province). وأظهرت النتائج أن للنمو الصناعي تأثير معنوي وإيجابي على امكانية زيادة الموارد الضريبية في جنوب سولاويزي. وتؤثر الموارد البئية بشكل كبير على الزيادة المحتملة في الضرائب لذا فإن تعزيز الموارد الضريبية يكمن في الحد من البيروقراطية في منح التراخيص للشركات الصناعية، وتسهيل مشاركة المزارعين المحليين في المساهمات الاقتصادية.

وهدف (Hang et al., 2020) الى اختبار تأثير السياسة الضريبية على التنمية الاجتماعية في فيتنام. وتم قياس السياسة الضريبية من خلال نسبة الإيرادات الضريبية للحكومة إلى الناتج المحلي الإجمالي، وقياس التنمية الاجتماعية من خلال البطالة (UNE). وتوصلت الدراسة الى وجود اثر سلبي للسياسة الضريبية على البطالة في فيتنام على المدى الطويل. وتبين وجود اثر معنوي للمدخرات المحلية والاستثمارية في البطالة على المدى القصير والطويل. مما يدل على أن السياسة الضريبية تلعب دورا هاما في البطالة وكذلك التنمية الاجتماعية في فيتنام.

وهدف دراسة (Shakkour et al., 2021) إلى تحديد العوامل المؤثرة على الامتثال لضريبة القيمة المضافة (ضريبة المبيعات) في الشركات الصغيرة والمتوسطة الاردنية باستخدام النموذج المفاهيمي المقترح قيد الدراسة، واكتشفت الدراسة الى وجود علاقة إيجابية قوية بين الخصائص الشخصية والتعليم

والامتثال لضريبة القيمة المضافة وفق الأسس النظرية، بالإضافة الى وجود علاقة إيجابية بين نظام التدقيق والامتثال لضريبة القيمة المضافة في الأردن.

وقامت دراسة (Nguyen, 2019) الى البحث في تأثير الضرائب المباشرة وغير المباشرة على النمو الاقتصادي في فيتنام في الفترة 2003-2017. وتبين من الناحية النظرية ان الضرائب تولد إيرادات في ميزانية الدولة وهي أداة لتنظيم الاقتصاد. وظهرت نتائج الاختبارات الإحصائية أن الضريبة لها تأثير إيجابي على النمو الاقتصادي لفيتنام. ومع ذلك ، فإن تأثيرات الضرائب المباشرة والضرائب غير المباشرة مختلفة. ولا توجد أدلة كافية تؤكد أن الضريبة غير المباشرة لها تأثير إيجابي أكثر من الضريبة المباشرة لتعزيز النمو الاقتصادي، وتحتاج فيتنام إلى إعادة هيكلة نظامها الضريبي من أجل زيادة نسبة الضرائب غير المباشرة، وخفض نسبة الضرائب المباشرة في إيرادات الموازنة العامة للدولة، وتخفيض معدلات ضريبة الدخل على الشركات وضريبة الدخل الشخص، بالإضافة الى زيادة معدلات ضريبة حماية البيئة وضريبة الموارد الطبيعية وضريبة القيمة المضافة والضريبة الانتقائية على بعض أنواع السلع التي تضر بالصحة والبيئة.

وهدف الدراسة (Salehi et al., 2019) إلى اختبار العلاقة بين التهرب الضريبي ومخاطر الشركة في سوق ناشئة في إيران. وأظهرت النتائج عدم وجود علاقة ذات دلالة إحصائية بين التهرب الضريبي والضرائب المستقبلية. كما أثبتت النتائج أن انخفاض معدلات الضرائب يرتبط بشكل إيجابي بتقلب أسعار الأسهم في المستقبل. وهذا يشير ضمناً إلى أنه نظراً لأن الشركات الإيرانية تعاني من العديد من المشكلات المالية بسبب العقوبات الاقتصادية، فإنها تميل إلى تأخير الكشف عن الاخبار السيئة عن شركاتهم والتي تؤدي إلى تقلبات ملحوظة في أسعار الأسهم.

3- منهجية الدراسة:

سيتم في هذه الدراسة اتباع المنهج التطبيقي التحليلي من خلال التطرق إلى الإطار النظري المتعلق في المفاهيم والدراسات السابقة التي تناولت موضوع الدراسة، وإطار عملي يعتمد على البيانات المتعلقة في بنود الإيرادات الضريبية للحسابات الختامية للموازنة العامة الصادرة عن وزارة المالية الأردنية خلال الفترة الواقعة ما بين عام 1990-2019 .

ويتكون مجتمع الدراسة من القطاع العام المكون من الوزارات والدوائر القطاع العام المسؤولة عن إعداد الموازنة العامة، والبيانات الصادرة عنهم خلال الفترة الزمنية الواقعة ما بين عام 1990-2019.

4- التحليل الإحصائي لبيانات الدراسة

سيتم في هذا الجزء تحليل بيانات الدراسة، وبحيث يتم وصف متغيرات الدراسة وإخضاعها إلى تحليل النسب والاختبارات الإحصائية والتي كانت نتائجها كما هو موضح أدناه.

4.1 الإحصاء الوصفي لبيانات الدراسة

سيتم في جدول (1) عرض الإحصاءات الوصفية لمتغيرات الدراسة للفترة الواقعة ما بين (1990-2019)، والمتمثلة في الوسط الحسابي والانحراف المعياري وأعلى وأدنى قيمة للبيانات الخاضعة للدراسة.

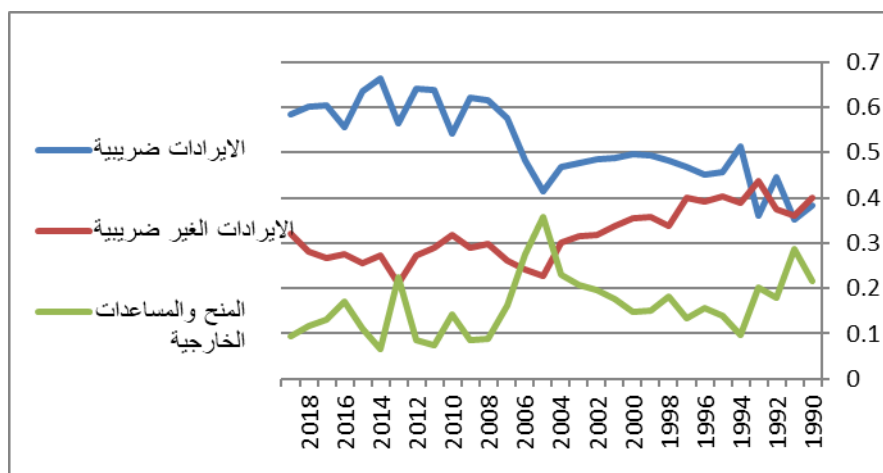
الجدول (1): الإحصاء الوصفي لمتغيرات الدراسة				
المتغيرات	المتوسط	الانحراف المعياري	أعلى قيمة	أدنى قيمة
ضريبة المبيعات نسبة إلى إجمالي الإيرادات الضريبية	0.49	0.15	0.70	0.20
ضريبة الدخل والأرباح نسبة إلى إجمالي الإيرادات الضريبية	0.19	0.024	0.28	0.15
ضريبة الملكية والتجارة الخارجية نسبة إلى إجمالي الإيرادات الضريبية	0.32	0.16	0.64	0.09

بالرجوع إلى جدول الإحصاء الوصفي، فإنه يلاحظ أن نسب ضريبة المبيعات تفاوتت بشكل ملحوظ خلال الأعوام الواقعة ما بين 1990-2019، حيث بلغت أدنى قيمة 20% في حين بلغت أعلى قيمة 70% من الإيرادات الضريبية الأردنية. كما يلاحظ التذبذب الحاصل في ضريبة الدخل والأرباح نسبة إلى الإيرادات الضريبية وبحيث بلغت القيمة العليا 28% في حين بلغت القيمة الدنيا 15%، ويعود التذبذب في النسب ضريبة الدخل والأرباح من وجهة نظر الباحثة إلى خضوع قانون ضريبة الدخل إلى تعديلات عديدة ومتكررة وبفترات زمنية متقاربة. وبلغ المتوسط الحسابي لنسبة ضريبة الدخل والأرباح إلى الإيرادات الضريبية 19%، في حين بلغ المتوسط الحسابي لنسبة ضريبة المبيعات إلى الإيرادات الضريبية 49%، وهو مؤشر على وجود فرق واضح بين متوسط نسبة ضريبة الدخل والأرباح مقارنة مع متوسط نسبة ضريبة المبيعات إلى الإيرادات الضريبية خلال الأعوام الواقعة ما بين 1990-2019 في الأردن.

وبالرجوع إلى جدول (1) فيلاحظ التفاوت في نسبة ضريبة الملكية والتجارة الخارجية، بحيث بلغت أعلى نسبة 64% في حين بلغت أدنى نسبة 9% من الإيرادات الضريبية وبلغ المتوسط الحسابي لنسبة ضريبة الملكية والتجارة الخارجية إلى الإيرادات الضريبية 32%، وبحيث تمثل هذه الضريبة ضريبة

العمليات الرأسمالية المتعلقة في بيع العقارات، إضافة إلى الضرائب على المعاملات التجارية والدولية ومنها الرسوم الجمركية والغرامات والواردات الجمركية، وبحيث تتأثر هذه الضرائب بالظروف الاقتصادية والسياسية والاجتماعية المحيطة في المنطقة، والاتفاقيات الدولية التي يتم توقيعها.

وتم الاعتماد على تحليل النسب والرسم البياني لدراسة نسبة النمو في الإيرادات الضريبية والإيرادات غير الضريبية نسبة إلى الإيرادات العامة في الموازنة العامة الأردنية خلال الأعوام الواقعة ما بين عام 1990 إلى عام 2019، وتمثيلها بيانياً كما هو موضح في الشكل (1) وعلى النحو التالي:

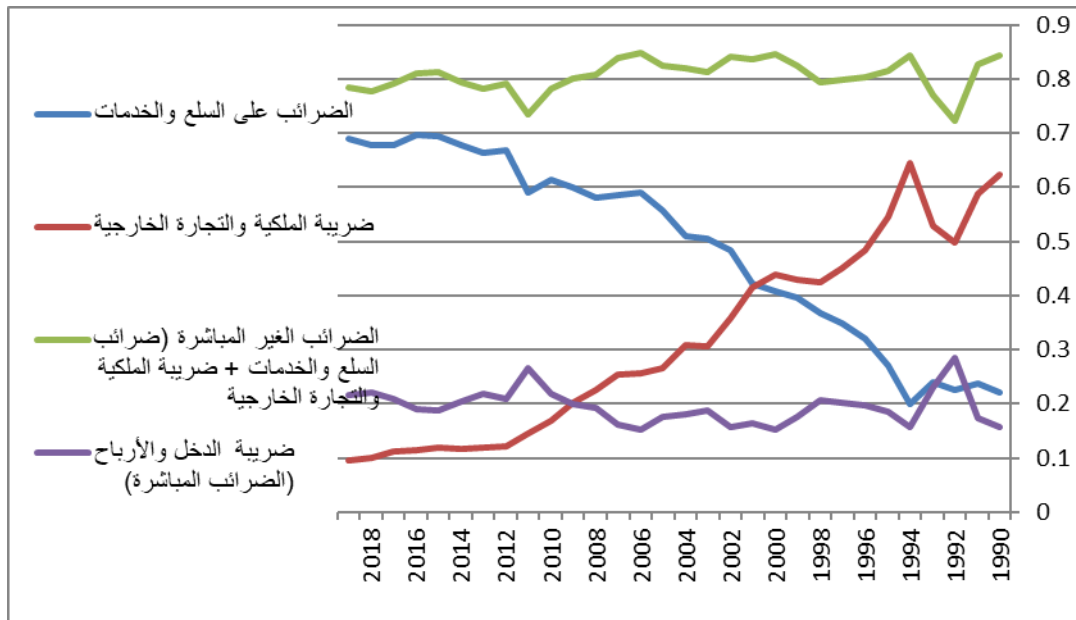


الشكل (1) هيكل الإيرادات الضريبية والإيرادات غير الضريبية نسبة إلى الإيرادات العامة

من مراجعة الإيرادات العامة للدولة الأردنية خلال الأعوام الواقعة ما بين عامي (1990-2019)، وكما هو موضح في الشكل (1) يلاحظ اعتماد الحكومة الأردنية على الإيرادات الضريبية، في حين انخفضت الإيرادات غير الضريبية ولوحظ التذبذب الواضح في المنح والمساعدات الدولية وبحيث انخفضت في الوقت الراهن من عام 2015 إلى عام 2019.

وبلغت نسب الإيرادات الضريبية نسبة إلى الإيرادات العامة الكلية 38% في عام 1990، في حين بلغت نسبتها 58% في عام 2019 وبنسبة زيادة مقدارها 52%. في حين كانت نسبة الإيرادات غير الضريبية 40%، في عام 1990، وبلغت نسبة المنح والمساعدات الخارجية إلى الإيرادات العامة 21.5% في عام 1990، وانخفضت كلا من الإيرادات غير الضريبية، والمنح والمساعدات الخارجية لتصل إلى 31%، 9.5%، على التوالي في عام 2019. وقد بلغت نسبة الانخفاض في الإيرادات غير الضريبية 20%، في حين انخفضت نسبة المنح والمساعدات الخارجية بمقدار 56% من عام 1990 إلى عام 2019.

وبمراجعة هيكلية الإيرادات الضريبية والإيرادات غير الضريبية نسبة إلى الإيرادات العامة، فيستنتج أن الأردن يعتمد بشكل أساسي على الإيرادات الضريبية في تمويل الموازنة العامة الأردنية، حيث زادت في عام 2019 نسبة نمو الإيرادات الضريبية إلى الإيرادات العامة 58% عما كانت عليه في عام 1990، وفي المقابل انخفضت نسبة الإيرادات غير الضريبية والمنح والمساعدات الخارجية، مما يمكن اعتباره مؤشراً هاماً على أهمية النظام الضريبي كتحد أساسي في عملية الإصلاح الاقتصادي في الأردن. وباحتساب النسب المتعلقة في هيكل الإيرادات الضريبية في الأردن والمكون من الضرائب المباشرة وهي (ضريبة الدخل والأرباح)، والضرائب غير المباشرة والتي تم تقسيمها إلى: ضريبة المبيعات، وضريبة الملكية والتجارة الخارجية. تم تمثيل الإيرادات الضريبية بيانياً بالشكل رقم (2) والذي ظهر على النحو التالي:



الشكل (2) هيكل الإيرادات الضريبية المباشرة وغير المباشرة نسبة إلى الإيرادات الضريبية

الكلية

وبالنظر إلى هيكل الإيرادات الضريبية في الأردن والتي تتكون من الضرائب المباشرة (ضريبة الدخل والأرباح)، والضرائب غير المباشرة والتي تتكون من ضرائب الملكية والتجارة الخارجية، والضرائب على السلع والخدمات (ضريبة المبيعات)، فيلاحظ عدم التوازن في هيكل إيرادات الضرائب المباشرة وغير المباشرة للخرينة الأردنية، وبحيث تبلغ نسبة إيرادات الضرائب المباشرة (ضريبة الدخل والأرباح) من الإيرادات الضريبية الكلية 22% في عام 2019 في حين بلغت نسبة الضرائب غير المباشرة 78% من الإيرادات الضريبية الكلية، وبلغت نسبة الضرائب على السلع والخدمات (ضريبة المبيعات) من الإيرادات

الضريبية الكلية 69%، وهو مؤشر على أن الضرائب غير المباشرة تركزت في ضريبة المبيعات. وبمقارنة نسب النمو في الإيرادات الضريبية من عام 1990 إلى عام 2019، فيلاحظ أن ضريبة الدخل والأرباح إلى إجمالي الإيرادات الضريبية بلغت 16% في عام 1990، في حين بلغت النسبة 22% في عام 2019 وبنسبة زيادة تبلغ 38%. في حين بلغت نسبة الضرائب على السلع والخدمات من إجمالي الإيرادات الضريبية في عام 1990 بمقدار 22% وبلغت 69% في عام 2019 وبنسبة زيادة تبلغ 212% أي أن نسب ضريبة السلع والخدمات زادت بشكل كبير خلال الأعوام السابقة وبحيث زادت ما يقارب ضعفي ما كانت عليه في عام 1990. وبلغت نسبة ضريبة الملكية والتجارة الخارجية من إجمالي الإيرادات الضريبية 62% في عام 1990 في حين بلغت 9% في عام 2019 وبنسبة انخفاض بلغت 84%، ويعود هذا الانخفاض إلى عوامل مختلفة منها سياسية واقتصادية واجتماعية، فعلى سبيل المثال عودة 300 ألف عامل أردني من دول الخليج خلال الفترة (1992-1995) زاد من الطلب على امتلاك العقارات السكنية في تلك الفترة، مما زاد من ضرائب الملكية والمرتبطة في بيع وشراء العقارات، كما أن توقيع الأردن الاتفاقية العامة للتعريفات الجمركية (الجات) أثر على ضرائب التجارة والمعاملات الدولية ومنها الرسوم الجمركية والغرامات والواردات الجمركية.

ومن تحليل النسب السابقة، فإنه يلاحظ بشكل كبير وواضح عدم وجود توازن في هيكل إيرادات الضرائب المباشرة وغير المباشرة للخبزينة العامة الأردنية، وأن هناك اختلال واضح في هيكل إيرادات الضرائب بحيث تعتمد الأردن بشكل كبير وملحوظ على ضرائب السلع والخدمات (ضريبة المبيعات) على حساب ضريبة الدخل والأرباح، والتي شكلت ما يقارب خمس الإيرادات الضريبية التي تحصلها الأردن، مما يمكن الاجابة على التساؤل الرئيسي للدراسة وهو هل هناك توازن في هيكل إيرادات الضرائب المباشرة وغير المباشرة للخبزينة الأردنية؟ وبحيث توصلت الدراسة الى:

" عدم وجود توازن في هيكل إيرادات الضرائب المباشرة وغير المباشرة في إيرادات الخبزينة الأردنية".

وترى الباحثة أن الحكومة الأردنية خلال الأعوام (1990 - 2019) اتجهت نحو التوسع في الاعتماد على الضرائب غير المباشرة، وخاصة فيما يتعلق بضريبة السلع والخدمات (ضريبة المبيعات) وذلك قد يعود إلى عدد من الأسباب، أهمها سهولة التطبيق والتحصيل، بالإضافة إلى انخفاض دخول الأفراد بشكل عام، وبحيث لم تعد ضريبة الدخل تكفي لرفد الخبزينة العامة للدولة بالإيرادات الكافية لتغطية الإنفاق الجاري والرأسمالي، بالإضافة إلى انخفاض الضرائب على التجارة والمعاملات الدولية ومنها

الرسوم الجمركية والصادرات والواردات الجمركية بعد توقيع الأردن الاتفاقية العامة للتعريفات الجمركية والتجارة (الجات). وظهرت دراسة الطراونة (2007) التي أجريت في الأردن أن العبء الضريبي على دخل شركات المساهمة أقل من المعدل الضريبي الأمثل، مما أثر سلباً على تحصيلات الدولة من ضريبة الدخل والأرباح، وخاصة أن الشركات المساهمة العامة تمثل بشكل عام أكثر القطاعات الأردنية قدرة على تحقيق دخل خاضع للضريبة.

5- استنتاجات الدراسة وتوصياتها:

توصلت الدراسة الى العديد من الاستنتاجات والتوصيات وكان ابرزها:

يعاني النظام الضريبي في الأردن مشكلات عديدة دفعته ليكون نظاماً ضريبياً غير عادل تمثلت في: أولاً: التوسع في الضرائب غير المباشرة وغياب التمايزية فيها، والتي تشمل الضريبة العامة على المبيعات والضرائب الخاصة والرسوم الجمركية.

ثانياً: اختلال التوازن في هيكل إيرادات الضرائب المباشرة وغير المباشرة، وبصفة عامة فإنه يتسم بالانحياز للضرائب غير المباشرة.

ثالثاً: اتساع التهرب الضريبي، ويقصد بالتهرب الضريبي الحالة التي يقوم بها المكلف بعدم دفع ما يستحق عليه كلياً أو جزئياً من ضريبة الدخل، باستخدام طرق وأساليب تخالف أحكام النظام الضريبي.

وترى الباحثة ان الاكتفاء بتطوير وتطبيق سياسات بعيدة عن تعزيز الطلب المحلي، لن يمكننا من تجاوز الأزمة التي نعاني منها، حتى لو ارتفعت معدلات النمو الاقتصادي. فمقولة ان “مد البحر العالي سيرفع جميع القوارب” لم تعد صحيحة، لأن هنالك قوارب ستغرق، وبعض (اليخوت) هي من ستستفيد. وربما يعود عدم الاهتمام في هذا الخيار الاقتصادي الى أن أدواته غير مرغوبة من قبل صانعي السياسات الاقتصادية، إذ أنه يتطلب تخفيض الضرائب غير المباشرة (الضريبة العامة على المبيعات والضرائب الخاصة والرسوم بمختلف أنواعها)، وهو ما تخشاه الحكومة، استناداً الى فرضية أن ذلك سيؤدي إلى تخفيض الإيرادات الضريبية، وهذه الفرضية ربما تكون صحيحة على المدى القصير، ولكنها بالتأكيد ليست صحيحة على المدى المتوسط والطويل، إذ سينعكس ذلك على زيادة هذه الإيرادات بسبب زيادة الإنفاق الاستهلاكي الخاص، والذي سيؤدي الى زيادة الإيرادات الضريبية. كما ان جانباً مؤثراً من القطاع الخاص الأردني يرفض استخدام أحد الخيارات الاقتصادية والمتمثلة في زيادة معدلات الأجور والحد الأدنى لها لتعزيز الطلب المحلي، على اعتبار أن ذلك سيزيد من تكاليف الإنتاج، ويضعف تنافسيتهم، وهذا يعبر عن غياب الرؤية الاستراتيجية لآثار زيادة الإنفاق الاستهلاكي الخاص على حساب زيادة أرباح القطاع الخاص.

واصت الدراسة العديد من التوصيات ابرزها:

1- سعي الدولة الدائم الى ايجاد فرص العمل التي تحد من البطالة، والحد من الإعفاءات الضريبية إلا للمشاريع التي تحقق الأهداف الوطنية، والشفافية في الإفصاح عن المعلومات اللازمة، والتي تزيد من الانتماء الوطني الحقيقي للمواطنين، وتبني السياسات الاقتصادية والأنظمة المالية التي توائم السياسات الاقتصادية والأنظمة المالية العالمية.

2- قيام الدولة بتقديم خدمات وبنية تحتية متطورة وبما ينعكس على تحسين الصحة والتعليم، وفرض ضريبة دخل سلبية، مما يعني تقديم الدعم للأشخاص الذين يقل دخلهم الصافي عن قيمة معينة.

3- ربط الأنظمة الضريبية في دائرة ضريبة الدخل في رقمنة الاقتصاد والتوصل إلى إجماع بشأن كيفية فرض الضريبة على الشركات الرقمية وعمليات التجارة الالكترونية، بحيث تفرض على سبيل المثال على إجمالي المبيعات، كتدبير علاجي مؤقت لزيادة الإيرادات وعلى غرار ما فعلته الدول المتقدمة كالهند وإيطاليا وإسبانيا وفرنسا، أو الوعد بتنفيذ وتطوير نظام ضريبي جديد يتلاءم مع المستجدات الحديثة، لما لذلك من أهمية في تحفيز النمو وتحقيق الاستقرار الاقتصادي.

4- تشجيع الشركات المساهمة التي تطرح أسهمها على الاكتتاب العام وعدم تحديد معدل الضريبة على الدخل بمعدل مقطوع في القطاع الواحد (الآخذ في تصاعديّة ضريبة الدخل) كونه لا يحقق العدالة بين هذه الشركات؛ لعدم الأخذ في عين الاعتبار الفروقات بين الشركات الصغيرة والمتوسطة الحجم من حيث مقدار رأس المال وعدد الموظفين والقدرات والإمكانات المتوفرة لديها.

5- حاجة دائرة ضريبة الدخل إلى رفع رواتب الموظفين؛ ليعيشوا حياة كريمة تدفعهم لمضاعفة جهودهم بالعمل، وان يكونوا بعيدا عن الإحباط والضغط المعيشية، وتدريبهم وتنمية قدراتهم من خلال الدورات المكثفة والتدريب العملي؛ ليكونوا المثل الأعلى للموظف الكفؤ والذي يتوفر لديه القدرة على زيادة التحصيلات الضريبية والحد من التهرب الضريبي.

مراجع الدراسة

صدوق، المهدي، وشرطي، خيرة، وغريبي، محمد، (2019) صور التحفيزية الضريبية الممنوحة للاستثمار السياحي في إطار القوانين الضريبية، مجلة البحوث القانونية والاقتصادية، المجلد 2، العدد 1، ص 366-378.

الطراونة، سعيد. (2007). تقدير منحني لافر لضريبة الأرباح لعينة من الشركات الأردنية. دراسات العلوم الإدارية، المجلد 34، العدد 2، ص 338-347.

نور الدين، حامد، (2016)، اثر اصلاح النظام الضريبي، دار زهران للنشر والتوزيع، عمان، الأردن.
وزارة المالية. (2019). الحسابات الختامية للموازنة العامة. وزارة المالية. عمان، الأردن.

https://mof.gov.jo/Portals/0/Mof_content/%D8%A7%D9%84%D8%AD%D8%B3%D8%A7%D8%A8%20%D8%A7%D9%84%D8%AE%D8%AA%D8%A7%D9%85%D9%8A/2019/FAFA2019.pdf

- Al-Naimat, S. M. A. (2013). Theoretical and Analytical Study of Tax Law in Jordan According to the: Income Tax and Sales Tax and Its Relationship with Revenues and Tax Evasion. *International Journal of Financial Research*, 4(3).
<https://doi.org/10.5430/ijfr.v4n3p107>
- AL-Tamimi, K. A. M., & Bataineh, A. (2021). The effect of tax revenues on GDP growth in Jordan. *Accounting*, 7(3), 655–660. <https://doi.org/10.5267/j.ac.2020.12.012>
- Ali, A. A., Ali, A. Y. S., & Dalmar, M. S. (2018). The impact of tax revenues on economic growth: A time series evidence from Kenya. *Academic Research International*, 9(3), 163–170.
- Alshira'h, A. F., Magablih, A. M., & Alsqour, M. (2021). The effect of tax rate on sales tax compliance among Jordanian public shareholding corporations. *Accounting*, 7(4), 883–892. <https://doi.org/10.5267/j.ac.2021.1.020>
- Hang, N. P. T., Nguyen, M. L. T., Ho, H. T., & Bui, T. N. (2020). The impact of tax policy on social development in Vietnam. *Management Science Letters*, 10(5), 995–1000.
<https://doi.org/10.5267/j.msl.2019.11.011>
- Koatsa, N., Paramaiah, C., & Scona, M. (2021). Tax burden and economic growth in Lesotho: An estimate of the optimal tax burden. *Accounting*, 7(3), 525–534.
<https://doi.org/10.5267/j.ac.2021.1.006>
- Laffer, A. B. (2004). The Laffer Curve: Past, Present, and Future. *Backgrounders*, 4999(1765), 1–16. www.heritage.org/research/taxes/bg1765.cfm
- Nguyen, H. H. (2019). Impact of direct tax and indirect tax on economic growth in Vietnam. *Journal of Asian Finance, Economics and Business*, 6(4), 129–137.
<https://doi.org/10.13106/jafeb.2019.vol6.no4.129>
- Ollivaud, P. (2012). *spending in Indonesia PAPERS* (No. 998; Issue 1381).
<http://www.oecd.org/eco/Workingpapers>
- Rum, M., & Kusumawardani, A. (2020). Industrial Growth and Environmental Resource toward the Tax Potential: A Case Study in South Sulawesi Province. *Journal of Asian Finance, Economics and Business*, 7(10), 201–210.
<https://doi.org/10.13106/jafeb.2020.vol7.no10.201>
- Salehi, M., Khazaei, S., & Tarighi, H. (2019). Tax Avoidance and Corporate Risk: Evidence from a Market Facing Economic Sanction Country. *The Journal of Asian Finance, Economics and Business*, 6(4), 45–52. <https://doi.org/10.13106/jafeb.2019.vol6.no4.45>
- Serrato, J. C. S., & Zidar, O. (2018). The structure of state corporate taxation and its impact on state tax revenues and economic activity. *Journal of Public Economics*, 167, 158–176.
- Shakkour, A. S. K., Almohtaseb, A. A., Matahen, R. K., & Sahkkour, N. A. S. (2021). Factors influencing the value added tax compliance in small and medium enterprises in Jordan. *Management Science Letters*, 11, 1317–1330. <https://doi.org/10.5267/j.msl.2020.11.007>
- Squires. (2016). *Taxes and Accounting for CPA* (4th ed.). CPA Firms.
- Vrablikova, V. (2016). The Impact of Indirect Taxes on Economic Growth. *Politicka Ekonomie*, 64(2), 145–160.

دور التعافي الخدمي الاستراتيجي في تحسين نظم المنة التنظيمية

دراسة تطبيقية على عينة من القيادات العليا في المصارف الحكومية في محافظة بغداد/ العراق

م.م رؤى عبد الكريم صاحب

roaa.abdulkareem@mu.edu.iq

أ.د. فاضل راضي غباش الغزالي

Fadel_rr@yahoo.com

م.م سيف علي جاسم المفرجي

jassimali078216@gmail.com

الملخص

يهدف البحث الحالي قياس دور التعافي الخدمي الاستراتيجي المتمثل في (التعويض، والاستجابة، والاعتذار) لتحسين نظم المنة التنظيمية المتمثلة بـ (الادراك المناعي، والدفاع المناعي، وذاكرة المنة، والاستقرار المناعي، والرقابة) ومن اجل قياس مشكلة الدراسة المتمثلة في البحث بدور التعافي الخدمي الاستراتيجي في تحسين نظم المنة التنظيمية لدى عينة من مديري القيادات العليا في المصارف الحكومية العراقية في محافظة بغداد (مصرف اشور الدولي، ومصرف العراقي للتجارة، ومصرف الاهلي العراقي، ومصرف الشمال للتمويل والاستثمار)، اذ تم توزيع (125) استمارة استبيان، وتم اعتماد (112) استمارة صالحة للتحليل، ومن اجل استخراج النتائج المرجوة لجأ البحث الى استعمال مجموعة من الاساليب الاحصائية المهمة المتمثلة بالتوزيع الطبيعي، ومعامل الثبات كرونباخ الفا، والوسط الحسابي، والانحراف المعياري، ونمذجة المعادلة الهيكلية، وقد رخص البحث مجموعة من النتائج المهمة لعل ابرزها تمثل في ان تحسين التعافي الخدمي الاستراتيجي لدى مديري المصارف المبحوثة يؤدي الى تطوير قدرة المديرين على تحسين نظم المنة التنظيمية، فضلا عن هذا قدم البحث مجموعة من التوصيات ابرزها ضرورة ان تحرص المصارف المدروسة على بناء علاقات ايجابية بين المديرين والعاملين كونهم الركيزة الاساس في تحسين وتطوير نظم المنة التنظيمية لدى المصارف المبحوثة.

الكلمات الدالة: التعافي الخدمي الاستراتيجي، والتعويض، والاستجابة، والاعتذار، ونظم المنة التنظيمية.

المقدمة

استخدم التعافي الخدمي لأول مره من قبل الخطوط الجوية البريطانية عام (1986) على يد (Zemke & Schaaf)، وركز آن ذاك على وضع الزبون في الاولوية الاولى ضمن الاهتمامات، بشكل يهدف الى تعزيز ادراك الزبون تجاه الخدمة المقدمة في ظل احلك الظروف من اجل ضمان تحقيق التعاون بين الزبون ومقدمي الخدمة لاجل ضمان اتخاذ قرارات على اساس المستويات العليا للمنظمة (Sciarelli et al.,2017:26)، وبالتالي فان التعامل مع مفهوم التعافي الخدمي الاستراتيجي يفرض توضيح دور التعافي الخدمي الداخلي على نطاق المنظمة بشكل خاص والذي يركز على نظرية التسويق الداخلي المنبثقة من اساس معالجة المشاكل الخدمية المعقدة، فالتعافي الخدمي الاستراتيجي يسهم في خلق ثقة متبادلة بين الادارة والعاملين، من خلال تحسين امكانات الادارة في ادارة اجراءاتها وتحقيق العدالة والمساواة في توزيع المكافآت والصلاحيات والمستويات الادارية (Kadhem& HafedH,2021:2492).

أي بعبارة أخرى ان هذا سوف يساعد المنظمة على تحسين نظم المنة التنظيمية الخاصة بها, فضلا عن ان هذا الامر سوف يحفز المنظمات الى خلق وابتكار طرائق جديدة من اجل اكساب رضا الزبون من خلال خلق قيمة للزبون, فضلا عن استعمال استراتيجيات مختلفة من اجل التعامل مع أنشطة واذواق الزبائن المختلفة وتنمية وتطوير نظم المنة التنظيمية.

الادب النظري وتطوير الفرضيات

يمثل التعافي الخدمي الاستراتيجي

التعافي هو فترة تغيير عندما يقوم الأفراد بتحسين صحتهم, ويعيشون حياة وفقاً لرغباتهم, ويحددون ويفهمون مبادراتهم الفريدة, ويكتشفون إمكاناتهم. هذا يعني أن المرء يحقق أهدافه التي تتناسب مع إمكاناته في المجتمع. فالتعافي رحلة مستمرة في الحياة لكنها في الغالب تكون متعرجة وليست حركة أمامية متسقة, ولكنها عملية ذهاب وإياب. إنها عملية استرداد يجد فيها المرء التقرد ويبني الكمال من خلال ضم الأجزاء معاً (Çam& Yalçiner, 2018:55). ويشير التعافي الخدمي الاستراتيجي الى مدى قدرة المنظمة على معالجة الانحرافات في استراتيجياتها الامامية والخلفية (Montgomery& Moul, 1966:2). فالتعافي يمثل خطوة لتحسين واقع المنظمة وادائها (Syme& Craven, 2009:576). يرى (Todd et al.,2012:1) التعافي بأنه العملية التي يمكن من خلالها للأفراد أن يعيشوا حياة مرضية على الرغم من ظهور الأعراض. كما ويمكن النظر إلى التعافي الخدمي الاستراتيجي على أنه مجموعة فرعية من التجديد الاستراتيجي والمؤلفات المتعلقة بالتكيف على مستوى الشركات, ولكنه مختلف من حيث أن التحديات التي تواجه صنع القرار تأتي من الفشل بدلاً من النجاح (Eggers,2012:3). اذ يتم استخدام التعافي الخدمي الاستراتيجي كحالة لمعالجة ضعف الاداء لدى مقدمي الخدمات بشكل يخدم صالح المنظمة (Bhattarai et al.,2021:3). ويرى (Sukma et al.,2021:518) ان التعافي الخدمي الاستراتيجي يمثل وسيلة مهمة لكسب رضا الزبائن والمحافظة على ولاء الزبون تجاه مقدمي الخدمات.

ان التعافي الخدمي الاستراتيجي مستند على اجراء تخطيط شامل يحتوي على توصيات قابلة للتنفيذ لإعادة بناء المنظمة وزيادة مرونة البنية التحتية لها. وهذا سوف يعمل على تحديد الاستثمارات التي يمكن من خلال للمنظمة زيادة التنمية الاقتصادية وحماية بيئتها وبنيتها التحتية في المستقبل (Rutala,2014:4), فاساس التعافي الاستراتيجي يركز على عملية التحول من طريق فاشل إلى طريق أكثر نجاحا, والتعافي الاستراتيجي أشبه بالتجديد الاستراتيجي من حيث أنه ينطوي على "تجديد أو استبدال سمات عدم التنظيم التي يمكن أن تؤثر على آفاقها الطويلة الأجل دون المستوى المضاد. وجادل (Kadhem& Hafedh,2021:2494) انه التعافي الخدمي الاستراتيجي يمكن قياسه من خلال ثلاثة ابعاد مهمة: (أ) التعويض, يُعرّف التعويض بأنه تغيير في مسار الوظيفة و / أو تغيير توظيف العاملين من اجل انجاز مهمة او عمل معين (van der Kruk et al.,2021:2-3), ووفقاً لـ (Nurfauziah)

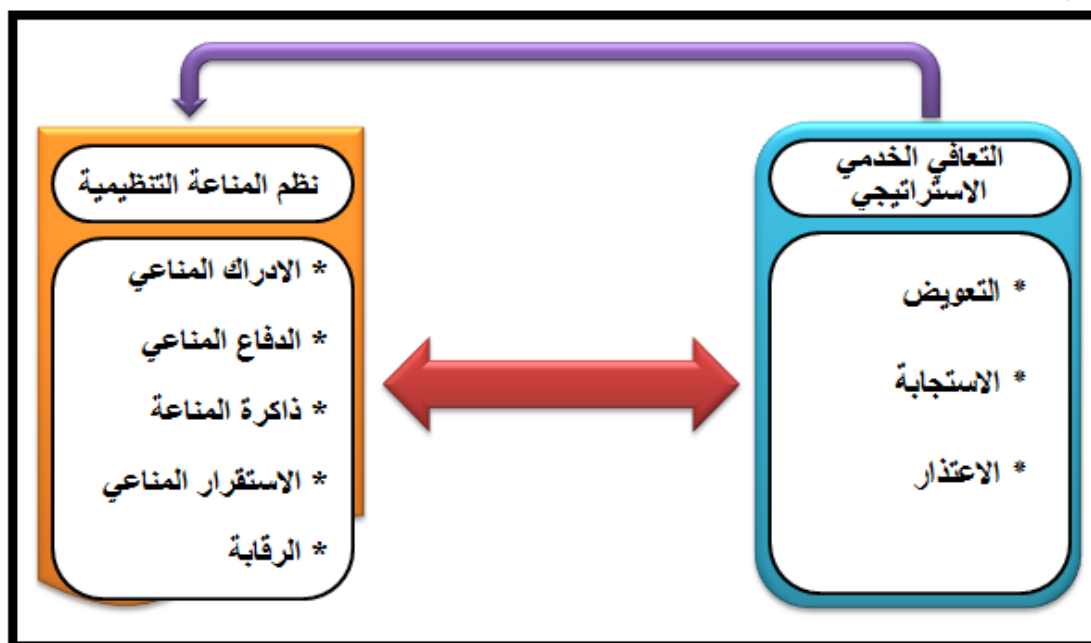
57:2021,et al.) فان التعويض يمثل تعويض عن دفع أموال أو سلع ، تقدمه الشركة بشكل مباشر أو غير مباشر للموظفين كدليل على المكافأة عن العمل الذي أنجزوه لصالح الشركة. (ب) الاستجابة، تمثل الاستجابة التغيير في استخدام المنتجات من قبل الزبائن من نمط الاستهلاك العادي استجابة للتغيرات في أسعار المنتجات (Muller,2020:1). (ج) الاعتذار، يمثل اعتذار مقدم الخدمة عن سوء جودة المنتجات المقدمة وتحمل مسؤولية تعويض الزبون عن الخدمة (Zhu et al.,2021:2065).

نظم المنة التنظيمية ان الاهتمام بتحسين نظم المنة التنظيمية يعمل على تطوير قدرة المنظمة على التعامل مع العوامل البيئية الخارجية من خلال التصدي للتهديدات واستثمار الفرص التي بدورها تعمل على تحسين مكانة وسمعة المنظمة في السوق، وبناء تحالفات استراتيجية ايجابية قادرة على ضمان تدفق واستمرارية الموارد الى داخل المنظمة (Quevillon et al.,2015:13 ; Rivero,2014:1)، وجادل (Abbas,2019:263) ان بناء نظام متكامل من التعافي الخدمي الاستراتيجي يتكون من مجموعة من الافكار والرؤى يعمل على تحسين قدرة المنظمة في لتهديدات بيئة العمل والمخاطر التنظيمية التي يعاني منها هيكل المنظمة لذلك تحاول المكونات بشكل جماعي او فردي تحديد الاسباب التي تهدد المنظمة والاستجابة لها في المستقبل، فالمنة التنظيمية بدورها تمثل نظام ذاتي يعمل على تعزيز قدرة المنظمة على تحديد وازالة الدخلاء داخل وخارج المنظمة، فضلا عن تحسين طبيعة المنظمة في التصدي للتهديدات المجهولة والمخاطر التي تهدد بقاء المنظمة (Alwan&Talib,2016:48). ويرى (Al-Samman&Al-Dabbagh,2020:63) ان نظم المنة التنظيمية تمثل منهج عمل متكامل يعمل على تشخيص كافة العقبات والتهديدات والمخاطر ونقاط الضعف التي تحيط بالمنظمة وايجاد العلاج المناسب لها لتكون بمثابة قوة تحمي المنظمة حال تعرضها لتلك العقبات، وجادل ذلك (Al-Thabit,2020:312) من خلال النظر الى نظم المنة التنظيمية كمجموعة من الاجراءات والعمليات التنظيمية التي تقوم بها جميع اجزاء ووظائف المنظمة بهدف حمايتها والمحافظة عليها من التهديدات الخارجية التي تتعرض لها المنظمة. ويرى (Abbas,2019:283-284) ان نظم المنة التنظيمية يمكن قياسها من خلال خمس ابعاد مهمة: (أ) الادراك المناعي، يمثل وظيفة تحديد المنهج والديناميكي للعوامل الخارجية السلبية والعوامل الداخلية الضارة وعوامل الهرم الداخلي، وبالتالي يشير الادراك المناعي الى تصور المخاطر الداخلية والخارجية لكيان المنظمة ويتسم بالاستمرارية ولا يتوقف عند نقطة معينة (Alwan&Talib,2016:377). (ب) الدفاع المناعي، هو وظيفة المنظمات لمقاومة او ازالة العوامل الداخلية والخارجية الضارة، أي ان الدفاع المناعي يشير الى التحول المناسب والتجديد وتحسين قدرة المنظمة واعادة هيكلة الموارد، فضلا عن تحسين القدرة على الاختيار السريع والدقيق لافضل مورد من بين موارد النظم التنظيمية وبرامج الاستجابة (Al-Saadi,2016:131). (ج) ذاكرة المنة، وظيفة حفظ وتركيب عمل وآثار ضبط المنة التنظيمية والدفاع المناعي، وبالتالي يتعين على المنظمة التركيز على ردود الفعل والتأثيرات داخل وخارج الجهاز المناعي للمنظمة، فضلا عن اتخاذ

الإجراءات المعلنة (تعديل وتحسين الهيكل التنظيمي والقواعد والأنشطة)، فالإجراءات الخفية (توعية الموظفين بالمخاطر وتحسين تفكيرهم) (Alwan&Talib,2016:377). (د) الاستقرار المناعي، ويشير الى شبكة ضبط معقدة وفاعلة لتحقيق الاستقرار النسبي للمنظمة، وبالتالي فان وظيفة الاستقرار المناعي بحد ذاتها تتميز بالتخلص من السلوكيات الضارة وغير الملائمة من داخل المنظمة وخارجها بما يحفظ الانشطة والتنسيق والتوازن داخل المنظمة (Al-Saadi,2016:131). (هـ) الرقابة، وتمثل نتيجة للتغيرات الطارئة والسريعة في البيئة الداخلية والخارجية للمنظمة فان الرقابة على عمليات المنظمة امر ضروري وفي غاية الاهمية كونه يعمل على الحد من اضرار المنظمة وتعزيز مناعتها التنظيمية، فالرقابة بحد ذاتها تمثل ردود الفعل الفورية التي تحد من احداث التغيير في عمليات المنظمة الداخلية منها والخارجية (Alwan&Talib,2016:48). لذلك يمكن فرض الفرضيات الاتية:

الفرضية الاولى: ان وجود علاقة ارتباط ذات دلالة احصائية معنوية بين التعافي الخدمي الاستراتيجي بأبعاده (التعويض، والاستجابة، والاعتذار) ونظم المناعة التنظيمية بأبعاده (الادراك المناعي، والدفاع المناعي، وذاكرة المناعة، والاستقرار المناعي، والرقابة) يؤدي الى تحسين اهتمام العينة المدروسة بتطوير قابلياتها من اجل الحصول على اكبر حصة من الزبائن.

الفرضية الثانية: ان زيادة الاهتمام في التعافي الخدمي الاستراتيجي بأبعاده (التعويض، والاستجابة، والاعتذار) يؤدي الى احداث تأثير ايجابي تجاه نظم المناعة التنظيمية بأبعاده (الادراك المناعي، والدفاع المناعي، وذاكرة المناعة، والاستقرار المناعي، والرقابة). وهذا يؤدي الى صياغة مخطط فرضي للدراسة يسهم في تفسير الفرضيات اعلاه:



الشكل (1) المخطط الفرضي للدراسة

منهجية الدراسة

مقاييس الدراسة

اهتمت الدراسة بقياس متغيرين تمثل المتغير المستقل في التعافي الخدمي الاستراتيجي (SRS) بواقع (12) فقرة موزعة على ثلاثة ابعاد (بُعد التعويض (SRA) (4) فقرات، وُبُعد الاستجابة (SRB) (فقرتين)، وُبُعد الاعتذار (SRC) (6) فقرات وقد تم الاعتماد على مقياس (Kadhem & Hafedh, 2021). بينما تمثل المتغير التابع في نظم المناعة التنظيمية (OIS) بواقع (20) فقرة موزعة بالتساوي على خمس ابعاد (الادراك المناعي (OIA)، والدفاع المناعي (OIB)، وذاكرة المناعة (OIC)، والاستقرار المناعي (OID)، والرقابة (OIE) وقد تم الاعتماد على مقياس (Abbas, 2019).

عينة الدراسة

تمثل مجتمع الدراسة في القيادات العليا لمجموعة من المصارف الحكومية في محافظة بغداد/ العراق (مصرف اشور الدولي، ومصرف العراقي للتجارة، ومصرف الاهلي العراقي، ومصرف الشمال للتمويل والاستثمار)، بينما تمثلت عينة الدراسة في مديري هذه المصارف بمرتبة وظيفية (مدير، ونائب مدير، ومساعد مدير، ورئيس قسم) وعليه فقد تمثلت عينة الدراسة بواقع (125) مدير ليشير الى استخدام اسلوب الحصر الشامل، وبعد تبويب البيانات تبين ان عدد الاستثمارات المسترجعة (119) استثمار والتالفة (7) ليصبح عدد الاستثمارات الصالحة للتحليل (112) استثمار ليشير الى نسبة استجابة قدرها (90%). وبمعدل ثبات كرونباخ الفا لاداة القياس تجاوز (70%) (Hair et al., 2010) بلغ (SRA=0.811, SRB=0.727, SRC=0.778, SRS=0.743, OIA=0.766, OIB=0.721, OIS=0.810, OIE=0.784, OID=0.829, OIC=0.792)، ليدل هذا الامر على اتساق اداة القياس مع اراء عينة الدراسة.

النتائج

وصف عينة الدراسة

تشير نتائج الجدول (1) الى ان المعدل العام للتعافي الخدمي الاستراتيجي (SRC) بلغ (3.93) وانحراف معياري مقداره (0.943) ليظهر اهتمام العينة المدروسة تجاه الاستجابة (SRB) لمعالجة المشاكل حال وقوعها وتعافي الاقسام والوحدات الادارية منها بواقع وسط حسابي قيمته (4.07) وانحراف معياري مساو لـ (1.056)، فضلا عن هذا اظهرت النتائج اهتمام العينة المدروسة تجاه نظم المناعة التنظيمية (OIS) بمعدل وسط حسابي مقداره (4.02) وانحراف معياري مساو لـ (0.723) ليشير اهتمام العينة المدروسة بالرقابة (OIE) على عملياتها بشكل دقيق من اجل ضمان سير العمليات الداخلية وفقا للاجراءات والعمليات المطلوبة بوسط حسابي يبلغ (4.11) وانحراف معياري مقداره (0.84)

الجدول (1) الاوساط الحسابية والانحرافات المعيارية لفقرات ومتغيرات الدراسة

الانحراف المعياري	الوسط الحسابي	ت	الانحراف المعياري	الوسط الحسابي	ت	الانحراف المعياري	الوسط الحسابي	ت
0.979	3.85	OIC3	0.943	3.93	SRC	1.171	3.21	SRA1
1.008	3.89	OIC4	0.937	3.91	SRS	1.376	3.79	SRA2
0.874	3.75	OIC	0.905	3.75	OIA1	1.111	3.84	SRA3
1.023	3.79	OID1	0.972	3.98	OIA2	1.082	4.04	SRA4
1.127	3.91	OID2	0.988	3.82	OIA3	0.93	3.73	SRA
0.899	3.83	OID3	1.023	3.92	OIA4	1.115	4.02	SRB1
1.015	3.88	OID4	0.922	3.87	OIA	1.121	4.12	SRB2
0.932	3.85	OID	0.784	3.63	OIB1	1.056	4.07	SRB
1.192	4.14	OIE1	1.092	3.82	OIB2	0.917	3.57	SRC1
0.957	3.55	OIE2	0.948	3.8	OIB3	0.92	3.77	SRC2
1.082	3.98	OIE3	0.929	3.88	OIB4	1.029	3.93	SRC3
1.095	3.91	OIE4	0.897	3.78	OIB	1.113	4.07	SRC4
0.84	4.11	OIE	0.784	3.63	OIC1	1.173	4.39	SRC5
0.723	4.02	OIS	0.877	3.65	OIC2	1.07	3.87	SRC6

اختبار الفرضيات

يلاحظ من نتائج الجدول () وجود علاقة ارتباط ذات دلالة معنوية موجبة بين التعافي الخدمي الاستراتيجي ونظم المناعة التنظيمية بمقدار (0.510) ليشير الى اتساق اراء عينة وتوافقها تجاه الاهتمام بالتعافي الخدمي الاستراتيجي من اجل ضمان تطوير نظم المناعة الاستراتيجي، ويظهر الجدول ادنى قوة العلاقة بين ابعاد متغيرات الدراسة.

الجدول (3) مصفوفة الارتباط بين متغيرات وابعاد الدراسة

	SR A	SRB	SRC	SRS	OIA	OIB	OIC	OID	OIE	OIS
SR A	1	.491*	.291*	.668*	.590*	.281*	.710*	.362*	.618*	.700*
SR B		1	.470*	.580*	.340*	.741*	.602*	.400*	.322*	.301*
SR C			1	.501*	.416*	.701*	.802*	.452*	.535*	.557*
SR S				1	.500*	.400*	.632*	.890*	.771*	.510*

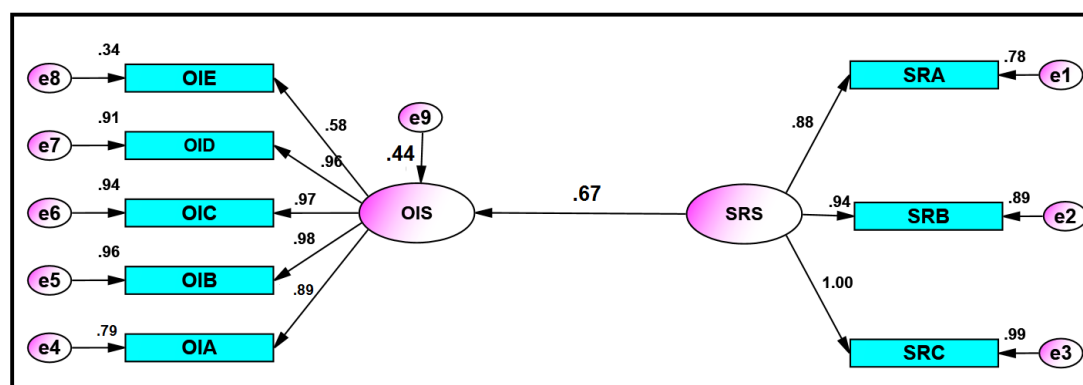
OI A					1	.491 [*] *	.389 [*] *	.520 [*] *	.690 [*] *	.583 [*] *
OIB						1	.216 [*] *	.620 [*] *	.411 [*] *	.513 [*] *
OIC							1	.603 [*] *	.521 [*] *	.450 [*] *
OI D								1	.774 [*] *	.676 [*] *
OIE									1	.728 [*] *
OIS										1

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

تشير نتائج الجدول (3) ان زيادة التعافي الخدمي الاستراتيجي بمقدار وحدة واحدة يؤدي الى احداث تحسين في نظم المنة التنظيمية بمقدار (0.665) وبخطأ معياري (0.055) وبقيمة حرجة (12.091) ليشير الى امكانية تطوير التعافي الخدمي الاستراتيجي بمقدار (0.442) من اجل ضمان تفسير الاسباب التي تقف دون تطوير نظم المنة التنظيمية لدى العينة المدروسة، وهذا ما دلت عليه نتائج الشكل ادنى.

الجدول (2) النتائج المعيارية لتأثير التعافي الخدمي الاستراتيجي في نظم المنة التنظيمية

المسار	الوزن المعيار	الخطأ المعيار	القيمة الدرجة	معامل التفسر R ²	الاحتمالية
SRS	0.665	0.055	12.091	0.442	0.001



الشكل (2) الانموذج القياسي لتأثير التعافي الخدمي الاستراتيجي في نظم المنة التنظيمية

مناقشة النتائج

توصلت نتائج الدراسة الى وجود علاقة ارتباط ذات دلالة معنوية موجبة بين التعافي الخدمي الاستراتيجي ونظم المنة التنظيمية الامر الذي يظهر اهتمام العينة المدروسة تجاه تطوير قدراتها من اجل ضمان تحقيق الادراك المناعي، والدفاع المناعي، وتحسين الذاكرة المناعية، والاستقرار المناعي، والرقابة على

جميع عمليات المنظمة, فضلا عن تشجيع القيادات العليا للعينة المدروسة على تطوير امكانياتهم من خلال المشاركة في ورش تدريبية لضمان صقل المهارات والمعرفة الخاصة بهم.

كما توصي الدراسة الى ضرورة ان تحرص المصارف المدروسة على بناء علاقات ايجابية بين المديرين والعاملين كونهم الركيزة الاساس في تحسين وتطوير نظم المناعة التنظيمية لدى المصارف المبحوثة, كما يتعين على العينة المدروس الاهتمام بتحسين قابلياتها في التعافي الخدمي الاستراتيجي من خلال التعويض, والاستجابة, والاعتذار لضمان ديمومة نظم المناعة التنظيمية, فضلا عن تشجيع المديرين على التعلم من الاخطاء التي يقعون بها والعمل على معالجتها استراتيجيا من خلال المشاركة في فتح المجال امام العاملين للمشاركة في اتخاذ القرارات والتعلم من الاخطاء التي يقعون بها ومن ثم اتخاذ القرارات التي تصب في صالح المنظمة المدروسة.

المصادر والمراجع

- 1- Abbas, A. A. (2019). Prevent administrative and financial corruption behaviors by activating the functions of the organizational immunity system.
- 2- Al-Saadi, M. (2016). Structural frameworks for the regulatory immune system within the framework of the theory of social self-production, ideological and scale-building foundations. *Journal of Management and Economics*, (108), 124-142.
- 3- Al-Samman, T & Al-Dabbagh, Z. (2020). Lean green management is an entrance to strengthen the organizational immune system: An exploratory study of opinions (a sample of workers in General Company for Iraqi cement- Northern Cement Cooperative. *Mesopotamia*, 39 (125), 63-86.
- 4- Al-Thabit, A. (2020). Enhancing Acquired Organizational Immunity under Knowledge Sharing: An exploratory study at the Diyala State Company. *Journal of Arts, Literature, Humanities and Sociology*, (53), 308-328.
- 5- Alwan, B & Talib, A. (2016). Measuring the effectiveness of the immune system's regulatory functions, an analytical survey in the Iraqi Airways Company. *Iraqi Journal of Management Sciences*, 12 (47), 41-63.
- 6- Bhattarai, B., Chalishazar, V., Hammerstrom, D., & Maharjan, M. (2021). Transactive energy systems for distributed blackstart and service recovery. *IET Smart Grid*.
- 7- Çam, O., & Yalçiner, N. (2018). Mental illness and recovery. *Journal of Psychiatric Nursing*, 9(1), 55-60.
- 8- Eggers, J. P. (2012). Reversing course: Ibm's strategic recovery in the flat panel display industry. Working Paper.

- 9- Kadhem, h. F., & Hafedh, A. A. (2021). The Extent to which Dimensions of Strategic Recovery of Service have been achieved in some Departments of the Presidency of University of Baghdad. *Journal of Contemporary Issues in Business and Government*, 27(3), 2492-2499.
- 10- Montgomery, R. C., & Moul, M. T. (1966). Analysis of deep-stall characteristics of T-tailed aircraft configurations and some recovery procedures. *Journal of Aircraft*, 3(6), 562-566.
- 11- Muller, G. 2020, Impact of Demand Response on Generation Expansion Planning in the Brazilian Interconnected Power System. In 2020 IEEE PES Transmission & Distribution Conference and Exhibition-Latin America (T&D LA) (pp. 1-6). IEEE.
- 12- Nurfauziah, H. Z., Kirana, K. C., Septyarini, E., & Othman, A. (2021). The Effect of Leadership Style and Compensation on Employee Performance with Organizational Commitment. *HIKMATUNA*, 7(1), 57-68.
- 13- Quevillon, L. E., Hanks, E. M., Bansal, S., & Hughes, D. P. (2015). Social, spatial, and temporal organization in a complex insect society. *Scientific reports*, 5, 13393.
- 14- Rivero, O. (2014). Rumors in the workplace affecting organizational change readiness. *Global Journal of Management And Business Research*.
- 15- Rutala, J. M. (2014). Strategic recovery planning report, Somers Point, New Jersey.
- 16- Sciarelli, M., Nagm, A. A., Dakrory, M. I., Tani, M. and Khashan, M. A. (2017) *International Journal of Business and Management*, 12 (10), 25-27.
- 17- Sukma, A., Sinaga, O., & Saudi, M. H. (2021). Service Recovery Strategy Relationship to Cumulative Satisfaction and Loyalty: A Study on Bandung City Insurance Companies, Indonesia. *Review of International Geographical Education Online*, 11(1), 518-525.
- 18- Syme, P., & Craven, R. (2009). Recovery and post-anaesthetic care. *Anaesthesia & Intensive Care Medicine*, 10(12), 576-579.
- 19- Todd, N. J., Jones, S. H., & Lobban, F. A. (2012). "Recovery" in bipolar disorder: How can service users be supported through a self-management intervention? A qualitative focus group study. *Journal of Mental Health*, 21(2), 114-126.
- 20- van der Kruk, E., Silverman, A. K., Koizia, L., Reilly, P., Fertleman, M., & Bull, A. M. (2021). Age-related compensation: Neuromusculoskeletal capacity, reserve & movement objectives. *Journal of Biomechanics*, 122, 110385.
- 21- Zhu, L., Ho, C. Y., & Cheung, S. O. (2021). A Conceptual Framework on the Effects of Apology on Psychological Aggression in Construction Dispute Negotiation. In *EASEC16* (pp. 2065-2074). Springer, Singapore.

الأثر المعدل للحوكمة على العلاقة بين الرقابة الداخلية وتحسين مؤشرات الأداء في المناطق الحرة الأردنية

أ.د. محمد عبدالله المومني
جامعة جدارا - الأردن
الأردن

momani@jadara.edu.jo

acc.banihani@gmail.com

احمد غازي بني هاني
جامعة جدارا -

الملخص

هدفت الدراسة إلى التعرف إلى الأثر المعدل للحوكمة على العلاقة بين الرقابة الداخلية وتحسين مؤشرات الأداء في المناطق الحرة الأردنية، ولتحقيق هدف الدراسة تم استخدام المنهج الوصفي التحليلي والنموذج العلمي، وشملت عينة الدراسة المناطق الحرة الأردنية وهي: (الزرقاء، سحاب، الموقر، المطار، الكرك، الكرامة) التابعة لمجموعة المناطق الحرة والتنمية الأردنية. وتم استخدام مؤشرات الأداء المالي والاستثماري للمناطق الحرة الأردنية، للسنوات 2011-2019. ولغايات تحليل البيانات واختبار الفرضيات الدراسة تم استخدام الإحصاء الوصفي، وتحليل الانحدار البسيط، وتحليل الانحدار الهرمي التفاعلي. وقد توصلت الدراسة إلى وجود أثر إيجابي ذو دلالة إحصائية للرقابة الداخلية على تحسين مؤشرات الأداء (الميزان التجاري، عدد المستثمرين، عدد عقود الاستثمار)، ووجود أثر سلبي ذو دلالة إحصائية للرقابة الداخلية على تحسين صافي الربح، كما يوجد أثر إيجابي ذو دلالة إحصائية للأثر المعدل للحوكمة على العلاقة بين الرقابة الداخلية وتحسين مؤشرات الأداء (الميزان التجاري، عدد عقود الاستثمار)، ووجود أثر سلبي ذو دلالة إحصائية للأثر المعدل للحوكمة على العلاقة بين الرقابة الداخلية وتحسين مؤشرات الأداء (صافي الربح، عدد المستثمرين). وأوصت الدراسة بضرورة إعطاء ميزات واعفاءات تشجيعية للمستثمرين، تعمل على تشجيعهم في الاستثمار في المناطق الحرة الأردنية، وبالتالي ينعكس على أداء تلك المناطق وازدهارها بالخبرات والكفاءات الجديدة والمميزة وتفعيل تقييم أنظمة الضبط الداخلي في الجوانب المالية والمحاسبية.

كلمات مفتاحية: المناطق الحرة، الرقابة الداخلية، الحوكمة، مؤشرات الأداء المالي، مؤشرات الأداء الاستثماري.

1. مقدمة:

تتجه الدول في العصر الحالي إلى البحث عن الوسائل التي تحقق التنمية من خلال استخدام مختلف الأدوات والآليات التي تزيد من قدرة الدولة على مواكبة التطور والتقدم في الدول المتقدمة، وتعدّ المناطق الحرة من الأدوات التي تستخدمها الدولة من خلال تخصيص مناطق جغرافية لتطبيق الأنظمة والقوانين التي تؤهلها لتشجيع الاستثمار، والتصدير، والتبادل التجاري.

تعدّ الحوكمة من الآليات التي تساهم في العصر الحالي في التعامل مع العديد من المشكلات التي تواجه المؤسسات فهي توفر الأطر والضوابط لممارسات العاملين في المؤسسة، من خلال تحديد

المسؤوليات والواجبات الموكلة إليهم، وصلاحياتهم، وتفعيل أنظمة الرقابة على الأداء ومدى الالتزام بتطبيق الحوكمة، وبالتالي، فإن تطبيق الحوكمة يساعد المؤسسة على ضبط أداء المؤسسة والعاملين فيها، إضافة إلى الحد من التضارب في المهام، وسوء استغلال السلطة، وهو ما يحقق مستويات مرتفعة من الجودة في الأداء، وتطبيق آليات الرقابة التي تضمن سير العمليات في الاتجاه الصحيح (النجار وعقل 2016؛ وآخرون).

ولأهمية الدور الذي يلعبه نظام الرقابة الداخلي زاد اهتمام الهيئة الحاكمة بتوفير الأنظمة الرقابية التي تحقق الرقابة على الأداء وتعزز من كفاءة أنشطتها المالية والتشغيلية، وفي تعزيز الثقة بالبيانات والمعلومات في تقريرها المالية. فالرقابة الداخلية لها أهمية ودور للتأكد من سلامة أداء العمليات، وحماية أموال المؤسسة، والاستغلال الأمثل لمواردها، وتحقيق التنمية والاستدامة، وتوفير البيانات والمعلومات التي تضمن التخطيط واتخاذ القرارات بصورة سليمة، وبما يضمن توجيه الجهود بشكل سليم نحو تحقيق الكفاءة بالأداء.

يعد الأداء المالي من أهم المعايير المستخدمة لتقييم أداء المؤسسة فهو يعكس نتيجة قرارات الهيئة الحاكمة وفاعلية نظام الرقابة، ويكشف عن الأنشطة بالمؤسسة وأثر الظروف المحيطة بها اقتصاديا وماليا وسياسيا على أداءها (كلوب، 2017). ويتم قياس الأداء من خلال العديد من المؤشرات التي تدل على كفاءة استغلال الموارد المتاحة فيها بما يضمن تحقيق الأهداف، فمؤشرات الأداء في المناطق الحرة متنوعة منها يرتبط في الصادرات والواردات والنفقات والائردات، ومنها يرتبط بالاستثمار وعقود الاستثمار (التقرير السنوي للمناطق الحرة، 2019).

ونظرا للدور الفعال للمناطق الحرة الأردنية في تهيئة سوق نشط وخصب للاستثمار واستقطاب رؤوس الاموال العربية والأجنبية، وتنشيط حجم الصادرات والواردات داخل المناطق الحرة الأردنية، وتطوير وتحسين الصناعات المحلية، والحفاظ على مصالح المستثمرين والمناطق الحرة، مما جعل للهيئة الحاكمة دور كبير في تفعيل دور التدقيق والرقابة الداخلية للحد من مظاهر الفساد المالي والإداري، وعمليات الاختلاس والاحتيال، والسرقة، والعمل على حماية الأصول، ورأس المال، وتعزيز الثقة بها، مما ستعكس ايجابا على مؤشرات الأداء المالي والاستثماري. إنَّ الحوكمة لها دور في تفعيل نظام الرقابة الداخلي في المؤسسة وكفاءة في أداءها، لذلك تهدف الدراسة إلى بيان أثر الرقابة الداخلية على تحسين مؤشرات الاداء في المناطق الحرة الاردنية. وكذلك بيان الأثر المعدل لحوكمة الشركات على العلاقة بين الرقابة الداخلية وتحسين مؤشرات الأداء، وذلك من خلال الإجابة على الأسئلة التالية:

السؤال الأول: هل يوجد أثر للرقابة الداخلية على تحسين مؤشرات الاداء (الميزان التجاري، صافي الربح عدد المستثمرين، عدد عقود الاستثمار) في المناطق الحرة الأردنية؟

السؤال الثاني: هل يوجد أثر معدل لحوكمة الشركات على العلاقة بين الرقابة الداخلية وتحسين مؤشرات الاداء (الميزان التجاري ، صافي الربح عدد المستثمرين، عدد عقود الاستثمار) في المناطق الحرة الاردنية؟

وتتأتى أهمية الدراسة بانها تتناول مؤشرات الأداء المالي والاستثماري الخاصة بالمناطق الحرة (الميزان التجاري، صافي الربح، وعدد المستثمرين، وعدد عقود الاستثمار)، فهي تشكل إضافة علمية في موضوعها وخاصة انها تبحث بالمناطق الحرة التي تسهم في تحقيق الأهداف التنموية والاقتصادية من خلال توفير الصناعات المتعددة، وتنمية التجارة الدولية، والتأثير على الاقتصاد الوطني للدولة، وتحقيق العديد من الأهداف الاقتصادية كالححد من البطالة، وزيادة العملات الأجنبية. كما أنها تسعى بما ستكشفه من نتائج يتم تزويد الأطراف ذات العلاقة به في المناطق الحرة العامة الأردنية، الى التوصية بإجراءات تساعد الهيئة الحاكمة في المناطق الحرة من زيادة فاعلية نظام الرقابة وكيفية تحسين مؤشرات الأداء.

2. مراجعة الأدب النظري والدراسات السابقة

1.2 الحوكمة

ساهمت منظمة التعاون الاقتصادي والتنمية (OECD) بدور كبير في تفعيل الحوكمة من خلال وضع المعايير والمبادئ المرتبطة بها لتأطير الحوكمة ضمن القانون والتأكد من تفعيل في مختلف الشركات الحكومية والخاصة تشير الحوكمة وفق ما أشارت إليه منظمة التعاون الاقتصادي والتنمية (OECD, 2015) إلى أنها: الإجراءات والعمليات الموجهة لعمليات المؤسسة وتنظيمها، والتي تشمل الإجراءات المرتبطة باتخاذ القرار، والأسس التي يتم من خلالها بناء الأهداف والخطط الاستراتيجية، وتحديد حقوق ومسؤوليات الإدارة والعاملين في المؤسسة والأطراف المتعلقة بها من حملة الأسهم والمستثمرين والتأكد من تفعيل المؤشرات والمعايير اللازمة للرقابة على مختلف عملياتها وعلاقاتها. وتوفر الحوكمة الأطر والضوابط لممارسات العاملين في المؤسسة، من خلال تحديد المسؤوليات والواجبات الموكلة إليهم، وصلاحياتهم، وتفعيل أنظمة الرقابة على الأداء ومدى الالتزام بتطبيق الحوكمة، وبالتالي، فإن تطبيق الحوكمة يساعد المؤسسة على ضبط أداء المؤسسة والعاملين فيها، إضافة إلى الحد من التضارب في المهام، وسوء استغلال السلطة، وهو ما يحقق مستويات مرتفعة من الجودة في الأداء،

وتطبيق آليات الرقابة التي تضمن سير العمليات في الاتجاه الصحيح (النجار وعقل 2016؛ وآخرون). وتؤدي الحوكمة دوراً مهماً في تحقيق الاستقرار الاقتصادي، وإتاحة الفرص التي تحقق المناخ الاقتصادي المحفّز على النمو، من خلال ما توفرها الحوكمة من مبادئ وأنظمة لضبط الآليات والوسائل المتبعة في الأنشطة المؤسسية، والتأكد من أنها تحقق أهداف أصحاب المصالح، وهو ما ينعكس بشكل إيجابي على الاقتصاد الكلي والجزئي، وعلى إدارة الموارد والاستخدام الأمثل لها (Al-Haddad, Alzurqan & Al Sufy, 2011).

ويساهم تفعيل الحوكمة في السعي نحو تحقيق المصلحة العامة للمؤسسة بعيداً عن المصالح الخاصة، من خلال دور الحوكمة في تحديد صلاحيات مجلس الإدارة، والإدارة التنفيذية، والعاملين، وهو ما يحقق العدالة من خلال عد استغلال السلطة، والذي ينعكس بشكل إيجابي على أداء الشركة، وسمعتها، وثقة الجمهور بالمؤسسة، وهو ما يجذب المستثمرين نحو الاستثمار فيها (Sanyal & Hisam, 2018).

وتبرز الحوكمة في المناطق الحرة الأردنية في العديد من الجوانب، فقد نصت العديد من المواد في عقد تأسيس شركة المجموعة الأردنية للمناطق الحرة والمناطق التنموية المساهمة الخاصة المحدودة على العديد من البنود الصادرة بالاستناد إلى أحكام قانون الشركات وأحكام النظام الأساسي وبنيت المادة (7) تشكيل مجلس الإدارة، والذي يتم من خلال اختيار المساهم (حكومة المملكة الأردنية الهاشمية) لسبعة من الأعضاء وبحسب ما هو محدد في النظام المؤسسي الأساسي، كما أن له حق استبدال أو إقالة أعضاء المجلس بالاستناد إلى قانون التأسيس. وأشارت المادة (12) من عقد التأسيس مجموعة الصلاحيات والمسؤوليات الخاصة بمجلس الإدارة؛ إذ إنه المكتب المسؤول عن الأمور المالية والإدارية والقانونية اللازمة لإدارة شؤون المجموعة، وتقويض الصلاحيات للأعضاء والموظفين. وتضمنت المادة (16) المكافآت الخاصة بأعضاء مجلس الإدارة وبدلات التنقل، حيث أشارت إلى أن المكافآت تحدد بناء على ما تحدده الهيئة العامة، بشرط مراعاة أحكام قانون الشركات، وهو ما يتم كذلك في حالة بدلات التنقل. وبالتالي، فإن هذه النفقات تتم بالاستناد إلى القانون، وهو ما يضمن حماية الأموال العامة، والحقوق.

2.2 الرقابة الداخلية

تعدّ عملية الرقابة من العمليات الإدارية التي تحقق العديد من المزايا للمؤسسات المختلفة في القطاعين العام والخاص، إذ إنها تؤدي دوراً مهماً في الحفاظ على استقرار المؤسسات وعدم استغلال المناصب

والموارد المختلفة في سبيل تحقيق المصالح الخاصة على حساب المصالح العامة، والتي تتطلب التأكد من تفعيل مختلف الأجهزة والوسائل التي تحقق مستوى مرتفع من المتابعة والتقييم، واختيار أساليب التوجيه والضبط الملائمة للتعامل مع المشكلات والانحرافات التي تواجه الإدارات والأقسام المختلفة داخلها. وأشار معهد المدققين الداخليين الأمريكي (The Institution of Internal Auditors (IIA)، (2020) الرقابة الداخلية بأنها: نشاط مستقل داخل المؤسسة لتقييم الأنشطة المختلفة والعمليات المالية وغير المالية التي تتم داخل المؤسسة، وتقييم مدى التزام المؤسسة بالأنظمة والتشريعات القانونية، وتقييم الجودة والكفاءة في الأداء، والتأكد من سلامة أنشطتها من الفساد والاحتيال. وتؤدي الرقابة الداخلية دوراً مهماً في الحماية من عمليات الفساد المالي، كالغش، والاحتيال، بالإضافة إلى التأكد من عدم استغلال المناصب لتحقيق الأهداف الخاصة على حساب الأهداف المؤسسية والأهداف العامة، وهو ما يحقق الحماية للأصول، ولثروة المساهمين، والحفاظ على الحقوق، والتأكد من التزام الأطراف المتعلقة بالمسؤوليات (Nguyen, 2018). يتضمن نظام الرقابة الداخلية عدة أنواع وهي:

-**الرقابة الإدارية:** وتشير إلى العمليات التي تمنح الإدارة الصلاحيات لاستخدام منصبها في عمليات

اتخاذ القرارات بناء على الخطة التنظيمية والوثائق والسجلات (Changwony, Miller &

(Paterson, 2019)

-**الرقابة المحاسبية:** وتشير إلى استخدام الأساليب والأدوات الرقابية التي يتم من خلالها التأكد من دقة المعلومات المحاسبية ومدى القدرة على الاعتماد عليها في العمليات المحاسبية (قطب وعبيد، 2019).

-**الرقابة المالية:** وتتضمن مجموعة الإجراءات والأدوات التي يتم من خلالها التأكد من سلامة إدارة الأموال والحفاظ عليها، والالتزام بالقوانين والإجراءات المرتبطة بتحصيل وإنفاق الأموال، (نور الدين وعبد الحكيم، 2019).

-**الضبط الداخلي:** ترتبط الرقابة الداخلية بعمليات الضبط الداخلي التي تشير إلى وجود جهاز مستقل في المؤسسة وضمن هيكلها التنظيمي للتأكد من الالتزام بالإجراءات والأنظمة داخل المؤسسة، وأنه يتم تطبيقها في أنشطة المؤسسة المختلفة بالشكل الكافي الذي يحقق القدرة على تأمين متطلبات العمليات الإدارية والتنظيمية، واتخاذ القرارات، والتأكد من دقة البيانات والمعلومات المالية والإحصائية والمحاسبية، والالتزام الموظفين بخطة المؤسسة وتحقيق أهدافها، (الكناني، 2016).

-**المراجعة الداخلية:** وتشير إلى " نشاط تقييمي مستقل ينشأ داخل منظمة الأعمال، لمراجعة العمليات كخدمة الإدارة، وهي وسيلة رقابة إدارية تعمل على قياس وتقييم فعالية وسائل الرقابة الأخرى (شريفى، 2015).

قد بين النظام الأساسي لشركة المجموعة الأردنية للمناطق الحرة والمناطق التنموية المساهمة الخاصة المحدودة (المجموعة الأردنية للمناطق الحرة والتنموية، 2019)، مهام مديرية الرقابة الداخلية في المناطق الحرة الأردنية، فهي تقوم بعمليات التدقيق والتحليل للبيانات المالية والتقارير السنوية، وتحليل ناتج العمليات المالية السنوية للمؤسسة؛ وتدقيق مستندات صرف السندات، والتأكد من سلامة الإجراءات المرتبطة بها؛ وإجراء عمليات الجرد والفحص المفاجئ للمستودعات، والصناديق، والوثائق المالية المختلفة؛ والرقابة على الإيرادات والتأكد من الدقة في القيم المتعلقة بها ومواعيدها، والتشريعات المتعلقة بها، والتأكد من أنها قد أودعت في الحساب الخاص بها؛ وتحقيق رضا متلقي الخدمات من خلال إتاحة الفرصة لدخول المستثمرين والمستخدمين والزوار والعمالة إلى المناطق الحرة من خلال ترتيبات خاصة تضمن سلامة وأمن تلك المناطق؛ وإعداد التقارير الدورية المرتبطة بناتج الأنشطة والعمليات الخاصة بالمديريات والوحدات الإدارية في المؤسسة، وتقديمها لرئيس المجلس إلى جانب عدد من التوصيات في حال وجود مشكلات أو انحرافات.

3.2 الأداء المالي

يعد الأداء المالي من أهم المعايير المستخدمة لتقييم أداء المؤسسة وقياس مدى فاعلية استغلال الموارد المتاحة فيها بما يضمن تحقيق ما تسعى إليه من أهداف، كما أن الأداء المالي يتميز بكونه من الجوانب الحيوية والمستمرة التي يتم من خلالها تقييم أداء المؤسسة ونشاطها (الروابدة، 2017)، والتأكد من توفر المعلومات اللازمة للإدارة من الإدارات والأقسام المختلفة لأغراض التخطيط الاستراتيجي، والرقابة على الأداء، واتخاذ القرارات المختلفة، والتأكد من معالجة المشكلات التي يمكن أن تؤثر على النشاط المالي والاقتصادي للمؤسسة، وقياس الأداء المؤسسي (جعدي والخطيب، 2019). وتعتمد المناطق الحرة المؤشرات الآتية للأداء المالي (التقرير السنوي للمجموعة الأردنية للمناطق الحرة، 2019):

-**مؤشرات الصادرات والواردات:** تتعلق الصادرات بمجموع ما ينتقل من سلع ومركبات من المنطقة الحرة إلى السوق المحلي أو الخارجي أما الواردات، فإنها تشير إلى مجموع ما يصل من سلع ومركبات إلى المنطقة الحرة من المناطق الحرة العامة

- **مؤشرات الإيرادات والنفقات:** وتتعلق الإيرادات بما تحققه المنطقة الحرة من أرباح نتيجة بيع ما تقوم بتصنيعه من سلع ومنتجات، وهناك العديد من مصادر الإيرادات للمناطق الحرة، ومن ضمنها الإيرادات المتحصلة من العقود الاستثمارية، واتفاقيات الفرص الاستثمارية، بحيث تتضمن العقود أن يكون للمجموعة حصة من الإيرادات إلى جانب مبلغ الإيجار. أما النفقات، فإنها تتعلق بالمبالغ النقدية التي تقوم المناطق الحرة بإنفاقها للتأكد من استمرارية أنشطتها، ومن ضمن تلك النفقات: المصاريف التشغيلية، والإدارية، ومخصص خسائر ائتمانية.

- **مؤشرات الاستثمار والعقود الاستثمارية:** تتولى المناطق الحرة مهام عديدة ومن ضمنها التأكد من الالتزام بالاتجاه الحكومي المرتبط بإيجاد القنوات الاستثمارية المحفزة والجاذبة للاستثمار المحلي والخارجي كونها الأساس المهم في خدمة الاقتصاد الوطني والتأكد من تنمية التبادل التجاري، والتأكد من عكس الآثار الاقتصادية من العملية الاستثمارية على واقع المجتمع الأردني. وتتنوع العقود الاستثمارية التي يتم إبرامها لتشمل عقود استثمارية طويلة الأجل والتي قد تصل إلى (90) عاماً؛ واتفاقيات عقود الاستثمار التي يتم من خلالها منح المستثمرين للأراضي الاستثمارية بأسعار تنافسية، وقد يتضمن العقد أن يكون للمناطق الحرة نسبة من إيراد المشروع. وفي ظل جائحة كورونا، فقد قامت باستقطاب (23) من العقود الاستثمارية بفعل إلغاء غرامات ترخيص إصدار مزاولة النشاط الاستثماري، والغرامات المترتبة على طلبات الإيداع، وتوفير عدد من الخيارات المرتبطة بالتأجير.

2.3 الدراسات السابقة

أظهر المسح الذي تم إجراؤه للأبحاث السابقة ذات الصلة أن المناطق الحرة لم تحظ بالاهتمام من قبل الباحثين ، ووجدت القليل من الأبحاث ذات الصلة بهذا الشأن. وفيما يلي موجز عن الدراسات السابقة ذات الصلة التي تم الوصول إليها.

Susilowati, & Rahmaningtyas (2020) هدفت الدراسة إلى الكشف عن أثر الحوكمة على الرقابة الداخلية في البلديات في إدارة تمويل القرى بالاستناد إلى قوانين وزارة الداخلية رقم (20) لسنة (2018) في إندونيسيا. تكونت عينة الدراسة من (22) من الموظفين العاملين في القطاع الحكومي والتي تكونت من رؤساء البلديات، والأمناء، وأمناء الخزينة. ولتحقيق هدف الدراسة، تم استخدام المنهجية النوعية المستندة إلى المقابلة، والملاحظة. وأظهرت نتائج الدراسة أن إدارة صناديق الأنشطة القروية تتضمن إعداد الموازنات التقديرية لأنشطة التنمية وتمكين الأنشطة الاجتماعية، والمساءلة، والتقييم. أظهرت النتائج وجود أثر للالتزام بالحوكمة على أداء رؤساء البلديات والعاملين على أنشطة الرقابة

الداخلية من حيث الالتزام بالنزاهة والشفافية، وأخلاقيات العمل والمساءلة، والالتزام مدير البلدية بتوجيه جهود العاملين نحو تحقيق الأهداف العامة من خلال تفعيل الرقابة الداخلية.

- **دراسة السامرائي والشريدة (2019)** اختبرت الدراسة أثر تطبيق مفاهيم ومبادئ الحاكمية المؤسسية على كفاءة أنظمة الرقابة الداخلية في البنوك. وقد أجريت الدراسة على عينة من (75) مديري الفروع ومديري الرقابة الداخلية. ولتحقيق هدف الدراسة، تم استخدام المنهج الوصفي التحليلي لتحقيق أهداف الدراسة، وتم استخدام المتوسطات الحسابية والانحرافات المعيارية لتحليل نتائج الاستبانة، واختبار (T-Test) وبيرسون. وبينت نتائج الدراسة وجود أثر لتطبيق مفاهيم ومبادئ الحاكمية المؤسسية على كفاءة أنظمة الرقابة الداخلية في البنوك على الأبعاد: مسؤوليات مجلس الإدارة، والإفصاح والشفافية، وحقوق المساهمين والمعاملة العادلة بينهم.

- **دراسة المعيمعة (2019)** هدفت الدراسة الى اختبار أثر الاستثمار الأجنبي المباشر على إنتاجية الشركات الصناعية، وقد تكونت عينة الدراسة من (52) من الشركات الصناعية المدرجة في سوق عمان المالي خلال المدة الزمنية (2007-2016) ولتحقيق هدف الدراسة تم استخدام المنهج الوصفي التحليلي. وبينت نتائج الدراسة أن الشركات الأجنبية ليس لها أثر واضح في تعزيز كفاءة الإنتاجية. وأوصت الدراسة بضرورة تسليط الضوء بشكل أكبر على دراسة واقع الحال للشركات الأجنبية العاملة في الأردن للوقوف على أماكن الخلل والنقص وخصوصاً فيما يتعلق بالتشريعات والقوانين النازمة لعملها لما لها أهمية في تعزيز الاقتصاد الأردني

- **Changwony, Miller & Paterson (2019)** هدفت الدراسة إلى الكشف عن أثر الحوكمة على الرقابة الداخلية ومكافحة الفساد في المؤسسات العامة في بريطانيا. ولتحقيق هدف الدراسة، تم استخدام المنهجية النوعية المستندة إلى تحليل المحتوى وبينت نتائج الدراسة وجود أثر للحوكمة على الرقابة الداخلية ومكافحة الفساد في المؤسسات العامة. وأن على المؤسسات العامة التركيز على إيلاء المزيد من الاهتمام للتحقيق في التكلفة البشرية المرتبطة بأنشطة الفساد والأنشطة غير القانونية التي تتسبب في التأثير على تحقيق العدالة والمساواة، والتأثير على اتجاهات المؤسسة في تفعيل الحوكمة وتنمية الرقابة الداخلية، ومكافحة عمليات الفساد المختلفة في المؤسسات العامة. الرقابة.

- **Yilmaz (2018)** هدفت الدراسة إلى الكشف عن العلاقة بين الحوكمة ومؤشرات الأداء المالي للمؤسسات في سلطنة عمان. تكونت عينة الدراسة من (61) من المؤسسات المسجلة في سوق سلطنة عمان المالي. ولتحقيق هدف الدراسة، تم استخدام المنهجية الارتباطية. وأظهرت نتائج الدراسة وجود

علاقة بين نتائج النسب المالية المستخدمة في الدراسة الحالية، وهي العائد على الأصول (ROA)، والعائد على حقوق الملكية (ROE)، وصافي هامش الربح (NPM)، والأرباح قبل خصم الفوائد والضرائب (EBIT) وبين مبادئ الحوكمة. وبينت النتائج أن العلاقة بين الحوكمة ومؤشرات الأداء المالي تعدّ ضعيفة لدى المؤسسات في سوق سلطنة عمان المالي.

- **دراسة موسى والكريم (2018)** هدفت الدراسة إلى الكشف عن دور العناصر الداخلية للحوكمة في تقويم الأداء المالي للمؤسسات المالية في السودان. وقد تكونت عينة الدراسة من (200) من المحاسبين الماليين والمراجعين الداخليين، ومديري الاستثمار، ومحاسبي التكاليف، والمراجعين الخارجيين في المصارف السودانية، والأكاديميين. وبينت نتائج الدراسة وجود أثر للعناصر الداخلية للحوكمة على الأداء المالي ومؤشراته. ووجود أثر لتفعيل الحوكمة على زيادة الربحية والاستثمارات. وأوصت الدراسة بضرورة التوعية حول الحوكمة بين العاملين، والتأكد من توفير الإجراءات التي تزيد من فاعلية الرقابة الداخلية والسلوك الأخلاقي في البنوك التجارية.

- **دراسة كلوب (2017)** هدفت الدراسة إلى تحديد العوامل التي تؤثر على جذب الاستثمارات الأجنبية المباشرة في الأردن. ولتحقيق هدف الدراسة، تم استخدام نموذج الانحدار الذاتي المشروط بعدم تجانس التباين (ARCH) على البيانات المالية المتعلقة بالاستثمار الأجنبي خلال المدة الزمنية (١٩٧٣ - ٢٠١٦) الصادرة من البنك المركزي الأردني وصندوق النقد الدولي. وأظهرت النتائج وجود علاقة ارتباطية موجبة دالة إحصائياً بين الإنفاق الرأسمالي الحكومي، ومعدل التضخم، وسعر برميل النفط وبين تدفقات الاستثمارات الأجنبية المباشرة؛ وعلاقة ارتباطية سالبة ودالة إحصائياً بين الدين الحكومي العام، والاستثمارات الأجنبية المباشرة. وأوصت الدراسة بضرورة تحسين السياسات والإجراءات الشكلية والإدارية، التي تقوم بها المؤسسات والهيئات التي تعنى بتشجيع الاستثمار في الأردن.

- **دراسة الروابدة (2017)** بحثت الدراسة في أثر التنوع في خصائص مجلس الإدارة على مؤشرات الأداء للشركات الصناعية المدرجة في بورصة عمان، وقد أجريت الدراسة على عينة مكونة من (54) شركة صناعية مدرجة خلال المدة الزمنية (2009-2015). وتم استخدام عدد من المؤشرات ومن ضمنها: العائد على الأصول (ROA) والعائد على حقوق الملكية (ROE) والعائد على المبيعات (ROS)، والقيمة السوقية المضافة (MVA) لقياس الأداء، وتحليل البيانات واختبار الفرضيات تم استخدام نموذج الانحدار المتعدد. وأظهرت النتائج هذه الدراسة وجود أثر ذو دلالة إحصائية لخصائص

مجلس الإدارة على مؤشرات الأداء المستخدمة في الدراسة، وعدم وجود أثر ذو دلالة إحصائية لخصائص مجلس الإدارة على العائد على حقوق الملكية (ROE).

- **دراسة بواردي (2015)** هدفت الدراسة إلى تحديد دور الرقابة الداخلية في الحد من المخاطر المالية المرتبطة بسياسة تنويع الاستثمار. تكونت عينة الدراسة من (50) من المديرين الماليين، ومديري المحافظ الاستثمارية، ومديري الرقابة (التدقيق)، ومديري الائتمان، ومديري الفروع في البنوك التجارية الكويتية. وأظهرت نتائج الدراسة وجود أثر دال إحصائياً للرقابة الداخلية في الحد من مخاطر التضخم، ومخاطر الائتمان، ومخاطر رأس المال، ومخاطر التمويل، ومخاطر السيولة.

- **دراسة السردية (2015)** هدفت لدراسة إلى التعرف إلى إجراءات الرقابة الداخلية على نظم المعلومات المحاسبية المحوسبة وأثرها على موثوقية نظم المعلومات المحاسبية في المناطق الحرة الأردنية، وتم توزيع (61) استبانة على موظفي وحدة الرقابة الداخلية وموظفي مديرية تكنولوجيا المعلومات والمحاسبين. وتم استخدام أدوات التحليل الإحصائي المناسبة لبيانات الدراسة (المتوسطات الحسابية والانحرافات المعيارية وإختبار الانحدار البسيط (Simple Linear Regression)). وأظهرت النتائج وجود أثر ذو دلالة إحصائية لإجراءات الرقابة الداخلية على موثوقية نظم المعلومات المحاسبية بشكل عام وعلى كل من مبدأ (الأمن، سلامة المعالجة، السرية، الجاهزية، الخصوصية) بشكل خاص وبدرجات متفاوتة.

تتميز الدراسة الحالية عن الدراسات السابقة بأنها تبحث في الأثر المعدل للحوكمة على العلاقة بين الرقابة الداخلية وتحسين مؤشرات الأداء في المناطق الحرة والمتمثلة في (الميزان التجاري، وصافي الربح ، وعدد المستثمرين، وعدد عقود الاستثمار) ، وقد تم تطبيق قواعد الحوكمة في القطاع العام (سيادة القانون، الشفافية، المساءلة، المشاركة، النزاهة، الإنصاف، الفاعلية، الكفاءة، الاستدامة) في حين تناولت معظم الدراسات قواعد الحوكمة الصادرة من منظمة التعاون الاقتصادي والتنمية (OECD) واستخدمت مؤشرات الأداء المحاسبية والسوقية لقياس الأداء مثل (العائد على الأصول (ROA) والعائد على حقوق الملكية (ROE) والعائد على المبيعات (ROS)، والقيمة السوقية المضافة (MVA) .

2.4 فرضيات الدراسة

بناءً على دراسة الأدبيات ذات الصلة والمسح الذي تم إجراؤه على الأبحاث السابقة التي تم الوصول إليها، تم تطوير الفرضيات التالية :

H01: لا يوجد أثر ذو دلالة إحصائية عند مستوى دلالة ($\alpha \leq 5\%$) للرقابة الداخلية على تحسين مؤشرات الأداء (الميزان التجاري، صافي الربح عدد المستثمرين، عدد عقود الاستثمار) في المناطق الحرة الأردنية.

H02: لا يوجد أثر معدل للحكومة ذو دلالة إحصائية عند مستوى دلالة ($\alpha \leq 5\%$) على العلاقة بين الرقابة الداخلية وتحسين مؤشرات الأداء (الميزان التجاري، صافي الربح، عدد المستثمرين، عدد عقود الاستثمار) في المناطق الحرة الأردنية.

3. منهجية الدراسة

اعتمدت هذه الدراسة على المنهج الوصفي التحليلي والنموذج العملي، للتعرف على الأثر المعدل للحكومة على العلاقة بين الرقابة الداخلية وتحسين مؤشرات الأداء في المناطق الحرة الأردنية، وتكونت البيانات التي حصل عليها الباحث من واقع التقارير المنشورة للمجموعة الأردنية للمناطق الحرة والتنمية عن الفترة من 2011 لغاية 2019. وتكون مجتمع الدراسة من جميع المناطق الحرة العامة في الأردن وعددها ست مناطق وهي: (الزرقاء، سحاب، الموقر، المطار، الكرك، الكرامة)، (التقرير السنوي للمناطق الحرة، 2019). أما عينة الدراسة فقد تكونت من جميع المناطق الحرة الأردنية العامة. اعتمد الباحثين على مصدرين لجمع البيانات وهما: مصادر الثانوية: من خلال مراجعة الباحث لكتب ودراسات سابقة ذات علاقة مباشرة بموضوع الدراسة، وتم استخراج البيانات المتعلقة بالرقابة الداخلية والحكومة في المناطق الحرة الأردنية من البيانات الخاصة بالمجموعة الأردنية للمناطق الحرة والتنمية. والمصادر الأولية: تم تحليل مؤشرات الأداء الخاصة بالمجموعة الأردنية للمناطق الحرة والتنمية لاستخدامها في نموذج الدراسة، وذلك بالاعتماد على نشرة (وزارة تطوير القطاع العام، 2017).

3.1: قياس المتغيرات: تم قياس المتغيرات كما يلي:

أولاً: المتغير التابع قياس مؤشرات الأداء:

1- صافي الأرباح: تم احتساب صافي الأرباح للمناطق الحرة التابعة للمجموعة الأردنية للمناطق الحرة والتنمية من خلال طرح النفقات من الإيرادات من باستخدام البيانات الخاصة بالمجموعة لسنوات الدراسة. (التقارير السنوية لمناطق الحرة 2011 - 2019)

2- **الميزان التجاري:** تم احتساب النمو في الميزان التجاري من خلال الفرق بين الصادرات والواردات لسنوات الدراسة باستخدام البيانات الخاصة بالمناطق الحرة العامة التابعة للمجموعة الأردنية للمناطق الحرة والتنمية. (التقارير السنوية لمناطق الحرة 2011 - 2019)

3- **عدد المستثمرين:** تم استخدام البيانات الخاصة بالمجموعة الأردنية للمناطق الحرة والتنمية لاستخراج عدد المستثمرين لسنوات الدراسة. (التقارير السنوية لمناطق الحرة 2011 - 2019)

4- **عدد عقود الاستثمار:** تم استخدام بيانات المجموعة الأردنية للمناطق الحرة والتنمية لاستخراج عدد عقود الاستثمار لسنوات الدراسة. (التقارير السنوية لمناطق الحرة 2011 - 2019)

ثانياً: المتغير المستقل: الرقابة الداخلية

تم استخدام قائمة اختبار لمؤشر الرقابة المفروضة من قبل الهيئة الحاكمة للمجموعة الأردنية للمناطق الحرة والتنمية لقياس الرقابة الداخلية مكون من (17) بند وسيعطى البند المتوفر لدى المجموعة الأردنية للمناطق الحرة قيمة (1) بينما في حال عدم توفره يعطى قيمة (0) ومن ثم اخذ نسبة الإفصاح عن بنود الرقابة الداخلية في كل سنة من سنوات الدراسة

ثالثاً: المتغير المعدل (الحوكمة)

تم استخدام مؤشر لقياس الحوكمة بناء على تعليمات وسياسات (وزارة تطوير القطاع العام، 2017) مكون من (9) مبادئ وهي (سيادة القانون، الشفافية، المساواة، المشاركة، النزاهة، الإنصاف، الفاعلية، الكفاءة، الاستدامة) وسيعطى كل مبدأ لدى المجموعة الأردنية للمناطق الحرة مؤشراً للإفصاح ومن ثم قسمة هذا المؤشر على عدد نقاط المؤشر المحدد من قبل وزارة تطوير القطاع العام.

3.2: التحليل الوصفي للمتغيرات التابعة التي تمثل (تحسين الأداء)

جدول (1): التحليل الوصفي لمتغيرات الدراسة

الانحراف المعياري	الوسط الحسابي	أعلى قيمة	أقل قيمة	المتغيرات
377.184	-61.566	268.300	-736.367	الميزان التجاري
0.052	-0.004	0.050	-0.090	اللوغاريتم الطبيعي للميزان التجاري
3369614	14910461	21030608	10360574	صافي الربح
0.097	7.164	7.323	7.015	اللوغاريتم الطبيعي لصافي الربح
205.737	2309.111	2637.000	2061.000	عدد المستثمرين
0.039	3.362	3.421	3.314	اللوغاريتم الطبيعي لعدد المستثمرين
241.534	2606.444	2934.000	2137.000	عدد عقود الاستثمار
0.041	3.414	3.467	3.330	اللوغاريتم الطبيعي لعدد عقود الاستثمار
0.042	0.784	0.882	0.765	الرقابة الداخلية
0.001	0.83	0.84	0.83	الحوكمة

1- تشير النتائج الظاهرة في الجدول رقم (1) إلى وجود تباين بقيم مؤشرات الأداء (الميزان التجاري،

وصافي الأرباح، وعدد المستثمرين، وعدد عقود الاستثمار) في المناطق الحرة.

2- بلغ الوسط الحسابي للمتغير المستقل (الرقابة الداخلية) (0.784)، بينما بلغت أقل قيمه

(0.765) وأعلى قيمة (0.882)، في حين بلغ الانحراف المعياري (0.042)، وهو أقل من

واحد صحيح مما يدل إلى وجود تباين بسيط بين سنوات الدراسة، مما يدل على ان هناك مستوى

جيد من الرقابة بمستوى (78.4%).

4- بلغ الوسط الحسابي للمتغير المعدل (الحوكمة) (0.83) ، بينما بلغت أقل قيمه (0.83) وأعلى

قيمة (0.84) ، في حين بلغ الانحراف المعياري (0.001) ، وهو أقل من واحد صحيح مما يدل إلى

وجود تباين بسيط جداً بين سنوات الدراسة. ويدل ذلك على ممارسة ادارة المناطق الحرة لمبادئ

الحوكمة بنسبة جيدة والتي بلغت (0.83).

4: اختبار فرضيات الدراسة

تم اختبار التداخل الخطي بين متغيرات الدراسة من خلال احتساب معامل التضخم (VIF) (Variance

Inflation Factor)، إذ يعد هذا النموذج مقياساً لتأثير الارتباط بين المتغيرات المستقلة، وقد بين (بشير،

2003) ان الحصول على قيمة (VIF) أعلى من (5) يشير إلى وجود مشكلة التعدد الخطي للمتغير

المستقل المعني. وبينت النتائج عدم وجود مشاكل ارتباط خطي حيث كانت قيمة VIF لكل المتغيرات المستقلة والمعدل أقل من (5) في حين أشارت نتائج Tolerance أنها أكبر من 10% مما يؤكد عدم وجود مشاكل ارتباط خطي لمتغيرات الدراسة المستقلة والمعدل. استخدمت الدراسة تحليل الانحدار البسيط لفحص الفرضية الأولى التي نصت بعدم وجود أثر للرقابة الداخلية في تحسين مؤشرات الأداء (الميزان التجاري، وصافي الربح، وعدد المستثمرين، وعدد عقود الاستثمار) في المناطق الحرة.

جدول رقم (2) نتائج اختبار أثر الرقابة الداخلية في تحسين مؤشرات الأداء في المناطق الحرة

المتغير التابع: تحسين مؤشرات الأداء (الميزان التجاري)			المتغيرات المستقلة
Sig	T	B	
0.009***	-3.578	-0.009	الثابت
0.000***	11.215	0.036	الرقابة الداخلية
F 125.773 Sig. 0.000*** Adj. R ² 9.595% R ² 12.99%			
المتغير التابع: تحسين مؤشرات الأداء (صافي الربح)			المتغيرات المستقلة
Sig	T	B	
0.000***	16.637	8.401	الثابت
0.000***	-7.885	-5.070	الرقابة الداخلية
F 62.166 Sig. 0.000*** Adj. R ² 38.600% R ² 46.20%			
المتغير التابع: تحسين مؤشرات الأداء (عدد المستثمرين)			المتغيرات المستقلة
Sig	T	B	
0.000***	12.221	3.058	الثابت
0.000***	6.285	2.003	الرقابة الداخلية
F 39.502 Sig. 0.000*** Adj. R ² 0.560% R ² 17.40%			
المتغير التابع: تحسين مؤشرات الأداء (عدد عقود الاستثمار)			المتغيرات المستقلة
Sig	T	B	
0.000***	11.729	3.036	الثابت
0.019***	6.771	2.232	الرقابة الداخلية
F 45.845 Sig. 0.000*** Adj. R ² 12.40% R ² 23.40%			

, تقبل الفرضية عند مستوى الدلالة 5%, *, تقبل الفرضية عند مستوى الدلالة 1%

تشير النتائج تحليل الانحدار للفرضية الأولى المتعلقة بالميزان التجاري، بأن هناك علاقة معنوية بين الرقابة الداخلية وتحسين الميزان التجاري حيث بلغت قيمة (R-square) (0.74) و معامل التحديد (R^2) 12.99 % (=)، مما يعني أن ما نسبته (12.99%) من التغير في تحسين مؤشرات الأداء (الميزان التجاري) يعود إلى الرقابة الداخلية، كما أشارت قيمة ($F = 125.773$)، وبدلالة معنوية أقل من 1%، مما يعني وجود أثر إيجابي ذو دلالة احصائية للرقابة الداخلية على تحسين مؤشرات الأداء (الميزان التجاري) حيث كانت قيمة ($T = 11.215$)، أي كلما زادت الرقابة الداخلية سوف يزيد تحسن مؤشرات الأداء (الميزان التجاري).

وتشير نتائج تحليل الانحدار للفرضية الفرعية الثانية المتعلقة بمؤشر صافي الربح، بأن هناك علاقة معنوية بين الرقابة الداخلية وصافي الربح، حيث بلغت قيمة معامل التحديد ($R^2 = 46.20\%$)، مما يعني أن ما نسبته (46.20%) من التغير في تحسين مؤشرات الأداء (صافي الربح) يعود إلى الرقابة الداخلية، كما أشارت قيمة ($F = 62.166$)، وبدلالة معنوية أقل من 1%، وقيمة ($T = -7.885$)، مما يعني وجود علاقة عكسية بين الرقابة الداخلية وتحسين مؤشر صافي الأرباح.

نتائج تحليل الانحدار للفرضية الفرعية الثالثة المتعلقة بعدد المستثمرين ، بأن هناك علاقة معنوية بين الرقابة الداخلية وعدد المستثمرين، حيث بلغت قيمة معامل التحديد ($R^2 = 17.40\%$)، مما يعني أن ما نسبته (17.40%) من التغير في تحسين مؤشرات الأداء (عدد المستثمرين) يعود إلى الرقابة الداخلية، كما أشارت قيمة ($F = 39.502$)، وبدلالة معنوية أقل من 1%، مما يعني وجود أثر إيجابي ذو دلالة احصائية للرقابة الداخلية على تحسين مؤشرات الأداء (عدد المستثمرين)، حيث كانت قيمة ($T = 6.285$)، أي كلما زادت الرقابة الداخلية سوف يزيد تحسن مؤشرات الأداء (عدد المستثمرين).

نتائج تحليل الانحدار للفرضية الفرعية الرابعة المتعلقة بعدد عقود الاستثمار، بأن هناك علاقة معنوية بين الرقابة الداخلية وعدد عقود الاستثمار ، حيث بلغت قيمة معامل التحديد ($R^2 = 23.4\%$)، مما يعني أن ما نسبته (23.4%) من التغير في تحسين مؤشرات الأداء (عدد عقود الاستثمار) يعود إلى الرقابة الداخلية، كما أشارت قيمة ($F = 45.845$)، وبدلالة معنوية أقل من 1%، مما يعني وجود أثر إيجابي ذو دلالة احصائية للرقابة الداخلية على تحسين مؤشرات الأداء (عدد عقود الاستثمار)، حيث كانت قيمة ($T = 6.771$)، أي كلما زادت الرقابة الداخلية سوف يزيد تحسن مؤشرات الأداء (عدد عقود الاستثمار).

وتشير كافة النتائج للفرضيات الفرعية بأن قيمة Sig. 0.000 وهي ذات دلالة إحصائية، مما يدل رفض الفرضية الصفرية وقبول الفرضية البديلة التي تنص على " يوجد أثر ذو دلالة إحصائية عند مستوى

دلالة ($\alpha \leq 5\%$) للرقابة الداخلية على تحسين مؤشرات الأداء (الميزان التجاري، صافي الربح، عدد المستثمرين، وعدد عقود الاستثمار) في المناطق الحرة الأردنية.

ب- نتائج اختبار الفرضية الرئيسية الثانية

ولفحص صحة الفرضية الثانية التي نصت بعدم وجود أثر معدل للحوكمة في العلاقة بين الرقابة الداخلية وتحسين مؤشرات الاداء (الميزان التجاري، وصافي الربح، وعدد المستثمرين، وعدد عقود الاستثمار) في المناطق الحرة. فقد استخدمت الدراسة تحليل الانحدار الهرمي، وذلك بهدف فحص أثر التفاعل بين الحوكمة والرقابة الداخلية في تحسين مؤشرات الاداء.

جدول (3): نتائج إختبار الأثر المعدل للحوكمة على العلاقة بين الرقابة الداخلية وتحسين مؤشرات الأداء في المناطق الحرة

المتغير التابع: تحسين مؤشرات الأداء (الميزان التجاري)			المتغيرات المستقلة	
Sig	T	B		
0.001***	-6.869	-2.576	الثابت	
0.037**	2.822	0.296	الرقابة الداخلية	
0.000***	17.897	1.557	الحوكمة	
0.013**	3.771	0.336	الرقابة الداخلية * الحوكمة	
F 69.497	Sig. 0.000***	Adj. R ² 50.100%	R ² 59.00%	
المتغير التابع: تحسين مؤشرات الأداء (صافي الربح)			المتغيرات المستقلة	
Sig	T	B		
0.000***	7.421	2.746	الثابت	
0.002***	-5.893	-0.524	الرقابة الداخلية	
0.000***	-8.363	-0.493	الحوكمة	
0.001***	-6.869	-0.206	الرقابة الداخلية * الحوكمة	
F 48.386	Sig. 0.000***	Adj. R ² 51.200%	R ² 53.90%	
المتغير التابع: تحسين مؤشرات الأداء (عدد المستثمرين)			المتغيرات المستقلة	
Sig	T	B		
0.000***	9.678	8.690	الثابت	
0.047**	2.622	0.629	الرقابة الداخلية	
0.000***	-12.031	-3.044	الحوكمة	
0.034**	-2.894	-0.185	الرقابة الداخلية * الحوكمة	
F 46.431	Sig. 0.000***	Adj. R ² 24.100%	R ² 29.30%	

المتغير التابع: تحسين مؤشرات الأداء (عدد عقود الاستثمار)			المتغيرات المستقلة
B	T	Sig	
0.674	5.030	0.004***	الثابت
1.576	4.403	0.007***	الرقابة الداخلية
1.560	4.139	0.009***	الحوكمة
0.853	8.887	0.000***	الرقابة الداخلية * الحوكمة
F 73.928 Sig. 0.000*** Adj. R ² 26.40% R ² 28.30			

, تقبل الفرضية عند مستوى الدلالة 5%، *، تقبل الفرضية عند مستوى الدلالة 1%

أظهرت النتائج في الجدول (3) انه بعد دخول الحوكمة إلى نموذج الانحدار كان أثر التفاعل ايجابي ومعنوي ($p \leq 0.05$) في كافة الفرضيات الفرعية، مما يعني ان كلما ارتفع مستوى تطبيق قواعد الحوكمة كلما تحسنت العلاقة بين الرقابة الداخلية ومؤشرات الاداء. ويدعم هذه النتيجة نسبة التغير في معامل التحديد (R^2). فاذا تم المقارنة مع النموذج السابق في جدول رقم (2). نجد ان قيمة معامل التحديد (R^2) لكافة المتغيرات قد زادت، قد ازدادت بنسبة (46.01%) لمتغير الميزان التجاري، وبلغت الزيادة 7.7% لمؤشر صافي الربح، وايضاً بلغت الزيادة 11.9% لمتغير عدد المستثمرين في حين بلغت الزيادة 4.9% لمتغير عقود الاستثمار، وهو الامر الذي يشير الى ان التفاعل بين الحوكمة والرقابة الداخلية يساهم في تحسين التباين في مؤشرات الأداء في المناطق الحرة، وعلية نرفض الفرضية العدمية ونقبل الفرضية البديلة التي تنص على وجود أثر معدل للحوكمة ذو دلالة إحصائية عند مستوى دلالة ($\alpha \leq 5\%$) على العلاقة بين الرقابة الداخلية و تحسين مؤشرات الأداء (الميزان التجاري، صافي الربح، عدد المستثمرين، عدد عقود الاستثمار) في المناطق الحرة الأردنية.

5. مناقشة النتائج

هدفت الدراسة إلى فحص أثر الرقابة الداخلية في تحسين مؤشرات الأداء في المناطق الحرة، وقياس أثر الحوكمة كمتغير معدل للعلاقة الرقابة الداخلية والاداء. وقد أظهرت النتائج أن إلى وجود أثر ايجابي ذو دلالة احصائية للرقابة الداخلية على تحسين مؤشرات الأداء (الميزان التجاري، عدد المستثمرين، عدد عقود الاستثمار)، و وجود أثر سلبي ذو دلالة احصائية للرقابة الداخلية على تحسين صافي الربح، كما يوجد أثر إيجابي ذو دلالة إحصائية للأثر المعدل للحوكمة على العلاقة بين الرقابة الداخلية و تحسين مؤشرات الأداء (الميزان التجاري، عدد عقود الاستثمار)، و وجود أثر سلبي ذو دلالة إحصائية للأثر

المعدل للحوكمة على العلاقة بين الرقابة الداخلية وتحسين مؤشرات الأداء (صافي الربح، عدد المستثمرين).

ويدعم هذه النتيجة ايضا ما توصل اليه دراسة السامرائي والشريدة (2019) والذين اظهرت نتائج دراستهما وجود أثر لتطبيق مفاهيم ومبادئ الحاكمية المؤسسية على كفاءة أنظمة الرقابة الداخلية. وكذلك دراسة الباحثان (2019) **Changwony, Miller & Paterson** حيث وجدوا ان للحوكمة أثر على الرقابة الداخلية ومكافحة الفساد في المؤسسات العامة، وأن على المؤسسات العامة التركيز على إيلاء المزيد من الاهتمام للتحقيق في بأنشطة الفساد والأنشطة غير القانونية التي تتسبب في التأثير على تحقيق العدالة والمساواة ومكافحة عمليات الفساد المختلفة في المؤسسات العامة. الرقابة. وكذلك اتفقت نتائج الدراسة مع نتائج دراسة (2018) **Yilmaz** حيث بين وجود علاقة بين نتائج النسب المالية المستخدمة وهي العائد على الأصول (ROA)، والعائد على حقوق الملكية (ROE)، وصافي هامش الربح (NPM)، والأرباح قبل خصم الفوائد والضرائب (EBIT) وبين تطبيق قواعد الحوكمة.

ويرى الباحثان وبناء على نتائج الدراسة ان المناطق الحرة تسعى إلى تحقيق العديد من الأهداف التي تؤثر على المستوى الوطني، والاقتصادي، والاجتماعي، من خلال التأكد من توفر البنى التحتية التي تساعد على توفير متطلبات الأنشطة التجارية والصناعية والاستثمارية، إضافة إلى دور الجانب الاقتصادي والمالي من خلال التأكد من توفير الموارد الملائمة للبيئة الاستثمارية، والحد من معدلات البطالة من خلال تشغيل الأيدي العاملة، وهو ما يؤكد على أهمية ضرورة وجود هذه المناطق في المملكة. لذلك عليها مواصلة تطوير المناخ الاستثماري، وزيادة فاعلية نظام الرقابة الداخلي فيها، وتنمية الجانب الاستثماري للحكومة الأردنية، والعمل على جذبها للعديد من الاستثمارات من خلال منح الإعفاءات الضريبية وتطبيق البروتوكولات الدولية للمستثمرين وبالأخص داخل حدود المناطق الحرة الأردنية. وتوفير الخدمات اللوجستية المتكاملة لدعم عمليات الاستثمار والتصدير، بما يعزز من حجم الاقتصاد الوطني.

5. التوصيات

بناء على النتائج توصي الدراسة بما يلي:

أ- ضرورة تطوير أنظمة وقوانين تسمح للمناطق الحرة ببيع بضائعها في الاسواق المحلية مع حماية المنتجات المحلية المنافسة، وذلك في سبيل تحسين ادائها المالي من خلال رفع ارباح تلك المناطق.

ب- ضرورة اعطاء ميزات واعفاءات تشجيعيه للمستثمرين في الاستثمار في المناطق الحرة الأردنية، وبالتالي ينعكس على أداء تلك المناطق وازدهارها بالخبرات والكفاءات الجديدة والمميزة وتشغيل الايدي العاملة.

ت- ضرورة تطبيق قواعد الحوكمة العامة بفاعلية عالية لتعزيز العمل والثقة في المناطق الحرة الأردنية.

ث- العمل باستمرار على تقييم نظام الرقابة الداخلي لتطويره بشكل مستمر ليتماشى مع الأنشطة الممارسة

ج- إجراء دراسات مستقبلية من خلال دراسة كل منطقة من مناطق الحرة، وذلك في سبيل معرفة نقاط القوة والضعف في نظام الرقابة الداخلية ومدى مساهمته في تحسين مؤشرات الأداء في تلك المناطق.

المراجع العربية

الأردنية للمناطق الحرة والتنمية. (2019). التقرير السنوي. عمان: الأردن للمناطق الحرة والتنمية. بواردي، عبد الرحمن. (2015). دور الرقابة الداخلية في الحد من المخاطر المالية المرتبطة بسياسة تنوع الاستثمار: دراسة ميدانية. رسالة ماجستير غير منشورة، جامعة آل البيت، الأردن. بشير، سعد الدين زغول (2003). دليلك إلى البرنامج الاحصائي (SPSS) العراق: الجهاز المركزي للإحصاء.

الروابدة، فواز، (2017). أثر التنوع في خصائص مجلس الادارة على مؤشرات الأداء المحاسبية والسوقية للشركات الصناعية المدرجة في بورصة عمان. رسالة ماجستير غير منشورة، جامعة جدارا، الأردن.

السامرائي، عمار والشريدة، نادية. (2019). أثر تطبيق مفاهيم ومبادئ الحاكمة المؤسسية على كفاءة أنظمة الرقابة الداخلية-دراسة ميدانية في البنوك البحرينية التقليدية- قطاع التجزئة. مجلة بحوث، 30: 109-138.

السردية، فيصل (2015). أثر الرقابة الداخلية على موثوقية نظم المعلومات المحاسبية في المناطق الحرة الأردنية، رسالة ماجستير غير منشورة، جامعة آل البيت، المفرق، الأردن.

شريف، عمر. (2015). التدقيق الداخلي كأحد أهم الآليات في نظام الحوكمة ودوره في الرفع من جودة الأداء في المؤسسة. مجلة أداء المؤسسات الجزائرية، 4(7)، 121-135.

قانون الاستثمار. (2014). قانون الاستثمار رقم (2) لسنة 2014. استرجع من:

<https://www.sdc.com.jo/arabic/images/stories/pdf/invlaw.pdf>

قطب، ريم وعبيد، راوية. (2019). أثر استخدام أنظمة المعلومات المحاسبية على كفاءة الرقابة الداخلية في قطاع المصارف التجارية في المملكة العربية السعودية. *مجلة العلوم الاقتصادية والإدارية والقانونية*، 3(8)، 78-95.

كلوب، بلال. (2017). *محددات الاستثمار الأجنبي في الأردن*. رسالة ماجستير غير منشورة، الجامعة الهاشمية، الأردن.

الكناني، صادق. (2016). دور نظام الرقابة والضبط الداخلي في الحد من الفساد الإداري والمالي في دوائر قوى الأمن الداخلي (دراسة تطبيقية في قسم الرقابة والتدقيق الداخلي لمديرية الجنسية العامة). *مجلة المفتش العام*، 2(19/18)، 1-26.

المعيمة، حنان. (2019). *الاستثمار الأجنبي المباشر وإنتاجية الشركات الصناعية: دراسة تطبيقية على سوق عمان المالي*. رسالة ماجستير غير منشورة، الجامعة الأردنية، الأردن.

موسى، أحمد والكريم، هناء. (2018). عناصر الرقابة الداخلية لحوكمة الشركات ودورها في تقييم الأداء المالي: دراسة ميدانية. *مجلة كلية التجارة العلمية*، 6: 135-158.

النجار، جميل وعقل، علي. (2016). قياس أثر الالتزام بتطبيق قواعد حوكمة الشركات على الأداء المالي - دراسة تطبيقية على الشركات المساهمة العامة المدرجة في بورصة فلسطين. *مجلة المحاسبة والتدقيق والحوكمة*، 1(4)، 47-101.

نور الدين، بلقيث وعبد الحكيم، بيسار. (2019). دور الرقابات المالية المسبقة الممارسة على البلديات في ترشيد نفقات الميزانية البلدية "دراسة ميدانية لمجموعة من بلديات ولاية المسيلة". *مجلة البحوث في العلوم المالية والمحاسبية*، 4(2)، 102-127.

المراجع الأجنبية

Al-Haddad, W. Alzurqan, S. & Al Sufy, F. (2011). The effect of corporate governance on the performance of Jordanian companies: An empirical study on Amman stock exchange. *International Journal of Humanities & Social Science*, 1(4), 55-69.

Changwony, F., Miller, P. & Paterson, A. (2019). Accounting control, governance and anti-corruption initiatives in public sector organizations. *British Accounting Review*, 51(5), 1-1.

Nguyen, P. (2018). Effectiveness of the internal control system in the private joint-stock commercial banks in Thai Nguyen province, Vietnam. *Proceedings of The 5thIBSM*

- International Conference on Business, Management and Accounting. Hanoi University of Industry, Vietnam, 766-780.
- OECD. (2015). G20/OECD principles of corporate governance
- Sanyal, S. & Hisam, M. (2018). Corporate governance in emerging economies: a study of the sultanate of Oman. **International Journal of Business and Administration Research Review**, 3 (20), 27-31.
- Susilowati, N., Mahmud, A., Widhiastuti, R. & Rahmaningtyas, W. (2020). Good village governance: internal control model of village funds management. **KnE Social Sciences**, doi: 10.18502/kss.v4i6.6594, 137-148.
- The Institution of Internal Auditors (IIA). (2020). About internal auditing. Retrieved from: <https://global.theiia.org/about/about-internal-auditing/pages/about-internal-auditing.aspx>.
- Yilmaz, I. (2018). Corporate governance and financial performance relationship: case of Oman companies. **Journal of Accounting, Finance & Auditing Studies**, 4(4), 84-106.

دور استراتيجية المحيط الاخضر بتوسيط تحفيز الابداع المستمر لتحقيق النصر الاستراتيجي: دراسة استطلاعية في الشركة العامة للصناعات الجلدية

د. الاء عبد الكريم غالب

قسم إدارة الأعمال

جامعة دجلة / بغداد

alaa.abdulkarem@duc.edu.iq

الملخص

تجابه ادارة الشركة العامة للصناعات الجلدية في عملها بالسوق المحلي حالة مستمرة من المنافسة سواء كانت من شركات منافسة او منتوجيات مستوردة من مختلف الدول ، بالاضافة الى التغيرات في اذواق الزبائن وتسارع وتيرة التصميم والمتغيرات البيئية مما يتطلب تبني استراتيجية المحيط الاخضر لتساعد الشركة على مواجهة تلك التحديات ،ومن هنا تتبلور مشكلة البحث حول كيف يمكن لاستراتيجية المحيط الاخضر التي يمكن توظيفها لتحقيق النصر الاستراتيجي عبر اعتماد تحفيز الابداع المستمر في الشركة العامة للصناعات الجلدية ، كما تكمن أهمية البحث في تسليط الضوء على ماهية مضامين متغيرات جوهر المشكلة لاعتمادها من قبل ادارات الشركة العامة للصناعات الجلدية لبلوغ المرامي التي تسعها اليها وهو ما يوضح أهداف البحث . وتم اعتماد استمارة استبيان وزعت على (84) عينة من العاملين الشركة العامة للصناعات الجلدية في مدينة بغداد . لقياس نتائج العلاقة التأثيرية. وخلص البحث إلى وجود بوجود علاقة تأثيرية لاستراتيجية المحيط الاخضر على النصر الاستراتيجي وبوجود تأثير ايجابي لتحفيز الابداع المستمر . ويوصي البحث بضرورة اعتماد استراتيجية المحيط الاخضر كمنهج تتبعه إدارة الشركة العامة للصناعات الجلدية لزيادة الافكار الابداعية التي تساعدها للوصول والحفاظ على النصر الاستراتيجي.

الكلمات المفتاحية: استراتيجية المحيط الاخضر ، تحفيز الابداع المستمر ، النصر الاستراتيجي.

المقدمة

تخضع بيئة الأعمال اليوم لتوحيد السوق العام بقيادة العولمة إن توفير المعلومات المتزايدة باستمرار للاستدامة والنمو البيئي والاجتماعي والاقتصادي قد جلب المنظمات والزبائن إلى عمليات تجارية أكثر مسؤولية وأخلاقية واستهلاك المنتجات تعمل قوى بيئة الأعمال والأسواق على تحويل المنافسة عالمياً نحو الاستدامة ، بهدف تحقيق درجات أعلى من الابتكار الذي يمكن أن يلبي احتياجات وتوقعات المجتمع والشركات والزبائن يجب أن توظف الاستدامة أنشطة ونواتج مؤسسية عادلة وقابلة للحياة وصالحة للعيش ، يجب أن يستهدف النمو إضافة قيمة مشتركة لجميع أصحاب المصلحة المعنيين. نظراً لأن التغيير مستوطن وحتمي ، فإن كل تحول مستدام يمكن نقله إلى أي شركة معنية تتعامل معها ، يعزز بشكل كبير كل إنجاز تم إنجازه تؤثر هذه التغييرات على المحيط الأزرق من إنشاء أسواق غير مختبرة باتجاه المحيطات الخضراء التي يمكنها التنبؤ وتحقيق مساحات السوق المستدامة لتحقيق الربحية على المدى القصير والمتوسط والطويل نظراً لأن استراتيجيات المحيط الأزرق تسعى إلى جعل المنافسين غير

ذي صلة من خلال إنشاء قيمة جديدة للزبائن ، يمكن لاستراتيجيات المحيط الاخضر تحسين مهمة الشركات ورؤيتها لمضاعفة الاستدامة على الأداء الحالي والمريح من أجل خلق قيمة أكثر ملاءمة للزبائن وتحقيق النصر الاستراتيجي يمكن اعتبار استراتيجيات المحيطات الخضراء امتدادا منطقيا أو طبيعيا لاستراتيجيات المحيط الأزرق للشركات التي تهدف إلى الوصول إلى أدائها والحفاظ عليه بمرور الوقت ، مع مواءمتها مع التحديات الاجتماعية الرئيسية ، ومن ثم فإن البحث يسعى إلى تأشير وتوضيح مضامين استراتيجية المحيط الاخضر وتأثيرها المتحقق في بلوغ الأهداف المتوخاة، اخذين بعين الاعتبار التأثير الذي يمكن ان تحدثه تحفيز الابداع المستمر في المنظمة باتجاه ذلك الهدف.

منهجية البحث

أولاً: مشكلة البحث

يشير واقع الصناعة الحالية في خضام العولمة والمنافسة ما بعد كورونا الى ان تحقق المنظمات النصر الاستراتيجي عن طريق الانتقال من المحيطات الزرقاء والحمراء الى الخضراء كونها تتناسب قواعد حلبة المنافسة الحالية التي تركز على الابتكار والابداع اكثر من التنافسة ولهذا أصبح هنالك ربط منطقي ما بين استراتيجية المحيط الاخضر والابداع المستمر . ومن ثم يمكن صياغة مشكلة البحث بالسؤال المركزي والتمثل " بمدى إمكانية استراتيجية المحيط الاخضر ان تحقق النصر الاستراتيجي آخذين بعين الاعتبار التأثير المتحقق بوجود الابداع المستمر " ومن التساؤل يمكن ان تتفرع التساؤلات الآتية :-

1- كيف يمكن لإدارة الشركة العامة للصناعات الجلدية من استخدام استراتيجية المحيط الاخضر في تحقيق نجاحها ونمو اعمالها؟.

2- ما هو التأثير الذي يمكن ان تخلقه استراتيجيات المحيط الاخضر على النصر الاستراتيجي والبقاء والتنافس لاطول وقت ممكن؟.

3- هل هنالك تأثير مباشر او غير مباشر لاستراتيجيات المحيط الاخضر (الاستدامة الاقتصادية، الاستدامة الاجتماعية، الاستدامة البيئية) في النصر الاستراتيجي عبر توسيط الابداع المستمر؟.

ثانياً: أهمية البحث

تكمن أهمية البحث في كونه يمثل تأثير لمدى اهتمام ادارات الشركة العامة للصناعات الجلدية باستراتيجية المحيط الاخضر واستثمارها في هذا المجال عبر ما تمتلكه من معرفة سابقة وما تحصل عليه لاحقاً، لأحداث التأثير المطلوب نحو تحقيق النجاحات المستهدفة المتمثلة بالنصر الاستراتيجي، بأعتبار ان استراتيجية المحيط الاخضر هي تعبير عن الممارسات الواعدة لابداعات مميزة تقود إلى النصر عبر تحقيق الميزة التنافسية في تسخير الافكار في عمل الشركة قياساً بالمنافسين.

ثالثا: أهداف البحث

تتمثل الأهداف المتوخاة من البحث في تمكين إدارات الشركة العامة للصناعات الجلدية من اعتماد استراتيجية المحيط الأخضر كاحد عناصر مدخلات عملها لبلوغ النجاح المستهدف وذلك من خلال المؤشرات الآتية:

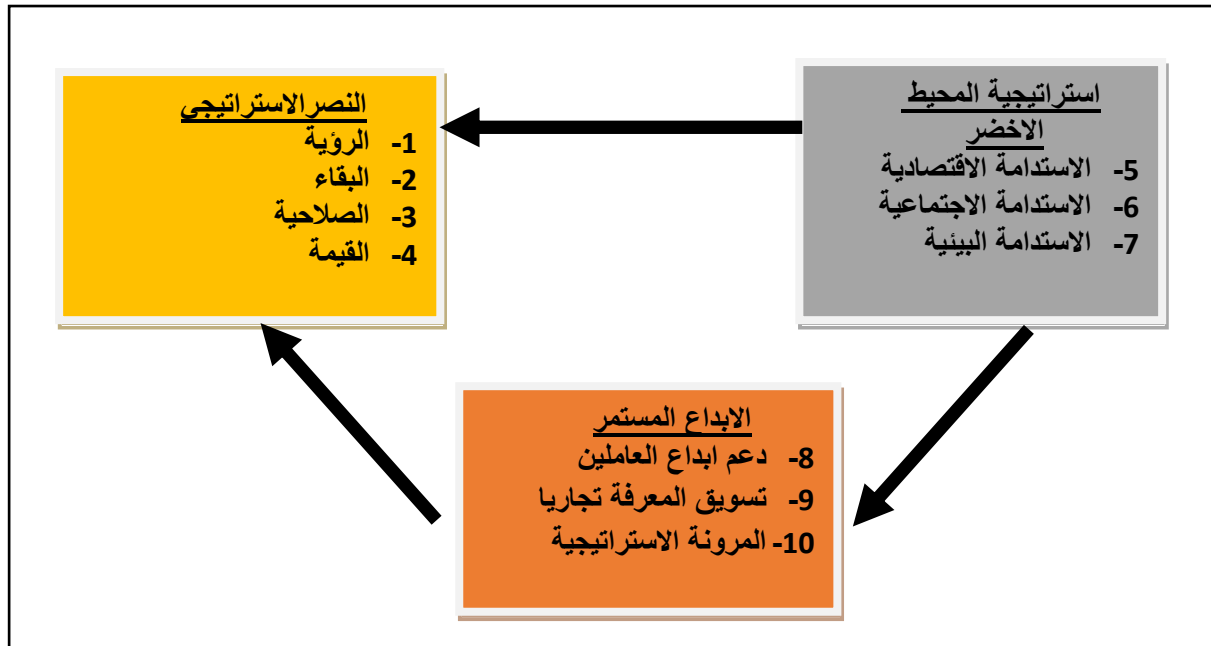
1. كيفية التفاعل مع استراتيجية المحيط الأخضر نحو تحقيق النصر الاستراتيجي.
2. توسيع مفهوم استراتيجية المحيط الأخضر ودون اقتصارها على الأرباح المادية فحسب، بل يمتد ذلك إلى ما هو أبعد من خلال تحسين الأداء والارتقاء بمستوى الاستجابة لحاجات ورغبات الزبون. وبما ينعكس على زيادة سمعتها في السوق وتحقيق الاستدامة الاقتصادية والاجتماعية والبيئية.
3. اختبار نموذج البحث الافتراضي لاثبات او نفي العلاقة والتأثير ما بين استراتيجية المحيط الأخضر وعوامل النصر الاستراتيجي بوجود تحفيز الابداع المستمر.

رابعا: فرضية البحث

يتمحور البحث حول الفرضية الرئيسة الآتية: (لايوجد تأثير ذو دلالة احصائية عند مستوى $0.05 \leq 0$) لاستراتيجية المحيط الأخضر على تحقيق النصر الاستراتيجي بوجود تحفيز الابداع المستمر كمتغير وسيط).

خامسا: مخطط البحث الافتراضي

تم صياغة مخطط البحث بالاستناد إلى فرضية البحث وبوجود ثلاثة متغيرات وهي المتغير المستقل والمتمثل بمجالات استراتيجية المحيط الأخضر التي يتم اعتمادها من قبل إدارات الشركة العامة للصناعات الجلدية، وتم استخدام المقياس الذي اعتمده (Wijethilake, 2017) والمتغير التابع الذي يتمثل بالنصر الاستراتيجي وتم بناء المقياس بالاستناد الى نموذج (Kaufman& Kirsh, 2013) والمتغير الثالث هو المتغير الوسيط الذي يعبر عن الابداع المستمر واعتمد الباحثة على مقياس (Kianto, 2011) وماهية التأثير الايجابي او السلبي الذي يمكن ان يحققه المتغير الوسيط على التأثير او العلاقة بين المتغير المستقل والمتغير المعتمد والشكل (1) يمثل ذلك.



الشكل (1) مخطط البحث الفرضي

المصدر: من اعداد الباحثة

التأطير النظري للبحث

تشير الدراسات المرجعية في مجال استراتيجية المحيط الأخضر إلى الترابط المنطقي بين حدثاتها الفكرية في التطبيق بمنظمات الأعمال وتأثيرها المتحقق في أحداث النصر الاستراتيجي. ولتحقيق التوضيح المناسب لهذه العلاقة ، كان لابد من اجراء استهلال فكري لمضامين ومكونات هذه العلاقة وبما يخدم مسار البحث وتتمثل في الآتي :-

اولا: استراتيجية المحيط الأخضر

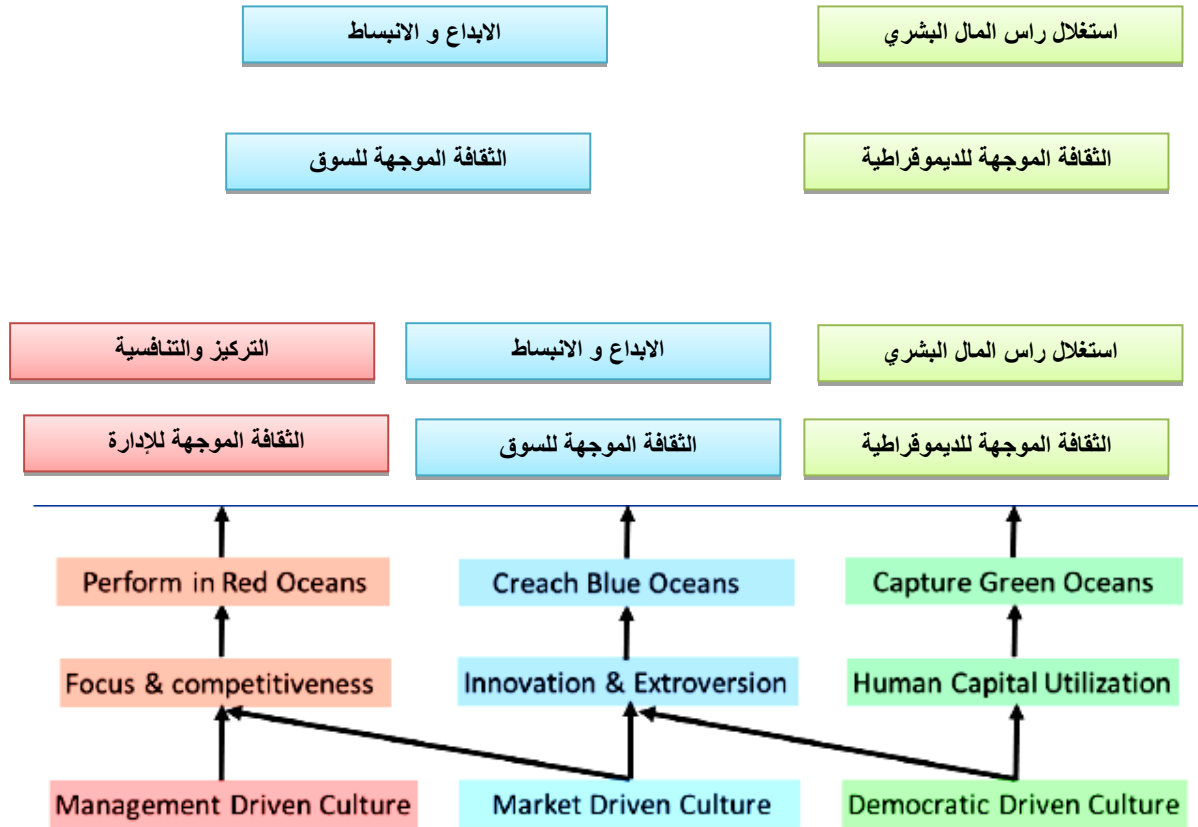
تم تطويرها قبل (Hou, 2007:184) وتسمى ايضا باستراتيجية الاستدامة sustainability strategy وكذلك تسمى المنظمات التي تنهج استراتيجية المحيط الأخضر بالريادة الخضراء green entrepreneurial enterprises (Ge et al, 2018: 4) و هي آلية هجينة تجمع بين أفضل الأشياء التي تميز استراتيجيات المحيط الأزرق والمحيط الأحمر (Tanțău & Mateeșescu, 2013: 60) وارد التي حددتها والوصول إليها لتنفيذ أنشطة الابتكار المقابلة لاستكشاف "كنز البحر". بمعنى آخر ، البحث عن منتجات وخدمات صديقة للبيئة وتطويرها أو تحسينها. هذا النوع من "المحيط الأخضر" ، من ناحية ، يمتلك خصائص المحيط الأزرق ، أي أن الابتكار ينتج عن طلب الدولة للتنمية المستدامة ومطالبة الناس ببيئة ببنية خضراء وصحية. لذلك ، تقدم المؤسسات الريادية الخضراء مزايا تنافسية فريدة. من ناحية أخرى ، يمتلك "المحيط الأخضر" أيضا بعض خصائص المحيط الأحمر. أي أن ثمار العديد

من المؤسسات الريادية الخضراء هي مجرد ابتكارات في عمليات التصنيع ، ولكنها لا تختلف كثيرا عن المنتجات غير الخضراء الأخرى من حيث وظيفة وأداء المنتج نفسه ، وكلاهما له بدائل قوية. ستظل هذه الشركات تواجه منافسة شرسة في السوق مع وجود عدد كبير من المنتجات البديلة. في هذه الحالة ، ما يزعجهم هو كيفية معالجة تكاليفهم المبتكرة (Ge et al, 2018: 4)

استراتيجية المحيط الأخضر هي خيار استراتيجي حديث مع نوعين مختلفين من المدارس الفكرية. وفقا لمدرسة الفكر الأولى ، إنها استراتيجية لقياس تأثير البصمة البيئية على حياة الإنسان. وفقا للثاني ، إنها آلية هجينة تجمع بين أفضل الأشياء التي تميز استراتيجيات المحيط الأزرق والمحيط الأحمر (Aithal et al, 2015:332)

تدعم استراتيجية المحيط الأخضر تأثير البصمة البيئية على حياة الإنسان. من وثائق مختلفة غير منظمة مثل الصحف والمجلات وصفحات الويب العالمية ، تم الكشف عن أن صناعة السيارات أصبحت واحدة من أكبر المساهمين في التلوث البيئي في جميع أنحاء العالم (Aithal, 2016: 172) والشكل (2) يبين العلاقة بين استراتيجية المحيط الأخضر والأزرق والأحمر وكيف ان استراتيجية المحيط الأخضر تمثل قمة هرم التطور الحاصل في استراتيجية المحيطات.

المحيط الاخضر	المحيط الازرق	المحيط الاحمر
الاستحواذ على مساحة السوق الاجتماعية	خلق اسواق لايوجد فيها منافسين	المنافسة في الاسواق الحالية
استهداف التنافسية للقيمة المشتركة	عدم وجود صلة مع المنافسين	التغلب على المنافسة
استغلال الطلب الحالي	انشاء واستقطاب طلب جديد	استغلال الطلب الحالي
انتقال القيمة عبر تبادل الكلفة	عدم اعتماد تبادل القيمة مقابل الكلفة	خلق القيمة عبر تبادل الكلفة
مواءمة النظام الكامل لأنشطة الشركة مع رأس مالها الفكري البشري للتمايز أو التكلفة المنخفضة	مواءمة النظام الكامل لأنشطة الشركة سعيا وراء التمايز والتكلفة المنخفضة	مواءمة النظام الكامل لأنشطة الشركة مع اختيارها الاستراتيجي للتمايز أو التكلفة المنخفضة



الشكل (2) العلاقة بين استراتيجية المحيط الاخضر والازرق والاحمر

Source: Markopoulos, E., Kirane, I.S., Piper, C., & Vanharanta, H. (2019). Green Ocean Strategy: Democratizing Business Knowledge for Sustainable Growth. IHSED, p.6.

ويمكن تحديد ابعاد استراتيجيات المحيط الاخضر بالاتي:

1- الاستدامة الاقتصادية: يركز هذا البعد على الرفاهية الاجتماعية من خلال استغلال الموارد بالشكل

الامثل وتقليل تبديد الموارد واستنزافها والتسبب في فقدان ثروات الارض الطبيعية، ويرى (Wallin & Schiehle, 2014:21) بأنه توجد صعوبة في الموازنة بين النمو الاقتصادي والاستدامة اذ ان زيادة النمو الاقتصادي له تاثير كبير في الاستدامة البيئية نتيجة زيادة الانتاج والاستهلاك.

2- الاستدامة الاجتماعية : تلبية مطالب الاستدامة الاقتصادية، لضغوط الشركات المتزايدة للنظر في

الاستدامة البيئية الاستباقية كما ايها ليس فقط شرطاً اقتصادياً للمشروع (أي الابتكار، وفرص جديدة في الأسواق، وفورات في التكاليف) ولكن أيضاً شرطاً اجتماعياً لممارسة الأعمال التجارية ان العولمة، تغيير المناخ، الأزمات المالية، فساد الشركات، الأعمال غير الأخلاقية، الكوارث البيئية

كلها جعلت من الشركات تنتظر في سلبيات أعمالها وایعکاس آثارها عليها وإیها تقع ضمن أكبر نظام معقد اجتماعيا (Calub, 2015: 54).

3- الاستدامة البيئية: هي التخفيف من الآثار السلبية الناجمة عن الأنشطة البشرية واتخاذ الإجراءات نحو استخدام الموارد الطبيعية بطريقة أكثر حكمة وذكاء لضمان الحفاظ على حياة الجيل الحار والالجيل اللاحقة لاطول فترة ممكنة (Cai et al, 2013: 492) .

ثانيا: الابداع المستمر

لايوجد تعريف متفق عليه الى الان حول الابداع المستمر اذ عدة بعض الباحثين على انه مرادف للتطور المستمر continuous improvement او الابداع التدريجي (Lianto, Gradual innovation) (2018,771)، ويعد الابداع المستمر القدرة على تجديد المنظمة وتطوير منتجات ونماذج أعمال جديدة منذ أوائل التسعينيات قام عدد من الباحثين بالتحقيق في جوانب مختلفة حول كيفية تنظيم الشركات للابداع المستمر في الصناعات المتغيرة بسرعة (Steiber& Alänge, 2013: 243) أن الشركة تكون مبدعة عندما تمتلك القدرة على تغيير نموذج أعمالها أو إدارتها ، بالإضافة إلى تطوير وتنفيذ منتجات جديدة تستجيب لاحتياجات الزبائن المعلنة وغير المعلنة من ناحية أخرى ، يعد الابتكار مصدرا مهما للنمو ومحددا رئيسيا للميزة التنافسية (Saunila, 2017:180) الابداع المستمر جزء لا يتجزأ من الثقافة التنظيمية ، والتي غالبا ما تغرسها الإدارة عبر جميع المستويات التنظيمية وتوفر القدرة على إدارة هذه المعرفة للحفاظ على الميزة التنافسية. نظرا لأن بيئة قطاع التصنيع مضطربة ، فإن الشركات المصنعة مضطرة للسعي من أجل الابتكار المستمر لإرضاء الزبائن بالإضافة إلى دمج إدارة علاقات الزبائن ، والتي تتيح ملاحظات الزبائن ، وهذا بدوره يؤدي إلى التحسين المستمر . (Madonsela et al, 2017: 278) نظرا لأهمية الابداع المستمر ، تسعى العديد من الشركات إلى إدارة أنشطتها الابداعية بشكل فعال ومستدام كوسيلة للتحضير لدخول بيئة الأعمال الديناميكية للغاية في الثورة الصناعية الرابعة. ومن ثم ، تحتاج الشركات إلى أن يكون لديها نموذج أو منهجية لمراقبة قدرتها على الابداع المستمر لضمان تنفيذ أنشطة الابتكار في الشركة بشكل مستمر في الوقت المناسب وبطريقة مستدامة (Steiber, 2014: 13) ويرى (Kianto, 2011:111) الابداع المستمر إلى قدرة المنظمة على الجمع بين الفعالية التشغيلية والمرونة الإستراتيجية وبالتالي استغلال أصولها الحالية وكذلك استكشاف مسارات جديدة في الوقت نفسه لخلق القيمة المستقبلية ، يشير الابتكار المستمر إلى قدرة الشركة على تعديل مواردها وأنشطتها وقدراتها على أساس مستمر . يمكن أن يشمل ذلك كلا من التغييرات الإضافية والجذرية. تم تحديد المجالات الرئيسية للابداع المستمر وهي :

-دعم ابداع العاملين : لدى ادارة المنظمة الدور المهم في تشجيع العاملين على الابداع فالانسان يعد المصدر الوحيد للابداع ويختلف كل فرد عن الاخر في قدرته على الابداع وفق قدرته والميول والاستعداد فضلا عن تكوينه الشخصي الموروث والمكتسب (Cho et al, 2019: 4).

-تسويق المعرفة تجاريا: وتعني استخدام هذه المعرفة في الوقت المناسب واستثمار فرصة تواجهها إذ يجب أن توظف في حل المشكلات التي تواجه المؤسسة , ويجب أن يستهدف هذا التطبيق لتحقيق أهداف وأغراض المنظمة و ابتكار معرفة جديدة ويتم تسويقها على شكل منتج او خدمة واستحصال الارباح لاطول فترة ممكنه (Survary, 2015: 3).

-المرونة الاستراتيجية: تم تبنيها من قبل الباحثين في حقول الادارة الاستراتيجية والادارة الصناعية وادارة تكنولوجيا المعلومات مما اعطى الادراك المتزايد للاهمية الاستراتيجية للمرونة الاستراتيجية بالنسبة للمنظمات التي تنافس في بيئات الاعمال المتغيرة (Idris & AL-Rubaie, 2013: 71).

ثالثا: النصر الاستراتيجي

تم تعريف النصر الاستراتيجي من قبل (Robert Mandel, 2007) على أنه "معرفة المنظمة وحاجتها الماسة لفهم هدفها الاستراتيجي. تطوير تكتيكات مناسبة لتنفيذ الإستراتيجية باستخدام مزيج من ثلاثة أنواع: (الاتصال الموجه ، العلاقات العامة ، إعداد التقارير وانتقد (Mandel, 2007, 464) الفهم التقليدي للفوز سواء من حيث مقاييس نهاية الحالة أو من حيث التكاليف والفوائد التجارية ، والاعتراف بالطبيعة متعددة الأوجه لكسب الحرب. يقدم (Mandel) تعريفا للنصر الاستراتيجي يشمل وسائل الإعلام والعسكرية والسياسية والاقتصادية والدبلوماسية. من خلال الاقتراب من النصر بهذه الطريقة ، من الممكن تطوير صورة أكثر تعقيدا وشمولية لنتائج الحرب. وهكذا يصبح تحقيق النصر مشكلة موازنة بين المفاضلات المختلفة بين عناصر الانتصار في مرحلة ما بعد العنف. والتبادلات بين عناصر الانتصار في حالة ما بعد العنف. يفسر هذا أيضا الذاتية المتأصلة في مفهوم النصر ويشير إلى الصعوبات المفاهيمية في تقييم النصر من منظور الحالة النهائية وتحليل التكلفة والعائد.

بقدر تعلق الامر في ابعاد البحث المعتمدة فإن تحفيز الابداع المستمر يقصد بها الاساليب والوسائل التي تستخدمها الشركة في تسيير انشطتها لتحقيق انصر الاستراتيجي المرسومة وتتمثل هذه العوامل بالآتي :-

-الرؤية الاستراتيجية: نظرا لقوة استراتيجية الشركة في هذا البعد ، يجب أن تكون هناك مجموعة من الميزات التي يتم تقييمها هنا وتشمل الرؤية ويجب ألا تكون واقعية فحسب ، بل مقنعة وملهمة أيضا. الرؤية غير الواقعية أو مجرد رؤية جيدة لا تكفي. يجب أن يكون لدى المنظمة

خارطة طريق جيدة التصميم يمكنها دعم هذه الرؤية. تشمل خصائص الرؤية أيضا الجوانب التكتيكية لاستراتيجية الشركة مثل خطة التكنولوجيا والحجم ورسائل الزبائن وتحديد المواقع والوضوح ، وهو ما يعني هنا حل مشاكل المؤسسة مع الزبائن (Kaufman and Kirsh, 2013, 11).

-**القدرة على البقاء الإستراتيجي:** قوة وحيوية الشركة في السوق: في كثير من الحالات ، لا تكون العلاقة مباشرة بين قوة سوق المنظمة وعائداتها أو عدد السنوات التي كانت المنظمة تمارس فيها أعمالها. هذا صحيح بشكل خاص عندما يكون السوق ناشئا. في بعض الأحيان يمكن أن تصبح المنظمة قوة رئيسية في غضون بضع سنوات إذا تم حل مشاكل الزبائن المعقدة. عادة ما تقوم المنظمة بتقييم مجموعة من الخصائص المالية للمنظمة والتي ، عند دمجها ، تساعد في تحديد جدوى العمل. تشمل النسب المالية معدلات تبني الزبون وقوة فريق الإدارة وقوة الشراكات. وبعض الأشياء تقلل من حيوية المنظمة في سوق معين (Al-Abadi, 2019: 75).

-**الصلاحية:** قوة المنتج الذي تقدمه الشركة للزبائن: هناك فرق بين تحديد موقع المنتج وقدرته على تلبية متطلبات الزبائن. لذلك ، يحل مؤشر النصر مدى تنفيذ المنظمة لوعودها. يفحص هذا الجزء من الموضوع الميزات والوظائف التي يتم تقديمها. تتطور فعالية المنتج بناء على متطلبات الزبائن المتغيرة. تشمل الخصائص المهمة الأخرى لهذا البعد سهولة الاستخدام ، والابتكار ، ومدى تكامل المنتج مع التقنيات الأخرى ، ومدى تضمينه لمعايير مهمة بحكم الأمر الواقع وبحكم القانون (Kaufman and Kirsh, 2013, 11).

-**القيمة:** الميزة التي توفرها التكنولوجيا للزبائن إذا تم تصميم المنتج جيدا ، فيجب أن يكون قادرا على مساعدة المؤسسات في تحقيق أهدافها. تتراوح الأهداف من اكتساب نظرة ثاقبة للزبائن من أجل أن يكونوا أكثر قدرة على المنافسة واستخدام التكنولوجيا لزيادة الإيرادات السمة الرئيسية التي يتم قياسها في هذا البعد هي مدى دعم المنتج للشركة في تحقيق أهدافها (Al-Abadi, 2019: 75). و الجدول (1) يوضح خلاصه لمصفوفة العلاقة المتبادلة مابين استراتيجية المحيط الاخضر الابداع المستمر باتجاه تحقيق النصر الاستراتيجي .

جدول (1) خلاصة العلاقة بين متغيرات البحث المعرفية

عوامل النصر الاستراتيجي	تحفيز الابداع المستمر			مجالات استراتيجية المحيط الاخضر
	المرونة الاستراتيجية	تسويق المعرفة تجاريا	دعم ابداع العاملين	
بلورة رؤية واضحة وقدرة المنظمة على البقاء وتطوير المنتجات والخدمات و خلق القيمة الى الزبون	توجه نحو الكلفة الاقل	بيع براءات الاختراع	ابداعات نحو استغلال الموارد	الاستدامة الاقتصادية
	تبني نهج المسؤولية الاجتماعية	تطوير برامج ادارة الازمات والكوارث والايوثة	ابداعات حول خلق علاقات جديدة	الاستدامة الاجتماعية
	التوجه نحو السلوكيات الخضراء	بيع منتجات لاتسبب تلوث بيئي	ابتكار منتجات صديقة للبيئة	الاستدامة البيئية

المصدر: من اعداد الباحثة

يتضح بأن مجالات استراتيجية المحيط الاخضر ما هي العلاقات التاثيرية على تحفيز الابداع المستمر كل حسب علاقته والتي تقود بمجملها نحو تحقيق النصر الاستراتيجي.

الجانب العملي

لاغراض التطبيق الميداني للبحث فقد تم اعتماد مجتمع البحث من الشركة العامة للصناعات الجلدية العاملة في مدينة بغداد، ومن مختلف التخصصات ، وقد تم اختيار العينة باسلوب العينة المتاحة والتي بلغ حجمها (84) عامل، وكانت اغلب الشركة العامة للصناعات الجلدية وبلغت نسبة الذكور (71%) والاناث (29%)، وكانت فئة العمرية الاعلى هي بين (41-51) وبلغت خبرة متوسط العينة (5-10 سنة) وكان اغلب العاملين حاصلين على شهادة البكالوريوس وبلغت نسبتهم (62%)، وسيتم تناول الاطار العملي بفقرتين اذ تتناول الفقرة الاولى عرض وتحليل نتائج الاستبانة ، بينما تتناول الفقرة الثانية تحليل المسار وكالاتي:

اولا: عرض وتحليل نتائج الاستبانة

1- عرض وتحليل نتائج الاستبانة لمتغير استراتيجية المحيط الاخضر : يعرض الجدول (2)

وسطا حسابيا لمتغير استراتيجية المحيط الاخضر وقيمه (3.750) وهي قيمة جيدة، وهو اعلى من الوسط المعياري، وبتشتت قليل، اذ بلغ الانحراف المعياري ومعامل الاختلاف (0.706) و (18.6%) على التوالي، اما على صعيد الفقرات فقد حققت الفقرة رقم (6) اعلى وسطا حسابيا اذ بلغ (4.097) (تسهم ادارة الشركة في دعم ورعاية مبادرات المجتمع من خلال

الندوات والمؤتمرات والأنشطة الخيرية وغيرها من المساهمات الأخرى) وبانسجام مقبول بالاجابات،
اذ بلغ الانحراف المعياري و معامل الاختلاف (1.043) و (25.3%) على التوالي، وحقت
الفقرة (3) (يتم متابعة تقارير العمل ونسب الايجاز من قبل الادارة العليا للشركة) ادنى وسطا حسابيا
اذ بلغ (3.567) بانسجام مقبول بالاجابات اذ بلغ الانحراف المعياري ومعامل الاختلاف
(1.004) و (28.0%) على التوالي.

الجدول (2) نتائج الاحصاء الوصفي لاجابات العينة لمتغير استراتيجية المحيط الأخضر

1	الفقرة	الوسط الحسابي	الانحراف المعياري	معامل الاختلاف
أ-	تتبنى ادارة الشركة دراسة دقيقة في عملية اتخاذ القرارات المتعلقة بالتدفق النقدي والعائد على الاستثمار	3.726	0.872	23.3%
ب-	تتخذ ادارة الشركة قرارات استراتيجية تنسجم مع التطور الحاصل في البيئة الخارجية	3.646	0.954	26.0%
ت-	يتم متابعة تقارير العمل ونسب الايجاز من قبل الادارة العليا للشركة	3.567	1.004	28.0%
ث-	تعمل ادارة الشركة بصورة مستمرة على تقييم الخطط والنشاطات المنفذة لتحديد الانحرافات	3.704	0.984	26.5%
ج-	توفر الادارة ضمان صحة وسلامة الموظفين يحو الاستثمار الحقيقي في تنمية رأس المال البشري	3.744	1.091	29.0%
ح-	تسهم ادارة الشركة في دعم ورعاية مبادرات المجتمع من خلال الندوات والمؤتمرات والأنشطة الخيرية وغيرها من المساهمات الأخرى	4.097	1.043	25.3%
خ-	تقدم ادارة الشركة خدمات متنوعة لضمان مستقبل موظفيها وسلامتهم مثل الرعاية الصحية والتقاعد والتأمين	3.783	1.044	27.5%
د-	تعد المسؤولية الاجتماعية عنصر مهم في استراتيجية الشركة	3.574	0.894	25.1%
ذ-	تقوم ادارة الشركة بتعزيز الادارة المستدامة للموارد (كالطاقة المتجددة (لتقليل الانبعاثات في الهواء والماء والارض)	3.658	0.993	27.1%
ر-	تسعى ادارة الشركة الى تقليل الاثار البيئية للمنتجات والخدمات التي تقدمها	3.616	0.895	24.7%
ز-	تستعمل الادارة التقنيات الحديثة في تحقيق التميز في الاداء	3.879	0.997	25.7%
	استراتيجية المحيط الأخضر	3.750	0.706	18.6%

2- عرض وتحليل نتائج الاستبانة لمتغير الابداع المستمر: يعرض الجدول (3) وسطا حسابيا

لمتغير تحفيز الابداع المستمر وقيمه (3.533) وهي قيمة جيدة، وهو اعلى من الوسط

المعياري، وبتشتت قليل، اذ بلغ الانحراف المعياري ومعامل الاختلاف (0.762) و (21.4%) على التوالي، اما على صعيد الفقرات فقد حققت الفقرة رقم (18) اعلى وسطا حسابيا اذ بلغ (3.881) (تتمتع الشركة بالقدرة على انتاج تشكيلة متنوعة من المنتجات) وبانسجام جيد بالاجابات اذ بلغ الانحراف المعياري و معامل الاختلاف (0.790) و (20.3%) على التوالي، وحققت الفقرة (13) (ينفذ العاملون مهامهم بطرائق متعددة) ادنى وسطا حسابيا اذ بلغ (3.332) بانسجام مقبول بالاجابات اذ بلغ الانحراف المعياري ومعامل الاختلاف (0.951) و (28.5%) على التوالي.

الجدول (3) نتائج الاحصاء الوصفي لاجابات العينة لمتغير تحفيز الابداع المستمر

ت	الفقرة	الوسط الحسابي	الانحراف المعياري	معامل الاختلاف
	سريتملك العاملون القدرة على انتاج افكار جديدة حول تصميم المنتج	3.391	1.041	30.5%
	شريفذ العاملون مهامهم بطرائق متعددة	3.332	0.951	28.5%
	صريتمكن العاملون من حل المشكلات الصعبة باسلوب مختلف	3.471	1.045	30.2%
	ضريفذ الشركة براءات اختراعاتها	3.430	1.004	29.3%
	طتببيع الشركة افكارها الى الشركات المنافسة	3.665	0.929	25.2%
	ظتتمكن الشركة من تحويل ابداعاتها الى منتجات يمكن بيعها	3.567	1.004	28.1%
	ع تتمتع الشركة بالقدرة على انتاج تشكيلة متنوعة من المنتجات	3.881	0.790	20.3%
	غ تقوم الشركة بالتوجه نحو زيادة عدد الاسواق التي تعمل فيها	3.468	1.021	34.7%
	فتؤكد ادارة الشركة على استباق المنافسين في طرح منتجات جديدة	3.489	1.093	31.4%
	تحفيز الابداع المستمر	3.533	0.762	21.4%

3- عرض وتحليل نتائج الاستبانة لمتغير النصر الاستراتيجي: يعرض الجدول (4) وسطا

حسابيا لمتغير النصر الاستراتيجي وقيمه (3.543) وهي قيمة جيدة، وهو اعلى من الوسط المعياري، وبتشتت قليل، اذ بلغ الانحراف المعياري ومعامل الاختلاف (0.491) و (13.7%) على التوالي، اما على صعيد الفقرات فقد حققت الفقرة رقم (21) اعلى وسطا حسابيا اذ بلغ (3.861) (تمتلك الشركة رؤية واضحة ومعروفة لجميع العاملين) وبانسجام جيد بالاجابات اذ بلغ الانحراف المعياري و معامل الاختلاف (0.847) و (21.9%) على التوالي، وحققت الفقرة (26) (يلبي المنتج حاجات الزبون بشكل جيد) ادنى وسطا حسابيا اذ بلغ (3.136) بانسجام

مقبول بالاجابات اذ بلغ الانحراف المعياري ومعامل الاختلاف (1.148) و (36.6%) على التوالي.

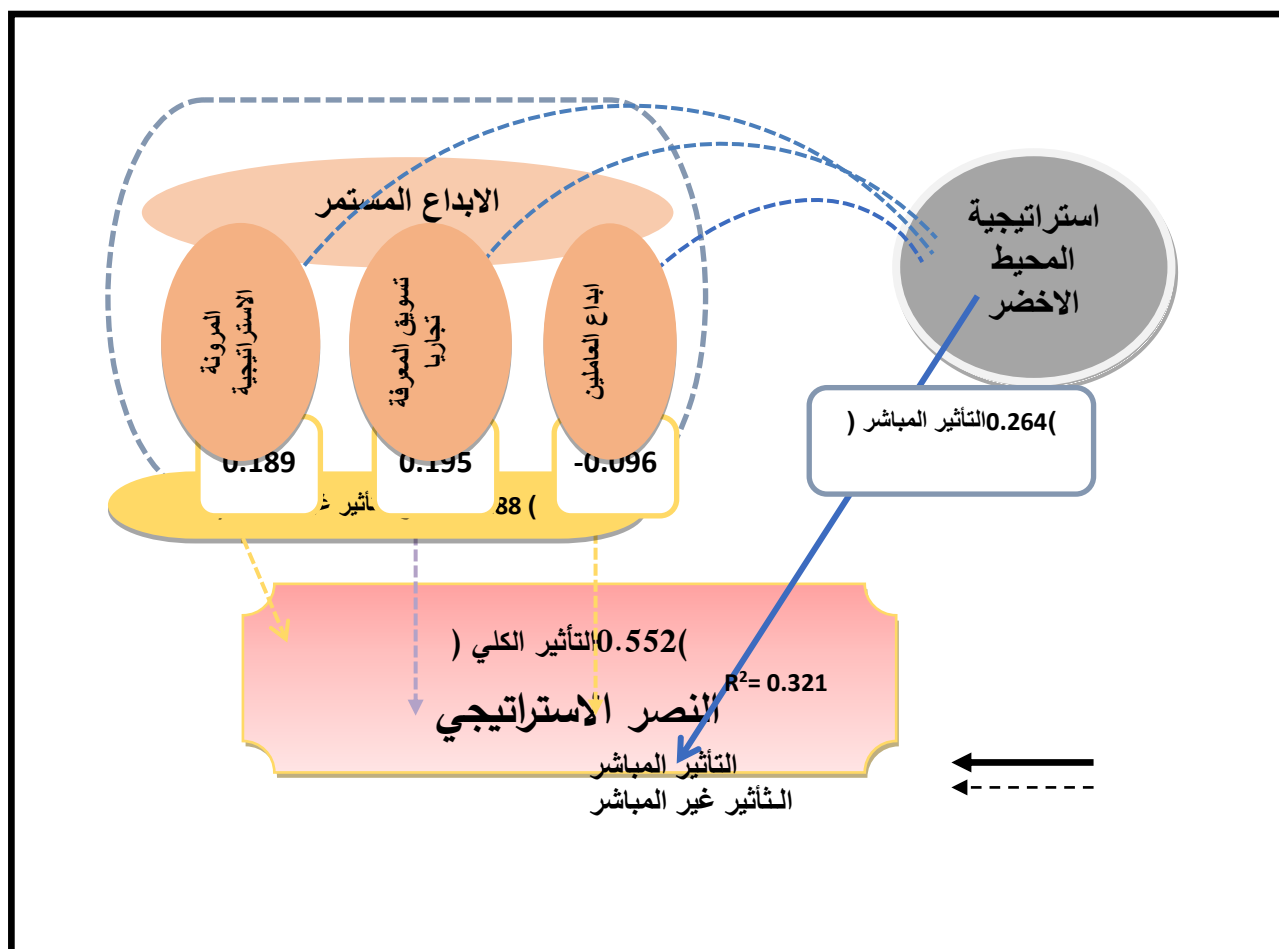
الجدول (4) نتائج الاحصاء الوصفي لاجابات العينة لمتغير النصر الاستراتيجي

ت	الفقرة	الوسط الحسابي	الانحراف المعياري	معامل الاختلاف
ق -	تمتلك الشركة رؤية واضحة ومعروفة لجميع العاملين	3.861	0.847	21.9%
ك -	تسعى الشركة فعليا نحو تطبيق الرؤيا	3.646	0.891	24.3%
ل -	تتمكن الشركة من المنافسة في السوق المحلي بجدارة	3.492	0.832	23.7%
م -	تستقبل ادارة الشركة مقترحات الزبائن بترحيب	3.586	0.897	25.1%
ن -	تهتم ادارة الشركة بتلبية حاجات الزبون المتقلبة	3.547	0.985	27.6%
هـ -	يلبي المنتج حاجات الزبون بشكل جيد	3.136	1.148	36.6%
و -	يشترى الزبائن المنتجات بسبب العلامة التجارية المميزة	3.242	0.985	30.2%
ي -	يشعر الزبائن ان قيمة السلعة التي يحصلون عليها تفوق سعرها .	3.354	0.998	29.6%
	النصر الاستراتيجي	3.543	0.491	13.7%

ثانيا: اختبار تحليل المسار

يوصف تحليل المسار بأنه أسلوب إحصائي مناسب للكشف عن اتجاهات التأثير المباشر وغير المباشر لمتغير توضيحي في متغير مستجيب عبر متغير وسيط. وعليه سوف نعرض التأثير المباشر وغير المباشر لاستراتيجية المحيط الاخضر في النصر الاستراتيجي عبر تحفيز الابداع المستمر. حققت استراتيجية المحيط الاخضر تأثيرا مباشرا في النصر الاستراتيجي بلغت نسبته (0.264) وتأثيرات غير مباشرة عبر الابداع المستمر المتمثلة في (ابداع العاملين، تسويق المعرفة تجاريا، المرونة الاستراتيجية) التي بلغت (-0.096، 0.195، 0.189) على التوالي، أي ما مجموعه (0.288)، وعليه يكون التأثير الكلي لاستراتيجية المحيط الاخضر (0.552) يؤكد معامل التحديد الذي بلغ (0.321) مما يدل على ان استراتيجية المحيط الاخضر تسهم في تحقيق النصر الاستراتيجي من خلال ما توفره تحفيز الابداع المستمر من امكانات تساعد على تحقيقها بما نسبته (32%)، مقارنة بمعامل التحديد السابق وكما يوضحه الشكل (3)، ومن ثم فإن استراتيجية المحيط الاخضر يتزايد تأثيرها في النصر الاستراتيجي من خلال ما توفره تحفيز الابداع المستمر من امكانات تعمل على زيادة توزيع المعرفة واستغلالها بالشكل الامثل وللتأكد من ان نموذج تحليل المسار معنوي تم الاعتماد على اختبار (Sobel) الذي تم تصميم برنامجه الاحصائي من قبل (Preacher & Leonardelli, 2001) و تدل حساب قيمة (P-Value) على معنوية اختبار الدور الوسيط، وكانت قيمة P تساوي (0.00086541)، ما يعطي مبررا لرفض الفرضية الرئيسية التي تنص على ((لايوجد تأثير ذو دلالة احصائية عند مستوى

($0 \leq 0.05$) لاستراتيجية المحيط الاخضر على تحقيق النصر الاستراتيجي بوجود تحفيز الابداع المستمر كمتغير وسيط))، وقبول الفرضية البديلة ((يوجد تأثير ذو دلالة احصائية عند مستوى ($0.05 \leq 0$) لاستراتيجية المحيط الاخضر على تحقيق النصر الاستراتيجي بوجود تحفيز الابداع المستمر كمتغير وسيط)) وتدلل هذه النتيجة على ان استراتيجية المحيط الاخضر تؤثر تأثيرا معنويا في النصر الاستراتيجي عبر تحفيز الابداع المستمر.



الاستنتاجات والتوصيات

اولا: الاستنتاجات

- أ- مازالت الادبيات التي تخص مواضيع استراتيجية المحيط الاخضر والابداع المستمر والنصر الاستراتيجي بحاجة الى المزيد من التقصي والبحث .
- ب- تبين ان اغلب العاملين في الشركة العامة للصناعات الجلدية هم من الذكور و ذوي خبرة في مجال العمل وذوي تحصيل علمي جيد وهذا ما انعكس ايجابا في قدرتهم على انتاج تشكيلة جيدة

من المنتجات و لدى العاملين معرفة وإدراك لرؤية الشركة ويتجلى من خلال الورش والمؤتمرات التي تشجعها ادارة الشركة.

ت- أحيانا تعيق الاجراءات الروتينية من ممارسة العاملين اعمالهم باكثر من طريقة وهذا ما انعكس في الانخفاض النسبي برضا الزبون عن السلع التي تقدمها الشركة بالمقرنه مع الشركات المنافسة الاخرى.

ث- احدثت استراتيجية المحيط الاخضر تغيرا ايجابيا في النصر الاستراتيجي بوساطة الابداع المستمر الذي تنتهجه الشركة.

ثانيا: التوصيات

أ- يجب على الباحثين في مجال الادارة الاستراتيجية الاهتمام بموضوعات البحث كونها من المواضيع الحديثة والحيوية وتطبيقها في صناعات مختلفة للتوصل الى النضج الادبي وتحقيق الاشباع البحثي.

ب- على ادارة الشركة استقطاب خبرات لزيادة التلاحق الفكري لزيادة فرص الابداع وزيادة تدريب العاملين على استخدام المكائن الحديثة وتدريبهم بشكل مستمر وحثهم على التعلم من تجارب مصانع اخرى سواء كانت محلية ام عالمية .

ت- على ادارة الشركة اعتماد الانظمة الادارية الحديثة لزيادة مرونة في اداء العمل ولافساح المجال للعاملين ان يبدعوا في مجال عملهم وتحفيزهم ماديا ومعنويا لقاء الافكار المبدعة واعتماد على مواد اوليه جيدة وتطبيق برامج تسويقيه حديثه وسماع صوت الزبون لتحقيق رضاه وولائه.

ث- على ادارة الشركة تفعيل استراتيجية المحيط الاخضر والاهتمام بمضامينها الاجتماعية و الاقتصادية والبيئية والاهتمام بالابداع المستمر وتعزيز دوره الوسيط في زيادة تحقيق النصر الاستراتيجي لبقاء الشركة في سوق العمل لاطول فترة ممكنة.

المصادر:

- 1- Aithal, P. S, (2016), **The Concept of Ideal Strategy and Its Realization Using White Ocean Mixed Strategy**, International Journal of Management Sciences and Business Research, 5(4), pp.171-179.
- 2- Aithal, S., Shailashree, V., & Kumar, P. (2015). **Application of ABCD Analysis Model for Black Ocean Strategy**. International journal of applied research, 1, 331-337.

- 3- Al-Abadi, H.F. (2019). **The strategic Consciousness and its reflection on achieving strategic victory - Strategic thinking as an intermediate variable: A survey of the views of a sample of the officers of Najaf Directorate**, Rafidain Development Journal, 123 (38), PP. 61-87
- 4- Cai ,Shun., Chen, Xi., Bose , Indranil , (2013), **Exploring the role of IT for environmental sustainability in China: An empirical analysis**, Int. J. Production Economics, v 46 , pp 491- 500.
- 5- Calub, M. E., (2015), **Proactive Environmental Strategies: Managing a Corporate Culture Shift toward Sustainability**, Master of Science in Environmental Management at the University of San Francisco.
- 6- Cho, H., Lee, P., & Shin, C. H. (2019). **Becoming a Sustainable Organization: Focusing on Process**, Administrative Innovation and Human Resource Practices. Sustainability, 11(13).
- 7- Ge, B., Sheng, F., Gao, Y., Tsai, S.-B., & Du, X. (2018). **Green Ocean Treasure Hunting**, Guided by Policy Support in a Transitional Economy. Sustainability, 10(2), pp.1-17.
- 8- Hou, Shengtian (2007), **Green ocean strategy: Obtaining sustainable competitive advantage**, Beijing: Tsinghua University Press pp. 183-197.
- 9- Idris, Wael Moh'd Subhi & AL-Rubaie, Methaq Taher Kadhim, (2013), **Examining the Impact of Strategic Learning on Strategic Agility**, Journal of Management and Strategy, 4 (2), pp.70-77.
- 10- Kaufman, Halper and Kirsh, D., (2013), **Text Analytics: The Hurwitz Victory Index Report**. Hurwitz and Associate
- 11- Kianto, Aino, (2011), **The influence of knowledge management on continuous innovation**, Int. J. Technology Management, 55 (2), pp.110-121.
- 12- Lianto, B., Dachyar, M., & Soemardi, T. (2018). **Continuous Innovation: A Literature Review and Future Perspective**. International Journal on Advanced Science, Engineering and Information Technology, 8, 771-779.
- 13- Madonsela, N. S., Mukwakungu, S. C., & Mbohwa, C. (2017). Continuous Innovation as Fundamental Enabler for Sustainable Business Practices. Procedia Manufacturing, 8, 278–283.
- 14- Markopoulos, E., Kirane, I.S., Piper, C., & Vanharanta, H. (2019). **Green Ocean Strategy: Democratizing Business Knowledge for Sustainable Growth**. IHSED.
- 15- Robert ,M (2007), **Reassessing Victory in Warfare**, Armed Forces and Society", Vol. 33, pp. 464-465
- 16- Saunila, M. (2017), **Managing continuous innovation through performance measurement**, Competitiveness Review, Vol. 27 No. 2, pp. 179-190
- 17- Schiehlé ,Tristan, & Wallin , Jonas ,(2014), **The reporting on sustainability performance indicators**, Master Thesis in Accounting, Umeå School of Business and Economics, Umeå University
- 18- Steiber, A., & Alänge, S. (2013). **A corporate system for continuous innovation: the case of Google Inc.** European Journal of Innovation Management, 16(2), 243–264.

- 19- Survary,M. (2015), **Knowledge Management and Competition in Consulting Industry**, Management Review , (41) 2.
- 20- Tanțău, Adrian Dumitru& Mateeșescu, Silviu, (2013), **The Green Ocean Innovation Model, International Journal of Business**, Humanities and Technology, 3(6), PP.59-65.
- 21- Wijethilake, C., (2017), **Proactive sustainability strategy and corporate sustainability performance: The mediating effect of sustainability control systems**. Journal of environmental management, 196, 569-582.

الانطباع الأول ودوره في اختيار الموارد البشرية

د. أماني أحمد اسكندراني

amaniahmad1948@gmail.com

كلية التربية / جامعة دمشق / سوريا

د. فلك حسن صبيبة

مدرسة في كلية الاعلام / جامعة دمشق/سوريا

الملخص:

شهد عام 2020 تغيرات غير مسبوقة في عالم العمل على مستوى الاقتصاد العالمي، ففي الحادي عشر من آذار/ وصفت منظمة الصحة العالمية فيروس كورونا المستجد بأنها جائحة، ولاحقاً دخلت إجراءات الإغلاق حيز التنفيذ وامتدت إلى ممارسة الأعمال من داخل المنزل وصولاً لإحداث تغييرات في عمليات تقديم طلبات التوظيف واختيار الموارد البشرية (الموظفين) تماشياً مع سياسات العزل وتجنب المخالطة. وتأتي ورقة العمل للبحث في العوامل المؤثرة لدى مؤسسات الأعمال في اختيار الموظفين قبل وفي ظل جائحة كورونا، ومدى تأثير الانطباع الأول في اختيار الموظفين خصوصاً في ظل هذه الجائحة، ودور التكنولوجيا في تشكيل الانطباع الأول.

الكلمات المفتاحية: الانطباع الأول- الموارد البشرية- فيروس كورونا- كوفيد-19

المقدمة ومشكلة البحث:

إن وجود الموارد البشرية ذات الكفاءات والقدرات العالية يؤثر بشكل كبير على فعالية ونجاح المؤسسات، فلذلك تسعى المؤسسات للاهتمام بشكل كبير في عملية استقطابها للموارد البشرية الذي يعتبر من أهم أهداف المؤسسة لتصبح قادرة على المنافسة ومواجهة التحديات، فالمؤسسات تسعى للحصول على أفضل الموارد البشرية عن طريق الاستقطاب سواء من داخل المؤسسة أو من خارجها. وتكمن أهمية عملية الاستقطاب بأنها أول عملية تتم قبل اختيار وتعيين الموارد البشرية، فلها تأثير كبير في بناء قوة العمل الفعالة.

وتلي هذه العملية عملية الاختيار والتي تعني اختيار المرشح المناسب لوظيفة شاغرة، وتعد من أهم العمليات التي يجب أن توليها إدارات الموارد البشرية وغيرها من الإدارات اهتماماً خاصاً لما لها من أثر كبير على خطط إدارة الكفاءات والمواهب في الجهة وكذلك على الإنتاجية وموازنات التدريب. وهي عملية المفاضلة بين المرشحين للوظيفة وانتقاء الأكثر ملاءمة بناءً على متطلبات الوظيفة. ويأتي الانطباع الأول المتضمن المقابلة ليشكل العامل المؤثر والأهم في اختيار وتعيين الأفراد لوظيفة ما سواء أكان في مؤسسة خاصة أم عامة.

ومن هنا جاءت فكرة البحث لدراسة المؤثرات التي تدخل في الانطباع الأول وتسبب اختلافاً من فرد لآخر وتشكل عاملاً هاماً في ترشيحه للمنصب الذي يقدم عليه أم لا، وخاصة في ظل جائحة كورونا، والتي كانت بدورها سبباً وعاملاً مهماً في التأثير بهذه المؤثرات والمسببات وتغييرها.

ووفقاً للسابق تتحدد مشكلة البحث في التساؤل الرئيسي التالي:

ما دور الانطباع الأول في اختيار الموارد البشرية؟

ويتفرع عن هذا التساؤل الأسئلة الفرعية التالية:

- ما هي العوامل التي كانت مهمة في اختيار الموظف قبل جائحة كورونا وفي ظل جائحة كورونا؟ وهل هناك فروق في هذه العوامل؟

- هل الانطباع الأول يؤثر فعلاً في اختيار الفرد الآن في ظل هذه الجائحة؟

- هل للتكنولوجيا دور في تشكيل الانطباع الأول؟ وخاصة وأن الكثير من المنظمات اهتمت الآن بتقديم الطلبات عبر الانترنت منعاً من المخالطة ولتجنب الازدحام والسعي للتقليل من أثر الجائحة قدر الامكان.

منهج البحث:

إنَّ اختيار استراتيجية البحث لا بدَّ أن تستجيب لأهداف البحث ومشكلته، وترتبط هذه الاستراتيجية أساساً بالأسئلة الأولية للباحث وتوفر المعلومات لديه، وعلى هذا الأساس يدرج البحث الحالي ضمن البحوث الوصفية ويعتمد على التحليل الكيفي للتجارب السابقة ومحاولة الاستقادة منها، بالإضافة إلى التوضيح والتأسيس النظري كونه يستمد معلوماته من المصادر والمراجع العلمية من خلال محاولة وضع توصيف محدد للانطباع الأول ودوره في اختيار الموارد البشرية خاصة في ظل جائحة كورونا، وبذلك يعتمد المنهج الوصفي التحليلي في دراسة الظاهرة ومحاولة تحديدها.

نتائج البحث:

المبحث الأول: ما هي العوامل التي كانت مهمة في اختيار الموظف قبل جائحة كورونا وفي ظل جائحة كورونا؟ وهل هناك فروق في هذه العوامل؟

قبل الحديث عن العوامل التي تساهم في اختيار الموظف، فإنه لا بدَّ من الحديث عن الشركات باختلاف أنواعها وكيفية تأثرها بوباء كورونا، فقد تم تصنيف العديد من الأنواع المختلفة من الشركات الى شركات متوسطة وصغيرة ومتناهية الصغر في سبيل توفير إرشادات سريعة تناسب كل شركة معنية. قد تتراوح اختصاصات الشركات من معالجة المنتجات الزراعية والأغذية، إلى النجارة وأعمال الخشب، والأشغال المعدنية، والمنسوجات والملابس، وهذا على سبيل المثال لا الحصر، وذلك مع عدم ذكر الخدمات والقطاعات الزراعية. قد تقوم هذه الشركات بتوظيف عدد يقل عن خمسة أشخاص أو ما يصل إلى مئات الأشخاص. وقد تكون موجودة في مركز انتشار وباء كورونا COVID-19 أو في مقاطعات ومناطق مناخية مختلفة تماماً، ممن تتأثر بشكل مباشر أو غير مباشر (حتى الوقت الراهن)، وقد يكون لها أساليب اتصال وإدارة مختلفة كما قد تحتاج إلى التعامل مع عادات ومواقف مختلفة. و قد تختلف قدرات

مجتمعاتهم بقدر قدرتها على ضمان استدامة اقتصاداتها تحت الضغط. كما تختلف الشركات في قدرتها على مراقبة المرض واحتوائه ومعالجته اختلافاً شديداً، كما تستمر بعض الشركات بالعمل في ظل ظروف عصبية ناتجة عن استمرار الصراع العنيف. هذه الاختلافات الشاسعة بين الشركات يتعلق بدرجة تأثرها بوباء كورونا COVID-19، فهناك شركات تفقد موظفين رئيسيين، أو تخسر العمال والزبائن أمام المنافسين بسبب الانقطاع، في حين أنّ هناك شركات لم تتأثر بالوباء.

ووفقاً لهذا فإنّ طبيعة العمل في ظل ظروف كورونا تختلف عنها قبل حدوث الوباء، وعلى هذا تختلف طريقة استقطاب واختيار الموظفين قبل وأثناء جائحة كورونا. (ILO, 2020)

حيث كان الاختيار سابقاً قبل حدوث الجائحة يتوقف على المظهر العام وطريقة المحادثة إضافة إلى السيرة الذاتية ونتائج الاختبار الذي يطبق على جميع المتقدمين للوظيفة لدى بعض الشركات. إلا أنّ جائحة كورونا قد قلبت هذه الموازين وعدلتها وأصبحت أكثر اعتماداً على تقنيات عبر الإنترنت منعاً من الاختلاط وتجنباً للملامسة، بالإضافة لما فرضته هذه الجائحة من شروط معينة كالحجر والبقاء في المنزل وهذا تطلب تغيير طرق اختيار وتعيين موظفين.

فكما تقوم المدن والبلدان بالإغلاق التام للحد من انتشار الفيروس، يجب على الشركات والمنظمات والحكومات أيضاً الاستعانة بالأدوات التي تحد من الاتصال الجسدي لضمان استمرارية الأعمال. من هذه الأدوات والتقنيات:

1- تقنيات البحث عن الكفاءات عبر الإنترنت

فمن خلال التكنولوجيا الحديثة، يمكن إتمام مراحل التوظيف بالكامل عبر الإنترنت ودون أي اتصال جسدي مع المرشحين، حيث يمكن من خلال تقنيات البحث عن السير الذاتية والإعلانات الوظيفية المتوفرة عبر الإنترنت، توظيف الكفاءات بسرعة وسهولة، كذلك يمكن لخبراء التوظيف الإعلان عن وظائفهم الشاغرة واستخدام أدوات تصفية المتقدمين والتواصل معهم بسهولة عبر الإنترنت.

2- مقابلة المرشحين وتقييمهم دون اتصال جسدي

تشعر بعض الشركات بالقلق حيال قدرتها على تقييم المرشحين في ظل الأوضاع الراهنة، حيث تتطلب هذه الخطوة بالعادة مقابلة المرشحين شخصياً أو اخضاعهم لاختبار داخل المكتب. يمكن إجراء هذه الخطوة أيضاً بالكامل عبر الإنترنت دون أي اتصال جسدي.

تتيح منصات التقييم الحديثة، مثل Evalufy، إمكانية تقييم مهارات المرشحين عبر الفيديو بطريقة سهلة وسريعة، حيث يمكن إرسال أسئلة التقييم لأكثر من مرشح في الوقت عينه. وبعد أن ينتهي المرشحين من تسجيل إجاباتهم عبر الفيديو، يقوم خبراء التوظيف بتقييمها ومناقشتها لمعرفة الإمكانات الحقيقية للمرشحين.

وعلى هذا الأساس لم يعد المظهر العام والشخصي وطريقة اللباس والتحدث هي من أهم العوامل وأكثرها تأثيراً في اختيار الموارد البشرية للتوظيف والتعيين كما كانت سابقاً خاصة بالنسبة لبعض المهن كالسكرتاريا وغيرها التي تتطلب وتعتمد على هذه المواصفات في التعيين، في حين أنَّ الخبرة والقدرة على التكيف مع مختلف الظروف والعمل في المنزل والمهارة في استخدام التكنولوجيا للإيفاء بمتطلبات العمل عن بعد مع توافر الخبرة والمهارة في استخدام مختلف التقنيات والبرامج أصبحت العامل الأهم والأكثر تأثيراً في اختيار موظف اليوم في ظل هذه الجائحة التي ما زالت مستمرة إلى الآن. (Sojka, & Giese, 2001)

المبحث الثاني: هل الانطباع الأول يؤثر فعلاً في اختيار الفرد الآن في ظل هذه الجائحة؟

تؤثر الانطباعات الأولى بشكل كبير على قرارات الاختيار وخاصة قبل جائحة كورونا، علاوة على ذلك، تكشف التحليلات متعددة المستويات أن حاجة المحاورين صاحبي العمل للإدراك والمساءلة تلطف العلاقة بين الانطباع الأول وقرارات الاختيار، وإن كان ذلك في اتجاه مختلف. فالمساءلة بمعنى توجيه الأسئلة للفرد دون الاهتمام بشخصيته وطريقة حديثه تضعف العلاقة بين الانطباع الأول وقرار الاختيار، في حين أنَّ الإدراك لشخصية الفرد تقوي العلاقة بين الانطباع الأول وقرارات الاختيار.

ويتأثر أرباب العمل بشكل كبير بانطباعاتهم الأولى عن المرشحين، حيث أظهرت الدراسات أن المتقدمين للوظائف لديهم في المتوسط 6 دقائق و 25 ثانية فقط خلال الاجتماع الأول لإقناع المحاورين صاحبي الشركات. (Hamdani, et al, 2019)

ومن أهم الأشياء التي تصنع أو تحطم الانطباع الأول للمحاور :

1. ضبط الوقت للمرشح .
2. مستوى التحضير لمقابلة المرشحين .
3. القدرة على التواصل البصري.
4. المظهر الشخصي. 71 في المائة من أرباب العمل يرون أن الوشم المرئي سيؤثر عليهم فيما يتعلق بقرار اختيارهم لموظف وإن كان مرشحاً قوياً حيث يؤثر على الانطباع الأول لديهم عن هذا الفرد، كما يرى 62 في المائة أنَّ ملابس الفرد أو المرشح تؤثر على قرارهم في اختياره كذلك فيما يتعلق بطريقة المكياج (الميك أب) للفتاة.
- وتشرح كورين سويت، أخصائية علم نفس السلوك التنظيمي، ما يلي: "نحن نقوم بافتراضات فورية حول الأشخاص ويمكننا الحكم بقسوة أو تشكيل التخييلات، بناءً على عوامل خارجية بما في ذلك: الأسلوب، والوشم، ولون البشرة ولهجاتهم. قد تكون هذه الانطباعات صحيحة أو خاطئة، لكن يحتاج أصحاب العمل إلى فهم أن الموظفين يشكلون انطباعاتهم أيضًا !
5. قوة المصافحة.

6. جودة المزاح أو الأحاديث القصيرة. (<http://hiring.monster.co.uk>)

ويصنف أصحاب العمل الانطباعات الأولى على أنها ثاني أهم عامل (24 في المائة) عند التفكير في التوظيف، بعد خبرة العمل فقط (36 في المائة) ولكن قبل تعليم المرشح (12 في المائة)، حيث يرون أن أهم خمسة عوامل يأخذها المحاورون في الاعتبار عند التعيين هي: الخبرة العملية (36 في المائة) * الانطباع الأول للمرشح (24 في المائة). * التعليم (12 في المائة) * المؤهلات المهنية (10 في المائة) * عوامل أخرى (8 في المائة).

كذلك فإن الخبرة العملية والممارسة ضروريان لتكوين الانطباع الأول، وعلى هذا الأساس أيضاً، سيكون بعض المرشحين أكثر تحفظاً وتوتراً ولن يكشفوا كثيراً عن أنفسهم.

تشير الدراسات إلى أن عملية تكوين الانطباع كعملية تتميز عادةً بسرعة، وتلقائية، وإرشادية. وتتضمن حكماً فورياً يتم اتخاذه في وقت مبكر جداً من عملية المقابلة أو ربما حتى قبل البدء بها، ويشبهون الانطباع الأول كأنه حكم يُتخذ على الكتاب من غلافه فقط دون مضمونه.

وبالتالي فإنه في ظل جائحة كورونا وفي ظل الحجر والقلق والرعب المرافق للمرض والتوتر من الإصابة به، أصبحت الكثير من الشركات تقلق على عمالها وتخاف من فقدانهم، وخاصة وأن الكثير من العمال أصبحوا يرغبون في تبديل أعمالهم لعدم وجود ميزات أو مكافآت توازي مقدار الخوف الذي يعيشونه أو بسبب عدم تأمين العمل الحماية الكاملة لصحتهم من هذا المرض، وهذا ما دفع الكثير من الشركات للإعلان عن وظائف شاغرة لديهم، مع عدم وجود أي شروط مميزة لقبول الفرد، وبهذا أصبح الانطباع الأول عاملاً ثانوياً لا يؤخذ بعين الاعتبار عند التعيين أو الاختيار، ما أصبح مهماً هو استقطاب الموظف نفسه وقبوله هو للعمل ضمن هذه الظروف الخاصة بغض النظر عن الانطباع الذي يشكله المحاور صاحب الشركة عن هذا المرشح. (ILO,2019)

المبحث الثالث: هل للتكنولوجيا دور في تشكيل الانطباع الأول؟

الكثير من المنظمات تهتم حالياً بتقديم الطلبات عبر الانترنت منعاً من المخالطة ولتجنب الازدحام والسعي للتقليل من أثر الجائحة قدر الامكان.

وفقاً لما أشار إليه علماء النفس من أن الفرد لا يستطيع منع نفسه من تشكيل انطباع أول عن الفرد حتى من صورته، ففي دراسة طلب فيها الباحثون من المشاركين تقييم الوجوه في الصور على سمات الشخصية مثل الهيمنة والدفع، فإن معظمهم حكم على الأشخاص في الصور بنفس الطريقة، وهذه النتائج موجودة عبر الثقافات، مما يوحي بأن العمليات التي نستخدمها لخلق الانطباعات هي فطرية.

وهذا إن دلّ على شيء فيدل على أن الانطباع الأول يتم تشكيله ليس فقط من مواجهة الشخص نفسه ومقابلته بل حتى من رؤية صورته، لذا فإن التكنولوجيا تسهم في تشكيل الانطباع الأول عن فرد ما، ولكنها تسهم بفاعلية وإيجابية في تشكيل انطباع إيجابي إن استطاع الفرد أن يظهر صورة فيها كل ما يريده الطرف الآخر الذي يتواصل معه.

فإن كانت الشركة تجارية فإن المرشح يمكنه عبر وسائل التواصل الاجتماعي أن يرسل صورة تظهر مدى أناقته وتظهره بوضعية جذابة وعملية تخلق انطباع إيجابي عنه لدى صاحب هذه الشركة قد لا يستطيع الفرد نفسه شخصياً من أن يشكل هذا الانطباع عنه. (Woody, 2017)

وبهذا فإن جائحة كورونا كانت سلاحاً ذا حدين في تشكيل انطباع أولي عن المرشح، فهي ساهمت في تفعيل دور التكنولوجيا فيما يتعلق باختيار المرشح ومقابلته عبر الانترنت وتعيينه حتى، في حين أنها بالمقابل قد ساهمت في خلق انطباع ربما مشوه أو مخالف تماماً للصورة الحقيقية.

المقترحات والتوصيات:

أ- العمل على إقامة دورات تأهيلية عبر الانترنت لصاحبي العمل تسهم في مساعدتهم على كيفية اختيار الأفراد عبر الانترنت ومساعدتهم على التقليل من نسبة الانطباع الأول في اختيارهم للمرشحين.

ب- وضع أسس عامة وقواعد واضحة تناسب طبيعة كل مهنة فيما يتعلق بشروط التعيين والتوظيف للموارد البشرية، بحيث يصبح الاختيار واحداً ومشابهاً لدى المهن المتشابهة، مما يمنع من تدخل العوامل الشخصية لصاحبي العمل.

ت- العمل على وضع برامج من شأنها مساعدة الأفراد الراغبين في الترشح لمهنة ما، على كيفية إثبات أنفسهم وإقناع صاحبي العمل بمهاراتهم وقدراتهم وكيفية خلق انطباع إيجابي عنهم لدى صاحب العمل.

المراجع:

- ILO. (2020), Spotlight brief: [Un]employment Benefits: Country responses and policy considerations in the context of COVID-19.
- Sojka, J.Z. and Giese, J.L. (2001), "The influence of personality traits on the processing of visual and verbal information", Marketing Letters, Vol. 12 No. 1, pp. 91-106.
- Florea, L., Valcea, S., Hamdani, M.R. and Dougherty, T.W. (2019), "From first impressions to selection decisions: The role of dispositional cognitive motivations in the employment interview", Personnel Review, Vol. 48 No. 1, pp. 249-272. <https://doi.org/10.1108/PR-11-2017-0345>
- First impressions make or break a candidate's decision. <http://hiring.monster.co.uk>.
- ILO-OECD paper prepared at the request of G20 Leaders Saudi Arabia's G20 Presidency 2019: The impact of the COVID-19 pandemic on jobs and incomes in G20 economies
- Woody. (2017): The Psychology of a First Impression: Three tips for making a good one <https://www.psychologytoday.com/us/blog/spotting-opportunity/201705/the-psychology-firstimpression#:~:text=Today%20first%20impressions%20are%20typically,make%20contact%20by%20s>

التقويم في التعليم الإلكتروني وأهميته في نجاح العملية التعليمية

د. آمنة شنتوف

مركز البحث العلمي والتقني لتطوير اللغة العربية - وحدة البحث تلمسان-الجزائر

aminachentouf84@gmail.com

الملخص:

يمثل التقويم التربوي عنصرا مهما من عناصر نجاح العملية التعليمية التربوية، فهو يتضمن التأكد من مدى تحقيق الأهداف المعرفية والانفعالية والنفس حركية لدى المتعلم، ونال التقويم في مجال تكنولوجيا التعليم اهتماما كبيرا، ومع ظهور العديد من المستحدثات التكنولوجية في التعليم في الفترة الأخيرة مثل الأنترنت والوسائط المتعددة والواقع الافتراضي والتعليم الإلكتروني من خلال مستحدثات تكنولوجية عديدة كشبكة الأنترنت وغيرها. وبينت البرامج التعليمية في مجال تكنولوجيا التعليم في ضوء هذه المستحدثات وخاصة برامج التعليم الإلكتروني والتي أصبح تقويمها ضرورة ملحة وانطلاقا من هذه الضرورة تطرح إشكالية هذا البحث كالآتي: ما الغاية من هذا التقويم وكيف يسهم هذا النوع من التقويم في نجاح العملية التعليمية؟ و الهدف من هذه الورقة البحثية هو إبراز و تبين مدى تحقق أهداف برامج التعليم الإلكتروني؟ وحتى أجييب على الإشكالية المطروحة سيتضمن هذا البحث عناصر ذات صلة بموضوع الدراسة منها تحديد مفهوم التعليم الإلكتروني وأهدافه ومتطلباته وكذلك التقويم الإلكتروني وأدواته وأهميته للمعلم والمتعلم، ووظائفه وأهم التحديات التي تواجه هذا النوع من التقويم وغيرها من العناصر.

1. تعريف التعليم الإلكتروني:

طريقة للتعليم والتدريب وإدارة المعرفة باستخدام التكنولوجيا الرقمية وخصوصا الويب والوسائط المتعددة من صوت وصورة ورسومات ، ومحركات بحث ، ومكتبات الكترونية، وكذلك بوابات الأنترنت سواء أكان عن بعد أو في الفصل الدراسي واستخدام التقنية بجميع أنواعها في إيصال المعلومة للمتعلم بأقصر وقت وأقل جهد وأكبر فائدة. (خيري، 2008، ص20)

2. أهداف التعليم الإلكتروني:

يسعى التعليم الإلكتروني لتحقيق أهداف تحدد مدى فاعليته من أبرزها:

أ- خلق بيئة تعليمية تفاعلية من خلال تقنيات الكترونية جديدة والتنوع في مصادر المعلومات والخبرة.

ب- تعزيز العلاقة بين أولياء الأمور والمدرسة، وبين المدرسة والبيئة الخارجية .

ت- دعم عملية التفاعل بين الطلاب والمعلمين، والمساعدتين من خلال تبادل الخبرات التربوية والآراء والمناقشات والحوارات الهادفة لتبادل الآراء بالاستعانة بقنوات الاتصال المختلفة كالبريد الإلكتروني، والمحادثة والفصول الافتراضية.

ث- إكساب المعلمين المهارات التقنية لاستخدام التقنيات التعليمية الحديثة .

ج- نمذجة التعليم وتقديمه في صورة معيارية.

ح- تطوير دور المعلم في العملية التعليمية حتى يتواءم مع التطورات العلمية والتكنولوجية المستمرة والمتلاحقة .

خ- خلق شبكات تعليمية لتنظيم وإدارة عمل المؤسسات التعليمية.

د- تقديم التعليم الذي يناسب فئات عمرية مختلفة مع مراعاة الفروق الفردية بينهم.
(الأحمري، 2015، ص4).

3. مزايا التعليم الإلكتروني:

لا شك أنّ هناك مبررات لهذا النوع من التعليم يصعب حصرها ومن أهمها:

1- زيادة إمكانية الاتصال بين الطلبة فيما بينهم، وبين الطلبة والمدرسة: وذلك من خلال سهولة الاتصال ما بين الأطراف في عدة اتجاهات مثل مجالس النقاش، البريد الإلكتروني، غرف الحوار. ويرى الباحثون أنّ هذه الأشياء تزيد وتحفز الطلاب على المشاركة والتفاعل مع المواضيع المطروحة..

2- المساهمة في وجهات النظر المختلفة للطلاب : المنتديات الفورية مثل مجالس النقاش وغرف الحوار تتيح فرصا لتبادل وجهات النظر في المواضيع المطروحة مما يزيد فرص الاستفادة من الآراء والمقترحات المطروحة ودمجها مع الآراء الخاصة بالطالب مما يساعد في تكوين أساس متين عند المتعلم وتتكون عنده معرفة وآراء قوية وسديدة وذلك من خلال ما اكتسبه من معارف ومهارات عن طريق غرف الحوار .

3- الإحساس بالمساواة: بما أن أدوات الاتصال تتيح لكل طالب فرصة الإدلاء برأيه في أي وقت ودون حرج خلافا لقاعات الدرس التقليدية التي تحرمه من هذه الميزة إمّا بسبب سوء تنظيم المقاعد، أو ضعف صوت الطالب نفسه أو الخجل أو غيرها من الأساليب، ولكن هذا النوع من التعليم يتيح الفرصة كاملة للطالب لأنه بإمكانه إرسال رأيه وصوته من خلال أدوات الاتصال المتاحة .

4- سهولة الوصول للمعلم

5- إمكانية تحويل طريقة التدريس: وذلك بالطريقة التي تناسب الطالب إمّا بالطريقة المرئية أو المسموعة أو المقروءة وبعضهم تناسب الطريقة العملية.

6- ملائمة مختلف أساليب التعليم

7- المساعدة الإضافية على التكرار .

8- توافر المنهاج طوال اليوم: وفي كل أيام الأسبوع (24 ساعة في اليوم، 7 أيام في الأسبوع) وذلك لأن بعضهم يفضل التعلم صباحا والآخر مساءا.

9- عدم الاعتماد على الحضور الفعلي: فالتقنية الحديثة وفرت طرقا للاتصال دون الحاجة للتواجد في مكان معين.

10- سهولة وتعدد طرق تقويم الطالب: وفرت أدوات التقويم الفوري على إعطاء المعلم طرقاً متنوعة لبناء وتوزيع وتصنيف المعلومات بصورة سريعة وسهلة للتقويم.

11- الاستفادة القصوى من الزمن : لا توجد حاجة للذهاب من البيت إلى قاعات الدرس أو المكتبة أو مكتب المعلم ،وهذا يؤدي إلى المحافظة على الوقت، والمعلم بإمكانه الاحتفاظ بزمّنه من الضياع بإرساله ما يحتاجه الطالب عبر أدوات التعليم الإلكتروني أو نشره عبر موقعه التعليمي. (عمران، 2008، ص139).

4. متطلبات عناصر العملية التعليمية في التعليم الإلكتروني:

يعد المعلم والمتعلم والمحتوى التعليمي أهم العناصر في العملية التعليمية، ودور هذه العناصر ومتطلباتها في التعليم الرقمي يختلف عن دورها و متطلباتها في التعليم التقليدي و هذا ما سنوضحه في الآتي:

أولاً: المتطلبات الخاصة بالمعلم:

تغيرت أدوار المعلم إلى مصمم للمحتوى و ميسر له و ميسر لعمليات التعلم، و مدير لها و هذا يتطلب منه اكتساب المعارف والمهارات والخبرات الخاصة بالآتي:

أ- تصميم العمليات التعليمية حتى يتمكن من المتابعة و القيام بالتسيير و النصح و الإرشاد والتوجيه والتقويم لهذه العمليات

ب- إعداد المقررات والمحتوى العلمي بما يتفق مع خصائص البيئة الالكترونية ومتطلباتها

ت- تصميم البرامج التعليمية و محتواها، وبصفة خاصة تصميم الوسائل المتعددة واستخداماتها في إعداد المادة العلمية.

ث- طرق التعليم و التعلم ومتطلباتها التي تسهم في احساس المتعلم بفرديته مثل التعلم التعاوني والتفكير الناقد و الحث الفكري و حل المشكلات.

ج- طرق بناء الاختبارات الالكترونية و تقييم المتعلمين.

ح- الجوانب الفنية الخاصة بالبيئة الالكترونية مثل واجهات التفاعل و الواصلات و أدوات التعليم و أدوات التفاعل والاتصال.

خ- الجوانب الخاصة بالإتاحة و التوصيل أو النشر والتوزيع و غيرها من المتطلبات الخاصة بالعلاقة بيم المعلم و المحتوى و البيئة الالكترونية.

ثانياً: المتطلبات الخاصة بالمتعلم:

تقع على عاتق المتعلم في التعلم الرقمي مسؤوليات كثيرة لتعلمه بشكل جيد ، فعليه القيام بالنشاطات و القيام بالتكليفات التي يقدمها له المعلم، أو التي تقدم له من خلال البرنامج، كما أن عليه التعامل و التفاعل مع مصادر التعلم المتاحة من خلال وسيط التعلم الإلكتروني و البحث عنها إن لزم الأمر، كان يجب عليه أن يتقن أولاً مهارات التعامل مع تقنيات التعلم الإلكتروني المختلفة، كتشغيل الاسطوانات

الدمجة على الكمبيوتر، أو استخدام مستعرضات صفحات الويب، أو البرامج الخاصة بالتفاعل من خلال الأنترنت كبرامج المحادثة و غيرها من البرامج.

5. تعريف التقويم الإلكتروني:

هو عملية توظيف شبكات المعلومات وتجهيزات الكمبيوتر التعليمية المتعددة المصادر باستخدام وسائل التقويم للجميع وتحليل استجابات الطلاب بما يساعد المعلمين على مناقشة وتحديد تأثيرات البرامج والأنشطة التعليمية للوصول إلى حكم مقنن قائم على بيانات كمية أو كيفية متعلقة بالتحصيل الدراسي (زاهر، 2009، ص292)

6. أهداف التقويم الإلكتروني:

ويوضح (غريب، 2013، ص2) استخدامات هذا النوع من التقويم في تحقيق عدة أهداف وهي كالتالي:

1. توجيه تعلم الطلبة في الاتجاه المرغوب فيه.
2. تحدد جوانب القوة والضعف لدى الطلبة، لعلاج جوانب الضعف وتلافيها، وتعزيز جوانب القوة.
3. تعريف الطالب بنتائج تعلمه، وإعطائه فكرة واضحة عن أدائه.
4. إثارة دافعية الطالب للتعلم والاستمرار فيه.
5. مراجعة الطالب في المواد التي درسها، بهدف ترسيخ المعلومات المستفادة منها.
6. تجاوز حدود المعرفة إلى الفهم، لتسهيل انتقال أثر التعلم.
7. تحليل موضوعات المدرسة، وتوضيح العلاقات القائمة بينها.
8. وضع برنامج للتعليم العلاجي، وتحديد منطلقات حصص التقوية. (<https://sh.ms.sa/authoring/56332>).

7. دليل التقويم الإلكتروني:

ويورد (دليل التقويم الإلكتروني للمعلم والمتعلم، كما في الجدول (2 - 1) التالي:

المتعلم	المتعلم
2- تكسب المتعلم مهارة حل المشكلات.	1- يزود المعلم بمعلومات حول مستوى المتعلمين وطرق تفكيرهم.
4- معرفة مستوى أدائه التحصيلي، والكشف عن جوانب القوة والضعف لديه	3- تعديل وتطوير عملية التدريس وفق معلومات دقيقة.
6- يصبح فاعلاً ومرناً في بناء معارفه وتنمية مهاراته باستمرار.	5- تحديد جوانب القوة والضعف في ممارسته التدريسية.
8- يتحمل مسؤولية إدارة تعلمه.	7- تكوين بنك من الأسئلة خاص بالمقرر.
10- يخدم التعلم الفردي والتعلم من أجل الاتقان من خلال تدريبه على الاختبار أكثر من مرة.	9- توفير الوقت والجهد وتخفيف العبء من خلال تصحيح إجابات الطلاب ورصد درجاتها آلياً.
12- تظهر قدرة المتعلم على التحليل والتركيب والنقد واستخدام مهارات تفكير عليا.	11- معرفة مستوى المتعلمين وتصنيفهم إلى مجموعات، ومتابعة مستوى التقدم الدراسي للمتعلمين.

13-تسهيل عملية إجراء التحليلات الإحصائية لنتائج الاختبار .	14-مراجعة الاجابات بعد الانتهاء من الاختبار بحيث يخبر البرنامج عن أخطاء المتعلم.
--	--

جدول 2 - 1 أهمية التقويم الإلكتروني للمعلم و المتعلم

8.الاختلاف بين التقويم الإلكتروني والتقويم التقليدي:

التقويم الإلكتروني	التقويم التقليدي
موضوعية التقويم وعدالته.	تتخفص الموضوعية وتتأثر بذاتية المقوم.
تتنوع أساليب التقويم المستخدمة.	أساليب التقويم في الغالب الاختبارات.
التغذية الراجعة فورية ومستمرة.	التغذية الراجعة لا تقدم بصورة فورية.
يُوظف مهارات التفكير العليا (التأمل، التحليل، التركيب، التحليل).	يُوظف مهارات تفكير محدودة (التذكر، الاستيعاب).
يحقق التواصل الفعال بين المعلم والمتعلم، وبين المتعلمين مع بعضهم البعض.	ينخفض التواصل بين المعلم والمتعلم، ويعتمد على الأعمال والإجابات الفردية
تسهم أساليبه في خفض شعور المتعلمين بالقلق والتوتر .	الاختبارات تشكل ضغوطاً كبيرة على المتعلمين.
يقيس جوانب متعددة من التعلم، جوانب معرفية، ومهارية، ووجدانية.	يقيس في غالب الأحيان الجوانب المعرفية، في أدنى مستوياتها.
يقوم على توظيف أجهزة الحاسوب وشبكات الإنترنت.	يقوم في الغالب على أدوات تقويم تقليدية كالقلم والورقة.
مرونة عالية في تحديد الزمان والمكان واختيار أسلوب التقويم.	مقيد بزمان ومكان، وأسلوب التقويم محدد سلفاً (الاختبارات التقليدية).

9. وظائف التقويم الإلكتروني:

وقد حدد دليل التقويم ثلاث وظائف هي:

أ/ **التقويم من أجل التعلم:** يخدم هذا النموذج من التقويم المعلمين في تقديم معلومات تمكنهم من تعديل وتمييز استراتيجيات التدريس والأنشطة التعليمية في ضوء احتياجات الطلاب وأنماط تعليمهم.

ب/ **التقويم كعملية تعلم:** يمكن هذا النموذج من أجل أن يتصفوا بالنشاط والتفاعل والتفكير الناقد ، ويوجدون علاقات ترابطية بين ما يتعلمونه، وما يمتلكونه من معارف سابقة، مما يجعل المعلومات التي يكتسبونها ذات معنى .

ج/ **تقويم التعلم:** يوضح ما تعلمه الطلاب في ضوء نتائج التعلم، حيث يشير إلى الطبيعة الختامية للتقويم، والشكل التالي يوضح وظائف التقويم الإلكتروني والعلاقة المتداخلة فيما بينها. (المحمدي، 2014، ص105)

10. أنواع التقويم الإلكتروني:

هناك أنواع مختلفة من التقويم يمكن تطبيقها إلكترونياً كما يلي:

1. التقويم التشخيصي (القبلي)
2. التقويم التكويني.
3. التقويم التجميعي.
4. التقويم الذاتي.
5. التقويم التشاركي. (عافية، 2014، ص25)

11. خصائص التقويم الإلكتروني:

- *الموضوعية: طبيعة التصحيح في عملية التقويم الإلكتروني تتم إلكترونياً، مما يعطي درجة كبيرة من الموضوعية بحيث لا تتأثر النتائج بشخصية المقيمين.
- *الشمولية: حيث تقيس أساليب التقويم الإلكتروني جوانب متعددة من تعلم الطلاب.
- *التنوع: تتوفر أساليب وأدوات وطرق التقويم الإلكتروني بتنوع الجوانب المراد تقييمها.
- *المرونة: يتصف هذا التقويم بمستوى عال من المرونة ، فيما يتعلق بتحديد المكان والزمان.
- *الملائمة: حيث أن أساليب التقويم تتواءم مع طبيعة الطلاب في عصر التطور التقني.
- *الاستمرارية: يعزز التقويم مبدأ التقويم المستمر وذلك يساهم في إتاحة الفرص لتحسين الأعمال ، والتأمل فيها والتعديل فيها.
- *الواقعية: وترتبط بشؤون حياة الطالب ومشكلاته الحياتية .
- *التفاعلية والدافعية وسرعة التغذية الراجعة.
- *التكلفة المادية: توفر تكاليف الطباعة والورق والتخزين فهي أقل تكلفة على المدى الطويل من أساليب التقويم التقليدية (المحمدي، 2014، ص41).

12. التقويم الإلكتروني في التعليم

يمثل التقويم الإلكتروني أحد العناصر المهمة المكونة لمنظومة المنهج ولقد تعددت تعريفاته فقد تعني إصدار أحكام على الأشياء في ضوء استخدام مقاييس أو معايير معينة. تعرف الرابطة الأمريكية للتعليم العام التقويم على أنه عملية مستمرة تهدف إلى قياس فهم وتحسن عملية التعلم. من الطبيعي أن يؤثر انتشار التعليم الإلكتروني على التقويم ولا بد للتقويم أن يواكب هذا الانتشار

يمكن التقويم الإلكتروني المعلمين من العمل بشكل تعاوني عند وضع خطط التقويم، ومعايير التقويم الهيكلية وإجراء المقارنات في بيئة أكاديمية مشتركة آمنة. وهذا ما أدى إلى الاهتمام الكبير بالتقويم الإلكتروني وخاصة بعد ظهور العديد من المستحدثات التقنية في التعليم مثل الواقع الافتراضي والتعلم الإلكتروني. وقد أجريت عدة دراسات استهدفت التعرف على أهمية التقويم الإلكتروني وفوائده والتي أكدت

على أن التقييم الإلكتروني يؤدي إلى نتائج أفضل من التقييم التقليدي بالورقة والقلم؛ والطلبة عادة ما يفضلون التقييم الإلكتروني لأنه يوفر الوقت والجهد. هناك أربعة أنواع من التقييم الإلكتروني: التقييم القبلي والتقييم البنائي والتقييم الشخصي والذي يستهدف اكتشاف نواحي الضعف والقوة في تحصيل الطالب إلكترونياً؛ وتحدد أكثر المواقف التعليمية المناسبة للطلاب في ضوء خصائصه التعليمية كما تساعدنا في معرفة مدى مناسبة برنامج التعلم للطلاب. وهنا نستعرض بعض من نماذج للتقييم الإلكتروني:

1- تقارير Desire2Learn

يشكل تقييم تعلم الطلاب الركن الأساسي في فعالية المؤسسة التعليمية. ومن هنا، تقدم تقارير Desire2Learn Insights مجموعة من الأدوات القوية والإحصاءات التفضيلية من أجل تتبع وتحليل وتقييم مستوى الإنجاز الطلابي أثناء فترة التعلم وعبر مختلف المراحل، بما في ذلك الدورة الدراسية، والبرنامج التعليمي، والمؤسسة والنظام. وسواء كان ذلك بهدف دعم الاعتماد، أو التخطيط الاستراتيجي، أو لأغراض اجتماع مجلس الأمناء بالمؤسسة الأكاديمية، فإن Desire2Learn توفر أمام المؤسسات ميزة تنافسية من خلال تحويل البيانات حول تعلم الطلاب إلى تقارير مبسطة وعملية، والتي توضح أنواع المخاطر التي يتعرض لها الطلاب وكذلك فرص تحسين الأداء.

2- تقارير Tk20:

شركة TK20 هي الشركة الرائدة في صناعة حلول التقييم والاعتماد الأكاديمي للكليات والجامعات في الولايات المتحدة والعالم. تقدم البرمجيات التعليمية في TK20 مجموعة شاملة من الأدوات، بما في ذلك نظم التقارير المتطورة، لإدارة التقييم ودعم إعداد بيانات الاعتماد الأكاديمي. ومقرها في أوستن، تكساس، تأسست TK20 في عام 2003 من قبل خبراء في إدارة البيانات بالتعاون مع كبار مسؤولي الجامعات والأساتذة في الولايات المتحدة لإنشاء نظام تقييم وتخطيط وتقارير شامل ومتكامل. إن نجاح شركة TK20 وسرعة نموها نابع من جودة تطبيق حلولها والتوجيهات المبنية على خبرة الشركة التي تقدمها لعملائها لضمان التنفيذ الناجح والاستخدام المستمر لهذه الحلول. (التقويم-في-المؤسسات-التعليمية <http://blog.naseej.com/>).

13. أدوات التقييم الإلكتروني المستخدمة هي:

1- الاختبارات الإلكترونية:

حيث يمكن للمعلم استخدام أسئلة متعددة لاختبار طلابه، مثل أسئلة الصواب والخطأ والمزاجية والاختبار من متعدد وأسئلة المقال وغيرها ، ويمكن للمعلم إنشاء بنك أسئلة واستخدامه في مقرراته ومن مزايا هذه الاختبارات أنها تصحح إلكترونياً ونشر نتائجها إلكترونياً، وبشكل فوري (عبد العزيز، 2008).

2- **المنتديات المقيمة :** هي إحدى أدوات الاتصال غير المتزامن وهو يسمح للطلبة المسجلين في المقرر بإجراء مناقشات حول موضوعات المقرر ،ويمكن للمعلم تقييم مشاركات الطلبة وفق معايير محددة وتلقي الطلاب تغذية راجعة (عبد العاطي،2015).

3- **الواجبات الالكترونية:**

هي أنشطة ينفذها الطلاب في وقت محددة وتصحح بعد تخصيص درجات لها، وتلقي الطلاب التعليقات عليها K وتأكيدا لأهمية دور المعلم في تسخير أدوات التقويم الالكتروني ولتجاوز العقبات ، هناك على سبيل المثال الأداة وغيرها من الأدوات التي تقيس نسبة التشابه والاقتباسات في الواجبات والأبحاث المقدمة بين الطلاب في الشعبة الواحدة والشعب الأخرى

14. **تقويم برامج التعلم الإلكتروني من خلال أساليب التقويم الإلكتروني الآتية:**

***الامتحانات القصيرة:**

وهي تقيس قدرة المتعلم على استدعاء وفهم المعارف.

***الامتحانات المقالية:**

وهي تقيس مستوى عال من القدرات المعرفية وخاصة ما يتعلق منها بالتفكير الناقد والتفكير الإبداعي واتخاذ القرارات.

***ملفات الإنجاز:** أو ما يعرف بالحقائب الإلكترونية وهي تجميع منظم لأعمال الطلاب الهادفة وذات الارتباط المباشر بموضوعات المحتوى والتي يتم تكوينها عن طريق المتعلم وتحت إشراف وتوجيه المعلم بأنها سجل أو حافظة لتجميع أفضل الأعمال المميزة للطلاب من دروس ومحاضرات ومشاريع وتمارين، في المقررات الدراسية وتختلف مكونات الملف من طالب إلى آخر حسب فلسفته التربوية في تنظيم الملف.

***تقويم الأداء :** ويهتم بقياس قدرة المتعلم على أداء مهارات محددة أو إنجاز مهمة تعليمية محددة.

***المقابلات:** ويمكن إجراء المقابلة في بيئة العلم الإلكتروني بطريقة تزامنية.

14. **الأبعاد الإستراتيجية لتقويم التعليم الإلكتروني وفق معايير الجودة الشاملة:**

يعد نظام التعليم الإلكتروني خدمة مميزة لا يمكن أن يصل إلى تقديمها إلى من خلال كفاءة وفعالية مستمرة ؛ ويمثل تقويم نظام التعليم الإلكتروني وفق معايير الجودة الشاملة إستراتيجية فعالة من خلال الأبعاد الإستراتيجية التالية (بلقاسم، 2008م،ص55).

1. **تحقيق الرضا :** تقوم مهمة تقويم التعليم الإلكتروني وفق معايير الجودة الشاملة بالأنشطة الهادفة لتحقيق رضا المستفيد وتحديد ما ينبغي تقديمه ويبدأ تحديد الأنشطة ابتداء بمرحلة انتقاء المدخلات من أجل تحديد المواصفات المراد اعتمادها للخدمة المقدمة ومرورا بالتنوير المستمر للتكنولوجيا ، وانتهاء باعتماد التقنيات الحديثة في تقديم هذه الخدمات ويعتمد هذا البعد على:

*تصميم خدمات تتسجم مع رغبات وحاجات المستفيدين بمختلف طموحاتهم.
*إرضاء المستفيدين من التعليم الإلكتروني (المتعلم ،المجتمع ، سوق العمل)
*النمو والتوسع في خدمات نظام التعليم الإلكتروني.

2. **زيادة الفاعلية والمرونة :** تعتبر الجودة مسؤولية كافة عناصر نظام التعليم الإلكتروني الأساسية ، ولذا فهي تسعى للاهتمام بالعمل التعاوني المشترك وتشجيعه من أجل تحقيق تحسين مستمر عن طريق فعالية الاتصال واتخاذ القرارات وحل المشكلات.

3. **زيادة القدرة الإنتاجية :** إذ يعد التحسين المستمر في الجودة مؤشر يتم في ضوءه تحقيق المستوى الأمثل للفاعلية والكفاءة .

15. **تحديات التقويم الإلكتروني:**

يمكن تنفيذ التقويم الإلكتروني في التعليم على الرغم من أنه يواجه بعض التحديات منها:
*يحتاج الطلاب إلى تدريب في البداية للتعرف على التقويم الإلكتروني.
*إمكانية الوصول إلى الحاسوب والإنترنت، ولحل هذه المشكلة يجب على المؤسسات التعليمية توفير مختبرات مجهزة بالكامل مع إمكانية الوصول إلى الإنترنت لهؤلاء الطلبة.
*ضعف البنية التحتية التقنية، خاصة في الدول التي لا يتوفر فيها الكهرباء والإنترنت بشكل دائم، حيث يجب على المسؤولين توفير معدات أنظمة التقويم الإلكتروني كاملة للإعداد والتشغيل.
*مُعظم الأنظمة والبرامج تستخدم اللغة الإنجليزية لإعداد بنك الأسئلة وصياغة الاختبارات الإلكترونية.
*التكلفة الباهظة لتوفير الشبكات والإنترنت وأجهزة الحاسوب والتطبيقات لتطبيق التقويم الإلكتروني.
*انخفاض مستوى الأمان في بعض الأنظمة والبرامج المستخدمة في التقويم الإلكتروني.
* ضعف تأهيل المعلمين قبل الخدمة بالمهارات اللازمة باستخدام الحاسوب والإنترنت .
*قلة وجود الفنيين والمتخصصين في البرمجة والتطبيقات الحاسوبية.(ربيع،2006، ص231).

خاتمة:

في نهاية هذه الورقة البحثية نخلص إلى جملة من النتائج أهمها:

- 1- إن المنظور الجديد لاستراتيجيات التقويم عبر الويب له أثرا إيجابيا على المتعلم حيث يبذل الجهد والوقت من خلال مشاركته النشطة والتفاعلية في بيئة مفتوحة للمصادر التعليمية المتعددة
- 2- يعد التقويم الإلكتروني عاملا فعّالا في نجاح العملية التعليمية وذلك لتوفره على عنصر الموضوعية في التصحيح وعنصر الخصوصية كذلك.
- 3- سرعة وسهولة التصحيح ورصد النتائج و متابعة التقدم الدراسي للطلبة.
- 4- سهولة إعداد الأسئلة والتكليفات وتوفير الوقت والجهد.

5- وفي الأخير ينبغي تعميم مثل هذه الاستراتيجيات في كل المجالات والمستويات الدراسية لمواكبة التطور التكنولوجي السريع وكذلك الأوضاع الراهنة وهي وباء كورونا الذي عانا فيه العديد من الدول بعد غلق المدارس والتعلم عن بعد في مساهمة هذا الوضع الراهن والخطير ومن هذه الدول الجزائر .

التوصيات:

- * ضرورة وجود لجنة للتقويم والتطوير في الجامعة
- * ضرورة توفير الدعم المادي اللازم لإنجاز وتنفيذ التصور المقترح.
- * عقد ورش عمل داخل الجامعات والمراكز وباقي المؤسسات التعليمية تناقش التصور المقترح للتقويم الإلكتروني وتقوم بالتهيئة لتنفيذه.

المصادر والمراجع:

- الأحمري ،سعدية(2005). التعليم الالكتروني: الادارة العامة للتعليم بمنطقة عسير السعودية .دط خيري ،كتانة (2008). التجارة الإلكترونية .د.ط . الأردن. عمان: دار المسيرة
- شعبان، هادي(2015)،تكنولوجيا التعليم المعاصر الحاسوب والانترنت ،عمان ،مكتبة المجتمع العربي العباسي محمد أحمد ،2011،فاعلية برنامج إلكتروني قائم على الويب لتنمية مهارات تصميم وإنتاج بعض أدوات التقويم لدى طلاب كلية التربية ،مجلة التعليم الالكتروني.
- عبد الرحمن بن علي بن أحمد(2020 مايو12)أدوات القياس والتقويم الإلكترونية، تعليم جديد
- عبد العزيز ،محمد (2008) فاعلية برنامج تدريب قائم على معايير تقويم المادة لاستخدام ملف الإنجاز الإلكتروني في تحسين أداء معلمي العلوم الشرعية بالمرحلة المتوسطة ،رسالة الخليج العربي ،المجلد (37)،العدد 141،ص35.
- عبد العاطي ،حسناء(2014)، أثر اختلاف أنماط الشبكات الاجتماعية في بيئات التدريب الافتراضية القائمة على استراتيجية التعلم التشاركي
- عمران ،خلود(2008). أثر التعليم الإلكتروني في دول الخليج العربي. مجلة الخليج العربي .المجلد 36.العدد1و2
- المحمدي، عبد الله محمد (2014)، فاعلية ملف الإنجاز الإلكتروني في اكتساب الطلاب للمفاهيم العلمية في مادة الأحياء للصف الثاني بالمدينة المنورة ،دراسات عربية في التربية وعلم النفس،العدد44

الامية الرقمية وتحديات التعلم العميق في الوطن العربي

أ.د. انتظار احمد الشمري

الجامعة المستنصرية /مركز المستنصرية للدراسات العربية والدولية / قسم الدراسات الاقتصادية

entedhar2004@yahoo.com

بالنظر الى دخول العالم عصر المعرفة والاقتصاد الرقمي فان محو الامية الرقمية أصبح من الموضوعات المهمة.. كما ان تمكين المجتمع في التعامل مع الوسائط التكنولوجية يظل محفوفًا بالمخاطر مالم يتم التمكن من امتلاك تلك الوسائط واستخدامها بكفاءة عالية، وان ارتقاء الأمم ونهوض حضارتها لا يتحقق دون سلاح العلم ويعد الركيزة الأساسية للتطور الاقتصادي والاجتماعي. تم التسليط في الورقة البحثية لاستشراف تأثير الأمية الرقمية على تطور وقدرات مؤسساتنا التعليمية العربية. حيث أصبحت التكنولوجيا الرقمية تتحول بشكل سريع ومتزايد وتشابك مع قطاع التعليم ومثل هذا التشابك ساهم في المزيد من الابتكار والتطبيقات الجديدة ولكن مؤسساتنا العربية تعاني من نقص المهارات بشكل كبير وتصنف المهارات المطلوبة الى نوعين النوع الأول المهارات اللازمة لاستخدام التكنولوجيا الرقمية , اما النوع الثاني فهو المهارات الرقمية المتوسطة والمتقدمة مثل تحليل البيانات والحوسبة السحابية والوسائط الاجتماعية والتسويق الرقمي وتطوير مواقع الويب والتطبيقات , واذا كانت مؤسساتنا العربية قد اهتمت بالنوع الأول فان اهتمامها بالنوع الثاني لا زال محدود مقارنة بالتجارب الناجحة في الدول النامية , فقد فتح تعلم المهارات الرقمية , المتوسطة والمتقدمة باب الفرص امام مشاريع الاعمال الرقمية والعاملين المستقلين .

والتساؤل المهم هو ماذا هيأت وزارات الاتصالات وتكنولوجيا المعلومات العربية؟ وهل استطاعت المؤسسات المعنية الوصول الى الريف العربي المترامي الأطراف لتزيل وتقضي على اميته، قبل ان توفر التعلم الرقمي لها.

يتناول البحث ثلاثة محاور

المحور الأول: تأطير مفاهيمي لكل (من الامية الرقمية والتعلم العميق)

المحور الثاني: أهم التحديات التي تواجه مؤسساتنا التعليمية العربية

المحور الثالث: اضاءات وتوصيات للارتقاء بالتعليم الرقمي في الدول العربية.

المحور الأول. تأطير مفاهيمي

أولاً: مفهوم الأمية الرقمية

رغم ما شهده قطاع التربية والتعليم العالي في الدول العربية تطورات كبيرة في شكل النظم الدراسية، والمناهج، ولكن مستوى بناء القدرات والمهارات في اعداد الخريجين كانت دون مستوى الطموح، فلا زالت

معظم دولنا العربية تستعين بالخبراء والفنيين من الدول المتقدمة، مما يعكس عدم قدرة نظمنا على توفير الموارد البشرية اللازمة. ولعل ذلك يعود لعدم تفهم صانعي السياسات بتأثير التغيرات واتساعها وأهمية التكيف معها في جميع مجالات الحياة نتيجة الثورة الصناعية الرابعة، وإن تحتضن التحول العالمي الهائل لمتطلبات الوظيفة وسوق العمل، والاختلال الناجم عنه لمعالجة الأمية الرقمية وردم الفجوة الحاصلة. حيث تشير إحصائيات المنظمة العربية للثقافة والعلوم (أليكسو) لعام 2018 أن معدلات الأمية (عدم القدرة على القراءة والكتابة في الوطن العربي وصلت إلى (21%) وتعد مرتفعة مقارنة مع المتوسط العالمي والذي يبلغ (13.6 %) ويعزى ذلك إلى ما تعانيه بعض الدول العربية من الأزمات والنزاعات والتي نتج عنها عدم التحاق قرابة (13.5) مليون طفل بالتعليم النظامي بين متسربين وغير ملتحقين.

وفي العالم هناك اليوم (250) مليون طفل تتراوح أعمارهم بين (5-12) سنة لا يستطيعون القراءة والكتابة أو العد.. ويتوقع الخبراء أن تبلغ (825) مليون طفل سن الرشد دون مهارات أساسية بحلول (2030) مما يعني الحاجة إلى ضم كل هؤلاء الأشخاص إلى نظام التعليم وباتت كلمة الأمية كلمة نسبية، حيث تغير مفهومها ومتطلباتها عبر العصور واليوم أصبحت لا تقتصر على مهارات القراءة والكتابة التقليدية بل تطور مفهومها وارتبطت ارتباطاً شديداً بتقنية المعلومات. حتى تعريف الأمية الرقمية ارتبط بالتطور الهائل للمهارات البشرية حيث يمكن قياس الأمية (بقدرة الشخص على الحصول على المعرفة الرقمية وإنتاجها وإرسالها أو التواصل بها). وتعرف جمعية المكتبات الأمريكية (ALA) بأنها عدم القدرة على استخدام تقنية المعلومات والاتصالات للعثور على المعلومات وتقييمها، وإنشائها وتوصيلها والتي تتطلب كل المهارات المعرفية والتقنية، وهي عدم القدرة على التعامل واستعمال الحاسوب والأنترنت والمنتجات الرقمية الأخرى. وهي لا تقتصر معرفة ذلك فقط بل هي معرفتها نظرياً ... وكيفية تطبيقها عملياً للوصول والحصول على المعلومات والمعرفة والتواصل مع الآخرين في أي مكان وزمان.

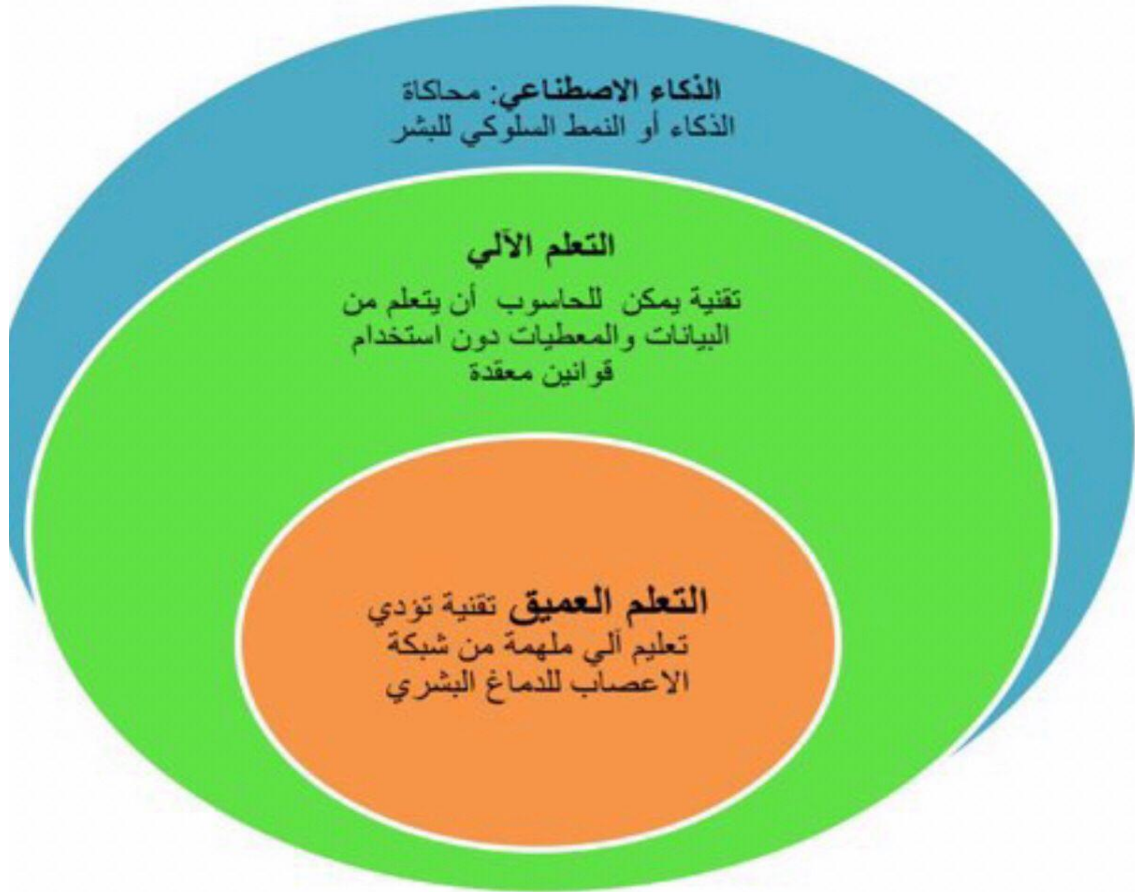
وبالنظر لدخول العالم عصر المعرفة والاقتصاد الرقمي فإن محور الأمية الرقمية أصبح من الموضوعات المهمة كما أن تمكين المجتمع في التعامل مع الوسائط التكنولوجية يظل محفوفاً بالمخاطر ما لم يتم التمكن من امتلاك تلك الوسائط واستخدامها بكفاءة.

ثانياً: مفهوم التعلم العميق

يختلط لدى البعض مفهوم التعلم مع التعليم؛ فالتعليم هو عملية تلقين المعارف والخبرات والمهارات والاتجاهات والمواقف والسلوك وكل ما هو مفيد من المعلم إلى المتعلم، وهو لا يرتبط بوقت ولا مكان معين ويمكن أن يكون داخل القاعة الدراسية أو خارجها، وهناك من يعتبر التلقين عملية غير تربوية خاصة إذا التزم بالدور التقليدي بالألقاء وأصبح وعاء للمعلومات. <http://www.riyadhedu.gov.sa/alan/fntok/6.htm> أما التعلم هو عملية تغيير شبه دائم في سلوك الفرد يستدل عليه من السلوك ولا يلاحظ بشكل مباشر، ويظهر في تغيير الأداء (الشرقاوي 2013).

أما التعلم العميق يستخرج من المعلومات جوهرها بعكس التعليم السطحي والنمط السائد في معظم مدارسنا العربية حيث يتميز لتعليم العميق بمعالجة المعلومات بطرق مشابهة للدماغ البشري، فهو يستخدم خوارزميات مستوحاة من بنية الدماغ ويمكن أيجاز المفهوم العام للتعلم العميق هو أحد فروع علم تعلم الآلة التفاعلية والقائم على الابتكار والمعرفة وهو التعليم ويطلق عليه التعلم المهيكل

التعلم العميق



شكل رقم (1) العلاقة بين تعلم العميق والتعلم الآلي والذكاء الاصطناعي

ويجب الإشارة الى أنواع التعليم كالاتي:

التعليم التقليدي. يعتمد المحاضرات الصفية والحفظ. *

التعلم الالكتروني ويعتمد على الأنترنت ضمن بيئة تفاعلية. *

* التعلم العميق القائم على الابتكار والمعرفة وهو جزء من عائلة واسعة من التعليم العالي ويتضمن

طرق وأساليب مبنية على محاكاة الخلايا العصبية في جسم الإنسان.

ثالثاً: فوائد التعلم العميق

يمكن تحديد العوامل ذات التأثير على مستقبل التعلم العميق، هناك ثلاثة عوامل ساعدت في التوسع في أمكانات (التعلم العميق الماضي والحاضر 2017).

1- الانفجار المضاعف للبيانات:

كان متوسط الأنترنت العالمية 1992 بحدود 100 جيجا بايت في اليوم الواحد أما في عام 2015.. فقد تضاعف (1 7.5) مليون مرة ووصل الى (20.235) جيجا بايت في الثانية، وتكونت 90% من بيانات العالم خلال السنتين المنصرمتين وبدون هذه البيانات لم يكن بالأماكن التدريب على الشبكة العصبية الاصطناعية والتي تحتوي على ملايين الروابط وما كانت الا لاف من عقد الشبكة الهرمية (الزهراني، الحائط الالكتروني، 2019).

2- ظهور وحدة معالجة الرسومات:

من الصعب ان تعمل الشبكة العصبية بسرعة، الاف من الخلايا العصبية ان تتفاعل مع بعضها بالتوازي وعلى حسب المهمة.

3- ابتكار الخوارزميات المطورة:

قدم اكتشافات هينتون وزملاؤه في عام 2006 بأنها نقطة تحول للشبكات العصبية، حيث قدم خوارزمية قادرة على تعديل عمليات التعلم المستخدمة لتدريب الشبكة العميقة العصبية الاصطناعية المكونة من طبقات مخفية متعددة كان المفتاح هنا هو استخدام الخوارزمية الشرة. (عادل عبد النور، اساسيات الذكاء الاصطناعي 2007)

ويعتمد التعلم العميق على بنية الشبكة العصبية التي تعمل على نحو مماثل لعقل الانسان على عكس التعلم الآلي ويسمح الذكاء الاصطناعي بتحليل البيانات التي يتم تغذيتها في بنية مشابهة الى الطريقة التي يفعلها البشر.

المحور الثاني: أهم التحديات التي تواجه مؤسساتنا التعليمية

تعيش بيئة المنظمات ولؤسسات بصورة عامة تحديات معاصرة متمثلة بانفجار الابداع التكنولوجي وتعود لمنافع العولمة.. والتغيرات الديموغرافية... هذه التحديات فرضت مهمات جديدة على المؤسسات وبالأخص المؤسسات التعليمية العربية امام التحدي الأعظم والاكبر في عصر الثورة الصناعية الرابعة ونحن على أبواب الثورة الصناعية الخامسة سنواجه

أولاً. تحديات الثورة الصناعية الرابعة:

1- نقص المواهب الابتكارية، وغالبا ما تلجأ لاستقطابها من الدول المتقدمة لتطوير قدراتها، كون هذه المواهب هي وحدها القادرة على اغتنام الفرص واحداث التغيير والتحديث. (خالد حنفي، استخدامات الحوسبة السحابية في التعليم 2018)

وقدر تعلق الامر بجودة التعليم أظهر مؤشر دافوس الخاص بجودة التعليم حالة غير مرضية للبلدان العربية تمثلت بخروج ستة دول عربية من النقيض هي سوريا والعراق وليبيا واليمن والسودان والصومال، فضلا عن حصول المغرب وعمان والجزائر وموريتانيا ومصر على التسلسلات بين (151-139) عالميا ضمن 140 دولة تضمنها مؤشر يتعلق بعادات، وقد احتلت قطر المرتبة الأولى عربيا والمرتبة الرابعة عالميا.

2- أزمات والنزاعات هو التحدي الثاني التي نتج عنها عدم التحاق قرابة 13.5 مليون طفل بالتعليم النظامي بين متسربين وغير ملتحقين حسب إحصائيات المنظمة العربية للتربية والثقافة والعلوم (اليكسو) لعام 2018

3- المهارات المعرفية والتقنية. قد تعني القدرة على استخدام تقنيات المعلومات والاتصالات للعثور على المعلومات وتقييمها وأنشائها وتوصيلها أو هي عدم القدرة على التعامل واستعمال الحاسوب والانترنت والمنتجات الرقمية والاستفادة منها في عالم المعرفة والاقتصاد الرقمي.

4- سيكون هناك صعوبات بين من يملك المال والثروة والعلم وبين من لا يملك وهذا يحتاج الى جهود سواء كان على مستوى الدولة أو المؤسسات أو التابعين

5- نتاج الثورة الصناعية هي البطالة و اهم تحدياتها (. منسي، ثورة المعلومات، القاهرة 2003). يعود انخفاض مستوى التعليم في الدول العربية عموما (عدا القليل منهم) الى وجود فجوة كبيرة بين ما حققته الدول العربية وبين الاحتياجات الفعلية لتحقيق الأهداف الإنمائية ويعود ذلك الى ضعف نسب النمو الاقتصادي فيها، والتي تنعكس على مستوى التعليم. <https://www.new>

ثانيا :أبرز تحديات الأمية الرقمية

1- محو الأمية الرقمية

اكساب المهارات الأساسية التي تمكنهم من استخدام واستعمال تقنيات الحاسوب في حياتهم اليومية.

2- التواصل

تساعد القدرة على نقل الأفكار والتجارب وتبادل الخبرات والمعارف والمشاعر مع الزملاء .

3- الذكاء العاطفي: اتحاد عدد من القدرات والكفايات (الفرد على إدارة وضبط مشاعره والحكم على مشاعر الآخرين والتأثير على آراءهم .

4- حل المشاكل: تتم القدرة على تعلم السيطرة على المؤثرات المعيقة وتحديد المشاكل بفعالية أكثر، وتعلم أساليب محددة للمساعدة في حل المشاكل واقتراح الحلول الممكنة. وتقييمها بموضوعية لتحديد أكثرها فاعلية، وتنفيذ الحلول بشكل مناسب.

5- العمل كفريق: العمل الجماعي أو أسلوب العمل كفريق هو مجموعة من الافراد تعمل معا لتحقيق هدف مشترك وعامل مساعد على النجاح

6- ضعف التعاون بين الحكومة ومؤسسات المجتمع والمطلوب التعاون من قبل الحكومات والقطاع الخاص والمجتمعات المحلية فضلا عن المؤسسات الدولية.

ثالثا. والأهم التحديات التي تواجه مؤسسات التعليم العربية كما يلي:

Michael Nielsen. Neural Network and Deep learning 2018

أولا. المناهج: لا تتسم المناهج التعليمية الحالية بقدرة لتطوير قدرات ومعارف وذكاء الطلبة وتوسيع مداركهم، وتعتمد مناهج التدريس على الجانب النظري البحث الخالي من أي تطبيقات عملية، فضلا عن الكثافة والحشو واعتماد تلك المناهج على الكتاب المقرر بصورة أساسية وعدم وجود وسائل وتقنيات تدريس حديثة

ثانيا. التدريس: يعتبر المدرس أو الأستاذ العنصر الأساسي في العملية التعليمية وإن إصلاح أحواله يعني إصلاح العملية التعليمية برمتها. وفي أغلب الدول العربية يعانون من تدني الدخل وسوء الظروف المعاشية، فضلا عن كثافة أعداد الطلبة داخل القاعات الدراسية.

ثالثا. وسائل وتقنيات التعليم: تفتقر الغالبية العظمى من المدارس والجامعات إلى الوسائل التعليمية، والمكتبات والربط بشبكة الانترنت وتحتاج المنظومة التعليمية اليوم إلى تكنولوجيا المعلومات والاتصالات وتوظيفها كأداة فاعلة في العلم.

رابعا. التمويل: ساهمت الموارد الكبيرة وخاصة النفطية للعديد من البلدان العربية في ارتفاع نسب الالتحاق في التعليم، ولكن ما زالت الموازنات المخصصة للتعليم في هذه البلدان غير كافية.

خامسا. مشكلات الفقر، البطالة والفساد: وتنعكس هذه المشكلات على تدني مستوى التعليم، وتبرز في ضعف القدرة على توفير التعليم الجيد بفرص متساوية لجميع الطبقات الاجتماعية.

المحور الثالث: إضاءات وتوصيات للارتقاء بالتعلم الرقمي

يعتبر الوضع الاجتماعي والاقتصادي للسكان العامل الأكثر أهمية في معايير البقاء في التعليم، ويطبق هذا المعيار على جميع أنحاء العالم ويفسر هذا الوضع التفاوت بين البلدان من حيث نتائج الاختبارات المستخدمة في التقييمات الدولية، لقد أثرت عوامل تردي جودة التعليم الحكومي ومحدودية مواكبته لاتجاهات سوق العمل وتدني قدرته على تطوير المهارات فيفي زيادة صعوبات الخريجين سواء في إيجاد فرص عمل في الأسواق المحلية أو الخارج فضلا عن محدودية قدرة الخريجين الجدد على الاستقرار في وظائفهم.. نسعى اليوم إلى تسليط الضوء على بعض النقاط لاستشراف هذه الثلاثية (الذكاء الاصطناعي، التعلم الآلي والتعلم العميق) لتطوير قدرات مؤسساتنا التعليمية.

1- تفعيل أليات الذكاء الاصطناعي من خلال:

Sugata ,mitra.The wish school in the cloud 2013

* التوعية بمفهوم الذكاء الاصطناعي ولتسهيل انتشار استخدام تطبيقات التي تعتمد على هذه التقنية من خلال تكاتف وتضافر جهود المؤسسات الحكومية والتعليمية والإعلامية لخلق المواطن الرقمي القادر على التعامل مع هذه التقنيات، وكذلك رفع مستوى وعي قادة المؤسسات التعليمية.

* تشكيل فرق العمل: تكوين فرق عمل بمعرفة المختصين بالتعليم للابتكار بالمؤسسات التعليمية لدراسة الفرص والتحديات التي تواجهها وتطوير خدماتها وأنظمتها الإلكترونية بالاعتماد على تقنيات الذكاء الاصطناعي، وعمل خطط لتطبيقها وإيجاد حلول للتحديات التي ستواجهها. وهناك جهود جبارة لتطوير الذكاء الاصطناعي الذي بات يتفوق على الإنسان في أداء الكثير من الأعمال، ليست الحاسوبية والجسدية فقط بل الفكرية: كالتشخيص الطبي والأبحاث القانونية.

2- انطلق مشروع التعليم الرقمي في الدول العربية بقيام مؤسسة الفكر العربي بالتعاون مع شركة أنتل العالمية بتاريخ 2007 /12/1 بتوزيع 9000 حاسوب على أكثر البلدان العربية احتياجا. ولكي تكون تكنولوجيا المعلومات والاتصالات أدوات أساسية في التربية والتعليم، ومن أهداف المشروع توزيع أجهزة حاسوب محمولة على طلبة المدارس في الدول العربية الأكثر احتياجا لأدوات التطوير التقني، وتدريب المدرسين في العالم العربي على أحدث وسائل التعليم الرقمي وتطوير مناهج التعليم الرقمي مشروع نشر التعلم الرقمي في الدول العربية باللغة العربية (<https://ar.wikipedia.org/wiki>).

3- تأسيس لجنة عربية مشتركة في البرمجيات والمقررات الإلكترونية من أجل أعداد دورات تدريبية للتحفيز على أعداد المقررات الإلكترونية.

4- التفكير في إنشاء مسافات تعليمية مشتركة بين الدول العربية في مجال التعليم الإلكتروني.

6- إصدار موسوعة متخصصة تضم مختلف المفاهيم والمصطلحات المتعلقة بالرقمية وتطبيقاتها.

7- الاهتمام بالتدريب على استخدام تطبيقات القياس والتقويم الإلكتروني بتكوين مراكز متخصصة للتدريب على استخدام التطبيقات الرقمية.

8- نشر ثقافة القياس والتقويم الإلكتروني في الجامعات الحكومية وغير الحكومية.

9- توفير برامج التعليم الإلكتروني في المؤسسات التعليمية وتدريب أعضاء الهيئة التدريسية على كيفية استخدامها في العملية التعليمية.

10- تشكيل شبكة علمية عربية للمستثمرين في ذلك الفضاء الرقمي والتطبيقات الرقمية بشكل عام.

حيث ان معظم الدول العربية هي مستوردة للتكنولوجيا ويمتلك بعضها تكنولوجيا توازي ما تمتلكه الدول المتقدمة، لكن هذه التكنولوجيا لوحدها غير كافية للحصول على تكنولوجيا الذكاء الصناعي والتكيف مع متطلبات عصر الثورة الصناعية الرابعة، كما ان أسعار النفط من المتوقع تنخفض بعد عام 2030.

11- يجب على الدول العربية أن تغتتم الفرصة لوضع استراتيجية للذكاء الاصطناعي والتعلم العميق وإن تكون ذات تأثيرات شاملة تستوعب التقدم التكنولوجي غير العادي وتدمج التكنولوجيا الفيزيائية والرقمية والبيولوجية وتخلق أملاً كبيرة لسعادة البشرية ومخاطر لا تقل عنها وأن يغتتم واضعوا السياسات الخاصة بالتعليم والتعلم وخلق مستقبل شامل يركز على الإنسان.

12- الحاجة الى قيادة كفوءة ونشطة لتحسين العملية التعليمية والارتقاء بالتعليم الرقمي ومواجهة خطر التخلف التقني وتعتبر مسؤولية وطنية كبيرة لا ان الثورة الصناعية الرابعة آتية بمنافعها ومضرها سنتأثر بها نحن والجيل أبنائنا وأجيال أحفادنا مع ازدياد تأثير العولمة في كل مكان.

وأخيرا لابد أن يؤمن صانعي سياسات التعليم انه مهما بذل من جهد لتطوير نظام التعليم ومهما أنفق من استثمارات، فانه يحتاج الى التطوير والتجديد المستمر وذلك من خلال إيجاد حلول لهذه المشكلات والتحديات، حيث كلما أرتقى مستوى التعليم في بلدانهم زادت قدراته على مواجهة المتغيرات.

وسائل معالجة الأمية الرقمية

أولاً. لغرض معالجة هذه التحديات لابد من التفكير في أيجاد الإجابات للأسئلة التالية:

* كيف سيتطور التعليم التقليدي ويحتضن التحول العالمي الهائل والاختلال الناجم عنه.

* كيف سيبدو التعليم للشباب الذي أنهو دراستهم الثانوية.

* كيف سيبدو للتكنولوجيا سد الفجوات فيما يتعلق بإمكانية الوصول الى التعلم ونيل الفرص.

ثانياً. ضرورة تشجيع التفكير دون أي قيود على الإنجاز مع العمل على تبني ما يلي:

* مغادرة نماذج التعلم القديمة والابتعاد عن التلقين

لا زالت المدارس غير قادرة على وضع الروبوت في الصفوف الدراسية، كما لم تتمكن من تخصيص برامج تتكيف بها مع الوسائل لقدرات الطلبة، كما ان المدارس بحاجة الى صناعة معلمين ذو استعداد لاستكشاف أدوات تدريس جديدة.

أن مغادرة نماذج التعلم التقليدية يتطلب ان توفر المدارس عالم صغير يقع بين العالمين الرقمي والفيزيائي تحفز فيها الابتكار والأبداع.

* ردم فجوة المهارات داخل سوق العمل

تعانى أسواق العمل حالياً من فجوة كبيرة داخل السوق لأن المؤسسات التعليمية وخصوصا الجامعات لا تنتج ما يكفي من الموارد البشرية ذات المهارات والقدرات العالية، وتبرز أهمية مواكبة التطورات التكنولوجية والمستقبلية لسوق العمل ومواجهة التحديات العلمية في ضوء التطورات في شتي المجالات، ودور الجامعات في بناء قدرات الخريجين وأكسابهم المزيد من المهارات، والخروج عن قوالب التعليم القديمة لمواكبة التكنولوجيا الجديدة في فرص التعلم.

* المساواة في فرص التعلم

تعاني أغلب الدول النامية من عدم المساواة بين الجنسين في التعليم، فضلا عن عدم المساواة في الصحة، وفرص التشغيل، والأجور وكل ذلك له تأثير سلبي على النمو الاقتصادي، لذلك يجب دعم المنظومة التعليمية في توفير فرص التعليم في المناطق الريفية وتجهيز المدارس بالوسائل اللازمة لا تمام العملية التعليمية

* تشجيع تبني نموذج التعلم الفردي

ضرورة تشجيع المؤسسات التعليمية على تبني نظام تعليمي يتم فيه تصميم الموقف التعليمي وفقا لحاجات التعلم لدى الفرد...وتبعاً لخصائصه، ويتم في هذا النظام مراعاة الفروق الفردية بين المتعلمين، لهدف أن تصل نسبة كبيرة منهم (90 %) أو أكثر الى مستوى الإتقان (85-90 %) وكل حسب معدله الذي يناسب مع قدراته واستعداداته.

* التعاون بين الحكومات والمجتمع

تؤدي نماذج التعليم غير الفعالة الى ضعف التعاون بين الحكومة ومؤسسات المجتمع، والمطلوب هو التعاون بين الحكومات والقطاع الخاص والمجتمعات المحلية إضافة الى المؤسسات الدولية.

المراجع

- القرآن الكريم

المصادر:

- 1- عباس محمود العقاد، التفكير فريضة إسلامية، القاهرة، مؤسسة هنداوي 2016
- 2- أنور محمد الشرقاوي، التعلم نظريات وتطبيقات، مكتبة الأنجلو المصرية القاهرة. ط 1 , 2012
- 3- محمد اسعد طلس، التربية والتعليم في الاسلام، القاهرة، مؤسسة هنداوي للتعليم والثقافة 2014
- 4- محمود عبد الحليم منسي، التعليم (المفهوم -النماذج - التطبيقات) مكتبة الأنجلو المصرية. القاهرة ط1, 2003.
- 5- أيمن بلاس، ما هو الفرق بين الذكاء الاصطناعي، التعلم الآلي والتعلم العميق (2018).
- 6- أحمد ماجد، الذكاء الاصطناعي بدولة الإمارات العربية المتحدة، منشورات وزارة الاقتصاد 2018
- 7- توصيات المؤتمر العلمي الدولي للتعليم الرقمي، القاهرة , 2018
- 8- علاء عبد الرزاق السالمي، الحوسبة السحابية، المنظمة العربية للتنمية الإدارية القاهرة 2016
- 9- خالد صلاح حنفي محمود، استخدامات الحوسبة السحابية في التعليم في الوطن العربي (الفرص والتحديات) 2015
- 10- مدونة العمليات المتزامنة - التعلم العميق - الماضي والحاضر والمستقبل ترجمة أحلام حسين وفاطمة عبد العزيز - 2017

المصادر الأجنبية

- 1- Michael Nielsen. Neural networks and Deep Learning, 2018
- 2- Army researchers develop new algorithms to train robots,EurekAlert : 2018
- 3- Michel. spencer “Khan and academy: How to calculate the unemployment Rate: 2014
- 4- Saikumar ,Talari , Trends and challenges include computing with Deep Learning .2018
- 5- Sugata-Mitra. The whish School in the cloud 2013
- 6- Rita Brito.school in the cloud-SOLE Central, New, Castte University –UK 2-15
- 7- <https://ar.wikipedia.org/wiki> التعليم في عصر التنوير
- 8- <https://mostaqabal.ae/gardner> – retail robots-2018
- 9- <https://www.threadsing.com> /single.2017 التعلم العميق الماضي والحاضر
- 10- <https://ar.wikipedia.org/wiki/> الشبكة العصبية
- 11- <https://www.marefa.org>
- 12- <https://akhbarak.net/news>

القدرة التنبؤية للتفوق الأكاديمي بمستوى التميز الوظيفي كأحد مرتكزات عملية التنمية

"دراسة ميدانية"

د. إيمان سعد محمد بدر

وزارة التربية والتعليم – إدارة تعليم غرب الاسكندرية- مصر

emansaad0614@gmail.com

د. جعفر ابراهيم مزيد عياصرة

رئيس قسم تطوير الذات- كلية الأمير سلطان للعلوم الصحية الظهران- السعودية

jafarsarah@hotmail.com

الملخص:

النقدم الاقتصادي للبلدان يرتكز على رأس المال البشري (كفاءات- تدريبات- مهارات)، كما أنه المحصلة للطريقة التي ينشأ بها أبنائه خاصة في جانب التحصيل الدراسي؛ إلا أن المعلومات والخبرات التي يحصلها الفرد خلال مسيرته التعليمية ما هي إلا وسيلة لعملية إعداد شاملة تمكنه من ممارسة أدواره الوظيفية التي يعد لها... فهل يعد التميز الأكاديمي مؤشراً دالاً للتميز الوظيفي، وهو ما تهدف الدراسة للكشف عنه والوقوف على طبيعة العلاقة بينهم. تكونت عينة البحث من (150) من العاملين بالقطاع العام والخاص الذين التحقوا بوظائفهم في السنوات العشر الأخيرة والذين تميزوا أو كانت مستوياتهم متوسطة في دراستهم، استخدم الباحثان استبانة لجمع البيانات حول المستوى الوظيفي لهم (إعداد الباحثان) كما تمت الاستعانة بتقارير الأداء الوظيفي الخاصة بهم، وتمثلت أهم نتائج الدراسة في الآتي:

1- الذين حصلوا على أعلى العلامات الأكاديمية لم يحققوا نجاحاً عملياً متميزاً مقارنة بأقرانهم الأقل تميزاً في الجانب الأكاديمي.

2- كما أسفرت الدراسة عن أن العلاقة بين العلامات الأكاديمية والأداء الوظيفي متواضعة في السنة الأولى بعد الكلية وغير موجودة تقريباً في السنوات التالية لها.

3- لا وجود لفروق بين الذكور والاناث على مقياس التميز الوظيفي ككل، مع وجود فروق في الابعاد الفرعية في الذكاء العاطفي وبعد تنظيم العمل لصالح الاناث، ووجود فروق في ابعاد إدراك الهدف والقدرة على التكيف لصالح الموظفين الذكور، وتساوى كلاهما في بعدى التميز ومهارات الاتصال والتميز والابداع في العمل. وأوصت الدراسة بضرورة تحقيق بعض التوازنات الفعلية عند اختيار العمالة بين التفوق الأكاديمي والتمتع بمجموعة من المهارات الحياتية التي تصنع الفارق وتحقق التميز. كما أوصت بضرورة تعزيز ونشر سلوكيات التميز الوظيفي من خلال وضع معايير الاداء المتميز ومكافأة الموظفين ذوي الاداء المتميز باستخدام أساليب تحفيز معنوية ومادية، والاشادة بهذه الانجازات ومستويات الاداء التي تم تحقيقها، كذلك استخدام برامج التوجيه والارشاد المهني بالتعليم ليتمكن الطلاب من التعرف على امكاناتهم وقدراتهم واختيار المجال الدراسي المتوافق معها وهذا هو بداية التميز الوظيفي.

الكلمات المفتاحية: التفوق الأكاديمي، التميز الوظيفي، رأس المال البشري.

مقدمة:

يعتبر العنصر البشري بالنسبة لأي منظمة هو أساس نجاح هذه المنظمة، نظرا للدور الذي يقوم به لتطوير المنظمة والمساهمة في تحقيق أهدافها، لذا تولي المنظمات اهتماماً كبيراً بالعنصر البشري لأنه أدواتها في الوصول الى التميز المؤسسي، الذي يعد الهدف الأسمى لكافة المنظمات سواء حكومية أو خاصة، كما يعد العنصر البشري أبرز مكونات التنمية الشاملة بل والأداة التي من خلالها تطبق كل الرؤى التي من شأنها أن تخلق واقعاً جديداً من التميز؛ وبالتالي فإن على جميع المنظمات اتباع طرق معينة لجلب وتوظيف العامل الكفاء الذي يتمتع بكفاءة وخبرة تمكنه من الارتقاء بمستوى المنظمة، وتحتل ادارة الموارد البشرية بأي منظمة موقعا واضحا في هياكلها التنظيمية وتسند اليه مهمة تزويد المنظمة بأهم وأخرج الموارد وهي الموارد البشرية ، فعملية التوظيف تتكامل بإنجاز مجموعة من الأنشطة تتمثل بالاستقطاب والاختيار والتعيين (الهيدي، 2016).

وأول قواعد الاختيار هو التفوق الأكاديمي والذي قد يؤسس للتميز في العمل، ويعبر عن قدرة الشخص على أن يكون أفضل من غيره في أداء الأعمال والقيام بها، ولكن التقديرات المرتفعة ونتائج الاختبارات الموحدة تقيس القدرة على الاحتفاظ بالمعلومات غالبا، وقليلاً القدرة على توظيفها، ونادراً ما تقيم العلامات الأكاديمية صفات مثل الابداع، والقدرة على القيادة ومهارات العمل الجماعي ومهارة إيجاد أرضية مشتركة في المواجهات أو النزاعات، أو الذكاء الاجتماعي والعاطفي... كما لا تقيس القدرة على التفكير الناقد وحل المشكلات، كذلك لا تستطيع تقييم قدرة الشخص على التنبؤ والحدس الجيد والذي يساعده في معرفة احتياجات السوق ورغبات المستهلكين... وكل هذه المميزات ذات أهمية كبيرة لنجاح الفرد في الحياة العملية؛ لذا فإن الدراسة جاءت لفحص وتحليل طبيعة العلاقة بين التفوق الأكاديمي والتميز الوظيفي بأبعاده المختلفة، وقياس حجم الأثر بينهما لدى الموظفين بالقطاعين العام والخاص.

مشكلة الدراسة:

الطلاب المتفوقون يجيدون حفظ المعلومات وتحديد الاجابات الصحيحة في الاختبارات لكن النجاح الوظيفي نادراً ما يحتاج الحل الصحيح للمشكلة بقدر ما يحتاج الى الحل المناسب، وهنا يمكن التمييز بين نوع الدافع الذي يحفز الطلاب للتفوق هل دافعاً خارجياً أو جوهرياً، أشارت الكثير من الدراسات التي عنيت بالتحصيل الدراسي الى أن الطلاب المتفوقين يعملون من أجل حوافز خارجية، مثل الدرجات الأكاديمية والقبول بأفضل الجامعات وكسب استحسان الآخرين، بينما يعمل الطلاب الأقل تفوقاً بدافع جوهري هو التركيز على المواد التي يهتمون بها حقاً أو تثير رغبتهم للتعلم. كما أن الطلاب

المتفوقون يميلون الى الامتثال والسير بالنظام بدلاً من زعزعته، إذ يتطلب الحصول على درجات عالية الامتثال الى أبعد الحدود؛ وهو ما يثبط لديهم القدرات الابداعية والتي تعد أساس التميز الوظيفي ومن ثم المؤسسي، فالعنصر البشري بما لديه من قدرة على التجديد، والابداع ، والابتكار، والتطوير، يمكنه أن يتغلب على ندرة الموارد المادية، وألا يجعلها عائقاً نحو النمو والتقدم، عن طريق الاستغلال الرشيد للموارد المادة والامكانات المتاحة. (حجازي، 2016).

ويعد التميز الوظيفي أحد مقومات نجاح المنظمات وتميزها، إذ هو القوة المحركة لأنماط السلوك المختلفة لدى العاملين؛ حيث يمدهم بالطاقة التي تعمل على زيادة استثارتهم ليسلك سلوكاً باتجاه معين وبغرض تحقيق هدف المنظمة نحو زيادة الانتاجية والتميز سيما بعصر المنظمات الذكية في عصر العولمة وفي ظل التنافسية إذ يزيد من قدرتها على الاستمرار والتطور والابداع (محمدي، 2016).

فالتميز الوظيفي هو المسار الإجباري للتميز المؤسسي وبالتالي العبور باتجاه المستقبل، ولذا فإن معايير التوظيف تعمل على تعزيز الوصول للتميز المؤسسي ومن هنا تبرز أهمية هذه الدراسة التي تسعى للإجابة عن التساؤل الرئيس لها: ما مدى مساهمة التفوق الأكاديمي في درجة التميز الوظيفي للفرد وهل يعد استكمالاً له؟ ويتفرع منه عدة أسئلة فرعية وهي:

1. هل توجد فروق ذات دلالة احصائية بين ذوى التقديرات الأكاديمية المرتفعة وبين ذوى التقديرات المتوسطة في مستوى التميز الوظيفي؟
2. هل توجد فروق ذات دلالة احصائية على مقياس التميز الوظيفي تعزي للمتغيرات الديموغرافية (النوع الاجتماعي - عدد سنوات العمل)؟

أهداف الدراسة:

1. تهدف الدراسة بالأساس الى تفسير وتحليل العلاقة التفوق الأكاديمي على التميز الوظيفي بأبعاده المختلفة.
2. الكشف عن الفروق بين الجنسين (ذكور/إناث) في التميز الوظيفي بأبعاده المختلفة.
3. الكشف عن علاقة التميز الوظيفي بسنوات العمل.

أهمية الدراسة:

- 1- ندرة الدراسات التي بحثت العلاقة بين المتغيرات التي تناولتها الدراسة الحالية؛ لذا قد تعد هذه الدراسة إثراء لهذا المجال، كما ستكون نتائجها ذات أهمية كبيرة خاصة بالنسبة لإدارات الموارد البشرية في القطاعين العام والخاص.
- 2- الحاجة لتحقيق الربط المباشر بين التفوق الأكاديمي والتميز الوظيفي وذلك بتكامل عملية الاعداد الأكاديمي له بإكسابه المهارات الحياتية اللازمة للتميز الوظيفي بما ينعكس إيجاباً على المؤسسة وعلى عملية التنمية ككل.
- 3- تفتح الدراسة آفاقاً أرحب أمام إدارة الموارد البشرية عند الاستقطاب والاختيار والتعيين فمع التفوق الأكاديمي لابد من مراعاة التمتع بمهارات أخرى بات الان لا غنى عنها.
- 4- توجيه النظر لبعد القدرة على التكيف والقدرة على حل المشكلات والعمل في فريق والتفكير الإبداعي إلى جانب التقديرات الأكاديمية المرتفعة والتي تعد مهارات ضرورية للتميز الوظيفي ومن ثم المؤسسي.

التعريفات الاجرائية لمصطلحات الدراسة:

- 1- التفوق الأكاديمي: التميز الأكاديمي هو "ناتج ما يحصل عليه الطالب من معلومات وكفايات خلال مرحلة ما من المراحل الدراسية نتيجة ما يسمى بالتغذية الراجعة، ويتم قياسه بمجموع ما حصل على الموظف (الطالب سابقاً) من درجات في المواد الدراسية" بالسنة النهائية أو بالتقدير العام للمؤهل الدراسي الحاصل عليه.
- 2- التميز الوظيفي: الجودة التي يؤدي بها الموظف عمله (مدى التزامه بالموصفات، والوصول الى رضا العميل) والسلوك الاجتماعي، وأدائه مهام اضافية يرى انه لابد من انجازها دون أن يطلب منه، كذلك تطوعه لمساعدة زملائه، ومساندته النشيطة لقرارات وقواعد عمل المنظمة. ويعرف اجرائياً بالدرجة الكلية التي يحصل عليها الموظف في مقياس التميز الوظيفي، وللتميز الوظيفي الابعاد الاتية:-

- 1- الذكاء العاطفي: القدرة على التعرف على المشاعر الخاصة والادارة الذاتية التي تشمل المبادرة والتفاوض والسيطرة على المشاعر والادارة الجيدة لها. وكذلك الوعي الاجتماعي الذي يشمل القدرة على قراءة مشاعر الآخرين والادارة الجيدة للعلاقات. ويقاس بالدرجة ويقاس بالدرجة التي يحصل عليها الموظف في بعد الذكاء العاطفي، في الاستبيان المعد لذلك.

- 2- مهارات الاتصال:- هي عملية تبادل الافكار والمعلومات من الادارة إلى المرؤوسين وبين الموظفين بعضهم ببعض من أجل إيجاد فهم مشترك وثقة بين العناصر الانسانية في المنظمة، ويقاس بالدرجة التي يحصل عليها الموظف في بعد مهارات الاتصال، في الاستبيان المعد لذلك.
- 3- العمل الموجه "ادراك الهدف": ادراك الهدف الرئيس للمنظمة واهدافها الفرعية والسعي لبلوغها. ويقاس بالدرجة التي يحصل عليها الموظف في بعد ادراك الهدف، في الاستبيان المعد لذلك.
- 4- القدرة على تنظيم العمل: القيام بعدة مهام في وقت واحد، مع تركيز الشخص في هذه المهام وتنظيمها وأدائها بأفضل شكلٍ ممكن. ويقاس بالدرجة التي يحصل عليها الموظف في بعد تنظيم العمل، في الاستبيان المعد لذلك.
- 5- القابلية للتكيف: القدرة على التعامل مع المتغيرات والمستجدات وتطوير الاداء. ويقاس بالدرجة التي يحصل عليها الموظف في بعد القدرة على التكيف، في الاستبيان المعد لذلك.
- 6- الابداع في العمل: القدرة على الابتكار والتخيل والاستبصار وحل المشكلات التي تنسم بالحدثة والجدة ويعرف إجرائيا بأنه " الدرجة التي يحصل عليها الموظف في بعد الابداع في الاستبيان المعد لذلك.

محددات الدراسة:

- تتمثل حدود الدراسة في تناولها لأثر التميز الأكاديمي على التميز الوظيفي لدى العاملين بالقطاع العام والخاص بمحافظة الاسكندرية - جمهورية مصر العربية وشملت الدراسة الحدود الأتية:
- 1- حدود بشرية: وتتمثل بحدود العينة المطبق عليها الدراسة وعددهم (150) من العاملين بالقطاعين العام والخاص من الجنسين.
- 2- حدود زمنية: طبقت الدراسة الميدانية في شهر (آب) اغسطس 2021م.
- 3- الحدود الجغرافية: أجريت الدراسة لدى العاملين بمصنع حديد عز الدخيلة كنموذج مختلط (حكومي وخاص) وأحد فروع بنك مصر بمحافظة الاسكندرية.
- 4- حدود نظرية وعملية: اقتصرت هذه الدراسة على تحديد أثر التفوق الأكاديمي على التميز الوظيفي بأبعاده: (التميز والذكاء العاطفي-التميز ومهارات الاتصال-التميز والعمل الموجه "ادراك الهدف"-التميز والقدرة على تنظيم العمل-القابلية للتكيف-الابداع في العمل) وتتحدد نتائج الدراسة بدرجة صدق أداة الدراسة وثباتها، وبدرجة موضوعية استجابة المشاركين من أفراد عينة الدراسة، وتعمم النتائج على المجتمع الذي سحبت منه العينة والمجتمعات المماثلة.

نموذج الدراسة:

يتمثل المتغير المستقل بهذه الدراسة في التفوق الأكاديمي، أما المتغير التابع فهو التميز الوظيفي بأبعاده (التميز والذكاء العاطفي-التميز ومهارات الاتصال- التميز والعمل الموجه "ادراك الهدف"- التميز والقدرة على تنظيم العمل-القابلية للتكيف-الابداع في العمل).

فروض الدراسة:

- 1- توجد علاقة ذات دلالة احصائية عند مستوى دلالة ($\alpha \leq 05.0$) بين التفوق الأكاديمي والتميز الوظيفي.
- 2- لا توجد فروق ذات دلالة احصائية عند مستوى دلالة ($\alpha \leq 05.0$) ترجع لمتغير النوع الاجتماعي (ذكور/ اناث) في مستوى التميز الوظيفي.
- 3- لا توجد فروق ذات دلالة احصائية عند مستوى دلالة ($\alpha \leq 05.0$) ترجع لمتغير سنوات العمل تؤثر بمستوى التميز الوظيفي.

الاطار النظري والدراسات السابقة:

أولاً: التميز الوظيفي:

توجه العالم الى أن أفضل استثمار هو استثمار رأس المال البشري، باعتباره القوة الداعمة لتفوق وتميز المؤسسات ونجاحها، وبذلك عكفت إدارة الموارد البشرية على وضع معايير وحوافز لجذب العمالة المتميزة، كذلك تنمية قدرات مواردها البشرية وتوجيه طاقاتها نحو الأداء المتقن والابتكار الخلاق، حيث يمثل الفرد ومستوى الكفاءة البشرية أهم العوامل المؤثرة على امتلاك المؤسسة للتميز.

والتميز الوظيفي هو اسلوب عمل يتميز بالأداء المتقن، واما اصطلاحا فيشير التميز الى الانتقان والتفوق والابداع، ويمثل مرحلة متقدمة من الأداء المهني المتقن المجود، ويشير الباحثون الى أن التميز يمتد الى مفهوم الاستمرار من أجل البقاء في المقدمة، كذلك يشير الى تفهم متطلبات المتعاملين وتقديم أفضل الخدمات لهم (سلمان، 2018).

أما التميز الوظيفي فهو نمط الموظف في أداء وجباته المهنية والمهام الموكلة له بإتقان وبأعلى معايير الجودة في الأداء، هذا وقد أصبح الموظف المتميز هو محور اهتمام المؤسسات وإدارة الموارد البشرية حيث يعد العنصر الأول لنجاح المؤسسة (كافي، 2018).

فيما يرى الزبيدي والمشهداني (2016) التميز الوظيفي على أنه هدف تسعى المنظمات الى تحقيقه عبر استثمار رأس مالها البشري، لما يعود عليها من ارتفاع قدرات وامكانيات العاملين، والوصول لمجموعة من الأفكار الخلاقة التي ترتقى بالتالي بمستوى أداء المنظمة الى التميز.

وأشارت (شهاب، 2020: 28) أن التميز الوظيفي يعنى الوصول لأداء يفوق معدلات الأداء العادية، من خلال تسخير الفرد قدراته ومهاراته وخبراته ورغبته في انجاز العمل بكفاءة وفعالية.

أما عن عوامل تحقيق التميز الوظيفي فيعتبر أداء الموظفين أحد الركائز الأساسية التي تعتمد عليها المؤسسة في نجاحها في تحقيق أهدافها وتقديم خدماتها، لذا تسعى المؤسسات لحفز الموظفين للحصول على أفضل أداء ويرى سحنون (2016) أن محددات الاداء المتميز تتمثل في: المعرفة بمتطلبات الوظيفة: وتشمل المهارة المهنية والمعرفة الفنية والخلفية العامة عن الوظيفة والمجالات المرتبطة بها، وكمية العمل: وتشمل حجم العمل المنجز في الظروف العادية وسرعة الانجاز. ونوعية العمل: وتشمل الدقة والنظام والتمكن التقني والقدرة على تنظيم العمل والتحرر من الاخطاء. والمثابرة والثوق: وتشمل الجدية والنقاني في العمل والقدرة على تحمل المسؤولية لإنجاز الأعمال في أوقاتها المحددة، ومدى الحاجة للإرشاد والتوجيه من قبل الرؤساء.

وهذا يعنى أن محددات الأداء الوظيفي تشكل المفاتيح الذهبية لتمييز الموظفين، ويمكن للمؤسسات الوصول لذلك من خلال توفير بيئة عمل ايجابية توضح المهام المطلوبة وتضع معايير الجودة في أداء الأعمال، كما توضح معايير قياس الاداء مسبقا، فضلاً عن وضع برامج تدريبية للموظفين كل حسب حاجته بالإضافة لدعم الادارة لهم من خلال تقدير المتميزين، وتوفير القرارات والسياسات الداعمة، وتشجيع العمل الجماعي والجهود المشتركة بما يذلل أمامهم الصعوبات التي قد تعترضهم ويحقق لديهم الرضا الوظيفي، إذ ثمة صلة وثيقة بين التميز الوظيفي والتميز المؤسسي، فكل منهما يكمل الآخر، فالأداء المتميز للموظفين عامل مهم وعنصر أساسي لتمييز أداء المؤسسة ككل، فيما يعمل التميز المؤسسي على توفير الدعم اللازم والبيئة المحفزة للتمييز الوظيفي، وهنا يمكن القول بأن بينهما علاقة تكاملية.

ويضع هيكمان أبعاد التميز في العمل كالاتي (Hickman, C. R., & Silva, M. A. (2018) :

1- التميز في العمل والذكاء العاطفي: امتلاك الموظف أو العامل للذكاء العاطفي، هو أحد أبرز صفات

التميز في العمل، فالشخص المتميز في عمله، يكون متحمساً للعمل في الشركة أو المؤسسة، وشغوفاً لأداء مهامه ومنذفعاً لتطوير عمله، وأشار جولمان الى أن الذكاء العاطفي له النصيب

الأكبر كشرط لإحراز نجاحات مختلفة على عدة أصعدة ذلك أنه يشمل مجموعة كبيرة من القدرات المتمثلة في الوعي الذاتي الذي يتضمن الشعور بقيمة الذات والقدرة على التعرف على المشاعر الخاصة والادارة الذاتية التي تشمل المبادرة والتفاوض والسيطرة على المشاعر والادارة الجيدة لها. وكذلك الوعي الاجتماعي الذي يشمل القدرة على قراءة مشاعر الآخرين والادارة الجيدة للعلاقات والعمل في مجموعات والقيادة والتأثير في المحيطين والقدرة على الاقناع.

2- **التميز في العمل ومهارات الاتصال:** امتلاك الموظف لمهارات الاتصال مع الآخرين؛ أحد أبرز سمات التميز في العمل، فالعلاقات الجيدة بين الموظفين والعاملين تنعكس إيجاباً على الشركة أو المؤسسة ككل، وتخلق انطباعاتاً بأن هذه الشركة أو المؤسسة متميزة في عملها، ولا تقتصر قدرة الشخص على التواصل مع زملائه في العمل؛ على القدرة في التعبير عن الأفكار بشكل جيد، بل تتطلب القدرة على الاستماع للآخرين والاستجابة لهم بفعالية أيضاً،

3- **التميز في العمل والهدف الموجه (إدراك الهدف)** الذي تريده الشركة أو المؤسسة والعمل على تحقيقه، هو أحد أبرز سمات الشخص المتميز في عمله

4- **التميز في العمل والقدرة على تنظيم العمل:** يعد التركيز في العمل والقدرة على التنظيم من أهم سمات الشخص المتميز في العمل، فعندما تكون الشركة أو المؤسسة صغيرة يحتاج الشخص العامل لأن يعمل عدة مهام في وقت واحد، من هنا تأتي أهمية تركيز الشخص في هذه المهام وتنظيمها وأدائها بأفضل شكل ممكن.

5- **التميز في العمل والقابلية للتكيف:** تعد القابلية للتكيف مع ظروف العمل من أبرز سمات الشخص المتميز في عمله، لذا يجب أن يكون الموظف الجيد قادر على التكيف مع المواقف الجديدة والتطور مع عمله.

6- **التميز في العمل والإبداع:** يعد الإبداع في العمل والقدرة على ابتكار كل ما هو جديد؛ أحد أبرز سمات الشخص المتميز في العمل.

ويشير بروك ودون Brooks, L. J., & Dunn, P . (2020) الى أن مظاهر التميز في العمل تتمثل في الآتي: اتقان مهارات التواصل الفعال مع الآخرين، وتطبيق المهارات التقنية والمعرفية المناسبة، وتحمل المسؤولية في مكان العمل والمجتمع، واتقان فنون العمل مع الفريق، واتقان آليات اتخاذ القرار الصحيحة، واستخدام التفكير الناقد لتحديد المشكلات وإيجاد الحلول.

ثانياً: التفوق الأكاديمي:

للتفوق الأكاديمي أهمية كبيرة في حياة الطالب وأسرته، ذلك أنه ليس فقط تجاوز مراحل دراسية متتالية بنجاح، والحصول على الدرجات التي تؤهله لذلك؛ بل باعتباره الطريق الإجباري لاختيار نوع الدراسة والمهنة، وبالتالي تحديد الدور الاجتماعي الذي سيقوم به الفرد، ويعرف بأنه انجاز تعليمي أو استيعاب للمادة الدراسية، ويعني به بلوغ مستوى معين من الكفاية في الدراسة، ويحدد ذلك اختبارات مقننة أو تقارير المعلمين. فهو يقيس مستوى الأداء الذي يحققه الطالب في دراسته، ويقاس بالمجموع العام لجميع المواد المقررة الذي حصل عليه الطالب في امتحان نهاية العام (عبد الحميد، 2010).

وقد جاء تعريفه في قاموس التربية وعلم النفس: على أنه إنجاز عمل أو إحراز تفوق في مهارة أو مجموعة من المعارف التي من شأنها أن تؤثر في قدرة الفرد على الاستدلال.

ومن خلال هذه التعاريف نخلص إلى أن التفوق الأكاديمي هو "نتائج ما يحصل عليه الطالب من معلومات وكفايات خلال مرحلة ما من المراحل الدراسية نتيجة ما يسمى بالتغذية الراجعة . ويتم قياسه بمجموع ما يحصل على الطالب من درجات في المواد الدراسية" أو بالتقدير العام له.

ويعبر التفوق الأكاديمي عن مدى كفاءة العملية التعليمية في تنمية مختلف المواهب والقدرات المتوفرة في المجتمع مما يمهد لاستغلال هذه القدرات. والتحصيل الدراسي الجيد من الإجراءات الوقائية لعدم الوقوع في المشكلات الأمنية والتخريبية التي تعاني منها كثير من المجتمعات نتيجة انحطاط المستوى الدراسي وقلة التحصيل ، وتسرب كثير من التلاميذ من الدراسة (عبد الحميد، 2010).

وبالتالي فإن التحصيل الدراسي ذو أهمية كبرى إذ يجعل الطالب يتعرف على حقيقة قدراته وإمكاناته، فوصله إلى مستوى تحصيلي متميز يثبت في نفسه الثقة ويعزز قدراته ويدعوه إلى المواصلة والمثابرة، والعكس بالنسبة لفشله.

ومن الشروط التي تساعد على حدوث عملية التعلم بشكل جيد كما أثبتتها دراسة كل من (اسماعيل، 2011)، و(الجلال، 2011) النضج، والممارسة والإلتقان، والطريقة الكلية في مقابل الجزئية، والتدريب الذاتي، والتدريب الموزع، والتوجيه والارشاد.

وبالنظر إلى عملية التحصيل نظرة تحليلية نجد أن هناك عوامل عديدة تؤثر فيها وترتبط بها، ومعرفة هذه العوامل وأثرها على عملية التحصيل تمكن من معرفة المعوقات وتجنبها، والوصول بالتحصيل الدراسي إلى أقصى حد، ويعتبر التحصيل العلمي محور الاهتمام الرئيسي في عمليات التعلم، وهو من المتغيرات المعقدة والمرتبطة بالعديد العوامل الأخرى والانجاز الأكاديمي هو أحد أهم المخرجات التعليمية

التي تتأثر بالعديد من العوامل سواء كانت هذه العوامل تتعلق بالمتعلم نفسه وبقدرته ودفاعيته وتمكسه بهدفه ومستوى طموحه، أو بالخبرة المتعلمة وطريقة تعلمها، أو المنهج الدراسي، أو المعلم، أو بيئة التعلم (عبد الحميد، 2010).

وحقيق أن القدرة العقلية شرطاً أساسياً لحدوث التعلم وتحقيق النتائج المرغوبة- إلا أنها لا تكفي وحدها، حيث تؤدي متغيرات أخرى لا تقل أهمية إلى التأثير في إتمام تلك العملية.. فلا يمكن فصل الجوانب المعرفية وغير المعرفية في التعليم؛ حيث إن الجوانب غير المعرفية ترتبط بوظيفة الدماغ وتعمل كقوة شاحنة منشطة ومحركة للبنية المعرفية والفكرية للفرد، كما أن السلوك الظاهر يختلف باختلاف الأشخاص مع تساويهم في الجانب المعرفي، ويعد هذا دليلاً لدور الجوانب غير المعرفية في تحديد السلوك (العدل، 1996).

الطريقة والإجراءات:

استخدم الباحثان المنهج الوصفي التحليلي في دراستهما وذلك لملائمة هذا المنهج لطبيعة الدراسة، ومناسبته لتحقيق أهدافها، من خلال ربط وتفسير البيانات وتصنيفها وبيان نوعية علاقة المتغيرات والأسباب والاتجاهات، ومن ثم استخلاص النتائج.

مجتمع الدراسة وعينتها:

يتكون مجتمع الدراسة من 1500 مشارك، أما عينة الدراسة فتكونت من (150) مشارك في القطاعين العام والخاص 72 مشاركة و78 مشارك، تم تقسيم العينة بين ثلاث جهات حكومية (الأطباء بمستشفى العوضي العام)، والموظفين والمهندسين بمصنع حديد عز الدخيلة للحديد والصلب كنموذج مختلط للقطاع العام والخاص و العاملين بأحد فروع بنك مصر كنموذج للقطاع الخاص بمحافظة الاسكندرية، تم اختيارهم بطريقة عشوائية.

أداة الدراسة:

أعتمد الباحثان على الاستبانة كأداة لجمع البيانات في دراستهما الميدانية حيث تعد الاستبانة من أكثر أدوات البحث العلمي استخداماً وشيوعاً في البحوث النفسية والاجتماعية. بدايتاً تم تحديد الهدف من أداة الدراسة والذي تمثل الهدف من أداة الدراسة لمعرفة مدى تنبؤ التفوق الأكاديمي بالتميز الوظيفي، ولصياغة فقرات أداة الدراسة تم الاطلاع على الادب النظري المتعلق بموضوع الدراسة وتعريف كل محور من المحاور ومن ثم تم صياغة فقرات أداة الدراسة حسب ما يلي:

1- مراعاة أن تخدم هذه الفقرات الأهداف المطلوب تحقيقها والتي تعمل على تحقيق أهداف الدراسة.
2- تم صياغة فقرات أداة الدراسة بحيث تكون واضحة ومفهومة ومناسبة لجميع المشاركين في مجتمع الدراسة.

3- تم إعداد أداة الدراسة في صورتها الأولية: حيث اشتملت أداة الدراسة على جزئين رئيسيين: ضم الجزء الأول: البيانات الأولية، وضم الجزء الثاني ستة محاور رئيسية هي: (التميز والذكاء العاطفي، التميز مهارات الاتصال، التميز والعمل الموجه (ادراك الهدف)، التميز والقدرة على التنظيم في العمل، التميز والقابلية للتكيف، الابداع في العمل). وتكون كل محور من ست فقرات روعي في صياغتها التنوع، وأن يكون لكل فقرة هدف مُحدّد يقيس مجالاً محدداً في كل محور من محاور الدراسة. تكونت الاداة بجميع محاورها من (36) فقرة موزعة على المحاور الستة.

صدق وثبات أدوات الدراسة:

1. الصدق الظاهري:

بعد أن وضع الباحثان أداة الدراسة (الاستبانة) في صورتها الأولية تم عرضها على مجموعة من المحكمين متخصصين، وذلك للتأكد من مدى مناسبة المفردات والفقرات، والنظر في مدى كفاية أداة الدراسة (الاستبانة) من حيث عدد الفقرات، وشموليتها، وتنوع محتواها، وتقويم مستوى الصياغة اللغوية والإخراج، وإضافة أية اقتراحات أو تصحيحات يرونها مناسبة.

وقام الباحثان بدراسة ملاحظات المُحكِّمين، واقتراحاتهم، وأجرى بعض الإضافات والتعديلات في ضوء توصياتهم، وآراء هيئة التَّحكيم، كحذف بعض الفقرات وتعديل صياغة بعض الفقرات، وتصحيح بعض أخطاء الصياغة اللغوية وعلامات الترقيم .

2. اختبار الصدق الذاتي:

تم حساب الصدق الذاتي بإيجاد الجذر التربيعي لقيم معاملات "ألفا كرونباخ" للاستبيان على مستوى الأبعاد والدرجة الكلية، حيث بلغت قيمة الصدق الذاتي (84.5%) وهي قيمة أكبر من (0.75) على مستوى الدرجة الكلية وجميع الأبعاد، والجدول (2) يوضح بيانات اختبار الصدق الذاتي.

وهو نوع من أنواع الصدق يشير إلى الجذر التربيعي لمعامل الثبات، وهذا النوع من الصدق يقوم على الدرجات التجريبية بعد التخلص من أخطاء القياس، أي أن الصدق الذاتي أو الحقيقي يعبر عما يحتويه الاختبار حقيقةً من الخاصية التي يقيسها خالية من أي أخطاء، بمعنى مقدار تشبع المقياس بما يقيسه حقيقةً.

جدول (1) معاملات "ألفا كرونباخ" للصدق الذاتي للمحاور

معايير الصدق	عدد العبارات	محاور أداة الدراسة
%85	6	التميز والذكاء العاطفي
%86	6	التميز مهارات الاتصال
%84	6	التميز والعمل الموجه (ادراك الهدف) .
%86	6	التميز والقدرة على التنظيم في العمل
%84	6	القابلية للتكيف
%82	6	الابداع في العمل
%84.5	36	الكلي

ثبات أداة الدراسة:

للتحقق من الثبات لإجابات عينة الدراسة تم الاعتماد على عينة استطلاعية مكونة من (30) مفردة لاستخراج الثبات في الاتساق الداخلي باستخدام معادلة كرونباخ ألفا Cranach Alpha ، وقد بلغت قيمة الثبات الكلي لفقرات المقياس (0.74)، الجدول وبالتالي فإن المقياس يتسم بالثبات، إذ إن قيمة المعامل أكبر من (0.60) (لكل بعد من الأبعاد الثلاثة الأولى الخاضعة للدراسة من وجهة نظر عينة الدراسة كما هو موضح في الجدول (2) :

الجدول (2) معاملات الثبات باستخدام معامل كرونباخ ألفا لمحاور الدراسة والدرجة الكلية

معايير الثبات	عدد العبارات	محاور أداة الدراسة
0.71	6	التميز والذكاء العاطفي
0.70	6	التميز مهارات الاتصال
0.77	6	التميز والعمل الموجه (ادراك الهدف)
0.74	6	التميز والقدرة على التنظيم في العمل
0.78	6	القابلية للتكيف
0.73	6	الابداع في العمل
0.74	36	الكلي

كما أظهر التحليل أن قيمة معامل الارتباط المصحح لكل عبارة Corrected Item–Total Correlation بالدرجة الكلية للبعد كانت أكبر من (0.30) لكن هذه القيمة ليست ثابتة؛ حيث تنخفض القيمة بزيادة حجم العينة- الأمر الذي لا يستدعي حذف أية عبارة؛ وبالنظر إلى عمود الثبات بعد حذف العبارة تبين أنه لا يوجد عبارة يؤدي حذفها إلى زيادة معامل ألفا أكثر من القيمة الكلية المحسوبة بالجدول أعلاه، أي أن جميع العبارات تتسم بالثبات.

إجراءات تطبيق الدراسة :

بعد أن أصبحت أداة الدراسة في صورتها النهائية ، وأصبحت جاهزة للتطبيق، قام الباحثان بعمل استبيان الكتروني من خلال رابط عبر شبكة الانترنت، واستأذن الباحثان إدارتي العمل في القطاعين العام والخاص وحصل على الموافقات اللازمة لتطبيق الاستبيان، وبدأ الباحثان بتوزيع رابط الاستبيان على أفراد مجتمع الدراسة، حيث كان ذلك بداية شهر (آب) اغسطس 2021م.

الأساليب الإحصائية المستخدمة:

- 1- قام الباحثان باستخدام الحزمة الإحصائية للعلوم الاجتماعية (SPSS) من خلال الأساليب الإحصائية التالية: معامل ارتباط بيرسون لقياس صدق أداة الدراسة.
- 2- معامل التجزئة النصفية بطريقة الفا كرونباخ لقياس ثبات أداة الدراسة.
- 3- المتوسطات الحسابية والانحرافات المعيارية .
- 4- اختبار " ت " T. Test لدلالة الفروق بين متغيرين.
- 5- تحليل التباين " ف " ANOVA لإيجاد التباين بين أكثر من عینتين لتحديد التباين بين أكثر من متغيرين.
- 6- اختبار شيفيه (scheffe test) للمقارنات البعدية.

نتائج الدراسة وتفسيرها ومناقشتها والتوصيات والبحوث المقترحة:

أولاً: نتائج الفرض الأول ومناقشتها والذي ينص على: توجد علاقة ارتباطية موجبة ذات دلالة احصائية عند مستوى دلالة ($\alpha \geq 05.0$) بين التفوق الأكاديمي والتميز الوظيفي بأبعاده.

وللتحقق من صحة هذا الفرض: استخدم معامل ارتباط بيرسون لإيجاد العلاقة بين التفوق الأكاديمي والتميز الوظيفي بأبعاده.

جدول (3) جدول معامل ارتباط بيرسون للارتباط بين التفوق الأكاديمي والتميز الوظيفي لدى عينة الدراسة

المتغير	التميز الوظيفي	الدلالة
التفوق الأكاديمي	-0.220	0.04

يتبين من الجدول السابق أنه توجد علاقة غير دالة إحصائياً عند مستوى الدلالة أقل من $\alpha = 0.05$ بين التفوق الأكاديمي والتميز الوظيفي لدى الموظفين عينة الدراسة، وبذلك يتم رفض الفرض لضعف درجة العلاقة بين المتغيرين التفوق الأكاديمي والتميز الوظيفي، هذا وقد توصلت دراسة مايكل طومسون (Thomson Mch, 2020) الى نتيجة مشابهة حيث أفادت بأن العديد من الطلاب الذين لا يحصلون على درجات عالية قد يبرعون في مجال الأعمال لأن مجموعة المهارات المطلوبة لتكون طالباً ليست هي ذاتها المطلوبة لتحقيق التميز بعالم الأعمال"، كما توصل جيكوبس وآخرون (Jacobs, Met.al.2021) الى أن الطلاب الأقل تفوقاً يتحول أدائهم الى جيد جداً في

المقررات والمواد التي أثارت فضولهم، بينما يقل أداؤهم في المواد التي لم تستطيع تحفيز مخيلاتهم؛ وأن تميزهم يعتمد بالأساس على إثارة فضولهم وشغفهم الحقيقي بحيث أعطوا الأولوية لها مما قد يساعدهم في التميز بحياتهم المهنية إذا عملوا بمكان ملائم لطبيعتهم ومثير لشغفهم، إذ أنهم لا يقبلون إلا ما يثير فضولهم ويبتعدون عن النمطية . وأجرى جولمان دراسة تتبعية تابع فيها 95 من طلاب جامعة هارفارد الذين تخرجوا فيها وحتى بلوغهم منتصف العمر. تم التوصل الى أن الذين أحرزوا أعلى معدلات التميز الدراسي لم يحققوا نجاحاً عملياً متميزاً مقارنة بأقرانهم الأقل تميزاً أكاديمياً سواء من حيث الدخل المادي أو الانتاجية أو الوصول لمركز مرموق في مجال عملهم ، كما لم يكن لديهم أكبر قدر من الرضا عن الحياة، كذلك كانوا أقل حظاً في تحقيق علاقات اجتماعية وإسرية ناجحة، وأوضح أن العلامات الأكاديمية ومعدل الذكاء لا يمثل سوى 20% من النجاح في عالم الأعمال. وهو ما اتفق مع ما توصل اليه دراسة كارن أرنولد (Careen Am.et 2018). أن المتفوقين بإمكانهم الحصول على مهن جيدة ولكنهم نادراً ما يصلون الى درجة التألق فيها، وأنه من غير المرجح أن الطلاب الذين تخرجوا بأعلى المعدلات الأكاديمية ليسوا هم أصحاب الرؤى المستقبلية وعادة يستقرون في النظام ويميلون للأعمال التقليدية، ويمكن تفسير ذلك في بيئتنا العربية بأن أغلب الطلاب قد يلتحقوا بدراسة معينة بناء على المجموع المرتفع الذي حصلوا عليه، أو تحقيق لرغبة الوالدين ورغبة في الحصول على الاستحسان والتقدير منهم أو لأن المجتمع يقدر هذه الكليات وبالتالي المهن مستقبلاً تقدير أعلى من غيرها، وهو ما قد يسوقهم الى مسار وظيفي ليس لديهم رغبة حقيقية به وهم بهذا قد يعملون بأعمال غير ملائمة لطبيعتهم، وبالتالي لا يحققوا التميز بها على الرغم إحرار علامات أكاديمية مرتفعة.

نتائج الفرض الثاني ومناقشتها والذي ينص على:- لا توجد فروق ذات دلالة احصائية عند مستوى دلالة ($\alpha \leq 05.0$) ترجع لمتغير النوع الاجتماعي (ذكور/ اناث) في مستوى التميز الوظيفي.
وللتحقق من صحة هذا الفرض تم استخدام اختبار ت (T-Test)، وفيما يلي النتائج
جدول (4) نتائج اختبار (ت) للفروق بين متوسطات درجات عينة الدراسة وفقا لمتغير النوع الاجتماعي

المحاور	النوع الاجتماعي	العدد	المتوسط الحسابي	الانحراف المعياري	قيمة T	الدلالة
التميز والذكاء العاطفي	ذكر	78	2.5809	.23361	2.816	0.005
	أنثى	72	2.6433	.27752		
التميز مهارات الاتصال	ذكر	78	2.5522	.27260	-.936	0.350
	أنثى	72	2.5787	.25969		
التميز والعمل الموجه (الدراك الهدف)	ذكر	78	2.5522	.27260	2.816	0.005
	أنثى	72	2.5787	.25969		
التميز والقدرة على التنظيم	ذكر	78	2.5809	.23361	2.816	0.005
	أنثى	72	2.6433	.27752		
التميز والقابلية للتكيف	ذكر	78	2.5522	.27260	2.816	0.005
	أنثى	72	2.5787	.25969		
التميز والابداع في العمل	ذكر	78	2.5244	.33457	-.904	0.326
	أنثى	72	2.6475	.36523		
الاجمالي	ذكر	78	2.5704	.23174	-1.698	0.119
	أنثى	72	2.6105	.21222		

يُظهر الجدول (5) أنه:

توجد فروق ذات دلالة إحصائية عند مستوى الدلالة أقل من ($\alpha = 0.05$)، بين متوسطات درجات عينة الدراسة ببعد (التميز والذكاء العاطفي) وفقا لمتغير النوع الاجتماعي (ذكر، أنثى)، لصالح عينة الدراسة من الإناث، وكذلك وجدت فروق لصالح الإناث ببعد (التميز وتنظيم العمل)، ووجدت فروق ذات دلالة لا توجد فروق ذات دلالة إحصائية عند مستوى الدلالة أقل من ($\alpha = 0.05$) بين متوسطات درجات عينة الدراسة ببعد (التميز وإدراك الهدف) وفقا لمتغير النوع الاجتماعي (ذكر، أنثى)، لصالح عينة الدراسة من الذكور، كذلك وجدت فروق لصالح الذكور ببعد (التميز والقدرة على التكيف)، ولم توجد فروق التميز ذات دلالة إحصائية عند مستوى الدلالة أقل من ($\alpha = 0.05$)، بين متوسطات درجات عينة الدراسة (الذكور/الإناث) ببعدي (مهارات الاتصال، والابداع في العمل)، وبالرغم من وجود فروق في الأبعاد الفرعية للمقياس لم تتباين درجاتهم في الدرجة الكلية وبهذا يمكن قبول الفرض لعدم وجود فروق بينهما في الدرجة الكلية، وقد اتفقت تلك النتيجة مع ما قدمته دراسة (شهاب:2020)، ويمكن تفسير هذه النتيجة في ضوء الكثير من الدراسات الاجتماعية والنفسية التي أثبتت للمرأة التميز بالذكاء العاطفي والتنظيم والتركيز بأكثر من مهمة بوقت واحد، كذلك من المعروف قدرة المرأة على التحمل وهو ما يجعل هذه النتيجة منطقية الى حد كبير، كذلك ثبت بالعديد من الدراسات تميز الرجال بالتفكير الشمولي وهو ما قد يساعدهم على إدراك الهدف وكذلك القدرة على التكيف في الظروف الغير المنتظمة.

ثالثاً- نتائج الفرض الثالث ومناقشتها والذي ينص على:

لا توجد فروق ذات دلالة احصائية عند مستوى دلالة ($\alpha \leq 05.0$) ترجع لمتغير سنوات العمل تؤثر بمستوى التميز الوظيفي. وللتحقق من صحة هذا الفرض تم استخدام تحليل التباين الأحادي (ANOVA)، وفيما يلي النتائج.

جدول (5) نتائج تحليل التباين الأحادي (ANOVA) للفروق بين درجات عينة الدراسة لمتغير عدد سنوات العمل (أقل من

سنتين ، من سنتين - 5 سنوات، أكثر من 5سنوات)

المحاور	مصدر التباين	مجموع المربعات	درجة الحرية	متوسط المربعات	قيمة (ف)	مستوى الدلالة
التميز والذكاء العاطفي	بين المجموعات	.614	3	.307	7.169	.061
	داخل المجموعات	15.074	150	.043		
	المجموع الكلي	15.688	150			
التميز ومهارات الاتصال	بين المجموعات	.567	3	.283	4.060	.048
	داخل المجموعات	24.559	150	.070		
	المجموع الكلي	25.126	150			
التميز والعمل الموجه (إدراك الهدف)	بين المجموعات	1.876	3	.938	7.756	.001
	داخل المجموعات	42.579	150	.121		
	المجموع الكلي	44.456	150			
التميز والقدرة على التنظيم	بين المجموعات	.891	3	.445	4.284	.015
	داخل المجموعات	36.600	150	.104		
	المجموع الكلي	37.491	150			
التميز والقابلية للتكيف	بين المجموعات	.746	3	.373	6.142	.000
	داخل المجموعات	16.881	150	.048		

			150	17.627	المجموع الكلي	
		.373	3	.746	بين المجموعات	التميز والابداع في العمل
.000	4.712	.048	150	16.881	داخل المجموعات	
			150	17.627	المجموع الكلي	
		.373	3	.746	بين المجموعات	الاجمالي
.016	7.782	.048	150	16.881	داخل المجموعات	
			150	17.627	المجموع الكلي	

* دالة عند مستوى $(\alpha = 0.05)$.

يتبين من الجدول (5) أنه:

- 1- لا توجد فروق ذات دلالة إحصائية عند مستوى الدلالة أكبر من $(\alpha = 0.05)$ بين متوسطات درجات عينة الدراسة محور (التميز والذكاء العاطفي) وفقا لمتغير عدد سنوات العمل، حيث بلغت قيمة (ف) المحسوبة (7.169).
- 2- لا توجد فروق ذات دلالة إحصائية حيث مستوى الدلالة أكبر من $(\alpha = 0.05)$ بين متوسطات درجات عينة الدراسة محور (التميز مهارات الاتصال) وفقا لمتغير نوع العمل، وبلغت قيمة (ف) المحسوبة (4.060).
- 3- توجد فروق ذات دلالة إحصائية عند مستوى الدلالة أقل من $(\alpha = 0.05)$ بين متوسطات درجات عينة الدراسة محور (التميز والعمل الموجه (ادراك الهدف)) وفقا لمتغير نوع العمل، حيث بلغت قيمة (ف) المحسوبة (4.060).
- 4- توجد فروق ذات دلالة إحصائية عند مستوى الدلالة أقل من $(\alpha = 0.05)$ بين متوسطات درجات عينة الدراسة محور (التميز والقدرة على التنظيم) وفقا لمتغير نوع العمل، حيث بلغت قيمة (ف) المحسوبة (7.756).
- 5- توجد فروق ذات دلالة إحصائية عند مستوى الدلالة أقل من $(\alpha = 0.05)$ بين متوسطات درجات عينة الدراسة محور (التميز والقابلية للتكيف) وفقا لمتغير نوع العمل، حيث بلغت قيمة (ف) المحسوبة (6.142).
- 6- توجد فروق ذات دلالة إحصائية عند مستوى الدلالة أقل من $(\alpha = 0.05)$ بين متوسطات درجات عينة الدراسة محور (التميز والابداع في العمل) وفقا لمتغير نوع العمل، حيث بلغت قيمة (ف) المحسوبة (4.712).
- 7- لا توجد فروق ذات دلالة إحصائية عند مستوى الدلالة أقل من $(\alpha = 0.05)$ بين متوسطات درجات عينة الدراسة (الاجمالي) الدراسة وفقا لمتغير نوع العمل، حيث بلغت قيمة (ف) المحسوبة (7.782).

ولمعرفة اتجاه الفروق تمَّ أُسْتُخْدِمَ اختبار شيفيه (scheffe test) للمقارنات البعدية، والجدول (6) يوضح النتيجة .

جدول (6) اختبار شيفيه (scheffe test) للمقارنات البعدية بين استجابات أفراد عينة الدراسة تبعا لمتغير عدد سنوات العمل (أقل من سنتين ، 2 - 5 سنوات، أكثر من 5سنوات)

المحور	عدد سنوات العمل	التكرار		
			1	2
التميز والعمل الموجه (ادراك الهدف)	أقل من سنتين	48	2.5955	-
	2 - 5 سنوات	64	2.6654	2.6654
	أكثر من 5سنوات	38	-	2.7963
	الدلالة	-	.458	.066
التميز والقدرة على التنظيم	أقل من سنتين	48	2.5485	-
	2 - 5 سنوات	64	2.6364	-
	أكثر من 5سنوات	38	2.7125	-
	Sig.	-	.073	-
التميز والقابلية للتكيف	أقل من سنتين	48	2.4946	-
	2 - 5 سنوات	64	2.5966	-
	أكثر من 5سنوات	38	2.8862	2.8646
	الدلالة	-	.555	1.000
التميز والابداع في العمل	أقل من سنتين	48	2.6332	-
	2 - 5 سنوات	64	2.6591	-
	أكثر من 5سنوات	38	2.7266	2.9097
	الدلالة	-	.957	1.000
التميز والابداع في العمل	أقل من سنتين	48	2.5732	-
	2 - 5 سنوات	64	2.6446	-
	أكثر من 5سنوات	38	-	2.8003
	الدلالة	-	.483	1.000

* دالة عند مستوى ($\alpha = 0.05$)

وبالنظر إلى نتائج المقارنات البعدية بالجدول السابق بين استجابات أفراد عينة الدراسة حول وجود فروق ذات دلالة إحصائية وفقا لمتغير عدد سنوات العمل (أقل من سنتين ، 2 - 5 سنوات، أكثر من 5سنوات)، يُلاحظ أنه كانت اتجاهات الفروق لاستجابات أفراد عينة الدراسة ببعد (التميز والعمل الموجه (ادراك الهدف) وبعدها (التميز والعمل الموجه) و(التميز والقابلية للتكيف) وبعدها (التميز والابداع في العمل) وفقا لمتغير عدد سنوات العمل (أقل من سنتين، 2 - 5 سنوات، أكثر من 5سنوات) جميعها لصالح الذين عدد سنوات عملهم (أقل من سنتين). وتتفق هذه النتيجة منع ما توصلت اليه دراسة Jacobs, M., Leest, B., Huijts, T., & Meng, C (2021) التي أسفرت نتائجها عن وجود علاقة ضعيفة بين العلامات الأكاديمية والأداء الوظيفي في السنة الأولى بعد الكلية وغير موجودة تقريبا في السنوات التالية لها، ولم يتوصل الباحثان الى دراسات أكثر تؤكد تلك النتيجة أو تنفيها والأمر يحتاج إجراء المزيد من الدراسات نظراً لأهمية الموضوع وارتباطه بقضايا التنمية والنشاط الاقتصادي.

وخلاصة القول أنه ما من أحد يستطيع القول بأن التعليم ليس مهماً، وأن المتميزين أكاديمياً لا يستحقون التقدير والرعاية والاهتمام، وأن الطموح في بلوغ الكمال ليس جديراً بالتقدير ؛ ولكن السعي وراء

الكمال لمجرد الكمال هدف محدود للغاية ولا يمكن البناء عليه، كما أن امكانات الفرد الحالية والمستقبلية لا يمكن تغليفها أو حصرها في مجرد درجات أو تقديرات أكاديمية تشير الى معدل مثالي إلا أن النجاح الحقيقي يكمن في بناء وتطوير الشخصية وتحقيق بعض التوازنات الفعلية في الحياة بين الانجاز الأكاديمي واكتساب مجموعة من المهارات الحياتية.

التوصيات:

1. ضرورة أن يتوافق المجال الأكاديمي للفرد مع ميوله ورغباته وقدراته ووفقاً لإمكاناته وليس بناء على مجموع درجاته أو إرضاء لرغبة والديه؛ مما قد يضعه بمسار وظيفي يعجز أن يحقق به تميز أو انجاز؛ وبما لا يحقق لديه الرضا والتوافق ولبلاده التنمية والرخاء، ويمكن استخدام برامج التوجيه والارشاد المهني بكافة المراحل التعليمية والتي تساعد في ذلك.
2. ضرورة تعزيز ونشر سلوكيات التميز الوظيفي من خلال وضع معايير الاداء المتميز ومكافأة الموظفين ذوي الاداء المتميز باستخدام أساليب تحفيز معنوية ومادية، والاشادة بهذه الانجازات ومستويات الاداء التي تم تحقيقها.
3. تعزيز وتنمية مهارات الموظفين في مهارات الاتصال، التفكير الناقد، وحل المشكلات، والتفكير الإبداعي، والعمل بفريق من خلال برامج تدريبية واطلاعهم على الأهداف التكتيكية للمنظمة والاهداف الاستراتيجية حتى يمكنهم إدراكها، والسعي لتحقيقها، مع وضع تلك المهارات أمام إدارة الموارد البشرية عند استقطاب واختيار وتعيين موظفين جدد.

المراجع:

- اسماعيل، يامنة عبدالقادر (2011). أنماط التفكير ومستويات التحصيل الدراسي: عمان. دار اليازوري.
- التاودي، حسين رشدي (1995). المثابرة وأثرها على النجاح في الدراسة الثانوية: رسالة ماجستير غير منشورة . كلية التربية- جامعة عين شمس .
- الجلالي، لمعان مصطفى (2011). التحصيل الدراسي: عمان. دار المسيرة.
- جولمان، دانييل (2000). الذكاء العاطفي ترجمة: ليلي الجبالي ، محمد يونس. الكويت- المجلس الوطني للثقافة والفنون والآداب.
- الحامد، محمد بن معجب (1996). التحصيل الدراسي. الرياض. دار الصوتية للتربية والنشر والتوزيع.
- حجازي، نهال موسى شحدة (2016). التوظيف وعلاقته بالتميز المؤسسي. رسالة ماجستير غير منشورة. كلية الاقتصاد والعلوم الادارية. جامعة الأزهر - غزة.
- الزبيدي، غنى والمشهداني، آمنة. (2016). دور أرس المال البشري والاداء المتميز للعاملين في تحقيق التفوق المنظمي. مجلة الغري للعلوم الاقتصادية والإدارية، المجلد (14) العدد (38) ص-269
- 286.
- سحنون، زبير. (2016) (الاداء الوظيفي والعلاقات الانسانية.

- سلمان، منى جواد(2018).الحوكمة في ضوء نماذج التميز المؤسسي. الشارقة: مكتبة الجامعة.
- شهاب، اسماء صبحى عوض (2020). توظيف مهارات المدراء في حفز الموظفين نحو التميز الوظيفي في وزارة التربية والتعليم الفلسطينية. رسالة ماجستير (غير منشورة).كلية الادارة والتمويل. جامعة الأقصى. غزة.
- الطواب، سيد (1992). قلق الامتحان والذكاء والمستوى الدراسي وعلاقتها بالتحصيل الأكاديمي لطلاب الجامعة من الجنسين : مجلة العلوم الاجتماع. مجلس النشر العلمي . جامعة الكويت المجلد(204). العدد (3) 173.
- عبد اللطيف، مدحت (1990).الصحة النفسية والتفوق الدراسي . بيروت. دار النهضة العربية للطباعة والنشر.
- عبد الله، علي (2005). الاداء المتميز للمنظمات والحكومات. المؤتمر العلمي الدولي حول الاداء المتميز 2005/03/09 08.
- عبدالحميد، شيماء عزت (2015).النموذج البنائي لتأجيل الاشباع الأكاديمي والتنظيم الذاتي (الدافعي والانفعالي) وقلق الاختبار والتحصيل الدراسي: رسالة ماجستير. قسم علم النفس التربوي. كلية التربية- جامعة بنها.
- العدل، عادل محمد محمود (1996). التنبؤ بالإنجاز الدراسي من بعض المتغيرات غير المعرفية مجلة دراسات نفسية : رابطة الأخصائيين النفسيين المصرية- 6(1)89 – 119.
- العراي، حكمت(1995).علاقة الانجاز الدراسي للطالبة الجامعية السعودية ببعض المتغيرات الأسرية دراسة ميدانية . مجلة جامعة الملك سعود، العلوم التربوية والدراسات الإسلامية مجلد 7 ج 2 - 133- 162 .
- علي عبد الحميد (2010). التحصيل الدراسي وعلاقته بالقيم الاسلامية والتربية: مكتبة حسين العصرية. بيروت .
- كافي، مصطفى (2018).إدارة المواهب البشرية في المنظمات. الجزائر: ألفا للوثائق نشر واستيراد وتوزيع الكتب.
- محمدية، عمر جهاد عبدالرحيم(2016). أثر التمكن الوظيفي في السلوك الإبداعي لدى العاملين في هيئة تنشيط السياحة الاردنية. كلية الأعمال- جامعة الشرق الأوسط.
- الهيثي، خالد عبد الرحيم (2016).إدارة الموارد البشرية، دار وائل للنشر والتوزيع، ط7، عمان.
- Brooks, L. J., & Dunn, P. (2020). Business and Professional Ethics. Cengage Learning. Six Characteristics of a Solid Employee(2020) waspbarcode.com
- Competitive strategies in operational excellence, customer intimacy and product leadership, learn.marsdd.com(2020)

Hickman, C. R., & Silva, M. A. (2018). *Creating excellence: Managing corporate culture, strategy, and change in the new age*. Routledge.

Jacobs, M., Leest, B., Huijts, T., & Meng, C. (2021). How are students selected for excellence programmes in the Netherlands? An analysis of selection procedures using vignette data. *European Journal of Higher Education*, 11(1), 13-28.

أثر نظام الرقابة الداخلية في زيادة الثقة في المعلومات المحاسبية على البنوك الإسلامية العاملة في

الأردن

د. ثائر أبو طير

قسم المحاسبة - جامعة جدارا

thaer@jadara.edu.jo

أ. محمد العوامة

sebastare2014@gmail.com

الملخص

هدفت هذه الدراسة الى التعرف على أثر نظام الرقابة الداخلية في زيادة الثقة في المعلومات المحاسبية على البنوك الإسلامية العاملة في الأردن ، ولتحقيق أهداف الدراسة قام الباحث بتصميم استبانة تكونت من (48) فقرة موزعه على خمس ابعاد تم تناولها لنظام الرقابة الداخلية ، وتم توزيع 100 استبانة على عينة عشوائية من مجتمع الدراسة المتمثل بجميع العاملين في اقسام الرقابة الداخلية في البنوك الإسلامية ، وتم استرجاع 90 استبانة، واستبعدت 4 استبانة لعدم صلاحيتها للتحليل، لذلك فان مجموع الاستبانات في التحليل الاحصائي بلغت 86 استبانة، وتم قياس الاثر باستخدام اختبار تحليل الانحدار المتعدد وبعد إجراء المعالجة الاحصائية المناسبة أظهرت الدراسة مجموعة النتائج كان أهمها: أظهرت النتائج يوجد أثر لنظام الرقابة الداخلية في زيادة الثقة في المعلومات المحاسبية على البنوك الإسلامية من حيث (بيئة الرقابة الداخلية، أنشطة الرقابة الداخلية، تقييم المخاطر الداخلية ، المراقبة والمتابعة الداخلية ، المعلومات والاتصال الداخلي) لدى البنوك الإسلامية العاملة في الأردن التي تستخدم أنظمة الرقابة الداخلية وأهم ما أوصت به الدراسة: يوصي الباحثان في ضرورة تطبيق الرقابة الداخلية في البنوك لما لها من دور كبير في زيادة الثقة في المعلومات المحاسبية من خلال المتغيرات على التوالي تخفيض التكاليف المعدات والبرمجيات والموارد البشرية والاتصالات على التوالي بيئة الرقابة الداخلية، أنشطة الرقابة الداخلية، تقييم المخاطر الداخلية، المراقبة والمتابعة الداخلية، المعلومات والاتصال الداخلي.

الكلمات المفتاحية: الرقابة الداخلية، بيئة الرقابة الداخلية، أنشطة الرقابة الداخلية، تقييم المخاطر الداخلية، المراقبة والمتابعة الداخلية، المعلومات والاتصال الداخلي.

المقدمة:

من خلال الثورة التكنولوجية وظهور المنظمات العملاقة واتساعها جغرافيا وتطور نظام تكنولوجيا المعلومات والاتصالات وزيادة التنافس التكنولوجي بين المنظمات أصبحت الحاجة ملحة لوجود أنظمة تحافظ على سرية البيانات والحد من سرقتها وتوفير معلومة موثوقة وملائمة في الوقت المناسب وإيجاد رقابة داخل المنظمة تزيد من الكفاءة والفاعلية من أجل تحقيق الأهداف الإستراتيجية ، ويمثل نظام الرقابة الداخلية في أي منظمة المكون الرئيسي وحجر الأساس الذي يقوم على حماية مصالح المساهمين والإطراف التي لها علاقة في المنظمة سواء كانت داخلية أو خارجية من خلال توفير الحماية لعملية إنتاج معلومات دقيقة وموثوقة والتي تكون مزيج من

جميع أجزاء المنظمة وخصوصا المعلومات المحاسبة والتي تعد وسيلة اتصال ما بين المنظمة والإطراف ذات العلاقة كما أن المعلومات المحاسبية تعد الشريان الرئيسي في الأهمية التي تساعد في عملية اتخاذ القرار وكلما كانت المعلومة موثوقة وملائمة وفي الوقت المناسب كلما زادت أهميتها في مساعدة الادارة العليا لاتخاذ القرار .

لكل ما تقدم من حاجة ضرورية في توفير نظام رقابة داخلي فعال وأهميته في استمرار المنظمة وما توصلت إليه الدراسات في الأردن خاصة وفي البلدان الأخرى عامة تدعو هذه الدراسات إلى زيادة الاهتمام في نظام الرقابة الداخلي والعمل على تطوير وملائمة نظام الرقابة الداخلي بما يتلائم مع التغيرات وما يضمن حمايتها من الاختراق ومعالجة نقاط الضعف الموجودة أو التي قد تنشأ نتيجة التغيرات من أجل توفير ثقة في المعلومات محاسبة. وفي هذه الدراسة سوف يتم التركيز على معرفة تأثير نظام الرقابة الداخلية في زيادة الثقة في المعلومات المحاسبية على البنوك الإسلامية الأردنية.

مشكلة الدراسة:

- ما اثر بيئة الرقابة الداخلية في زيادة الثقة في المعلومات المحاسبية على البنوك الإسلامية العاملة في الاردن؟

- ما أثر أنشطة الرقابة الداخلية في زيادة الثقة في المعلومات المحاسبية على البنوك الإسلامية العاملة في الاردن؟

- ما أثر تقييم المخاطر الداخلية في زيادة الثقة في المعلومات المحاسبية على البنوك الإسلامية العاملة في الاردن؟

- ما أثر المراقبة والمتابعة الداخلية في زيادة الثقة في المعلومات المحاسبية على البنوك الإسلامية العاملة في الاردن.

- ما أثر المعلومات والاتصال الداخلي في زيادة الثقة في المعلومات المحاسبية على البنوك الإسلامية العاملة في الاردن.

أهداف الدراسة:

- بيان أثر بيئة الرقابة الداخلية في زيادة الثقة في المعلومات المحاسبية على البنوك الإسلامية العاملة في الاردن.

-بيان أثر الأنشطة الداخلية في زيادة الثقة في المعلومات المحاسبية على البنوك الإسلامية العاملة في الاردن.

-بيان أثر تقييم المخاطر الداخلية في زيادة الثقة في المعلومات المحاسبية على البنوك الإسلامية العاملة في الاردن.

-بيان أثر المراقبة والمتابعة الداخلية في زيادة الثقة في المعلومات المحاسبية على البنوك الإسلامية العاملة في الاردن.

-بيان أثر المعلومات والاتصال الداخلي في زيادة الثقة في المعلومات المحاسبية على البنوك الإسلامية العاملة في الاردن.

-التعرف على الفروقات لأثر نظام الرقابة الداخلية في زيادة الثقة في المعلومات المحاسبية على البنوك الإسلامية العاملة في الاردن حسب المتغيرات الشخصية (الجنس، العمر، المؤهلات العلمية، التخصص ، المسمى الوظيفي، سنوات الخبرة، عدد الدورات).

فرضيات الدراسة:

الفرضية الأولى: لا يوجد أثر لبيئة الرقابة الداخلية في زيادة الثقة في المعلومات المحاسبية على البنوك الإسلامية العاملة في الاردن.

الفرضية الثانية: لا يوجد أثر لأنشطة الرقابة الداخلية في زيادة الثقة في المعلومات المحاسبية على البنوك الإسلامية العاملة في الاردن.

الفرضية الثالثة: لا يوجد أثر لتقييم المخاطر الداخلية في زيادة الثقة في المعلومات المحاسبية على البنوك الإسلامية العاملة في الاردن.

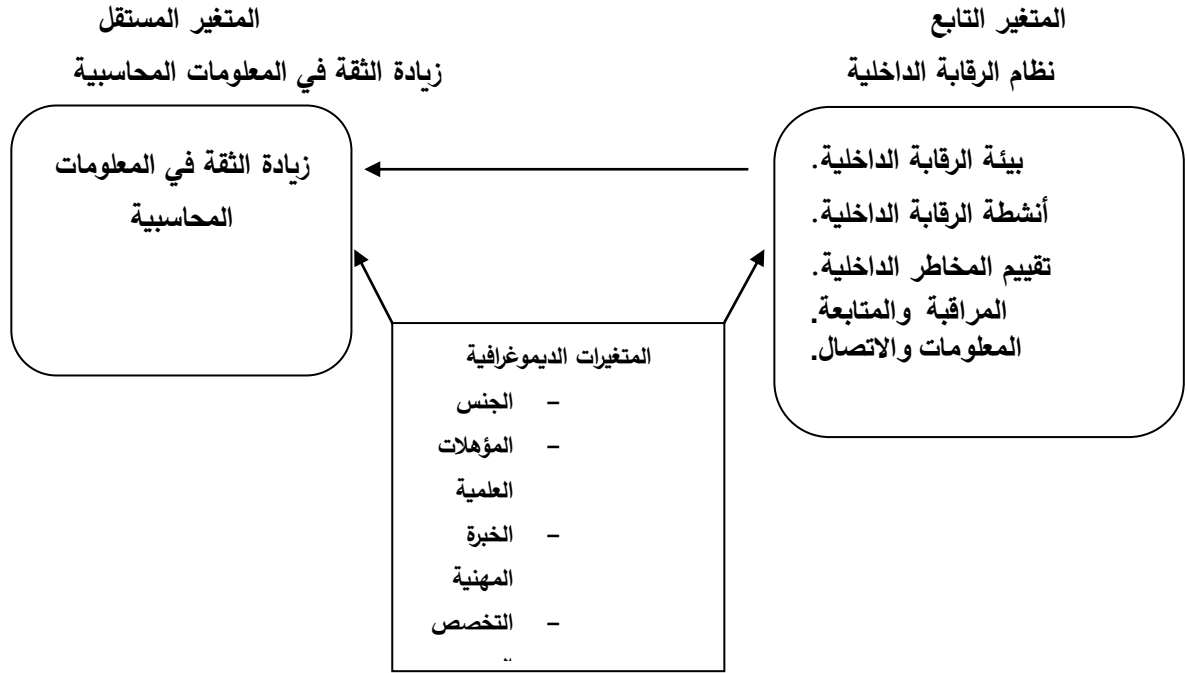
الفرضية الرابعة: لا يوجد أثر للمراقبة والمتابعة الداخلية في زيادة الثقة في المعلومات المحاسبية على البنوك الإسلامية العاملة في الاردن.

الفرضية الخامسة: لا يوجد أثر للمعلومات والاتصال الداخلي في زيادة الثقة في المعلومات المحاسبية على البنوك الإسلامية العاملة في الاردن.

أهمية الدراسة:

تظهر أهمية هذه الدراسة من خلال تركيزها على مفهوم نظام الرقابة الداخلية الموجود في الشركات، حيث أن أنظمة الرقابة الداخلية تساعد بشكل كبير في حل العديد من المشاكل التي تواجهها الشركة ، ومن المتوقع أن تفيد المديرين ومديرين الاقسام في الشركات بشكل عام، حيث تساعد على احاطتهم علما بأهمية الانظمة الرقابية الداخلية الموجودة في الشركة بالاضافة لتقديم الاقتراحات التي تحسن من تطبيق تلك الانظمة بشكل يؤدي إلى نجاح واستمرارية عمل الشركة وزيادة الثقة بما تنتجه هذه الشركة من معلومات .

انموذج الدراسة:



الاطار النظري والدراسات السابقة

مفهوم التدقيق يمكن القول بأنه النشاط التقييمي الذي يتم في المؤسسة بهدف مراجعة العمليات المحاسبية والمالية كأساس لتقديم الخدمات الوقائية للإدارة بصورة محايدة (جمعة, 2011).

التدقيق الداخلي قام المعهد المراجعين الداخليين في عام 1999 بتعريفه على أنه نشاط إداري مستقل وموضوعي يعنى بإضافة قيمة أفضل للمؤسسة ويساعدها على تحقيق أهدافها وذلك باتباع نهج معين لتقييم عمليات الرقابة والإدارة في المؤسسة ولتحسين فعالية إدارة المخاطر (Aseidu and Defor, 2017).

أهداف التدقيق الداخلي إن الهدف الرئيسي للتدقيق الداخلي يكمن بمساعدة إدارة المؤسسة على أداء مسؤولياتها بشكل فعال وذلك عن طريق تزويد الإدارة بالملاحظات والتوصيات والتقارير التي تتصف بالموضوعية. ولقد تم تطوير مهنة التدقيق الداخلي لتصبح الأهداف الذي يسعى التدقيق الداخلي لتحقيقها كالتالي (Mei, 2018):

1. متابعة أعمال الإدارة للتأكد من أن السياسات والخطط والإجراءات الموضوعية تنفذ دون إنحراف.
2. تقييم فعالية وكفاءة الوسائل المتبعة للرقابة على الشؤون المالية والمحاسبية المتبعة في المؤسسة .
3. متابعة القوائم المالية للمؤسسة لحماية موجودات المؤسسة من الإفلاس والسرقة الإختلاس.

4. مراقبة البيانات المحاسبية والإحصائية المثبتة في دفاتر المؤسسة للتأكد من إمكانية اعتماد البيانات المحاسبية والإحصائية.

5. تحسين أداء المؤسسة المالية.

وظائف ومزايا التدقيق الداخلي: يعتبر التدقيق الداخلي بمثابة الحكم كونه يشغل وظيفة داخلية تابعة لإدارة المؤسسة، حيث يقوم المدقق الداخلي بالعديد من الوظائف تتمثل أهمها بما يلي (كناني، 2014):

1. خدمات وقائية: وهي عبارة عن مجموعة الاجراءات التي يضعها المدقق الداخلي في الشركة لتحقيق الحماية الكاملة للأصول والممتلكات وحماية السياسات المختلفة للمؤسسة .

2. خدمات تقييمية: وهذه الخدمات يستخدمها المدقق الداخلي لقياس فعالية نظم الرقابة الداخلية التي تطبقها .

3. خدمات إنشائية: وتتمثل هذه الخدمات بمساعدة المدقق الداخلي لإدارة المؤسسة على تحسين الأنظمة داخل.

4. خدمات علاجية: وهي الإجراءات التي يتبعها المدقق الداخلي لتصحيح أي أخطاء يكتشفها خلال عملية التدقيق وتقديم التوصيات على هذه الأخطاء لتصحيحها، وتتمثل الخدمات التي يقدمها المدقق الداخلي أو يسهم فيها والتي تتم بسبب الاتي (DeSimone et al., 2019):

أ. يتعايش المدقق المالي مع المشاكل الداخلية للمؤسسة كونه إحدى الموظفين في هذه المؤسسة.

ب. يعمل المدقق الداخلي بصورة دورية على مدار السنة يشمل بها كافة العمليات التي تقوم بها المؤسسة.

مراحل عملية التدقيق الداخلي: (Roussey and Brivot, 2016).

1. التخطيط والتوثيق لعملية التدقيق الداخلي

2. تنفيذ اختبارات الرقابة الأساسية للعمليات

3. مرحلة استكمال عملية التدقيق الداخلي وإصدار تقرير المدقق

برنامج التدقيق (Abutaber 2016) ان اي برنامج للتدقيق الداخلي يتكون من مما يلي وبنوع من النسق بين خطواته حيث يبدأ بإجراءات التدقيق التحليلي ، ثم العمل الميداني ، ثم اختبار المعاملات ، وبعدها يعد ملخص التدقيق وأوراق العمل ، ثم تقرير التدقيق الداخلي والاجتماع الختامي فمسودة المناقشة ، واخيرا رأي المدقق الداخلي .

أهم مكونات نظام الرقابة الداخلية (الذنبات 2018):

أولاً : البيئة الرقابية وتشتمل على :

أ- الهيكل التنظيمي: يتم تحديد السلطات من خلال الهيكل التنظيمي في المؤسسة ويعد ك عصب رئيسي في عملية تحديد المسؤوليات والمهام وإيجاد رقابة فعالة

ب- طرق الاتصال يجب على الشركات استخدام أساليب اتصال فعالة يتم من خلالها تحديد المسؤوليات والرقابة في المؤسسة.

ج- الأسلوب الفلسفي والعملي المتبع بواسطة الإدارة: تعد الرقابة من وجهة نظر الإدارة لها تأثير كبير في فعالية الرقابة الداخلية من خلال تطبيقه على العاملين من خلال السلوك الأخلاقي وتقليل المخالفات (Abutaber 2016).

د- لجان المراجعة: يتم تشكيل لجنة المراجعة من خلال مجلس الإدارة من أعضاء المجلس غير التنفيذيين على أن تكون الغالبية من المستقلين بشرط أن لا يقل عدد الأعضاء عن ثلاث وأن يكون أحد الأعضاء خبير في الأمور المحاسبية ومن واجبات لجنة المراجعة:

أ. العمل على تقييم نظام الرقابة والتأكد من كفاءته.

ب. تحديد شروط والتعاقد مع مكتب التدقيق.

ج. العمل على مراقبة مدى استقلالية المحاسب القانوني ومتابعة موضوعيته ونطاق عملية المراجعة ومدى فعاليتها وفقاً للمعايير المعتمدة.

د. كما تقوم في التوسط بين المديرين التنفيذيين ومجلس الإدارة من جهة والمحاسب القانوني من جهة أخرى.

ومن الجدير بالذكر أنه يتم حفظ محاضر اجتماعات اللجنة من قبل المقرر، ولابد أيضاً أن نبين أن هناك مؤثرات بيئية من خارج الشركة تؤثر على فعالية الرقابة الداخلية بالشركة وأيضاً الشركات المسجلة بأسواق المال، فهي أيضاً تحرص على تنفيذ المتطلبات الرقابية التي تضمنها أسواق المال.

ثانياً: تحديد المخاطر: يقصد به (Abutaber et all(2021) هو احتمال أن تحتوي القوائم المالية على أخطاء جوهرية، وهذا ما يسمى مخاطر التقارير المالية. وهذا وضحة كريمة (2017) في دراسته حيث بين أيضاً أن كشف الأخطاء يقع على عاتق الشركة، وواياً كان قرار الإدارة بموضوع المخاطر فسيكون له الأثر الواضح على عمل المدقق، حيث أن المدقق يعتمد في عمله على نظام الرقابة الداخلية وعلى قبول الإدارة للمخاطر المتعلقة بالقوائم مالية ومدى عدالتها عند إعدادها، والتي يجب أن تكون معدة وفقاً للمعايير الدولية، وهنا على إدارة أن تقوم بوضع إجراءات رقابية سحر (2015)، بهدف تقليل احتمال حدوث أخطاء مهمة في التقارير المالية، مما سيساعد المدقق على أن يقوم بتقدير مخاطر الرقابة عند مستوى متدني، مما يقلل

من نطاق الفحص واجراءات الاختبارات التفصيلية. وهذا كله يستدعي وجود اهتمام مشترك بين الإدارة والمدقق، بقضية مخاطر القوائم المالية.

ثالثا: إجراءات وأنشطة الرقابة (2021) Abutaber et all هي إجراءات وسياسات تساعد في تقييد العاملين بتعليمات الإدارة . وهي تتخذ لمواجهة المخاطر المرتبطة بتحقيق أهداف الشركة وبكفاءة . ولهذه الأنشطة المرتبطة بالرقابية عدة أهداف ، وتطبيق على عدة مستويات ادارية ، وعليه فإن إجراءات وأنشطة الرقابة المتعلقة بالسياسات المالية ، هي نفس الإجراءات والأنشطة التي يتم من خلالها تقييم أداء الشركة، ومعالجة بياناتها، ولا بد من الفصل الكامل بين المسؤوليات وان يكون هناك تحديد واضح للسلطات مما يمنع الاحتياك وحدوث المخاطر وهذا ما توصل له عنبروخضير (2018) في دراستهم. حيث بينت الدراسة انه من خلال متابعة وتحديث إجراءات وأنشطة الرقابة نصل الى انه لا بد ان تصمم وتنفذ وتقوم وتحدث الإجراءات والأنشطة الرقابية بشكل دوري ويجب أن تكون الإدارة على اطلاع ومعرفة كافية بالإجراءات والسياسات التي تستخدمها الشركة لمراقبة الأنشطة المتعلقة بالقوائم المالية ،وان وضع الأنظمة الرقابية وتطويرها، هو أهم مسئوليات الإدارة .

رابعا: الرقابة المتعلقة بالإشراف والمتابعة: يعد قسم المراجعة الداخلية في اي شركة اهم الطرق الاشرافية من خلال نظم الموازنات ، وكذلك نظم محاسبة المسؤولية وايضا نظم تقارير الأداء التي يمكن استخدامها كأساليب رقابية والتي تتلخص في التالي : الإجراءات المتبعة في إعداد الموازنات التخطيطية، ونظام محاسبة المسؤولية للموارد البشرية في الاقسام المختلفة (Abutaber 2015) والطرق المتبعة لمقارنة الأداء الفعلي مع الأداء المخطط. ثم معالجة الإدارة للانحرافات عن الأداء المتوقع وايضا السياسات والإجراءات التي تتبعها الإدارة لإصلاح النظام المحاسبي، والإجراءات الرقابية لكي تتماشى مع التغيرات البيئية.

خامسا: المعلومات والاتصال: يتكون نظام المعلومات المتعلق بالتقارير المالية بما في ذلك النظام المحاسبي من الطرق المحاسبية الخاصة بمعالجة بعمليات المنشأة. وتؤثر نوعية المعلومات التي يولدها النظام والتكنولوجيا المستخدمة (زقوت) 2016 في امكانية اتخاذ القرارات المناسبة من قبل الادارة كما يجب الاخذ بعين الاعتبار ان المدير مسؤول هذا ويجب مراعاة بعض الأمور التي تعتبر مهمة بشكل مباشر عن أنشطة. [www. accdiscussion .com](http://www.accdiscussion.com)

المعلومات المحاسبية: يجب ان تتصف المعلومة بالموثوقية حيث ان هذه المعلومات التي تحتويها التقارير المحاسبية تستخدم في تقييم الاداء واتخاذ القرارات وحل المشاكل (abutaber 2018)، ومن الناحية السلوكية تساعد في توجيه وتحفز الشخص الذي يتلقى التقارير. كما ان المعلومات المحاسبية تؤثر في اتخاذ القرار بالنسبة للأحداث المستقبلية ولا بد من توفر عناصر رقابية فعالة عياش (2014)، بحيث تصبح الفائدة والعائد من القرار اكبر ما

يمكن ،كما ان المعلومات المحاسبية تكون اكثر ملائمة في الأنشطة الإدارية التي ترتبط معها لتصبح الإدارة أكثر كفاءة وفاعلية عند وجود نظام رقابة فعال،شربي (2015) وهذا لن يكون الا عندما يقوم المحاسبون بتقديم المعلومات الدقيقة والكاملة للإدارة وحتى تكون المعلومات المحاسبية ذات فائدة فقد اجمع الباحثون،ومنهم (Abutaber(2016 على ضرورة توفر المعايير الآتية : الملاءمة، التمثيل الصادق، الحيادية ، الخلو من الاخطاء، الاكتمال، الدقة، الفهم، والاستيعاب، وفي التوقيت المناسب ، الأهمية والكفاية، بالإضافة الى ذلك ان نظام الرقابة يساهم بشكل فعال بتحسين جودة المعلومات المحاسبية، ويتوقف الحصول على معلومات ذات جودة عند إتباع مجموعة من معايير نظام الرقابة الداخلية الغول (2015)وتوصل الهادي (2016) في دراسته بأنه في حال كانت الرقابة الداخلية فعالة قلل المراجع نطاق فحصه، وتعتمد الرقابة الداخلية على نظام المراجعة الداخلية في كشف الأخطاء ومعالجتها ومن ثم تطوير نظام الرقابة الداخلية يعمل على رفع كفاءة العمل وتحقيق أهداف الشركة، كما تبين بأنه يوجد مخاطر كامنة لا يستطيع نظام الرقابة الداخلية للحد منها وتجاهلها ومن اجل زيادة الثقة بها لابد ان من الاهتمام بجميع الجوانب المحيطة بها وباعدادها لتشمل الجوانب التالية للمعلومات المحاسبية قاسمي(2016):

- مسئولية مجلس الإدارة في اعداد المعلومات المحاسبية
- ب- المعلومات في حد ذاتها وما يجب أن يتوفر بها من عناصر الجودة المختلفة .
- ج- مرحلة الإفصاح عن المعلومات وتوصيلها لمختلف المستخدمين لها سواء من داخل أو من خارج الوحدة الاقتصادية . www.almohasb1.com

التحليل الاحصائي

لتحليل بيانات تم الاعتماد على مقياس ليكرت الخماسي في الإجابة عن الأسئلة، أما فيما يتعلق بالحدود التي اعتمدتها هذه الدراسة عند التعليق على المتوسط الحسابي للمتغيرات الواردة في نموذج الدراسة فهي لتحديد درجة الموافقة؛ فقد حدد الباحثان ثلاثة مستويات هي (مرتفع، ومتوسط، ومنخفض) ، وبالتالي يمكن الحكم على المتوسطات الحسابية على النحو الآتي: الشريفيين والكيلاني(2007)

- ✓ إذا تراوح المتوسط الحسابي ما بين (1.00- أقل من 2.33) يعبر عن مستوى تقييم منخفض.
 - ✓ إذا تراوح المتوسط الحسابي ما بين (2.33- أقل من 3.66) يعبر عن مستوى تقييم متوسط.
 - ✓ إذا تراوح المتوسط الحسابي ما بين (3.66- أقل من 5.00) يعبر عن مستوى تقييم مرتفع.
- الأساليب الإحصائية المستخدمة : لتحقيق أهداف الدراسة وتحليل البيانات التي تم تجميعها، قام الباحث بترميز البيانات وإدخالها إلى الحاسب الآلي باستخدام الحزم الإحصائية للعلوم

الاجتماعية (SPSS)، وتم باستخدام العديد من الأساليب الإحصائية المناسبة والموجودة في هذا البرنامج، وفيما يلي مجموعة الأساليب الإحصائية التي استخدمها:

- 1- التكرارات (Frequency) قام الباحث باستخدامها في وصف خصائص عينة الدراسة، وبيان عدد مفرداتها، وأعداد من وزعت عليهم أداة الدراسة.
 - 2- النسب المئوية (Percent) قام الباحث باستخدامها في تحديد نسبة التكرارات فيما يتعلق بوصف خصائص عينة الدراسة.
 - 3- المتوسط الحسابي (Mean) استخدمه الباحث لحساب متوسط الإجابة على كل عبارة من عبارات الاستبانة، وكذلك المتوسط الحسابي لكل بعد من أبعاد الدراسة.
 - 4- الانحراف المعياري (Standard Deviation) تم استخدامه لتحديد مدى ابتعاد القراءات عن مركز تجمعها لكل عبارة من عبارات أداة الدراسة.
 - 5- معادلة الانحدار الخطي المتعدد (Multiple Liner regression) مدى صحة الفرضيات المتعلقة بأثر المتغير المستقل على المتغير التابع.
 - 6- اختبارات التباين (ANOVA) واختبار (Independent Samples T-Test): للتعرف على الدلالة الإحصائية للفروق بين آراء أفراد عينة الدراسة.
- ثبات أداة الدراسة:** قام الباحثان بتطبيق معادلة كرونباخ ألفا على جميع فقرات محاور الدراسة، وقد كانت قيم كرونباخ ألفا ما بين (0.713-0.923) وهي تعتبر نسبا جيدة لأغراض تعميم نتائج الدراسة الحالية، الشريفين والكيلاني، (2007)، والجدول (1) يوضح معاملات الثبات لمتغيرات الدراسة.

جدول (1) معاملات الثبات (كرونباخ ألفا) لجميع فقرات أبعاد الدراسة والأداة ككل

المحور	الفقرات	معامل (كرونباخ ألفا)
بيئة الرقابة الداخلية.	10	0.764
أنشطة الرقابة الداخلية	10	0.713
تقييم المخاطر الداخلية.	8	0.759
المراقبة والمتابعة	10	0.809
المعلومات والاتصال	10	0.794
نظام الرقابة الداخلية ككل	48	0.923
زيادة الثقة في المعلومات المحاسبية ككل	11	0.792

عينة الدراسة: تكونت عينة الدراسة من (86) موظف وموظفة في أقسام ومدراء الرقابة الداخلية في البنوك تم اختيارهم بالطريقة العشوائية من مجتمع الدراسة، الجدول رقم (2) يوضح توزيع أفراد عينة الدراسة تبعاً للمتغيرات الشخصية.

الجدول رقم (2) توزيع أفراد العينة تبعاً للمتغيرات الشخصية (ن=86)

المتغير	المستوى	التكرار	النسبة المئوية
الجنس	ذكر	65	75.6
	انثى	21	24.4
	المجموع	86	100.0
العمر	29 فأقل	5	5.8
	30 – 39	23	26.7
	40 – 50	52	60.5
	51 فأكثر .	6	7.0
	المجموع	86	100.0
	دبلوم	6	7.0
المؤهل العلمي	بكالوريوس	47	54.7
	دبلوم عالي	24	27.9
	ماجستير	8	9.3
	دكتوراه	1	1.2
	المجموع	86	100.0
	محاسبة	48	55.8
التخصص	علوم مالية ومصرفية	29	33.7
	ادارة اعمال	9	10.5
	المجموع	86	100.0
	محاسب	79	91.9
المسمى الوظيفي	مدقق	7	8.1
	المجموع	86	100.0
	من سنة الى اقل من 5 سنوات	9	10.5
سنوات الخبرة في مجال التدقيق	من 5 الى اقل من 10 سنوات	21	24.4
	من 10 الى اقل من 15 سنة	17	19.8
	اكثر من 15 سنة	39	45.3
	المجموع	86	100.0
	اقل من 3 دورات	30	34.9
عدد دورات مجال التدقيق	من 3 الى 5 دورات	2	2.3
	لا يوجد	54	62.8
	المجموع	86	100.0

عرض نتائج التحليل الإحصائي : اختبار فرضيات الدراسة، وفيما يلي عرض النتائج:

- أولاً: **عرض النتائج المتعلقة بأبعاد نظام الرقابة الداخلية:** تم استخراج المتوسطات الحسابية والانحرافات المعيارية لإجابات أفراد العينة الدراسة عن أبعاد "نظام الرقابة الداخلية"، الجدول رقم (3) يوضح ذلك.

جدول رقم (3) المتوسطات الحسابية، والانحرافات المعيارية لإجابات أفراد العينة عن فقرات محور " نظام الرقابة الداخلية"

الرتبة	الرقم	المحور	المتوسط الحسابي	الانحراف المعياري	درجة التقييم
1	4	المراقبة والمتابعة	3.61	0.53	متوسطة
2	1	بيئة الرقابة الداخلية	3.58	0.45	متوسطة
3	2	أنشطة الرقابة الداخلية	3.56	0.48	متوسطة
3	5	المعلومات والاتصال	3.56	0.52	متوسطة
5	3	تقييم المخاطر الداخلية	3.50	0.54	متوسطة
نظام الرقابة الداخلية ككل			3.56	0.42	مرتفعة

يظهر من الجدول رقم (3) أن المتوسطات الحسابية لإجابات أفراد العينة عن محاور "نظام الرقابة الداخلية" تراوحت بين (3.50-3.61)، جاء في المرتبة الأولى محور " المراقبة والمتابعة " بمتوسط حسابي (3.61) بدرجة تقييم متوسطة، وفي المرتبة الثانية جاء محور " بيئة الرقابة الداخلية" بمتوسط حسابي (3.58) بدرجة تقييم متوسطة ، وجاء في المرتبة الثالثة محوري " أنشطة الرقابة الداخلية، "المعلومات والاتصال" بمتوسط حسابي(3.56) بدرجة تقييم متوسطة، وفي المرتبة الخامسة والاختيرة جاء محور " تقييم المخاطر الداخلية " بمتوسط حسابي(3.50) بدرجة تقييم متوسطة، وبلغ المتوسط الحسابي لنظام الرقابة الداخلية ككل (3.56) بدرجة تقييم متوسطة ، كما تم استخراج المتوسطات الحسابية والانحرافات المعيارية لإجابات أفراد العينة الدراسة عن فقرات كل محور من محاور نظام الرقابة الداخلية على حدا، جداول (4) توضح ذلك.

جدول رقم (4) المتوسطات الحسابية، والانحرافات المعيارية لإجابات أفراد العينة عن فقرات محور " بيئة الرقابة الداخلية"

الرتبة	الرقم	الفقرة	المتوسط الحسابي	الانحراف المعياري	درجة التقييم
1	1	يقوم البنك بالعمل على التحسين الدوري للبيئة الرقابية داخل البنك بالاستناد على التغذية الراجعة الذي يقدمه نظام الرقابة المالي	3.90	0.92	مرتفعة
2	7	يقوم نظام الرقابة داخل البنك على توفير الكفاءة والفاعلية داخل بيئة البنك	3.74	0.92	مرتفعة
3	4	يقوم البنك من التأكد من مدى توافق واهداف برامج وعمليات الرقابة الداخلية من اهداف البنك	3.70	0.96	مرتفعة
4	9	يعمل نظام الرقابة الداخلي داخل البنك على تحسين بيئة الشافية	3.69	0.96	مرتفعة

متوسطة	0.66	3.51	يقوم البنك بتعيين جهات خارجية للأشراف على الرقابة من أجل الموضوعية	2	5
متوسطة	1.04	3.49	يقوم نظام الرقابة داخل البنك على ضبط اداء العاملين بما يتناسب مع السياسات المتبعة	6	6
متوسطة	0.85	3.48	يقوم البنك بتوزيع الضوابط الرقابية على المهمات الرئيسية في البنك	3	7
متوسطة	0.86	3.45	تقوم ادارة الرقابة الداخلية من رفع تقارير بشكل دوري الى ادارة البنك	5	8
متوسطة	0.86	3.42	يقوم البنك على توفير بيئة رقابية محفزة للأداء	8	9
متوسطة	0.84	3.40	كافة ادوار ومسؤوليات العاملين في البنك واضحة ومفهومة	10	10
متوسطة	0.45	3.58	محور " بيئة الرقابة الداخلية" كل		

يظهر من الجدول رقم (4) أن المتوسطات الحسابية لإجابات أفراد العينة عن فقرات محور " بيئة الرقابة الداخلية " قد تراوحت ما بين (3.40-3.90)، كان أعلاها للفقرة رقم (1) " يقوم البنك بالعمل على التحسين الدوري للبيئة الرقابية داخل البنك بالاستناد على التغذية الراجعة الذي يقدمه نظام الرقابة المالي " بمتوسط حسابي(3.90) بدرجة تقييم مرتفعة، بينما كان أدناها للفقرة (10) " كافة ادوار ومسؤوليات العاملين في البنك واضحة ومفهومة" بمتوسط حسابي (3.40) بدرجة تقييم متوسطة، وبلغ المتوسط الحسابي للمحور ككل (3.58) بدرجة تقييم متوسطة.

جدول رقم (5) المتوسطات الحسابية، والانحرافات المعيارية لإجابات أفراد العينة عن فقرات محور " أنشطة الرقابة"

الرتبة	الرقم	الفقرة	المتوسط الحسابي	الانحراف المعياري	درجة التقييم
1	1	تسعى الادارة الى تطوير الانظمة المالية والادارية سعيا لمعالجة الثغرات الممكنة في نظام الرقابة	3.91	0.95	مرتفعة
2	4	يقوم البنك على تسهيل جميع السياسات والاجراءات التي تساعد على ضمان الموضوعية وعدم التحيز	3.74	0.92	مرتفعة
3	7	تقوم الجهات الرقابية بمراجعة السياسات والتعليمات بشكل دوري لتأكد من فاعليتها	3.67	0.95	مرتفعة
4	9	يقوم البنك على وضع رقابة مادية في استخدام السجلات من خلال ولوج الموظفين المصرح لهم	3.60	1.13	متوسطة
5	2	تحتوي التقارير الرقابية المقدمة للإدارة على مقارنات بين النتائج لفترات مختلفة لتحديد الانحرافات	3.50	0.72	متوسطة

متوسطة	0.90	3.49	تشتمل العمليات الرقابية كافة الأنشطة داخل البنك	8	6
متوسطة	0.82	3.48	ينظر البنك للأنشطة الرقابية على انها جزء هام تسعى لتحقيق الاهداف الاستراتيجية	5	7
متوسطة	0.88	3.44	يتم وضع الأنشطة الرقابية بشكل عام لضمان تنفيذ الاستجابة للمخاطر من حيث الوقت المناسب والشكل المناسب	6	8
متوسطة	0.83	3.38	يقوم البنك على تبني كافة متطلبات القيم الاخلاقية لدى الموظفين	3	9
متوسطة	0.89	3.34	يوجد فصل في مهام الموظفين في قسم الحاسوب وتوزيع المهام والمسؤوليات	10	10
متوسطة	0.48	3.56	محور "أنشطة الرقابة" ككل		

يظهر من الجدول رقم (5) أن المتوسطات الحسابية لإجابات أفراد العينة عن فقرات محور "أنشطة الرقابة" قد تراوحت ما بين (3.34-3.91)، كان أعلاها للفقرة رقم (1) "تسعى الإدارة الى تطوير الانظمة المالية والادارية سعيا لمعالجة الثغرات الممكنة في نظام الرقابة" بمتوسط حسابي (3.91) بدرجة تقييم مرتفعة، بينما كان أدناها للفقرة (10) "يوجد فصل في مهام الموظفين في قسم الحاسوب وتوزيع المهام والمسؤوليات" بمتوسط حسابي (3.34) بدرجة تقييم متوسطة، وبلغ المتوسط الحسابي للمحور ككل (3.56) بدرجة تقييم متوسطة .

جدول رقم (6) المتوسطات الحسابية، والانحرافات المعيارية لإجابات أفراد العينة عن فقرات محور "تقييم المخاطر"

الترتبة	الرقم	الفقرة	المتوسط الحسابي	الانحراف المعياري	درجة التقييم
1	1	يعمل البنك على تطوير التكنولوجيا المتخصصة المستخدمة لتقديم الخدمة للعملاء	3.90	1.01	مرتفعة
2	3	يتم تحديد المخاطر الداخلية والخارجية المتوقعة من قبل ادارة البنك	3.51	0.99	متوسطة
3	4	يتم تصنيف المخاطر وتقييمها من قبل ادارة البنك من حيث تأثيرها على البنك او على الاهداف المتوقعة	3.52	0.79	متوسطة
4	2	يتم وضع الاجراءات والسياسات بناء على المخاطر المتوقعة	3.48	0.79	متوسطة
5	7	يتم تقييم المخاطر من قبل ادارة البنك كجزء من تصميم نظام الرقابة الداخلي للتقليل من الاخطاء والمخالفات	3.45	1.14	متوسطة
6	6	يتم تحديد جميع المخاطر لدى ادارة البنك على مستوى جميع الأنشطة التشغيلية	3.39	1.11	متوسطة
7	8	يعمل البنك على التحسين المستمر والمواكبة لتصدي لجميع المخاطر المتوقعة	3.38	1.02	متوسطة

متوسطة	1.06	3.37	يقوم البنك بتحديد المخاطر التي يمكن السيطرة عليها والتي لا يمكن السيطرة عليها	5	8
متوسطة	0.54	3.50	محور "تقييم المخاطر" ككل		

يظهر من الجدول رقم (6) أن المتوسطات الحسابية لإجابات أفراد العينة عن فقرات محور "أنتقييم المخاطر" قد تراوحت ما بين (3.37-3.90)، كان أعلاها للفقرة رقم (1) "يعمل البنك على تطوير التكنولوجيا المتخصصة المستخدمة لتقديم الخدمة للعملاء" بمتوسط حسابي (3.90) بدرجة تقييم مرتفعة، بينما كان أدناها للفقرة (5) "يقوم البنك بتحديد المخاطر التي يمكن السيطرة عليها والتي لا يمكن السيطرة عليها" بمتوسط حسابي (3.37) بدرجة تقييم متوسطة، وبلغ المتوسط الحسابي للمحور ككل (3.50) بدرجة تقييم متوسطة.

جدول رقم (7) المتوسطات الحسابية، والانحرافات المعيارية لإجابات أفراد العينة عن فقرات محور "المراقبة والمتابعة"

الرتبة	الرقم	الفقرة	المتوسط الحسابي	الانحراف المعياري	درجة التقييم
1	4	يتم تحديد الاجراءات والسياسات الخاصة في الرقابة وفق التغيرات التي تقتضيها مصلحة البنك	3.81	0.83	مرتفعة
2	7	تسعى ادارة البنك للوصول الى التمييز في الرقابة والارتقاء في مستوى الاداء	3.78	0.93	مرتفعة
3	2	يقوم البنك بتقييم الجهات المعنية بالمراقبة والمتابعة من اجل تحسين الاداء	3.77	0.95	مرتفعة
4	1	تعمل الادارة في البنك وبشكل مستمر على تطوير نظام الرقابة الداخلي بحيث يشتمل على نظام المتابعة للأجراء ت	3.67	0.98	متوسطة
5	8	تسعى ادارة البنك من خلال الرقابة والمتابعة الى تحسين اخلاقيات العمل لدى الموظفين	3.66	0.99	متوسطة
6	5	تقوم أداراه البنك باتخاذ الإجراء المناسب في الوقت المناسب لتصحيح الانحراف من قبل المدقق الداخلي	3.65	0.88	متوسطة
7	6	تقوم ادارة البنك للاستجابة لتوصيات مدقق الحسابات الخارجي بشأن الرقابة والمتابعة	3.60	0.80	متوسطة
8	9	تسعى ادارة البنك من خلال الرقابة والمتابعة الى الحد من اخطاء الموظفين وتقليلها	3.52	0.76	متوسطة
9	3	يقوم البنك على تحديد مستوى الفائدة من نظام المراقبة والمتابعة في تصحيح الاخطاء	3.36	0.61	متوسطة
10	10	تساعد الرقابة والمتابعة على إضافة ميزة	3.28	0.97	متوسطة

			تنافسية في الخدمات المقدمة للعملاء	
متوسطة	0.53	3.61	محور " المراقبة والمتابعة " ككل	

يظهر من الجدول رقم (7) أن المتوسطات الحسابية لإجابات أفراد العينة عن فقرات محور " المراقبة والمتابعة " قد تراوحت ما بين (3.28-3.81)، كان أعلاها للفقرة رقم (4) " يتم تحديد الاجراءات والسياسات الخاصة في الرقابة وفق التغيرات التي تقتضيها مصلحة البنك" بمتوسط حسابي(3.81) بدرجة تقييم مرتفعة، بينما كان أدناها للفقرة (10) " تساعد الرقابة والمتابعة على إضافة ميزة تنافسية في الخدمات المقدمة للعملاء " بمتوسط حسابي (3.28) بدرجة تقييم متوسطة، وبلغ المتوسط الحسابي للمحور ككل (3.61) بدرجة تقييم متوسطة.

جدول رقم (8) المتوسطات الحسابية، والانحرافات المعيارية لإجابات أفراد العينة عن فقرات محور "

المعلومات والاتصال"

الرتبة	الرقم	الفقرة	المتوسط الحسابي	الانحراف المعياري	درجة التقييم
1	7	يقوم الموظف بالتواصل مع العملاء بشكل مستمر لتحديد الاحتياجات وتقييم الاداء	3.78	0.76	مرتفعة
2	4	يوجد في البنك خطوط اتصال فعالة لجميع انحاء البنك في حالة الطوارئ او انقطاع التيار الكهربائي	3.73	0.80	مرتفعة
3	5	يتم ابلاغ الموظفين بالسياسات والاجراءات عبر الهواتف او طرق الاتصال من قبل ادارة البنك	3.67	0.75	متوسطة
4	6	يوجد قنوات اتصال بين الادارة والموظفين بحيث تتيح من ايصال المعلومة الهامة للإدارة	3.66	0.71	متوسطة
5	10	ان توفير نظام اتصال امن وفعال داخل البنك يساعد على الحصول على المعلومة في الوقت المناسب وبشكل دقيق	3.64	1.06	متوسطة
6	8	تقوم عملية الاتصال داخل البنك وخارجة من تحديد الانحرافات المعيارية المتولدة من التغذية الراجعة	3.63	0.74	متوسطة
7	1	يقوم البنك على تحسين التكنولوجيا المستخدمة في العمليات بين الاقسام	3.41	1.06	متوسطة
8	2	يوجد في البنك تقوم على الاشراف والمتابعة على جودة الاتصال والمعلومات المقدمة	3.38	0.98	متوسطة
9	3	يقوم البنك على توفير بيئة امنة للاتصال بعيد عن الاختراق لامن شبكة البنك	3.37	0.90	متوسطة
10	9	يقوم البنك بوضع اليات معينة للتواصل مع البيئة الخارجية للحصول على المعلومات	3.36	0.89	متوسطة

متوسطة	0.52	3.56	محور "المعلومات والاتصال" ككل
--------	------	------	-------------------------------

يظهر من الجدول رقم (8) أن المتوسطات الحسابية لإجابات أفراد العينة عن فقرات محور "المعلومات والاتصال" قد تراوحت ما بين (3.36-3.78)، كان أعلاها للفقرة رقم (7) "يقوم الموظف بالتواصل مع العملاء بشكل مستمر لتحديد الاحتياجات وتقييم الأداء" بمتوسط حسابي (3.78) بدرجة تقييم مرتفعة، بينما كان أدناها للفقرة (9) "يقوم البنك بوضع اليات معينة للتواصل مع البيئة الخارجية للحصول على المعلومات" بمتوسط حسابي (3.36) بدرجة تقييم متوسطة، وبلغ المتوسط الحسابي للمحور ككل (3.56) بدرجة تقييم متوسطة .

ثانيا: عرض النتائج المتعلقة بمحور الثقة في المعلومات المحاسبية: تم استخراج المتوسطات الحسابية والانحرافات المعيارية لإجابات أفراد العينة الدراسة عن محور "الثقة في المعلومات المحاسبية"، والجدول رقم (9) يوضح ذلك.

جدول رقم (9) المتوسطات الحسابية، والانحرافات المعيارية لإجابات أفراد العينة عن فقرات محور "الثقة في

المعلومات المحاسبية

الرتبة	الرقم	الفقرة	المتوسط الحسابي	الانحراف المعياري	درجة التقييم
1	3	تستجيب المعلومات المحاسبية المستخدمة في الشركة لإحتياجات المستخدمين من خلال سهولة الوصول إلى بنية ومحتويات مضامينها.	3.73	0.80	مرتفعة
2	5	تتمتع المعلومات المحاسبية المستخدمة في الشركة بالمرونة والدقة في إنتاج المعلومات وبشكل مرتب ومنظم مما يعزز الثقة بها.	3.72	0.74	مرتفعة
3	8	تتمتع المعلومات المحاسبية المستخدمة في الشركة بخاصية الملائمة لدعم ثقة المستخدمين لها.	3.69	0.76	مرتفعة
4	9	تتمتع المعلومات المحاسبية المستخدمة في الشركة بخاصية القابلية للمقارنة لدعم ثقة المستخدمين لها	3.68	0.71	مرتفعة
5	4	تساهم المعلومات المحاسبية المستخدمة في الشركة بتحسين الوضع التنافسي للشركة على مستوى التصنيع ونشاط التوزيع والتسويق .	3.67	0.75	متوسطة
6	10	تتمتع المعلومات المحاسبية المستخدمة في الشركة بخاصية القابلية للفهم لدعم ثقة المستخدمين لها	3.66	0.73	متوسطة
7	11	تتمتع المعلومات المحاسبية المستخدمة في الشركة بخاصية التمثيل الصادق لدعم المستخدمين لها	3.65	0.75	متوسطة

الرتبة	الرقم	الفقرة	المتوسط الحسابي	الانحراف المعياري	درجة التقييم
8	7	تتمتع مخرجات نظم المعلومات المحاسبية المستخدمة في الشركة بخاصية الحياد مما يعزز الثقة بتلك المعلومات.	3.63	0.78	متوسطة
9	6	تقوم الشركة بمعالجة البيانات المحاسبية وفق المبادئ العلمية والقواعد المحاسبية المتعارف عليها مما ينتج معلومات محاسبية عالية الدقة وخالية من الأخطاء.	3.62	0.69	متوسطة
10	2	تمتاز المعلومات المحاسبية المستخدمة في الشركة بالاكتمال وتعد مصدراً أساسياً لتشكيل الأبعاد الأساسية للعملية الإدارية فيها .	3.53	0.94	متوسطة
11	1	تلائم المعلومات المحاسبية المستخدمة في الشركة حجمها وطبيعتها نشاطها وهيكلها التنظيمي لمساندة تعزيز الثقة بها من قبل المستخدم	3.47	0.95	متوسطة
محور "الثقة في المعلومات المحاسبية" ككل			3.64	0.38	متوسطة

يظهر من الجدول رقم (9) أن المتوسطات الحسابية لإجابات أفراد العينة عن فقرات محور "الثقة في المعلومات المحاسبية" قد تراوحت ما بين (3.47-3.73)، كان أعلاها للفقرة رقم (3) "تستجيب المعلومات المحاسبية المستخدمة في الشركة لإحتياجات المستخدمين من خلال سهولة الوصول إلى بنية ومحتويات مضامينها" بمتوسط حسابي (3.73) بدرجة تقييم مرتفعة، بينما كان أدناها للفقرة (1) "تلائم المعلومات المحاسبية المستخدمة في الشركة حجمها وطبيعتها نشاطها وهيكلها التنظيمي لمساندة تعزيز الثقة بها من قبل المستخدم" بمتوسط حسابي (3.47) بدرجة تقييم متوسطة، وبلغ المتوسط الحسابي للمحور ككل (3.64) بدرجة تقييم متوسطة.

اختبار فرضيات الدراسة :

قام الباحثان لغايات تشخيص مشكلة الارتباطات الداخلية لأبعاد المتغير المستقل، حيث تم حساب معامل التباين المسموح به (Tolerance) لكل من أبعاد المتغير المستقل، وكذلك حساب معامل تضخم التباين (Variance Inflation Factor: VIF)، حيث يجب على قيم (VIF) أن تكون أقل من (10) لجميع الأبعاد، ويجب قيم (Tolerance) أن تكون أكبر من (0.05)، وقد كانت النتائج كما هي في الجدول رقم (10).

جدول رقم (10) اختبار معامل تضخم التباين والتباين المسموح لأبعاد المتغير المستقل

البُعد	التباين المسموح (Tolerance)	معامل تضخم التباين (VIF)
بيئة الرقابة الداخلية.	0.602	1.661
أنشطة الرقابة الداخلية	0.303	3.303
تقييم المخاطر الداخلية.	0.348	2.877
المراقبة والمتابعة	0.343	2.913
المعلومات والاتصال	0.383	2.608

يبين الجدول رقم (10) أن "قيم اختبار معامل تضخم التباين (VIF) لجميع أبعاد المتغير المستقل كانت أقل من (10)، بينما كانت قيمة اختبار معامل التباين المسموح به (Tolerance) لجميع الأبعاد أكبر من (0.05)، الأمر الذي يعني أنه لا يوجد ارتباط عالي بين أبعاد المتغير المستقل، وبالتالي يمكن استخدامها جميعها في نموذج الانحدار، ومعرفة أي من هذه الأبعاد لها أثر دال إحصائياً على المتغير التابع، وكذلك معرفة النسبة المئوية لذلك الأثر إن وجد، وبعد أن تم التأكد من عدم وجود ارتباط عالٍ بين أبعاد المتغير المستقل"، فإنه سيتم اختبار فرضيات الدراسة كما هو موضح تالياً:

✓ النتائج المتعلقة بالفرضية الرئيسية الأولى:

لاختبار لفرضيات الدراسة تم استخدام معادلة الانحدار المتعدد لتحليل أثر نظام الرقابة الداخلية بأبعاده (بيئة الرقابة الداخلية، وأنشطة الرقابة الداخلية، وتقييم المخاطر الداخلية، والمراقبة والمتابعة، والمعلومات والاتصال) في الثقة في المعلومات المحاسبية في البنوك الإسلامية العاملة في الأردن ككل، والجدول رقم (11) يُبين ذلك:

الجدول رقم (11) معادلة الانحدار المتعدد (Multiple regression) لدراسة أثر أبعاد نظام الرقابة الداخلية

في زيادة الثقة في المعلومات المحاسبية في البنوك الإسلامية العاملة في الأردن

البُعد	Beat	T	الدلالة الإحصائية	R	R ²	Adjusted R Square	F	الدلالة الإحصائية
بيئة الرقابة الداخلية.	0.175	2.773	0.007	0.900	0.809	0.797	67.831	0.000
أنشطة الرقابة	0.178	2.002	0.049					
تقييم المخاطر	0.306	3.689	0.000					
المراقبة والمتابعة	0.222	2.668	0.009					
المعلومات	0.180	2.287	0.025					

يتبين من الجدول (11) وجود أثر عند مستوى الدلالة الإحصائية ($\alpha \leq 0.05$) لنظام الرقابة الداخلية في زيادة الثقة في المعلومات المحاسبية في البنوك الإسلامية العاملة في الأردن، حيث جاءت قيمة معامل الارتباط (R) (0.900) وهي قيمة تدل على درجة ارتباط دالة إحصائياً بين المتغيرات المستقلة والمتغير التابع، وبلغت قيمة (R-square) (0.809) وهي قيمة دالة إحصائياً تفسر نظام الرقابة الداخلية بابعاده في التأثير على زيادة الثقة في المعلومات المحاسبية في البنوك الإسلامية العاملة، بمعنى أن نظام الرقابة الداخلية يفسر ما قيمته (80.9%) من التغير الحاصل في زيادة الثقة في المعلومات المحاسبية في البنوك الإسلامية العاملة في الأردنية، وبلغت قيمة الاختبار (F) (67.831) بدلالة إحصائية (0.00) وهي قيمة دالة إحصائياً تدل على وجود تباين في قدرة المتغيرات المستقلة على التأثير في المتغير التابع، بالتالي ترفض الفرضية الرئيسية الأولى بالصيغة الصفرية وتقبل بالصيغة البديلة والتي مفادها " يوجد أثر عند مستوى الدلالة الإحصائية ($\alpha \leq 0.05$) لنظام الرقابة الداخلية في زيادة الثقة في المعلومات المحاسبية في البنوك الإسلامية العاملة في الأردن ".

وفيما يتعلق بنتائج الفرضيات الفرعية، فقد أظهرت النتائج ما يلي:

1- يوجد أثر عند مستوى الدلالة الإحصائية ($\alpha \leq 0.05$) لبيئة الرقابة الداخلية في زيادة الثقة في المعلومات المحاسبية في البنوك الإسلامية العاملة في الأردن، حيث بلغت قيم (T, Beta) (2.773، 0.175) على التوالي وهي قيم دالة إحصائياً عند مستوى الدلالة ($\alpha \leq 0.05$)، وبالتالي تقبل الفرضية الفرعية الأولى بالصيغة البديلة.

2- يوجد أثر عند مستوى الدلالة الإحصائية ($\alpha \leq 0.05$) لأنشطة الرقابة الداخلية في زيادة الثقة في المعلومات المحاسبية في البنوك الإسلامية العاملة في الأردن، حيث بلغت قيم (T, Beta) (2.002، 0.178) على التوالي وهي قيم دالة إحصائياً عند مستوى الدلالة ($\alpha \leq 0.05$)، وبالتالي تقبل الفرضية الفرعية الثانية بالصيغة البديلة.

3- يوجد أثر عند مستوى الدلالة الإحصائية ($\alpha \leq 0.05$) لتقييم المخاطر الداخلية في زيادة الثقة في المعلومات المحاسبية في البنوك الإسلامية العاملة في الأردن، حيث بلغت قيم (T, Beta) (3.689، 0.306) على التوالي وهي قيم دالة إحصائياً عند مستوى الدلالة ($\alpha \leq 0.05$)، وبالتالي تقبل الفرضية الفرعية الثالثة بالصيغة البديلة.

4- يوجد أثر عند مستوى الدلالة الإحصائية ($\alpha \leq 0.05$) للمراقبة والمتابعة في زيادة الثقة في المعلومات المحاسبية في البنوك الإسلامية العاملة في الأردن، حيث بلغت قيم (T, Beta) (0.222، 2.668) على التوالي وهي قيم دالة إحصائياً عند مستوى الدلالة ($\alpha \leq 0.05$)، وبالتالي تقبل الفرضية الفرعية الرابعة بالصيغة البديلة.

5-يوجد أثر عند مستوى الدلالة الإحصائية ($\alpha \leq 0.05$) للمعلومات والاتصال في زيادة الثقة في المعلومات المحاسبية في البنوك الإسلامية العاملة في الأردن، حيث بلغت قيم (T, Beta) (0.180، 2.287) على التوالي وهي قيم دالة إحصائياً عند مستوى الدلالة ($\alpha \leq 0.05$)، وبالتالي تقبل الفرضية الفرعية الخامسة بالصيغة البديلة.

النتائج والتوصيات:

✓ النتائج:

1. يوجد أثر لنظام الرقابة الداخلية في زيادة الثقة في المعلومات المحاسبية على البنوك الإسلامية من حيث (بيئة الرقابة الداخلية، أنشطة الرقابة الداخلية، تقييم المخاطر الداخلية، المراقبة والمتابعة الداخلية، المعلومات والاتصال الداخلي) لدى البنوك الإسلامية العاملة في الأردن التي تستخدم أنظمة الرقابة الداخلية وهذا ما اتفق مع دراسة (abutaber et all (2021
2. يوجد أثر لنظام الرقابة الداخلية في زيادة الثقة في المعلومات المحاسبية على البنوك الإسلامية ببعدها (بيئة الرقابة الداخلية) في بنوك عينة الدراسة، وهذا ما توافق مع دراسة شربي (2015) ويرى الباحثان أن هناك اثر في بيئة الرقابة الداخلية من خلال زيادة الثقة في المعلومات المحاسبية بسبب توفير التغذية الراجعة الذي يقدمه نظام الرقابة الداخلي كما يعتمد على الشفافية والموضوعية من خلال الإشراف عليّة من جهات خارجية مما يؤثر ايجابا في زيادة الثقة في المعلومات .
3. يوجد أثر لنظام الرقابة الداخلية في زيادة الثقة في المعلومات المحاسبية على البنوك الإسلامية ببعدها (أنشطة الرقابة الداخلية) في بنوك عينة الدراسة وهذا ايضا ما اشار له كل من الهادي (2016) و abutaber (2015) ويرى الباحثان أن هناك اثر في أنشطة الرقابة الداخلية من خلال زيادة الثقة في المعلومات المحاسبية من خلال تطوير الأنظمة المالية والإدارية سعيا لمعالجة الثغرات الممكنة و تبني كافة متطلبات القيم الأخلاقية لدى الموظفين والاستجابة للمخاطر في الوقت المناسب للسعي قدما في زيادة الثقة في المعلومات المحاسبية في البنوك الإسلامية .
4. يوجد أثر لنظام الرقابة الداخلية في زيادة الثقة في المعلومات المحاسبية على البنوك الإسلامية ببعدها (تقييم المخاطر) في بنوك عينة الدراسة وهذا ما اتفق مع دراسة abutaber et all (2021) وكذلك عنبر وخضير (2018) ويرى الباحثان إن هناك اثر في تقييم المخاطر من خلال زيادة الثقة في المعلومات المحاسبية من خلال استخدام تكنولوجيا تقوم على خدمة العملاء وتحديد المخاطر الداخلية والخارجية والسيطرة عليها والعمل على منع أو تقليل الأخطاء والذي بدوره يساعد على زيادة الثقة في المعلومات المحاسبية في البنوك الإسلامية.

5. يوجد أثر لنظام الرقابة الداخلية في زيادة الثقة في المعلومات المحاسبية على البنوك الإسلامية ببعدها (المراقبة والمتابعة الداخلية) في بنوك عينة الدراسة ويرى الباحثان أن هناك أثر في المراقبة والمتابعة الداخلية من خلال زيادة الثقة في المعلومات المحاسبية من خلال الإجراءات والسياسات الخاصة في الرقابة وفق التغيرات التي تقتضيها مصلحة البنك والعمل على التميز في الأداء الرقابي من خلال إضفاء وزيادة التحسين في أخلاقيات العمل لدى الموظف لزيادة الموثوقية في المعلومات المحاسبية في البنوك الإسلامية العاملة في الأردن .

6. يوجد أثر لنظام الرقابة الداخلية في زيادة الثقة في المعلومات المحاسبية على البنوك الإسلامية ببعدها (المعلومات والاتصال الداخلي) في بنوك عينة الدراسة ويرى الباحثان أن هناك أثر في المعلومات والاتصال الداخلي من خلال زيادة الثقة في المعلومات المحاسبية التي تستند على ثقة العميل من خلال توفير قنوات اتصال آمنة ومستمرة بشكل فعال بعيدا عن المخاطر الخارجية لزيادة الموثوقية في المعلومات المحاسبية في البنوك الإسلامية العاملة في الأردن .

* التوصيات

1. يوصي الباحثان بضرورة إجراء دراسات عن أثر نظام الرقابة الداخلية في زيادة الثقة في المعلومات المحاسبية في عينة أخرى من البنوك في هذا المجال في الأردن.
2. يوصي الباحثان على دراسة الرقابة الداخلية بشكل مستقل من حيث إدارة المخاطر المتوقعة.
3. كما يوصي الباحثان بضرورة مواكبة التطوير المستمر من حيث الأنظمة والأدوات في الرقابة الداخلية للبنوك.
4. يوصي الباحثان في ضرورة تطبيق الرقابة الداخلية في البنوك لما لها من دور كبير في زيادة الثقة في المعلومات المحاسبية من خلال المتغيرات على التوالي تخفيض التكاليف المعدات والبرمجيات والموارد البشرية والاتصالات على التوالي بيئة الرقابة الداخلية، أنشطة الرقابة الداخلية، تقييم المخاطر الداخلية، المراقبة والمتابعة الداخلية، المعلومات والاتصال الداخلي.

المراجع:

- سحر، فيصل، (2015). دور المراجعة الداخلية في تحسين جودة المعلومات المحاسبية: دراسة حالة في مؤسستيمطاحن الجنوب - ونفطال - بسكرة، رسالة ماجستير منشورة، جامعة محمد خضير، بسكرة، الجزائر.
- شربي، عبدالفتاح، (2015). دور نظام الرقابة الداخلية في تعزيز الخصائص النوعية للقوائم المالية، رسالة ماجستير منشورة، جامعة قاصدي مرباح، ورقلة.
- عياش، عبدالوهاب أحمد، (2014). دور الرقابة الداخلية في رفع كفاءة الأداء المالي، مجلة جامعة الناصر، العدد 4، ص.ص. 156-183.

- الغول، سناء، (2015). دور نظام الرقابة الداخلية في تحسين جودة المعلومات المحاسبية: دراسة عينة من المؤسسات بولاية ورقلة، رسالة ماجستير منشورة، جامعة قاصدي مرباح، ورقلة، الجزائر.
- كريمة، منال، (2017). دور نظام الرقابة الداخلية في تحسين الخصائص النوعية للقوائم المالية: دراسة ميدانية لعينة من المؤسسات بولاية ورقلة، رسالة ماجستير منشورة، جامعة قاصدي مرباح، ورقلة، الجزائر.
- الهادي، حسين محمد، (2016). دور نظام الرقابة الداخلية في تحسين جودة المراجعة: بالتطبيق على شركة شيكان للتأمين وإعادة التأمين المحدودة في الفترة من 2015-2016، رسالة ماجستير منشورة، جامعة الزعيم الأزهري، العراق.
- زقوت، محمود (2016) قياس مدى فاعلية استخدام تكنولوجيا المعلومات وأثره في تحسين جودة عملية التدقيق ، رسالة ماجستير غير منشورة جامعة الإسلامية، غزة
- جمعة ، احمد (2011) التدقيق والتأكيد الحديث ، ط2، دار صفاء للنشر والتوزيع .
- الكناني ، مصطفى يوسف (2014) تدقيق الحسابات في ظل البيئة الالكترونية واقتصاد المعرفة ، ط1، مكتبة المجمع العربي للنشر والتوزيع .الاردن.
- عنبر، اسيل ،خضير، جبار (2018) فاعلية أداء اجهزة التدقيق الداخلي في مكافحة الفساد الإداري والمالية :دراسة استطلاعية تحليلية لآراء عينه من المدقق الداخليين العاملين في جامعه القادسيه ، مجلة الدنانير العدد (13)، 2018.
- قاسمي،السعيد وقطيب، على (2016)، دور التدقيق في تحسين جودة المعلومات المحاسبية في ظل تكنولوجيا المعلومات ، دراسة ميدانية لعينه من خبراء المحاسبين ومحافظي الحسابات في ولاية تيارت، مجلة الباحث (16)، ٢٠١٦، ٢٠٣-٢١١.
- Abutber (2018).The impact of creative accounting on information quality in Jordanian commercial banks . International Business Management Year: 2018 | Volume: 12 | Issue: 1 | Page No:23-31
- Abutaber (2015).The Role of Accounting Information Systems in enhancing Human Resources Management Cycle in Jordanian Islamic Banks an Empirical Study Australian Journal of Basic and Applied Sciences, 9(20) June 2015, Pages: 437-441
- Abu Taber .Thaer (2016) .The Role of Internal Audit function in the Public Sector Basic Research Journal of Business Management and Accounts (2016) ISSN 2315-6899 Vol. 5(1) pp. 01-11
- Abutaber T, A Bzur, M Odeh, M Alathamneh, M Al-Okaily, M Afaneh(2021)
The effect of corporate governance indicators on enhancing the financial performance of industrial listed companies on the Amman Stock Exchange - Accounting 7 (2), 415-422
- Asiedu, Kofi Fred and Deffor, Eric Worlanyo. (2017). Fighting corruption by means of effective internal audit function: Evidence from the Ghanaian public sector. International Journal of Auditing, 21(1), 82-99.
- DeSimone, StevenandOnza, Giuseppe andSarens, Gerrit. (2019). Correlates of Internal Audit Function Maturity (No. 1905).
- Roussy, Melanie and Brivot, Marion (2016). Internal audit quality: a polysemous notion?. Accounting, Auditing & Accountability Journal, 29(5), 714-738
- Mei,Zeng (2018). Big-data Environment-based Innovations and Difficulties of Internal Audit Mode in Universities. Journal of Longyan University, (2), 25.

www.almohasb1.com/2009/03/accounting-information.html
www.accdiscussion.com/acc4699.html

استخدام هيكل التكاليف الصناعية في تحقيق الميزة التنافسية في الشركات الصناعية المدرجة في بورصة عمان

د. ثائر أبو طير
thaer@jadara.edu.jo

قاسم عبد الله قاسم إبراهيم
kaseem.marashdaaah@gmail.com

الملخص

هدفت هذه الدراسة إلى التعرف على مدى استخدام هيكل التكاليف الصناعية في تحقيق الميزة التنافسية بأبعادها (التكلفة، الجودة، المرونة، الوقت، الإبداع) في الشركات الصناعية الأردنية المدرجة في بورصة عمان، ولتحقيق أهداف الدراسة تم اتباع المنهج الوصفي التحليلي. يتكون مجتمع الدراسة من جميع العاملين ضمن المسميات الوظيفية (مدير، مساعد مدير، رئيس قسم المحاسبة، محاسب التكاليف، محاسب) في الشركات الصناعية المساهمة العامة الأردنية المدرجة في بورصة عمان والبالغ عددها (56) شركة وفقاً لموقع بورصة عمان، وقد قام الباحث بتوزيع (300) استبانة على العاملين في الشركات المختارة، استرجع منها الباحث (282) استبانة أي ما نسبته (94%) وبعد مراجعة الاستبانات تبين أن هناك (5) استبانات غير صالحة للتحليل الإحصائي، وبهذا فقد كانت الاستبانات الصالحة للتحليل (277) أي ما نسبته (92%)، وبعد إجراء التحليل الإحصائي باستخدام برنامج Spss و simple regression أظهرت النتائج أن هناك مستوى متوسط من استخدام هيكل التكاليف الصناعية في الشركات الصناعية المساهمة العامة الأردنية في تحقيق الميزة التنافسية. بناءً على النتائج السابقة أوصت الدراسة بمجموعة توصيات كانت أبرزها: ضرورة أن تهتم الشركات الصناعية بدراسة كلف المخزون بشكل مستمر؛ إذ أن نتائج الدراسة أظهرت أن هناك أثر إيجابي لهيكل التكاليف الصناعية في تحقيق الميزة التنافسية من خلال خفض التكلفة.

الكلمات المفتاحية: هيكل التكاليف الصناعية، الميزة التنافسية، الشركات الصناعية، بورصة عمان.

المقدمة:

يعتبر هيكل التكاليف أحد مكونات النظام المحاسبي، فهو أداة رقابية وتحليلية وتخطيطية مهمة حيث أنه يزود المستويات الإدارية المختلفة بالبيانات والمعلومات التفصيلية التي تساعد المنظمة في اتخاذ قراراتها الإدارية المختلفة، والتحكم في تكاليف التشغيل. والاستخدام الصحيح لعناصر التكلفة، حيث تختص بتسجيل وتحليل تكاليف البيانات في الوحدات الاقتصادية وفق طرق مختلفة لتحديد تكلفة المنتج وتقييم المخزون ومساعدة الإدارة في أداء مهامها في مجال الرقابة واتخاذ القرار، كما أن هيكل التكاليف لا يقتصر على تحديد تكلفة المنتج فحسب فهو يعمل على تأمين وتحديد هذه التكلفة على أعلى درجة ممكنة من الدقة، إضافة إلى جاهزية هذه المعلومة في أي وقت تحتاجه الإدارة مما سيمكنها من اتخاذ قرارات تتعلق بتسعير وترويج أي منتج له علاقه مباشرة بوجودها، وتعد الميزة التنافسية عاملاً مهماً من عوامل تحقيق رسالة الشركة وأهدافها الإستراتيجية، ومدخلاً من مداخل تطوير الشركة، ونظراً لأهمية هذا المفهوم الإداري الحديث فقد تعددت آراء الكتاب والباحثين حول تحديد مفهوم الميزة التنافسية. لكن المتفق عليه بأن الميزة التنافسية تنبع من داخل الشركة بالأساس، إلا أن الشركة كنظام يعمل في بيئة خارجية يؤثر ويتأثر بها، لذلك فإن أي من أجزاء هذا النظام بالإضافة إلى البيئة الخارجية من الممكن أن

يكون مصدراً للميزة التنافسية، كما تمثل الميزة التنافسية مؤشرات إيجابية نحو إتجاه الشركة للحصول على موقع مميز في السوق من خلال زيادة حجم المبيعات والأرباح؛ لتحقيق التفوق والتقدم الذي تتمتع به المنظمة وتميزها عن المنافسين في الأسواق.

ونظراً لأهمية الشركات الصناعية الأردنية في القطاع الصناعي وبالرغم من شدة المنافسة بينها إلا أن لها دور في نمو القطاع الصناعي والاقتصادي من خلال استثمار المساهمين فيها في " بورصة عمان المالية " لذلك كان يجب عليها تحديد أثر هيكل التكاليف في تحقيق الميزة التنافسية من أجل الحصول على معلومات تساعد على زيادة الإنتاجية بأقل التكاليف وبأعلى جودة للمنتج.

مشكلة الدراسة:

إن التفاوت بين الشركات الصناعية في مستوى تقديم الخدمات أو المنتجات لعملائها من حيث (التكلفة، الجودة، المرونة، الوقت، الإبداع)، يثبت أن هناك اختلافاً بين هذه الشركات في مستوى فهم أبعاد الميزة التنافسية، وربما يعود هذا الاختلاف إلى مدى فهمها لهيكلها التكاليفي وعلاقة ذلك في تحقيق ميزة تنافسية مستدامة تمكنها من التفوق على منافسيها في تقديم سلع وخدمات أفضل (الحنيطي والقعيد، 2019)، لذلك فإن مشكلة الدراسة تتمثل في السؤال التالي: هل يؤدي استخدام هيكل التكاليف الصناعية إلى تحقيق الميزة التنافسية في "الشركات الصناعية المدرجة في بورصة عمان"؟

أهمية الدراسة : تكمن أهمية الدراسة من خلال زيادة إدراك المستويات الإدارية للشركات الصناعية الأردنية المدرجة في بورصة عمان للأوراق المالية في معرفة هيكل التكاليف في تحقيق الميزة التنافسية من خلال أبعادها (التكلفة، الجودة، المرونة، الوقت، الإبداع) التي بدورها تساعد هذه المستويات في تحديد آلية التكاليف المناسبة وستقوم بتحقيق ودعم الميزة التنافسية للشركات الصناعية الأردنية المدرجة في " بورصة عمان للأوراق المالية " .

فرضيات الدراسة :

(HO1): يؤدي استخدام هيكل التكاليف الصناعية إلى تحقيق الميزة التنافسية في " شركات الصناعية المدرجة في بورصة عمان " . ويتفرع عنها الفرضيات الفرعية الآتية:

(HO_{1.1}): يؤدي استخدام هيكل التكاليف الصناعية في تخفيض تكلفة المنتج في " شركات الصناعية المدرجة في بورصة عمان " .

(HO_{1.2}): يؤدي استخدام هيكل التكاليف الصناعية في تحقيق الجودة المنتج في " شركات الصناعية المدرجة في بورصة عمان " .

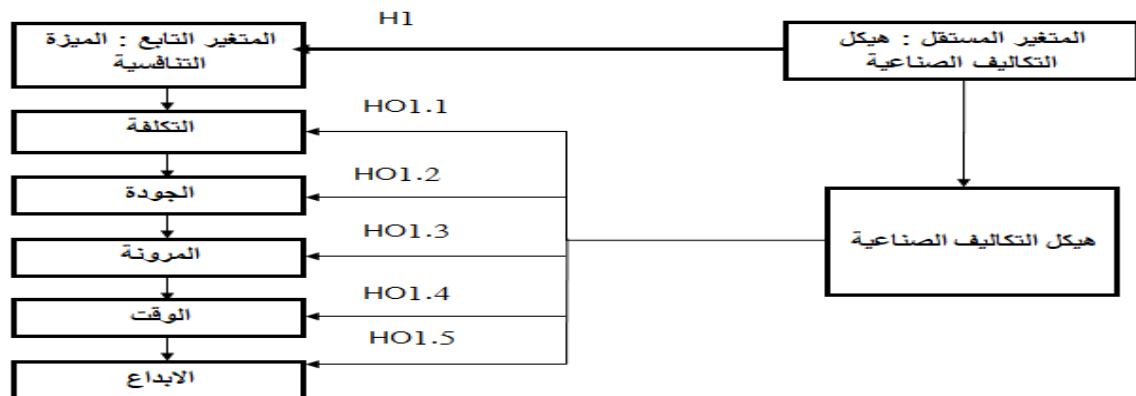
(HO_{1.3}): يؤدي استخدام هيكل التكاليف الصناعية في تحقيق المرونة في " شركات الصناعية المدرجة في بورصة عمان " .

(HO_{1.4}): يؤدي استخدام هيكل التكاليف الصناعية في استغلال الوقت في " شركات الصناعية المدرجة في بورصة عمان " .

(HO_{1.5}): يؤدي استخدام هيكل التكاليف الصناعية في تحقيق الإبداع في " شركات الصناعية المدرجة في بورصة عمان " .

أنموذج الدراسة

يوضح الشكل رقم (1) متغيرات الدراسة المستقلة والتابعة:



المتغير التابع: أبعاد الميزة التنافسية: (موسى، زهراء جعفر محمد. (2020). أثر رأس المال المهني على الميزة التنافسية المستدامة: قابليات إدارة الموارد البشرية متغير وسيط: دراسة ميدانية على شركات الصناعات الإنشائية المتخصصة في الصناعات الخرسانية في مدينة عمان. رسالة ماجستير، جامعة الشرق الأوسط، عمان، الأردن)

مصطلحات الدراسة:

هيكل التكاليف (Cost Structure): هي جميع التكاليف الناجمة عن تشغيل نموذج العمل، والنتيجة من قراراتك في الموارد والأنشطة والشراكات الرئيسية.

الميزة التنافسية (Competitive advantage): تعرف بأنها مقدرة الشركة على بقاء هذا التميز واستدامتها مع مرور الوقت عن طريق الاستثمار في مواردها وتنمية القابليات والكفايات لتأثيرها بشكل مباشر على ربحية الشركة.

الإطار النظري

مفهوم هيكل التكاليف : هيكل التكاليف "هو نسبة كل من التكاليف الثابتة والتكاليف المتغيرة الى اجمالي التكاليف في وحدة اقتصادية معينة، ويختلف هيكل التكاليف من وحدة اقتصادية الى اخرى، باختلاف القطاع وكذلك داخل القطاع الواحد" (عيساوي، 2017).

وكذلك "هو جميع النفقات التي تتكبدها الشركة عند تشغيلها لنموذج العمل فيها" (العاني، 2019). أما "هيكل التكاليف" فهي "التكاليف التي تتحملها الوحدة الاقتصادية ضمن المواصفات المحددة وايضا التكاليف التي تتحملها الوحدة الاقتصادية نتيجة انتاج ليس ضمن المواصفات المحددة ". (العاني، 2019)

يرى الباحث بأن هيكل التكاليف هو هي جميع التكاليف الناجمة عن تشغيل نموذج العمل، والناجمة من قرارات في الموارد والأنشطة والشراكات الرئيسية.

أهمية هيكل التكاليف : يمكن للمنظمة من خلال التعرف والتركيز على هيكل التكاليف تحقيق الأهداف الآتية:

الأهداف الاستراتيجية: تنطبق هذه الأهداف من التوجه الاستراتيجي لهيكل التكاليف، ومن أهمها (العاني، 2019):

- تعزيز القدرة على صياغة وتنفيذ الخطط الاستراتيجية التي تلائم الشركة بشكل جيد بهدف تحقيق ميزة تنافسية، من خلال تحديد الخطط والأنشطة التي يتم وضعها .
- بيان العوامل الاستراتيجية التي تضمن البقاء والاستمرار في ظل ظروف المنافسة السائدة، والتي تظهر من خلال تحليل البيئة الخارجية لتحديد الفرص المتاحة والتهديدات المحتملة.
- زيادة قدرة الشركة على اختيار الاستراتيجيات التنافسية التي تزيد من القدرة للتنافسية.
- وضوح الرؤية المستقبلية واتخاذ القرارات الاستراتيجية مع الأخذ في الاعتبار أن صياغة الاستراتيجية تتطلب قدرًا كبيرًا من دقة توقع الأحداث مستقبلاً والتنبؤ بمجرياتها.

الأهداف المحاسبية: تنطلق الأهداف المحاسبية من خلال التغير في هيكل التكاليف، ومن هذه الأهداف (القضاة، 2018):

- تحديد وتحليل التكاليف والإيرادات التي تتعلق بالجوانب الاستراتيجية للقرارات الإدارية من خلال دراسة هيكل التكاليف وسلوكها في الشركة وراقبتها بهدف تخفيضها .
- إبراز أهمية الرؤية الخارجية لما يجب أن تكون عليه التكاليف من خلال مقارنة هيكل تكاليف الشركة بهيكل تكاليف المنافسين وعدم الاقتصار على التكاليف التي تحدث داخل الشركة فقط .
- توفير إطار لتحديد الأنشطة التي تصف قمة وبيان الأنشطة التي يجب تكريس الموارد لها مستقلاً، وتخفيض تكلفة الأنشطة التي لا تضيف قيمة عن طريق إلغائها أو استبدالها.

- توفير معلومات تفصيلية ترتبط بالقرارات الاستراتيجية بحيث تتسم بالدقة والاختلاف في النوعية

الأهداف التسويقية : تنطلق هذه الأهداف من تركيز التحليل الاستراتيجي للتكاليف على وظيفة التسويق بالإضافة إلى بقية وظائف الأنشطة خلال دورة حياة المنتج، ومن أهم هذه الأهداف ما يلي (عيساوي، 2017) :

- التركيز على رغبات واحتياجات العملاء في إطار سعر السوق التنافسي وخصائص جودة المنتج بالإضافة إلى توقيت عملية البيع كما يرغبها ويتوقعها العميل.
- فهم أعمق لموقف العملاء واحتياجاتهم الحالية وزيادة القدرة على التنبؤ برغباتهم في المستقبل وبالتالي اختيار الاستراتيجية التنافسية التي تمكن من تحقيق ميزة تنافسية .

-فهم الاستراتيجيات التنافسية التي يتبعها المنافسون وتحديد نقاط قوتهم وضعفهم والفرص المتاحة لهم والتحديات التي تواجههم وفهم نواياهم الاستراتيجية .

-تقدير الحصة السوقية من خلال دراسة العوامل المحددة للطلب والعرض للمنتجات ودراسة هيكل السوق وحجمه وخصائصه وتحديد معالم السياسة التسويقية المقرر إتباعها.

تبرز حاجة الإدارة الاستراتيجية إلى معلومات خاصة بالبيئة الداخلية تقوم على أساس تحليل كافة الأنشطة والمهام، ومن ثم فإن معظم المعلومات الاستراتيجية تظهر في صورة تقارير تشمل الوضع المالي والتكاليف والجودة ومستوى المخزون والأداء ومعدلات الدوران، بالإضافة إلى معلومات عن البيئة الخارجية ترتبط بالعملاء والموردين والمنافسين، تساعد الإدارة الاستراتيجية على تحديد نقاط القوة والضعف جانب الفرص والتهديدات، وبالتالي تحديد الاستراتيجيات التنافسية وتحديد البدائل الاستراتيجية التي سيتم إتباعها، هنالك مجموعة من المبررات التي تدعم للاهتمام بهيكل التكاليف وهي (عيساوي، 2017):

-التطور في النظم المحاسبية والإدارية وتنامي المدخل الاستراتيجي في الإدارة.

-الانفتاح على الأسواق العالمية وزيادة حدة المنافسة .

-التوجه والتركيز على رغبات العملاء .

-التقدم التكنولوجي في مجال الصناعة.

-الاعتماد على تكنولوجيا المعلومات.

وفيما يلي أهم العوامل المؤثرة في هيكلية تكاليف (العاني، 2019) :

- 1- تكلفة عناصر الإنتاج بما في ذلك تعويضات العمال، والتي تشمل الأجور والمرتبات والحوافز وتدريب الأيدي العاملة والمنافع الأخرى المدفوعة للعمال، وتكلفة المواد الخام، ومستلزمات الإنتاج الأخرى، وخدمات البنية التحتية المكتملة، وتكلفة التمويل ومدى توفره. ويعتمد تأثير كل من هذه البنود، على سعر بيع المنتج، على المستوى المطلق لهذه التكاليف بالإضافة الى حصة كل منها من مجمل تكاليف الإنتاج. فمثلا ارتفاع المستوى المطلق لتكلفة العمل يدفع المنتجين لمحاولة نقل عبء ارتفاع التكاليف الى المستهلكين عن طريق زيادة أسعار البيع، ويكون التأثير أكبر كلما ارتفعت حصة تكلفة العمل من مجمل تكاليف الإنتاج.
- 2- إنتاجية الأيدي العاملة: إن زيادة إنتاجية العامل، بمعدل يفوق الزيادة في أجره، تؤدي الى تناقص تكلفة العمل للوحدة المنتجة مما ينعكس إيجاباً على المركز التنافسي للمؤسسة.
- 3- حجم الإنتاج والكفاءة الإنتاجية: تشير الدلائل الى أن متوسط تكلفة إنتاج الوحدة في معظم المشاريع الصناعية تتناقص مع زيادة حجم الإنتاج وزيادة الطاقة الإنتاجية المستغلة.

الميزة التنافسية

مفهوم الميزة التنافسية : الميزة التنافسية تمثل أحد مكونات استراتيجية التسويق المؤسسي التي بدورها تتكون من خليط من العناصر الملموسة وغير الملموسة المتمثلة بجميع الموارد المتاحة وأهمها الموارد البشرية، وعليه فقد أمكن تعريف الميزة التنافسية على أنها: "قدرة الشركة على جذب العملاء وبناء قيمة الشركة أو منتجاتها وزيادة القيمة المدركة من قبل العملاء وتحقيق رضاهم، وهي أيضا القدرة على توفير قيمة متنوعة للعملاء" (Diab,2014,p:140). ومن الصعب أحيانا تحديد مفهوم الميزة التنافسية محدد لنشاط إنساني وفكري متعدد الاتجاهات والأبعاد؛ إذ إن الميزة التنافسية تعد النشاط الإنساني الأكثر تأثيراً على المضمون التنافسي والتسويقي، يعرف البشتاوي، جريرة (2015) الميزة التنافسية على أنها الوسيلة التي تتمكن الشركة من خلالها الفوز على منافسيها الآخرين، وهي العنصر الذي يعني إيجاد ميزة متفردة تتفوق بها الشركة على المنافسين، ضمن بيئة أعمالها من خلال امتلاكها الميزة التنافسية والحفاظ عليها، كما عرف الصادق (2015) الميزة التنافسية على أنها الاستراتيجية التي تمكن المؤسسة من تحقيق وضع أفضل من منافسيها وينعكس هذا في أسعار أقل أو منتجات ذات جودة، أي تفرد المؤسسة عن بقية منافسيها، ويشير (Caldwell,2017) إلى أن الميزة التنافسية هي عملية التنافس بين المنظمات للحصول على حصة سوقية أكبر، وتحقيق رضا الزبائن، وولاءهم لمنتجاتها ولعلامتها التجارية، وتحقيق نتائج وأهداف مرغوبة، ويرى (Rajagukguk. S,2018) أن الميزة التنافسية هي مجموعة العوامل التي تسمح للمنظمة بتمييز المنتجات، أو الخدمات التي تقدمها عن المنافسين.

من خلال ما سبق يرى الباحثان امكانية تعريف الميزة التنافسية على أنها امتلاك المنظمة لخاصية معينة أو مجموعة من الخصائص التي تجعلها تتميز عن غيرها من المنظمات العاملة في نفس المجال بحيث تحقق لها موقفا قويا في السوق.

يعد مفهوم الميزة التنافسية في وقتنا الحاضر الأساس الذي تعتمد عليه دول العالم المتقدم في بناء استراتيجياتها الاقتصادية على المستوى الكلي والجزئي، ولقد برز هذا المفهوم في منتصف السبعينات من القرن العشرين ليحل مكان الميزة النسبية وأصبحت التحديات الكبرى التي تواجه الادارات والاقتصاد هو كيفية تحويل الميزة النسبية إلى ميزة تنافسية وعلى الرغم من وجود اتفاق عام في أدبيات التجارة الدولية بنشأة مفهوم الميزة التنافسية فإن الأمر يختلف إلى حد كبير بشأن الميزة التنافسية (Uphill, Kevin, 2017).

يختلف مفهوم التنافسية باختلاف محل الحديث فيما إذا كان عن المؤسسة أو القطاع أو الدولة، فالتنافسية على مستوى الشركة تعني الاستمرار نحو كسب حصة أكبر من السوق المحلي والدولي وهي تختلف عن تنافسية الدولة التي تسعى لتحقيق معدل مرتفع مستدام لدخول الفرد (محمد، 2019).

تتميز الميزة التنافسية وأبعادها في الشركات الصناعية العاملة في مختلف الصناعات، هناك مجموعة من الخصائص التي تميز الميزة التنافسية من أبرزها (Rajagukguk,2018):

- **التجديد:** أن المزايا التنافسية تتغير وفقاً للبيئة الخارجية بالمنظمة، والبيئة التي تمتلكها المنظمة والمتمثلة بالإمكانات المادية والبشرية، ويتم إنشاء وبناء الميزة التنافسية من خلال البيئة الداخلية للشركات الصناعية، حيث أن تقديم منتج بمواصفات ذات جودة عالية، وبتكلفة إنتاج منخفضة سيعود بقدرات تنافسية مرتفعة لتلك الشركات.
- **المرونة:** حيث تعتبر الميزة التنافسية بخصائصها قابلة للاستبدال بمزايا تنافسية أخرى وفقاً للمتغيرات البيئية الخارجية والداخلية، وتتسم الميزة التنافسية بأنها مرنة، تتماشى مع متطلبات السوق والعملاء، وتتطور باستمرار وتتغير تبعاً لما تتطلبه فئة العملاء التي تسعى إلى شراء منتجات وصناعات تلك الشركات، وتعتبر المرونة من أهم ما تسعى إليه الشركات الصناعية عند إنتاج المنتجات والصناعات المختلفة، وذلك لغرض التماشي مع متطلبات العصر الحديث وما فيه من تغيرات تتطلب أن تكون الشركات الصناعية وخطوط إنتاجها مرنة تواكب تلك المتغيرات (الصادق، 2015).
- **النسبية:** تتغير الميزة التنافسية من وقت إلى آخر، ولا يوجد هناك ديمومة للميزة التنافسية، فالخدمة والمنتج اللتان كانتا في زمن ما تنافسيتين قد تصبحان في زمن آخر غير تنافسيتين، بمعنى أنه يمكن قياس نسبة الميزة التنافسية في الشركات الصناعية بالمقارنة في أدائها، وعليه، فإن الأساس الذي يمكن قياس الميزة التنافسية ينطلق من النسبية في المقارنة بين أداء تلك الشركات.
- **الاستمرارية والاستدامة:** حيث تسعى المنظمات للحصول على مزايا تنافسية على المدى البعيد، ولا تعتمد فقط على المدى القصير، ومن خصائص الميزة التنافسية أنها تستمر لفترات طويلة مع الشركة التي تمتلك الميزة التنافسية ذات القوة في البيئة التنافسية، وبذلك فإن الميزة التنافسية تعطي انطباعاً في أذهان الناس حول جودة منتجات أو صناعات شركة معينة، لتستحوذ على ولاء العملاء، الذين بدورهم سيتخذون من منتجات الشركة الصناعية المعنية شعاراً لهم لما حققته منتجاتها من تلبية واسعة النطاق لمتطلباتهم المختلفة.
- **التفوق:** تسعى الميزة التنافسية إلى تحقيق عديد من المزايا، لعل أهم تلك المزايا ما يتمثل بالتفوق على مستوى الأداء والكلفة وجودة المنتج من بين العديد من الشركات المنافسة.
- **تؤثر على سلوك الزبائن:** من شأن الميزة التنافسية أن تكون ذات تأثير على سلوك الزبائن في إقبالهم على شراء المنتجات ذات الجودة العالية والتكلفة المنخفضة.
- **تعزيز الكفاءة التشغيلية:** إن وجود مستوى عالي من الميزة التنافسية سيؤدي إلى تعزيز الكفاءة التشغيلية باستمرار لتعزيز هذه الميزة على المستوى الخارجي للشركة.
- **ملاحقة التطورات:** من شأن الميزة التنافسية أن تكون مواكبة للتطورات التي تحاكي العصر الحديث من تطورات تقنية وتغيرات في الاتجاهات والأفكار التي تبني عليها متطلبات العملاء.

أبعاد الميزة التنافسية:

أولاً: التكلفة: إن الشركات التي تسعى للحصول على حصة أكبر في السوق كأساس لنجاحها وتفوقها هي تلك التي تقدم منتجاتها بتكلفة أقل من منافسيها، تعتبر التكلفة القليلة هي الهدف التشغيلي الرئيسي للشركات التي تتنافس من خلال التكلفة، وحتى الشركات التي تتنافس مع الشركات التنافسية الأخرى التنافسية تسعى للحصول على تكاليف منخفضة للمنتجات التي تنتجها (Uphill, Kevin, 2017).

يمكن للشركة تقليل التكاليف من خلال الاستخدام الفعال لقدراتها الإنتاجية بالإضافة إلى التحسين المستمر لجودة المنتج والابتكار في تصميم المنتجات وتكنولوجيا العمليات. هذا هو أساس هام لتقليل التكاليف وكذلك مساعدة المديرين على دعم ودعم استراتيجية الشركة لتكون رائدة في التكلفة، وتسعى إدارة العمليات إلى تقليل كلف الإنتاج مقارنة بالمنافسين، والوصول إلى أسعار تنافسية تدعم الميزة التنافسية للمنتجات في السوق (النويقة، 2016).

ثانياً: الجودة: تُعد جودة المنتجات أو الخدمات من أهم العوامل التي تساهم في فشل أو نجاح الشركات وبالتالي تسعى لتقديم خدمات ومنتجات عالية الجودة يمكنهم عن طريقها تحقيق ميزة تنافسية تحقق رضا العملاء وتحصل على أكبر حصة سوقية محتملة، تم اقتراح العديد من مفاهيم الجودة. منها الملائمة للاستخدام ودرجة إشباع المنتج أو الخدمة لاحتياجات المستهلك، درجة مطابقة المنتج لمواصفات التصميم الفنية والهندسية (المري، 2018).

تطور مفهوم الجودة بشكل تدريجي من فحص المنتجات للبحث عن الوحدات المعيبة حتى أصبح في الوقت الحاضر عبارة عن منهج وفلسفة إدارية شاملة تسعى لتحقيق الجودة في المنتجات والخدمات والالتزام بها في مختلف مستويات المنظمة، يوجد ثلاث مفاهيم أساسية ترتبط بمفهوم الجودة (النويقة، 2016) والتي تتمثل بما يلي:

المفهوم	التعريف
جودة التصميم	تصميم المنتج بما يتوافق مع حاجة العملاء.
جودة المطابقة	توافق المنتج مع المعايير التي تم اختيارها في مرحلة التصميم.
جودة الأداء	قياس مدى أداء المنتج بالهدف الذي صمم من أجله، وقياس مدى رضا العملاء.

ثالثاً: المرونة (حاجة السوق): تبرز أهمية حاجة السوق بالعمل على تحقيق العلاقة المثلى بين المدخلات والمخرجات على أساس تحقيق أكبر قدر ممكن من المخرجات بأقل قدر ممكن من المدخلات، وتمثل المخرجات التسويقية في صورة المنظمة، سمعة علامتها، والقيمة المدركة لدى الزبائن، ودرجة رضاهم وولائهم، والحصة السوقية، والمركز التنافسي (Farris, . et al, 2010)، وتمثل حاجة السوق من خلال تطوير المنتجات والتعبئة والتغليف المناسب، وضمان توفرها، ودعمها بالخدمات الموثوقة، وغالباً ما تواجه الشركات، العملاء المحترفين والمهنيين في تقييم العروض التنافسية في السوق، وبعض العملاء لديهم احتياجات لا يدركونها تماماً أو لا يستطيعون التعبير عنها، لذا يجب على المسوق التدقيق

أكثر، ويمكننا التمييز بين خمسة أنواع من الاحتياجات (Kotler & Keller, 2015): الاحتياجات المحددة. ، الاحتياجات الحقيقية ، الاحتياجات غير المعلنة.، احتياجات الترفيه ، الاحتياجات السرية. رابعاً: الوقت (اعتمادية التسليم): يعتبر الوقت المصدر الأول والأساس لتحقيق الميزة التنافسية، ذلك أن التماشي مع متطلبات العملاء ومتطلبات التغيير في هذا العصر بالوقت المناسب دون تأخير سيؤدي إلى إرضاء رغبات الأسواق والعملاء على حد سواء، مما سيؤدي ذلك أيضاً إلى الحفاظ على الميزة التنافسية وتناميها بشكل مستمر (الصادق، 2015). ويعتبر بعد اعتمادية التسليم الركن الأساسي للمنافسة بين الشركات في الأسواق وذلك بالتركيز على التسليم بالوقت المناسب دون تأخير والسرعة في تصميم منتجات جديدة وتقديمها إلى الزبائن بأقصر وقت ممكن. فيوجد ثلاثة أسبقيات لبعث التسليم تتعامل بالوقت هي: سرعة التسليم، التسليم بالوقت المحدد (JIT Just in Time) ، سرعة التطوير (الشريف ، 2015). وتعتبر اعتمادية التسليم هي قدرة المنظمة على توفير نوع وحجم المنتج المطلوب من قبل العملاء في الوقت المحدد، ولاعتمادية التسليم أولوية تنافسية، لأن العملاء مهتمون بتلبية احتياجاتهم بالكميات والالوقات المناسبة وبالخدمة الملائمة، كما ان القدرة على التسليم هي قضية زمنية حيث تعكس مدى سرعة تسليم المنتج أو الخدمة إلى العملاء (الصادق، 2015).

خامساً: الابداع (ابتكار المنتج) : يعد الابتكار أحد أهم مصادر الميزة التنافسية، ذلك أن الابتكار يؤدي إلى إنتاج منتجات جديدة تتلاءم مع متطلبات العملاء على اختلاف وجهات نظرهم، بالإضافة إلى تطوير المنتجات الحالية بابتكار ميزات حديثة على المنتج القائم فعلياً لتتوافق مع ما يطلبه العملاء على المستوى الحالي والمستقبلي (الصادق، 2015). هو أحد أبعاد الميزة التنافسية، فقد تعددت آراء الكتاب والباحثين حول الابتكار فهناك العديد من التعريفات الخاصة بالابتكار، فقد عرفه Uphill (2017) بأنه: العملية أو النشاط الذي يقوم به الفرد وينتج عنه ناتج أو شيء جديد ، كما عرفه Rajagukguk (2018) بأنه حصيلة الأفكار المفيدة والقدرة على تبني هذه الأفكار ووضعها موضع التطبيق . وأيضاً عرفه العقون (2016) بأنه قدرة المنظمة على ادخال منتجات ومميزات جديدة الى السوق. ويمكن تلخيص أهم ما تستطيع المنظمات تحقيقه من خلال الابتكار، والمنافع التي يحققها الابتكار للمنظمة بما يأتي(Mandal, 2015):

✓ مواجهة المنافسة المتزايدة في الحصول على عوامل الإنتاج وكذلك مواجهة المنافسة من اجل زيادة المبيعات.

✓ سلامة بيئة العمل وتقليل الحوادث.

✓ إيجاد الحلول من خلال اكتشاف البدائل الجديدة لمعالجة المشكلات.

إضافة إلى ما سبق تعد المعرفة مصدر ذو أهمية عظمى في مجال الصناعة في كثير من المجالات، ذلك أن المعرفة بالأسواق ومتطلبات العملاء، والمعرفة في كيفية إنتاج المنتج بالجودة المطلوبة والسعر لذي يناسب جميع الفئات، بالإضافة إلى المعرفة بكيفية الصناعة والإنتاج ومعلومات

السوق، واتجاهات العملاء، سيؤدي إلى تنمية الميزة التنافسية لتلك الشركات لما لديها من معلومات تمكنها من اختراق الأسواق وتلبية حاجات الزبائن بالشكل المناسب وفي الوقت المناسب وتعزيز الميزة التنافسية الخاصة بتلك الشركات باستمرار (حسن، 2017).

استراتيجيات الميزة التنافسية : هناك ثلاث استراتيجيات يمكن أن تستخدمها المنظمة لمواجهة المنافسين وتحقيق ميزة تنافسية (Uphill, Kevin, 2017)، وفيما يلي عرض لها:

استراتيجية قيادة التكلفة (الريادة في التكاليف) : تعتمد الشركات في تبني استراتيجية التكلفة الرائدة لتحقيق هدف التفوق على المنافسين، في بذل كل ما في وسعها للوصول إلى هيكل تكلفة يسمح لها بإنتاج أو توفير سلع أقل تكلفة لكل وحدة من المنافسين، ولكن هذه الاستراتيجية تدور أيضا حول البحث عن طرق للحد من هيكل تكلفتها مع مراعاة اختيارهم لمستوى التميز ، معتبرا أن التميز يزيد من التكلفة (الزواهرة، 2019).

أن الشركات التي تتمكن من تخفيض هيكل التكاليف لديها وتتبع استراتيجية الريادة في التكاليف، فإنها تكون قادرة على فرض سعر أقل من منافسيها مما منحها ميزة تنافسية، حيث إن تقديم منتج بنفس نوعية منتجات المنافسين ويضيف نفس القيمة أو قيمة أعلى ولكن بسعر أقل، فإنها ستتمكن من جذب العملاء بشكل كبير وستظل قادرة على تحمل المنافسة بشكل أفضل .

استراتيجية التميز : تقوم هذه الاستراتيجية على استمرار الشركة في المنافسة من خلال تقديم منتج ذي خصائص جذابة تدفع العميل إلى تفضيل عدد المنتجات التي يقدمها المنافسون، أو إنشاء منتج يعتبره العميل منتجاً أو فرداً مختلفاً بطريقة ما، مما يزيد من قدرة المؤسسة على فرض سعر أعلى من السعر الذي يتقاضاه أقرب المنافسين (Rajagukguk, 2018)

يتم تحقيق قدرة الشركة على زيادة الإيرادات عن طريق فرض أسعار مرتفعة نتيجة للتميز في المنتجات بدلاً من خفض التكلفة إذا كانت القدرة على المنافسة منخفضة من خلال خفض التكاليف ، فإن الشركة التي تسعى إلى التميز لديها تكاليف أعلى من تلك التي تتبع استراتيجية لخفض التكاليف (Caldwell, 2017).

ويرى الباحثين أن تحقيق الربحية هي نتيجة للتحكم في التكاليف وتعظيم الإيرادات، لذلك يتعين على المنشأة أن تقوم بالرقابة الدقيقة على التكاليف، إلا أن ذلك لا يعني خفض التكاليف إلى الدرجة التي تؤدي إلى فقدان مصدر التميز في المنتج، بل ينبغي أن تعمل على الموازنة بين خفض التكلفة مع بقاء عنصر التميز للمنتج بحيث لا يتجاوز سعر المنتج ما يرغب العميل في دفعه.

استراتيجية التركيز : تستند هذه الاستراتيجية على اختيار شريحة معينة أو خاصة من العملاء والتركيز على تلبية احتياجاتهم المتميزة التي تختلف عن احتياجات العملاء الآخرين، من خلال تخصيص الإنتاجية لمنتج معين أو التركيز على سوق معينة، بحيث يمكنك من خلال هذه الاستراتيجية تحقيق ميزة تنافسية (الزواهرة، 2019).

ويرى الباحثين أن تتبنى استراتيجية التركيز يمكن من تطوير عملية التحديث بشكل أسرع من تبني استراتيجية التمييز في منتجاتها، لا أن ذلك لا يمكنها من تلبية احتياجات السوق بشكل كامل، وهذا ما يفرض على هذه المنشآت الاعتماد على تخفيض التكلفة، مع تحقيق قدر من التمييز لمنتجاتها بشكل يمكن من الوفاء باحتياجات الشريحة المحددة من العملاء.

عناصر الميزة التنافسية : إن تحقيق الميزة التنافسية يعتمد على درجة توافر عدد من العناصر، وعلى طبيعة التكامل والتفاعل فيما بينها، ومن أهم عناصر الميزة التنافسية ما يأتي: (الخلايله، 2018).

1- الموارد الطبيعية: لم يعد توافر الموارد الطبيعية مصدراً جوهرياً للوصول للميزة التنافسية، لوجود العديد من التغيرات البيئية والعالمية التي حدثت في الآونة الأخيرة، وعدم توافر الموارد الطبيعية لم يعد حائلاً دون تحقيق المنظمة لمزاياها التنافسية.

2- رأس المال: لتوافر رأس المال مقدرة على تحقيق المنظمة لميزة تنافسية مرتفعة، لكن الإقتصاد الجديد العابر للحدود والذي أتاح إمكانية تنقل رؤوس الأموال من أماكن لأخرى وعدم حصرها بحدود جغرافية معينة عبر المنظمات متعددة الجنسيات واستثمارها في الدول النامية أدى إلى تراجع أهمية توافر رأس المال للمنظمات في تحقيق ميزة تنافسية لها.

3- التكنولوجيا: تلعب التكنولوجيا دوراً ذا أهمية أساسية في تحسين الكفاءة الإنتاجية عبر عمليات توليد وتطبيق المعرفة، وكذلك إبتكار وتطبيق إجراءات عمل جديدة في أداء الأعمال الوظيفية، ولكن الاستفادة من التكنولوجيا لم يعد مقتصرًا على منظمة ما، حيث تستطيع الكثير من المنظمات الحصول على التكنولوجيا التي تناسب طبيعة أعمالها.

4- الموارد البشرية: تمثل الموارد البشرية المتميزة بُعداً استراتيجياً أساسياً في وصول المنظمات للميزة التنافسية التي تنشدها، حيث يعتبر العاملون من الموارد غير الملموسة والتي لها دور مهم في إبتكار التكنولوجيا وتطبيقها، علاوةً عن أنها عنصراً غير قابل للتقليد بشكل سريع وسهل من قبل المنافسين.

الدراسات السابقة:

هدفت دراسة بن عثمان (2020) لبيان دور نظام التكاليف المعيارية في تقويم الأداء المالي من خلال تحقيق أبعاد الأداء المالي وهي: تعظيم ربحية المنشأة وتخفيض التكاليف وتحقيق اليسر والتوازن المالي بالإضافة إلى استخدامها لمواردها المالية بكفاءة وفاعلية، استخدمت الدراسة المنهج الوصفي التحليلي باستخدام أسلوب العينة العشوائية من خلال توزيع الاستبانة في مجتمع الدراسة وهو قطاع تعليب الأسماك في الجمهورية اليمنية ولقد توصل الباحث إلى العديد من النتائج تؤكد صحة الفرضيات منها: مصانع تعليب الأسماك بمحافظة حضرموت تطبق نظام التكاليف المعيارية، تحدد معايير عناصر التكاليف أدنى مستوى من احتياج لرأس المال العامل من مزيج تكلفة عناصر الإنتاج عند مستوى معين من الإنتاج بما يسهم في تحقيق التوازن المالي، نظام التكاليف المعيارية يحدد موقع تخفيض التكلفة والمتمثلة في الانحرافات الغير مرغوب فيها لتكلفة ناصر الإنتاج وهذا يساعد على تخفيض التكاليف

وزيادة الأرباح، كما ختم البحث بتوصيات في ضوء النتائج السابقة منها : يتعين على إدارات مصانع تعليب الأسماك تطوير نظم التكاليف المعيارية بما يتناسب مع التطورات ببيئة التصنيع الحديثة، أن تكثف مصانع تعليب الأسماك من جهودها في الاعتماد على التقارير التي يوفرها نظام التكاليف المعيارية لتقليص الانحرافات ومعالجة أسبابها، ومحاسبة المسؤولين عنها.

هدفت دراسة ابو رحمة وحماد(2019) إلى التعرف على مدى اثر تطبيق نظام التكاليف الموجه بالوقت (TDABC) في الكلية الجامعية للعلوم والتكنولوجيا على توفير المعلومات التي تساهم في اتخاذ القرارات الإدارية ذات الجودة خفض التكاليف وتعزيز الدور الرقابي عليها، حيث تم استخدام قائمة استقصاء أعدت لهذا الغرض ، وقد تم توزيعها على مجتمع الدراسة من أصحاب المواقع الاشرافية في الكلية الجامعية للعلوم والتكنولوجيا غزة والبالغ عددهم (42) شركات، وتم اختيار عمداء الكلية ونوابهم والمدراء ورؤساء الأقسام الإدارية والمالية، وقد اتبعت الدراسة المنهج الوصفي التحليلي، وتوصلت الدراسة إلى العديد من النتائج أهمها: انه يوجد أثر تطبيق نظام التكاليف الموجه بالوقت (TDABC) في الكلية الجامعية للعلوم والتكنولوجيا على توفير معلومات دقيقة تساهم في اتخاذ القرارات الإدارية ذات جودة، ويساعد على خفض التكاليف وتعزيز الدور الرقابي، وتقديم خدمة ذات جودة، وقد أوصت الدراسة بالعديد من التوصيات أهمها توعية الإدارات العليا للمؤسسات سواء التعليمية أو الخدمية أو الصناعية بأهمية تبني وتطبيق أساليب المحاسبة الإدارية الحديثة لا سيما نظام(TDABC) وذلك استجابة للمتغيرات البيئية السريعة والتي تزداد تعقيدا يوما بعد يوم .

هدفت دراسة (ÖZKAYA, 2019) للتعرف على تأثير عدم اليقين في الطلب على هيكل التكاليف لشركات التصنيع التركية. ويحدد جمود التكلفة خصائص هيكل التكاليف الذي يعرف بأنه نسبة التكاليف الثابتة إلى التكاليف المتغيرة للشركات. وعندما تكون نسبة التكاليف الثابتة أعلى من التكاليف المتغيرة، يتم تعريف هيكل التكلفة على أنه هيكل تكلفة جامد. يتم اختبار هيكل تكاليف تشغيل شركات التصنيع التركية بين عامي 1995 و 2014 من حيث "جمودها" في هذه الورقة. وعلاوة على ذلك، فإن أثر عدم اليقين في الطلب، مقبوسا بالانحراف المعياري لصافي المبيعات، على هيكل تكاليف التشغيل هو أيضا موضع اختبار. وتدعم النتائج أن ارتفاع مستويات عدم اليقين في الطلب يرتبط بأجزاء أعلى من التكاليف الثابتة في هيكل التكاليف (أي هيكل التكاليف الأكثر تشددا). وتتناقض هذه النتيجة مع الحكمة الشائعة القائلة بأن الشركات تميل إلى خفض التكاليف الثابتة في هيكل تكاليفها لأنها تواجه حالة من عدم اليقين. [خلاصة من المؤلف]

هدفت دراسة الحنيطي والقعيد (2019) إلى التعرف إلى الهيكل التنظيمية وأثرها في تحقيق الميزة التنافسية بإبعادها التكلفة، الجودة، المرونة، الإبداع. تكون مجتمع الدراسة من جميع مؤسسات القطاع الصناعية والخدمية التي فازت بجائزة الملك عبد الله للتميز للدورة (2014-2015) وعددها (7) مؤسسات وكانت عينة الدراسة جميع العاملين في الإدارة العليا والوسطى وعددهم (208)موظفا، وكان

الأسلوب الإحصائي المتبع هو أسلوب الإحصاء الوصفي وقد أظهرت نتائج الدراسة وجود اثر ذو دلالة إحصائية للهياكل التنظيمية في تحقيق الميزة التنافسية وبدرجة مرتفعة، وقد أوصت الدراسة بعدد من التوصيات من أهمها الابتعاد قدر الإمكان عن المركزية في اتخاذ القرارات، وتفعيل قدرات الاتصال بين جميع المستويات الإدارية، والتعامل البناء مع الصراعات داخل المنظمة والسيطرة عليها لزيادة قدرتها على أحداث التغيير ومواجهة التحديات الداخلية .

هدفت دراسة طالب، (2019) إلى بيان اثر تطبيق نظام التكاليف على أساس النشاط في تخفيض التكاليف الخاصة بالبيئة على وفق معيار الايزو 14001 والخاص بجودة الخدمات البيئية . حيث تعد المحاسبة البيئية أداة تمد المستفيدين ومتخذي القرارات بمعلومات محاسبية متعلقة بتكاليف الأداء البيئي . حيث تساهم تلك المعلومات في صنع قرارات استثمارية رشيدة . وبما أن الكلف البيئية أخذت تشكل نسبة عالية من الكلف التي تتحملها الشركة. وقد طبق البحث في الشركة العامة لصناعة البطاريات معمل بابل (1) واستعمل الباحث الجانب التطبيقي من خلال مقارنة النظام المعتمد في المعمل عينة البحث وبين نظام أل (ABC) وقد كانت أهم نتائج الدراسة هي أن محاسبة التكاليف البيئية يمكن المعمل من تقدير الكلف الإنتاج على نحو أفضل بغاية الوصول إلى المصادقية والابتعاد عن احتسابها بشكل وهمي . وكان من أهم التوصيات التي وصات بها الدراسة السعي لتطبيق المحاسبة البيئية في المعمل من خلال إيجاد قسم ملحق لقسم الحسابات يهتم بتحديد التكاليف البيئية وحصرها وقياسها بشكل دقيق.

هدفت دراسة (Denic, 2017) إلى دمج التكلفة مع المفاهيم الحديثة للنمذجة، وعدم التأكد وإدارة المخاطر القائمة على التحسين، على عكس التركيز التقليدي للكلفة المستهدفة على أهداف التكلفة، واعتمدت الدراسة على الكنب النظرية في إيجاد العلاقة بين طرق التكاليف الحديثة مع التنبؤ بعناصر عدم التأكد في قطاع الاتصالات أو التكنولوجيا، وتكون مجتمع الدراسة من قطاع التكنولوجيا بينما عينة الدراسة قطاع الاتصالات، ومن أهم نتائجها أن التغير في التكاليف والأرباح فيما يتعلق معلمات التحكم يتم تصميمه من خلال تقديرات خطية، كما أن القرارات المحنة المتعلقة بالتصميم والأسعار مستمدة من نماذج البرمجة الخطية، من الناحية العملية، ومن أهم توصياتها أن يتم تطبيق منهج يقوم على توفير خدمة تكنولوجيا المعلومات والاتصالات.

ما يميز الدراسة الحالية عن الدراسات السابقة : تغطي هذه الدراسة فجوة قلة الدراسات التي تناولت استخدام هيكل التكاليف الصناعية في تحقيق الميزة التنافسية في الشركات الصناعية المدرجة في بورصة عمان، حيث تقدم هذه الدراسة إطاراً فكرياً خاصاً بالدراسة ومتغيراتها المختلفة، ويعتقد الباحث ان هذه الدراسة تسلط الضوء على هذا الموضوع بشكل اكبر مما يسهم في تعزيز الدراسات والنتائج في هذا الاطار. كما تميزت الدراسة بأنها الأولى من بين الدراسات القليلة التي جمعت بين المتغير المستقل

والمتغير التابع، حيث أن الدراسات الأخرى اهتمت بمتغيرات أخرى، كما تميزت بعينة الدراسة التي تناولت الشركات الصناعية المدرجة في بورصة عمان.

نوع وطبيعة الدراسة: استخدمت الدراسة الحالية المنهج الوصفي التحليلي الذي يعتمد على دراسة الظاهرة كما هي في الواقع ووصفها وصفاً دقيقاً، ثم تحليل العلاقات التي توجد بين المتغير المستقل الذي يتمثل باستخدام هيكل التكاليف الصناعية، والمتغير التابع الذي يتمثل بتحقيق الميزة التنافسية في محاولة للتعرف على أثر المتغير المستقل في تحسين المتغير التابع وذلك من أجل الوصول إلى استنتاجات تسهم في تطوير الواقع وتحسينه.

مجتمع وعينة الدراسة: يتكون مجتمع الدراسة من جميع العاملين ضمن المسميات الوظيفية (مدير، مساعد مدير، رئيس قسم المحاسبة، محاسب التكاليف، محاسب) في الشركات الصناعية المساهمة العامة الأردنية المدرجة في بورصة عمان والبالغ عددها (40) شركة وفقاً لموقع بورصة عمان، وقد قام الباحث بتوزيع (300) استبانة على عينة عشوائية، من العاملين في المسميات المذكورة أعلاه في الشركات الصناعية، تم استرجاع (282) استبانة بنسبة (94%) وبعد مراجعة الاستبانات تبين أن هناك (5) استبانات غير صالحة للتحليل الإحصائي، وبهذا كانت عينة الدراسة (277) من العاملين في أقسام المحاسبة في "الشركات الصناعية المساهمة في بورصة عمان الأردنية" بنسبة (92%)، ويوضح الجدول الآتي توزيع أفراد عينة الدراسة تبعاً للمتغيرات الشخصية.

الجدول رقم (1) توزيع أفراد عينة الدراسة تبعاً للمتغيرات الشخصية

المتغير	المستوى	التكرار	النسبة المئوية
العمر	30 سنة فأقل	77	27.7
	30-أقل من 40 سنة	88	31.8
	40 -أقل من 50 سنة	96	34.7
	50 سنة فأكثر	16	5.8
	المجموع	277	100.0
سنوات الخبرة	أقل من 3 سنوات	81	29.3
	3 - أقل من 6 سنوات	104	37.5
	6 - أقل من 9 سنوات	84	30.3
	9 سنوات فأكثر	8	2.9
	المجموع	277	100.0
المؤهل العلمي	دبلوم	43	15.5
	بكالوريوس	164	59.2
	ماجستير	68	24.6
	دكتوراه	2	0.7
	المجموع	277	100.0
الموقع الوظيفي	مدير	4	1.4
	مساعد مدير	18	6.5
	رئيس قسم المحاسبة	24	8.7

المتغير	المستوى	التكرار	النسبة المئوية
	محاسب التكاليف	75	27.1
	محاسب	156	56.3
	المجموع	277	100.0
التخصص العلمي	علوم مالية ومصرفية	26	9.4
	اقتصاد	65	23.5
	محاسبة	114	41.2
	نظم معلومات المحاسبية	56	20.2
	إدارة الأعمال	16	5.8
	المجموع	277	100.0

مصادر جمع البيانات: اعتمدت الدراسة الحالية على مصدرين رئيسيين لجمع المعلومات والبيانات اللازمة تمثلت في:

المصادر الثانوية: تمثلت هذه المصادر في مجموعة من الكتب والدوريات ذات العلاقة بموضوع البحث، إضافة إلى المعلومات المتوفرة حول الموضوع والموجودة على المواقع المعتمدة على الإنترنت.

المصادر الرئيسية: ولأغراض الحصول على البيانات اللازمة للوصول إلى النتائج المطلوبة من الدراسة فقد تم تطوير استبانة ذات علاقة بموضوع الدراسة، وذلك بالاعتماد على مجموعة من الدراسات السابقة ذات العلاقة بموضوع الدراسة الحالية حيث تكونت هذه الاستبانة من ثلاثة أجزاء، وقد اشتمل الجزء الأول منها على المعلومات الشخصية والوظيفية المتعلقة بأفراد عينة الدراسة، والتي تمثلت في: العمر، وسنوات الخبرة، والمؤهل العلمي، والموقع الوظيفي، والتخصص العلمي). وتكون الجزء الثاني من الاستبانة من (12) فقرة تعكس تقييم أفراد عينة الدراسة لاستخدام هيكل التكاليف الصناعية. وتكون الجزء الثالث من الاستبانة من (43) فقرة تعكس تقييم أفراد عينة الدراسة للميزة التنافسية في شركاتهم، والذي تكون من مجموعة من الأبعاد الفرعية كما هي موضحة في الجدول (2):

الجدول (2) توزيع فقرات الأبعاد الفرعية للمتغير المستقل

البُعد	عدد الفقرات	تسلسل الفقرات في الاستبانة
التكلفة	8	20-13
الجودة	10	30-21
المرونة	8	38-31
الوقت	9	47-39
الابداع	8	55-48
الميزة التنافسية	43	55-13

لتحليل الفرضيات وبيانات الدراسة الاعتماد على مقياس ليكرت للإجابة عن أسئلة الدراسة وذلك وفقان لدرجات التالية: (1) عبرت عن غير موافق بشدة، (2) غير موافق، (3) محايد (4) موافق، (5) موافق بشدة، وتم استخدام معيار اختبار مقياس الأستبانة ومجالتها وفقاً للجدول (3):

الجدول (3) مقياس درجة الموافقة

الدرجة	5	4	3	2	1
مستوى الموافقة	موافق بشدة	موافق	محايد	غير موافق	غير موافق بشدة

وتم الاعتماد على تحديد ثلاث مستويات وهي (مرتفع، متوسط، منخفض) وفقاً للمعادلة التالية (Hair Jr. et al., 2011):

طول الفترة = (الحد الأعلى للبدال - الحد الأدنى للبدال) / عدد المستويات

$1.33 = 3/4 = 3/(1-5)$ وبذلك تكون المستويات كالتالي:

درجة تقييم منخفضة من 1- أقل من 2.33 .

درجة تقييم متوسطة من 2.33-أقل من 3.66.

درجة تقييم مرتفعة من 3.66-5 .

ثبات الأداة: للتأكد من ثبات أداة تم تطبيق معادلة كرونباخ ألفا (Chronbach Alpha) على جميع فقرات مجالات الدراسة، كما هو مبين في جدول (4) الذي يوضح معاملات الثبات.

جدول (4) معاملات الثبات (كرونباخ ألفا) لمجالات الدراسة

المجال	البعد	عدد الفقرات	معامل الثبات
الميزة التنافسية	استخدام هيكل التكاليف الصناعية	12	0.89
	التكلفة	8	0.75
	الجودة	10	0.70
	المرونة	8	0.77
	الوقت	9	0.83
	الابداع	8	0.75
	الميزة التنافسية ككل	43	0.88

يظهر الجدول رقم (4) جميع قيم معاملات الثبات بطريقة (كرونباخ ألفا) كانت مقبولة لأغراض التطبيق، حيث إنها تراوحت بين (0.70-0.89)، وقد أشارت الدراسات إلى قبول معاملات الثبات وجميعها قيم مقبولة لأغراض التطبيق؛ إذ أشارت معظم الدراسات إلى أن نسبة قبول معامل الثبات (0.60) (Amir & Sonderpandian, 2002).

الأساليب الإحصائية المستخدمة في التحليل: ولغرض تحليل البيانات التي تم جمعها في هذه الدراسة، وذلك من أجل الإجابة على أسئلة الدراسة، واختبار فرضياتها فقد تم استخدام مجموعة من الأساليب الإحصائية التي تشتمل عليها الحزمة الإحصائية للعلوم الاجتماعية (SPSS) والتي تتمثل في:

- 1- التكرارات، والنسب المئوية وذلك من أجل وصف خصائص أفراد عينة الدراسة.
- 2- المتوسطات الحسابية، والانحرافات المعيارية للتعرف على درجة موافقة أفراد عينة الدراسة على فقرات أداة الدراسة ومجالاتها.
- 3- معادلة كرونباخ ألفا للتأكد من مدى ثبات أداة الدراسة.
- 4- الانحدار البسيط، لاختبار مدى صحة الفرضيات المتعلقة بأثر المتغير المستقل على المتغير التابع.

النتائج المتعلقة باستخدام هيكل التكاليف الصناعية في "الشركات الصناعية المساهمة العامة الاردنية":

لمعرفة استخدام هيكل التكاليف الصناعية في "الشركات الصناعية المساهمة العامة الاردنية" تم استخراج المتوسطات الحسابية والانحرافات المعيارية لتقديرات أفراد عينة الدراسة عن فقرات مجال استخدام هيكل التكاليف الصناعية، الجدول رقم (5) يوضح ذلك.

الجدول رقم (5) الانحرافات المعيارية والمتوسطات الحسابية لتقديرات أفراد عينة الدراسة عن فقرات مجال استخدام

هيكل التكاليف الصناعية " مرتبة تنازلياً وفقاً للمتوسط الحسابي

الرتبة	الرقم	الفقرة	متوسط الحسابي	انحراف المعياري	درجة التقييم
1	12	يساهم هيكل التكاليف في اتخاذ قرار بتعديل عمليات ومراحل الإنتاج وإضافة خطوط إنتاج جديدة إذ تطلب الأمر	4.30	0.61	مرتفعة
2	1	يساهم هيكل التكاليف الصناعية في قياس وتحسين الأساليب المتبعة في تقييم وتسعير تكلفة المنتجات في الشركة بشكل واقعي وبصورة دقيقة	4.24	0.52	مرتفعة
3	9	تحرص الشركة على توفير أنظمة رقابة فعالة على عناصر هيكل التكاليف	4.12	0.84	مرتفعة
4	11	يتم قياس الأداء الفعلي لعناصر هيكل التكاليف كل على حدا لأغراض التقييم وتحديد الانحرافات فيها	4.02	0.43	مرتفعة
5	8	يتم تبويب عناصر التكاليف تبعاً للمستويات الإدارية والإنتاجية مع مراعاة هيكل التكاليف.	3.57	0.82	متوسطة
6	5	تعمل الشركة على خفض التكاليف المتغيرة بناء على الميزة التنافسية	3.43	0.96	متوسطة
7	6	تعمل الشركة على خفض التكاليف (الثابتة، المتغيرة) من خلال الاستفادة من خبرة العاملين فيها.	3.42	0.95	متوسطة
8	4	يساهم هيكل التكاليف الصناعية في إعداد الموازنات التقديرية للتكاليف المتوقعة في الشركة	3.35	0.89	متوسطة
9	3	يوفر هيكل التكاليف الصناعية المطبق في الشركة بيانات سريعة عن الأداء المالي في الوقت المناسب	3.17	0.78	متوسطة
10	7	يخصص لعملية التخطيط لهيكل التكاليف الوقت الكافي لإتمامها.	2.92	0.95	متوسطة
11	2	يعمل هيكل التكاليف الصناعية المطبق في الشركة الى القياس الفعلي لعناصر الإنتاج	2.47	0.75	متوسطة

الرتبة	الرقم	الفقرة	متوسط الحسابي	انحراف المعياري	درجة التقييم
12	10	تعمل الشركة على الموازنة بين عناصر هيكل التكاليف من خلال استخدام التكنولوجيا والأساليب الحديثة.	2.40	0.64	متوسطة
مجال " استخدام هيكل التكاليف الصناعية " ككل			3.45		متوسطة

يظهر من الجدول رقم (5) أن هناك مستوى متوسط من استخدام هيكل التكاليف الصناعية في " الشركات الصناعية المساهمة العامة الاردنية"؛ إذ أن المتوسط الحسابي لتقديرات أفراد عينة الدراسة عن مجال استخدام هيكل التكاليف الصناعية ككل بلغ (3.45) بدرجة تقييم متوسطة؛ كما يظهر من الجدول رقم (5) أن المتوسطات الحسابية لتقديرات أفراد عينة الدراسة تراوحت ما بين (2.40-4.30) حصلت على المرتبة الأولى الفقرة رقم (12) ونصها: يساهم هيكل التكاليف في اتخاذ قرار بتعديل عمليات ومراحل الإنتاج وإضافة خطوط إنتاج جديدة إذ تطلب الأمر، وكان متوسطه الحسابي (4.30) بدرجة مرتفعة، وفي حين احتل المرتبة الأخيرة الفقرة رقم (10) ونصها: تعمل الشركة على الموازنة بين عناصر هيكل التكاليف من خلال استخدام التكنولوجيا والأساليب الحديثة، بمتوسط حسابي (2.40) ودرجة تقييم متوسطة، ويظهر من الجدول أيضاً أن الانحرافات المعيارية لتقديرات أفراد عينة الدراسة عن فقرات المجال تراوحت ما بين (0.43-0.96) وهذه القيم تدل على عدم وجود تشتت كبير في آراء أفراد عينة الدراسة فيما يتعلق بفقرات هذا المجال، مما يدل على تقارب آراء أفراد عينة الدراسة بنسب منخفضة فيما يتعلق باستخدام هيكل التكاليف الصناعية في شركاتهم، ويمكن تفسير هذه النتيجة في ظل تزايد الاهتمام بهيكل التكلفة في الشركات الصناعية وذلك لإحداث حالة من التوازن بين التكلفة والسعر ورأس المال وذلك لأنه عند إنتاج منتج جديد باستخدام هيكل التكاليف، يتم تحديد تكلفة ذلك المنتج عن طريق طرح الأرباح المطلوبة من السعر الذي سوف يتم البيع به والمحدد على أساس ظروف السوق وإمكانيات المشروع المتاحة.

النتائج المتعلقة بمستوى الميزة التنافسية في "الشركات الصناعية المساهمة العامة الاردنية":

تم استخراج المتوسطات الحسابية لتقديرات أفراد عينة الدراسة على الفقرات التي تعكس مستوى الميزة التنافسية في " الشركات الصناعية المساهمة العامة الاردنية"، كما هي موضحة في الجدول رقم (6).

الجدول رقم (6) المتوسطات الحسابية لتقديرات أفراد عينة الدراسة على الأبعاد الفرعية

لمجال الميزة التنافسية مرتبة تنازلياً وفقاً للوسط الحسابي

الرتبة	الرقم	البُعد	الوسط الحسابي	درجة التقييم
1	1	التكلفة	3.97	مرتفعة
2	5	الابداع	3.77	مرتفعة
3	3	المرونة	3.48	متوسطة

الرتبة	الرقم	البُعد	الوسط الحسابي	درجة التقييم
4	2	الجودة	3.47	متوسطة
5	4	الوقت	3.41	متوسط
الميزة التنافسية ككل			3.61	متوسطة

يتبين من الجدول رقم (6) أن هناك مستوى متوسط من الميزة التنافسية في الشركات الصناعية من وجهة نظر العاملين فيها؛ إذ بلغ الوسط الحسابي لإجابات أفراد عينة الدراسة عن مجال الميزة التنافسية ككل (3.61) بدرجة تقييم متوسطة، كما يتبين من الجدول رقم (6) أن المتوسطات الحسابية لتقديرات أفراد عينة الدراسة عن أبعاد مجال الميزة التنافسية تراوحت ما بين (3.41-3.97)، وجاء بالمرتبة الأولى بُعد "التكلفة" وكان متوسطه الحسابي (3.97) بدرجة مرتفعة، وتلاه بالمرتبة الثانية بُعد "الابداع" وكان متوسطه الحسابي (3.77) بدرجة مرتفعة، وجاء بالمرتبة الثالثة بُعد "المرونة" وكان متوسطه الحسابي (3.48) بدرجة متوسطة، واحتل المرتبة الرابعة بُعد "الجودة" وكان متوسطه الحسابي (3.47) بدرجة متوسطة، وبالمرتبة الخامسة والأخيرة جاء بُعد "الوقت" وكان متوسطه الحسابي (3.41) بدرجة متوسطة. يعزو الباحث هذه النتيجة إلى أن الشركات الصناعية تعد الميزة التنافسية من المواضيع الهامة التي يستوجب تعزيزها؛ مما يجعلها أكثر اهتمام برفع مستوى ميزتها التنافسية؛ إذ تنتظر هذه الشركات إلى أن نجاحها واستمراريتها يتوقف على قوة وكفاءة أدائها، كما يعزو الباحث هذه النتيجة إلى أن الشركات الصناعية تراعي مفهوم الميزة التنافسية من خلال جميع نشاطات الشركة، فالمعنى أن هذه الشركات تلتزم باستخدام مؤشرات حقيقية كمعدل الإنتاج، ونسبة الفاقد والهدر، ومن ثم استخدام معايير والتزام المنظمات بالمواصفات والمقاييس المتعارف عليها.

النتائج المتعلقة باختبار الفرضيات:

النتائج المتعلقة بالفرضية الفرعية الأولى: يؤدي استخدام هيكل التكاليف الصناعية إلى تخفيض تكلفة المنتج في شركات الصناعية المدرجة في بورصة عمان.

للتحقق من صحة هذه الفرضية تم استخدام تحليل الانحدار البسيط (Simple Regression) لدراسة استخدام هيكل التكاليف الصناعية في تخفيض تكلفة المنتج في شركات الصناعية المدرجة في بورصة عمان، الجدول رقم (7) يوضح ذلك.

جدول (7) معادلة الانحدار البسيط (Simple Regression) لدراسة استخدام هيكل التكاليف الصناعية في تخفيض

تكلفة المنتج في شركات الصناعية المدرجة في بورصة عمان

الدالة الإحصائية	F	Adjusted R Square	R ²	R	Standardized Coefficients			Unstandardized Coefficients		المتغير
					الدالة الإحصائية	T	β	Std. Error	B	
0.00	140.77	0.34	0.34	0.58	0.00	21.49		0.12	2.57	(Constant)
					0.00	11.87	0.58	0.03	0.41	استخدام هيكل التكاليف الصناعية

المتغير التابع: تخفيض تكلفة المنتج.

يظهر من جدول (7) وجود أثر ذو دلالة إحصائية عند مستوى الدلالة ($\alpha \leq 0.05$) لاستخدام هيكل التكاليف الصناعية في تخفيض تكلفة المنتج في شركات الصناعية المدرجة في بورصة عمان، نجد ان قيمة (معامل الارتباط (R)) (0.58) وهي تعتبر دالة إحصائية وتدل على قوة العلاقة ودرجة ارتباط دالة إحصائية بين استخدام هيكل التكاليف الصناعية وتخفيض تكلفة المنتج، وبلغت قيمة (R-square) (0.34) وهي قيمة دالة إحصائياً تفسر مدى قدرة استخدام هيكل التكاليف الصناعية في تخفيض تكلفة المنتج في شركات الصناعية المدرجة في بورصة عمان، بمعنى أن استخدام هيكل التكاليف الصناعية تفسر ما قيمته (34%) من التغير الحاصل في تخفيض تكلفة المنتج، وبلغت قيمة الاختبار (F) (140.77) بدلالة إحصائية (0.00)، بالتالي تقبل الفرضية الفرعية الأولى بالصيغة البديلة، والتي نصها "يؤدي استخدام هيكل التكاليف الصناعية في تخفيض تكلفة المنتج في شركات الصناعية المدرجة في بورصة عمان" ويمكن تفسير هذه النتيجة بأن اهتمام الشركات بهيكل التكاليف الصناعية يساهم من زيادة كفاءتها في اتخاذ القرارات المتعلقة باتباع استراتيجيات تنافسية واستغلال القوى المتاحة لها في البيئة الخارجية والبيئة الداخلية وتحويل التهديدات إلى فرص واستخدام عوائق احترازية أمام المنافسين من خلال تقديم سلع متميزة إلى السوق بأقل تكلفة لكسب حصة سوقية أكبر وتحقيق ميزة تنافسية.

النتائج المتعلقة بالفرضية الفرعية الثانية: يؤدي استخدام هيكل التكاليف الصناعية في تحقيق الجودة المنتج في شركات الصناعية المدرجة في بورصة عمان.

للتحقق من صحة هذه الفرضية تم تطبيق معادلة الانحدار البسيط (Simple Regression) لدراسة استخدام هيكل التكاليف الصناعية في تحقيق الجودة المنتج في شركات الصناعية المدرجة في بورصة عمان، الجدول رقم (8) يوضح ذلك.

جدول (8) معادلة الانحدار البسيط (Simple Regression) لدراسة استخدام هيكل التكاليف الصناعية في تحقيق الجودة المنتج في شركات الصناعية المدرجة في بورصة عمان

المتغير	Unstandardized Coefficients		Standardized Coefficients			R	R ²	Adjusted R Square	F	الدالة الإحصائية
	Std. Error	B	الدالة الإحصائية	T	β					
(Constant)	0.14	2.18	0.00	15.63		0.49	0.24	0.24	87.07	0.00
استخدام هيكل التكاليف الصناعية	0.04	0.37	0.00	9.33	0.49					

المتغير التابع: تحقيق الجودة المنتج.

يظهر من جدول (8) وجود أثر ذو دلالة إحصائية عند مستوى الدلالة ($\alpha \leq 0.05$) لاستخدام هيكل التكاليف الصناعية في تحقيق الجودة المنتج في شركات الصناعية المدرجة في بورصة عمان، نجد ان قيمة (معامل الارتباط (R)) (0.49) وهي تعتبر دالة إحصائية وتدل على قوة العلاقة ودرجة ارتباط دالة إحصائية بين استخدام هيكل التكاليف الصناعية و تحقيق الجودة المنتج، وبلغت قيمة (R-square) (0.24) وهي قيمة دالة إحصائياً تفسر مدى قدرة استخدام هيكل التكاليف الصناعية في تحقيق الجودة المنتج في شركات الصناعية المدرجة في بورصة عمان، بمعنى أن استخدام هيكل التكاليف الصناعية تفسر ما قيمته (24%) من التغير الحاصل في تحقيق الجودة المنتج، وبلغت قيمة الاختبار (F) (87.07) بدلالة إحصائية (0.00)، بالتالي تقبل الفرضية الفرعية الثانية بالصيغة البديلة، لتصبح يؤدي استخدام هيكل التكاليف الصناعية في تحقيق الجودة المنتج في شركات الصناعية المدرجة في بورصة عمان، ويمكن تفسير هذه النتيجة بأن اهتمام الشركات الصناعية بهيكل التكاليف ينعكس على موضوع الجودة ودورها في تحقيق مردودات إيجابية للشركة دفع بالعديد من الشركات إلى البحث والتحليل لإيجاد أساليب متطورة لتحسين جودة المنتجات ونظراً لأهمية بعد الجودة بوصفها أسبقية تنافسية تسهم في بقاء الشركة ونموها فإنها تشير لمجموعة من الخصائص والمواصفات التي يمتلكها المنتج والقادر على تلبية حاجة معينة.

النتائج المتعلقة بالفرضية الفرعية الثالثة: يؤدي استخدام هيكل التكاليف الصناعية في تحقيق المرونة في شركات الصناعية المدرجة في بورصة عمان.

للتحقق من صحة هذه الفرضية تم تطبيق معادلة الانحدار البسيط (Simple Regression) لدراسة استخدام هيكل التكاليف الصناعية في تحقيق المرونة في شركات الصناعية المدرجة في بورصة عمان ، الجدول رقم (9) يوضح ذلك.

جدول (9) معادلة الانحدار البسيط (Simple Regression) لدراسة استخدام هيكل التكاليف الصناعية في تحقيق المرونة في شركات الصناعية المدرجة في بورصة عمان

الدالة الإحصائية	F	Adjusted R Square	R ²	R	Standardized Coefficients			Unstandardized Coefficients		المتغير
					الدالة الإحصائية	T	β	Std. Error	B	
0.00	100.34	0.27	0.27	0.52	0.00	19.64		0.12	2.31	(Constant)
					0.00	10.02	0.52	0.03	0.34	استخدام هيكل التكاليف الصناعية

المتغير التابع: تحقيق المرونة

يظهر من جدول (9) وجود أثر ذو دلالة إحصائية عند مستوى الدلالة ($0.05 \geq \alpha$) لاستخدام هيكل التكاليف الصناعية في تحقيق المرونة في شركات الصناعية المدرجة في بورصة عمان، نجد ان قيمة (معامل الارتباط (R)) (0.52) وهي تعتبر دالة إحصائية وتدل على قوة العلاقة و درجة ارتباط دالة إحصائية بين استخدام هيكل التكاليف الصناعية وتحقيق المرونة، وبلغت قيمة (R-square) (0.27) وهي قيمة دالة إحصائياً تفسر مدى قدرة استخدام هيكل التكاليف الصناعية في تحقيق المرونة في شركات الصناعية المدرجة في بورصة عمان، بمعنى أن استخدام هيكل التكاليف الصناعية تفسر ما قيمته (27%) من التغير الحاصل في تحقيق المرونة، وبلغت قيمة الاختبار (F) (100.34) بدلالة إحصائية (0.00)، بالتالي تقبل الفرضية الفرعية الثالثة بالصيغة البديلة، لتصبح يؤدي استخدام هيكل التكاليف الصناعية في تحقيق المرونة في شركات الصناعية المدرجة في بورصة عمان، ويمكن تفسير هذه النتيجة بأن اهتمام الشركة بهيكل التكاليف يساهم في تحقيق المرونة وتبسيط العمليات وخفض الهدر فضلاً عن التركيز على التقييم عمليات التشغيل الخاص الشركة، مما يشجع على تحسين نوعية المنتجات والخدمات، مساعدة الشركة على الحد من الهدر والتعامل مع شكاوى الزبائن.

النتائج المتعلقة بالفرضية الفرعية الرابعة: يؤدي استخدام هيكل التكاليف الصناعية في استغلال الوقت في شركات الصناعية المدرجة في بورصة عمان.

للتحقق من صحة هذه الفرضية تم تطبيق معادلة الانحدار البسيط (Simple Regression) لدراسة استخدام هيكل التكاليف الصناعية في استغلال الوقت في شركات الصناعية المدرجة في بورصة عمان، الجدول رقم (10) يوضح ذلك.

جدول (10) معادلة الانحدار البسيط (Simple Regression) لدراسة استخدام هيكل التكاليف الصناعية في استغلال الوقت في شركات الصناعية المدرجة في بورصة عمان

الدالة الإحصائية	F	Adjusted R Square	R ²	R	Standardized Coefficients			Unstandardized Coefficients		المتغير
					الدالة الإحصائية	T	β	Std. Error	B	
0.04	3.61	0.03	0.04	0.20	0.00	16.36		0.24	3.85	(Constant)
					0.04	1.90	0.20	0.07	0.14	استخدام هيكل التكاليف الصناعية

المتغير التابع: استغلال الوقت.

يظهر من جدول (10) وجود أثر ذو دلالة إحصائية عند مستوى الدلالة ($\alpha \leq 0.05$) لاستخدام هيكل التكاليف الصناعية في استغلال الوقت في شركات الصناعية المدرجة في بورصة عمان، نجد أن قيمة (معامل الارتباط (R)) (0.20) وهي تعتبر دالة إحصائية وتدل على قوة العلاقة و درجة ارتباط دالة إحصائية بين استخدام هيكل التكاليف الصناعية واستغلال الوقت كما تدل على أن استخدام هيكل التكاليف يفسر فقط نسبته ما (4%) من التغير الحاصل استغلال الوقت، وبلغت قيمة (R-square) (0.04) وهي قيمة دالة إحصائياً، وبلغت قيمة الاختبار (F) (3.61) بدلالة إحصائية (0.00)، بالتالي تقبل الفرضية الفرعية الرابعة بالصيغة البديلة، لتصبح يؤدي استخدام هيكل التكاليف الصناعية في استغلال الوقت في شركات الصناعية المدرجة في بورصة عمان، ويمكن تفسير هذه النتيجة بأن اهتمام الشركة بهيكل التكاليف يوضح لمتخذي القرارات فيها معلومات واضحة عن عمليات التوزيع المادي، والذي يشمل كل الأنشطة المتعلقة بنقل وتوزيع وتخزين وتسليم المخرجات، من سلع تامة الصنع أو نصف مصنعة، وفق جدولة الطلبات وبالوقت المحدد.

النتائج المتعلقة بالفرضية الفرعية الخامسة: يؤدي استخدام هيكل التكاليف الصناعية في تحقيق الإبداع في شركات الصناعية المدرجة في بورصة عمان.

للتحقق من صحة هذه الفرضية تم تطبيق معادلة الانحدار البسيط (Simple Regression) لدراسة استخدام هيكل التكاليف الصناعية في تحقيق الإبداع في شركات الصناعية المدرجة في بورصة عمان، الجدول رقم (11) يوضح ذلك.

جدول (11) معادلة الانحدار البسيط (Simple Regression) لدراسة استخدام هيكل التكاليف الصناعية في

تحقيق الإبداع في شركات الصناعية المدرجة في بورصة عمان

الدالة الإحصائية	F	Adjusted R Square	R ²	R	Standardized Coefficients			Unstandardized Coefficients		المتغير
					الدالة الإحصائية	T	β	Std. Error	B	
0.00	238.91	0.46	0.47	0.68	0.00	24.82		0.09	2.34	(Constant)
					0.00	15.46	0.68	0.03	0.42	استخدام هيكل التكاليف الصناعية

المتغير التابع: تحقيق الإبداع.

يظهر من جدول (11) وجود أثر ذو دلالة إحصائية عند مستوى الدلالة ($\alpha \leq 0.05$) لاستخدام هيكل التكاليف الصناعية في تحقيق الإبداع في شركات الصناعية المدرجة في بورصة عمان، نجد ان قيمة (معامل الارتباط (R)) (0.68) وهي تعتبر دالة إحصائية وتدل على قوة العلاقة و درجة ارتباط دالة إحصائية بين استخدام هيكل التكاليف الصناعية و تحقيق الإبداع، وبلغت قيمة (R-square) (0.47) وهي قيمة دالة إحصائياً تفسر مدى قدرة استخدام هيكل التكاليف الصناعية في تحقيق الإبداع في شركات الصناعية المدرجة في بورصة عمان، بمعنى أن استخدام هيكل التكاليف الصناعية تفسر ما قيمته (47%) من التغير الحاصل في تحقيق الإبداع ، وبلغت قيمة الاختبار (F) (238.91) بدلالة إحصائية (0.00)، بالتالي تقبل الفرضية الفرعية الخامسة بالصيغة البديلة لتصبح يؤدي استخدام هيكل التكاليف الصناعية في تحقيق الإبداع في شركات الصناعية المدرجة في بورصة عمان. ويعزو الباحثين أن هيكل التكاليف يعكس لمتخذي القرارات معلومات واضحة عن مدى تقديم سلع الغير مطابقة للمواصفات ومعايير الجودة أثناء مرحلة الانتاج أو مابعد وقيل تسلم المنتج.

النتائج المتعلقة بالفرضية الرئيسية: يؤدي استخدام هيكل التكاليف الصناعية إلى تحقيق الميزة التنافسية في شركات الصناعية المدرجة في بورصة عمان.

للتحقق من صحة هذه الفرضية تم تطبيق معادلة الانحدار البسيط (Simple Regression) لدراسة استخدام هيكل التكاليف الصناعية في تحقيق الميزة التنافسية في شركات الصناعية المدرجة في بورصة عمان، الجدول رقم (12) يوضح ذلك.

جدول (12) معادلة الانحدار البسيط (Simple Regression) لدراسة استخدام هيكل التكاليف الصناعية في تحقيق الميزة التنافسية في شركات الصناعية المدرجة في بورصة عمان

الدالة الإحصائية	F	Adjusted R Square	R ²	R	Standardized Coefficients			Unstandardized Coefficients		المتغير
					الدالة الإحصائية	T	β	Std. Error	B	
0.00	115.93	0.29	0.30	0.55	0.00	29.69		0.09	2.66	(Constant)
					0.00	10.77	0.55	0.03	0.28	استخدام هيكل التكاليف الصناعية

المتغير التابع: تحقيق الميزة التنافسية ككل.

يظهر من جدول (12) وجود أثر ذو دلالة إحصائية عند مستوى الدلالة ($\alpha \leq 0.05$) لاستخدام هيكل التكاليف الصناعية في تحقيق الميزة التنافسية في شركات الصناعية المدرجة في بورصة عمان، نجد ان قيمة (معامل الارتباط (R)) (0.55) وهي تعتبر دالة إحصائية وتدل على قوة العلاقة و درجة ارتباط دالة إحصائية بين استخدام هيكل التكاليف الصناعية وتحقيق الميزة التنافسية، وبلغت قيمة (R-square) (0.30) وهي قيمة دالة إحصائياً تفسر مدى قدرة استخدام هيكل التكاليف الصناعية في تحقيق الميزة التنافسية في شركات الصناعية المدرجة في بورصة عمان، بمعنى أن استخدام هيكل التكاليف الصناعية تفسر ما قيمته (55%) من التغير الحاصل في تحقيق الميزة التنافسية، وبلغت قيمة الاختبار (F) (115.93) بدلالة إحصائية (0.00)، بالتالي تقبل الفرضية الرئيسية بالصيغة البديلة، لتصبح يؤدي استخدام هيكل التكاليف الصناعية إلى تحقيق الميزة التنافسية في شركات الصناعية المدرجة في بورصة عمان، ويمكن تفسير هذه النتيجة بأن قياس وتحليل التكاليف يؤدي إلى نتائج إيجابية، فيوجد العديد من العوامل التي تمنح الشركات الصناعية ميزة تنافسية في السوق وتعمل على زيادة حصتها السوقية وارتفاع نسبة مبيعاتها وتحسين مستوى سمعتها وثقة الزبائن بها.

التوصيات : توصى الدراسة بما يلي:

- ضرورة أن تهتم الشركات الصناعية بدراسة كلف المخزون بشكل مستمر؛ إذ أن نتائج الدراسة أظهرت أن هناك أثر إيجابي لهيكل التكاليف الصناعية في تحقيق الميزة التنافسية من خلال خفض التكلفة.
- أن تعمل الشركات الصناعية على الاستغلال الأمثل للموارد والاستفادة من اقتصاديات الإنتاج الواسع؛ إذ أن نتائج الدراسة أظهرت أن هناك أثر إيجابي لهيكل التكاليف الصناعية في تحقيق الميزة التنافسية من خلال تحسين مستوى الجودة.
- ضرورة أن تخضع عمليات الإنتاج في الشركات الصناعية للتفتيش المستمر مع الأخذ بعين الاعتبار هيكل التكاليف.

-أن تراعي الشركات الصناعية استقطاب العمالة الماهرة من ذوي الخبرة والمعرفة ذات العلاقة بمستوى جودة المنتجات.

-أستخدام التكنولوجيا الحديثة في تسليم منتجات الشركات الصناعية للعملاء

-أن تعتمد الشركات الصناعية على هيكل التكاليف في مواجهة الأحداث الطارئة وبكل مرونة.

-ضرورة استخدام الشركة لتكنولوجيا والأساليب الحديثة للعمل على الموازنة بين عناصر هيكل التكاليف.

المراجع:

- ابو رحمة، محمد عبدالله وحمام، خالد يوسف. (2019). أثر تطبيق نظام التكاليف الموجه بالوقت (TDABC) على جودة القرارات الإدارية - دراسة حالة- الكلية الجامعية للعلوم والتكنولوجيا، جامعة الاسراء، غزة، فلسطين.
- البشتاوي، سليمان، وجريرة. طلال. (2015). أهمية تطبيق إدارة التكاليف الاستراتيجية وإستراتيجيات المنافسة لتحقيق الميزة الميزة التنافسية للشركات الصناعية المساهمة العامة الأردنية، مجلة دراسات العلوم الإدارية، 42 (1)، الجامعة الأردنية، الأردن.
- بن عثمان. (2020). دور التكاليف المعيارية في تقويم الاداء المالي(دراسة ميدانية لقطاع صناعة تعليب الاسماك بمحافظة حضرموت - اليمن)، جامعة العلوم والتكنولوجيا/ حضرموت/ اليمن.
- حسن، أحمد. (2017). أثر ممارسات إدارة الجودة الشاملة في تحقيق الميزة التنافسية "دراسة ميدانية في شركات الأدوية الأردنية حسب حجم الشركات"، رسالة ماجستير، جامعة الشرق الأوسط، الأردن.
- الحنيطي والعقيد. (2019). أثر الهياكل التنظيمية في تحقيق الميزة التنافسية دراسة ميدانية في المؤسسات الصناعية والخدمية في الاردن، الجامعة الاردنية، الاردن.
- الخلايله، فالح. (2018). أثر الجداريات الجوهرية على الأداء التنظيمي من خلال الميزة التنافسية كمتغير وسيط في البنوك التجارية الأردنية، رسالة ماجستير، جامعة عمان العربية.
- الزواهره، فارس. (2019). أثر مرونة سلاسل التوريد في تحقيق الميزة التنافسية: الأداء التسويقي كمتغير وسيط دراسة حالة شركة أدوية الحكمة في الأردن، رسالة ماجستير، جامعة آل البيت.
- الشريف، روان. (2015). أثر المرونة الاستراتيجية في العلاقة بين التعلم الاستراتيجي وتحقيق الميزة التنافسية في شركات التأمين الأردنية، رسالة ماجستير في إدارة الأعمال، جامعة الشرق الأوسط، عمان، الأردن.
- الصادق، لشهب. (2015). دور الابتكار في تنمية الميزة الميزة التنافسية للمؤسسة الاقتصادية "دراسة ميدانية في الشركة المدنية للهندسية بتقوت"، رسالة ماجستير، جامعة أبي بكر بلقايد، الجزائر.
- طالب، عباس. (2019). أثر تطبيق نظام التكاليف على أساس النشاط في تخفيض التكاليف البيئية وفقا لمعيار ايزو (14001) دراسة تطبيقية في الشركة العامة لصناعة البطاريات معمل بابل (1)، جامعة الكوفة، العراق.
- العاني، لبنى. (2019). محاسبة التكاليف منهاج عملي وتطبيقي. عمان، الأردن: دار وائل للنشر والتوزيع.
- العقون، أحمد. (2016). دور استراتيجية العلامة التجارية في تحسين تنافسية المؤسسة، دراسة حالة مؤسسة ناقوس للمشروبات الغازية، جامعة محمد خيضر -بسكره-كلية العلوم الاقتصادية والتجارية وعلوم التسيير، الجزائر .
- عيساوي، نصر الدين. (2017). المحاسبة التحليلية (تقنيات، مراقبة، التسيير) بالاعتماد على SCF، مركز البحث وتطوير الموارد البشرية(رمح).

- القضاة، هناء سالم.(2018). مدى تطبيق نظام التكاليف المبني على الأنشطة الموجهة بالوقت (TDABC) ودوره في تخفيض تكاليف الإنتاج المعيب في الشركات الصناعية الأردنية - (دراسة ميدانية)، رسالة ماجستير، جامعة إربد الأهلية، الأردن.
- محمد، حرم البشير.(2019). أثر الحوافز في تحقيق الميزة التنافسية: بالتطبيق على المؤسسة السودانية للنفط من 2013-2018، رسالة ماجستير، جامعة القرآن الكريم والعلوم الإسلامية، السودان.
- المري، عبد الله.(2018). أثر تبني نظام الجودة ISO - TS 29001 على الميزة التنافسية للشركات النفطية الكويتية، رسالة ماجستير، جامعة آل البيت، الأردن.
- موسى، زهراء جعفر محمد. (2020). أثر رأس المال المهني على الميزة التنافسية المستدامة: قابليات إدارة الموارد البشرية متغير وسيط: دراسة ميدانية على شركات الصناعات الإنشائية المتخصصة في الصناعات الخرسانية في مدينة عمان. رسالة ماجستير، جامعة الشرق الأوسط، عمان، الأردن.
- النويقة، عطا الله (2016). أثر أخلاقيات الأعمال و المسؤولية الاجتماعية في تعزيز الميزة التنافسية في البنوك التجارية العاملة في منطقة مكة المكرمة، دراسات العلوم الإدارية، المجلد (43)، العدد (1)، ص ص 115-138
- Caldwell, Cam; Anderson.(2017). **Competitive Advantage: Strategies, Management and Performance** Verl A. Series: Business Issues, Competition and Entrepreneurship. Hauppauge, New York : Nova Science Publishers, Inc. 2017. eBook., Database: eBook Collection.
- Denic, Decker. (2017). Optimization approach to target costing under uncertainty with application to ICT-service. **International Journal of production research**, 56, 5.
- Farris, Paulw, Neil T. Bendle.(2010). **Marketing Matrices: The Definition Guide to Measuring Marketing Performance** Upper Saddle River, New Jersey: Pearson Education, Inc.
- Kotler, Phil p & Keller, kiven .(2015). **Marketing Management** ,(12th ed). New Jersey, NJ: Prentice- Hall.
- Mandal, Santunu. (2015). Supply And demand effects on supply chain flexibility: an empirical exploration. **knowledge and process management**, 22(3), 206-209.
- ÖZKAYA, Hakan; UYAR.(2019). Effect Of Demand Uncertainty On Cost Structure Of Turkish Manufacturing Firms. **Umut. International Journal of Economic & Administrative Studies**. 2019, Issue 22, p123-133.
- Rajagukguk, Sondang Mariani.(2018). How Applying Instrumental Stakeholder Theory Can Provide Sustainable Competitive Advantage. **Academy of Management Review**. Jul2018, 43(3), pp371-391.
- Uphill, Kevin.(2017).**Creating Competitive Advantage : How to Be Strategically Ahead in Changing Markets**. London, United Kingdom : Kogan Page. 2016. eBook., Database: eBook Collection (EBSCOhost).

أثار جائحة كوفيد - 19 على التوجهات التخطيطية في العراق : آليات المعالجة والافاق المستقبلية

-د. ثائر شاكر محمود الهيتي

مدير مركز الدراسات الاستراتيجية / جامعة الانبار

الملخص:

يهدف البحث الى بيان دور التوجهات التخطيطية على مختلف المستويات المكانية والزمانية في العراق التي تراعي جائحة COVID-19 الذي انتشر في جميع أنحاء العالم منذ ديسمبر 2019، والتحقيق في الحلول الممكنة المستمدة من تاريخ التخطيط واساليبه، والتطورات الأخيرة في مجال تكنولوجيا المعلومات، وكيف تتكيف المجتمعات مع هذه التطورات، حيث من المحتمل أن يتعايش العالم مع حقيقة COVID-19 لعدة سنوات وأنه يجب إجراء تغييرات معينة على الطريقة التي نعيش بها والطريقة التي نهتم بها وتفاعل مع الآخرين، على الصعيدين الاجتماعي والاجتماعي جسدًا، وتقنيات الاتصال التي نستخدمها وبالتركيز على الحالة العراقية لأنه من المؤكد العالم لن يكون كما كان بعد هذا الوباء في النهاية.

مقدمة :

ان حقبة ما بعد الجائحة وجوهر التخطيط الحضري والإقليمي والدروس التي يمكن تعلمها من جائحة كوفيد-19 وضرورة أن يولد نوع جديد من التخطيط الحضري من أزمة فيروس كورونا. لبحث ليس لتشخيص الأسباب الكامنة وراء كوفيد -19، وأصله وانتشاره داخل المدن والمناطق والدول ومن بلد إلى آخر فحسب انما تهتم به هو التأكيد والإشارة إلى الحاجة لإعادة النظر بالآليات التخطيطية منطلقين من نقطتين الأولى هي كيفية اعطاء أهمية للمخططين بالتشاركية في صياغة النهج الصحيح "والتفكير في دورهم ومسؤولياتهم في التخفيف منها في المستقبل"، كما ان المشاركة مهمة لأن هذا الوباء أو غيره من الأمراض المستقبلية "يمكن أن تؤثر على المدن لسنوات قادمة"، اما النقطة الثانية فهي بيان ماهية التأثير طويل المدى للوضع الوبائي على التخطيط الحضري (والإقليمي)، مع بعض الإشارات التي لا مفر منها في مختلف المجالات المستهدفة للتنمية المستدامة المستجيبة للجائحة.

ونظرًا لكونه وباءً واصبح يشكل جائحة عالمية، فإن COVID-19 ليس لوحده مشكلة؛ بل هي مجموعة من المشاكل المترابطة، من هنا تنطلق أهمية البحث لكونه يتعلق باليات التفكير التخطيطي وممارسة التخطيط لتحديد هذه المشاكل وتقييمها للحلول المحتملة ، وهذا ليس فقط في الجانب الموضوعي والإجرائي لتخطيط المدن وحل مشكلاتها ، بل أيضًا في النظام السياسي الأساسي للتخطيط وحل المشاكل، هذه عملية أكثر تعقيدًا من مجرد نهج يتضمن تحديد المشاكل والاحتياجات والموارد والأولويات وكذلك عدم اليقين والقيود والعقبات، غالبًا ما تكون مثل هذه العملية معقدة ؛ حتى في إذا حددنا الحل الأمثل من الناحية النظرية، والتنفيذ الناجح يتطلب دعم أصحاب المصلحة والتغلب على المشاكل المالية و القانونية و المؤسسية والعقبات التي نتجت عن نقص المعلومات ضعف أنظمة اتخاذ وصنع القرارات.

اولا : أثار وتداعيات جائحة كوفيد (19) على التوجهات التخطيطية في العراق

1-1 أثار وتداعيات جائحة كوفيد (19) على التوجهات التخطيطية في العراق بيئيا (5)

استنادا الى تحليلات الامم المتحدة الاولى فان اهداف التنمية المستدامة 17 كانت مختلفة التأثير بجائحة كورونا اذ ان بعض الاهداف تأثرت بشكل كبير ومباشر بجائحة كوفيد - 19 وتم تعليمها باللون الاحمر وهناك اهداف اقل تأثر تم تعليمها باللون البرتقالي واهداف اخرى تم تعليمها باللون الرصاصي لعدم تحديد التأثير وكما يلي :

1- الاهداف 1 و 2 و 3 و 8 و 10 كانت في اللون الاحمر .

2- الاهداف 4 و 5 و 6 و 7 و 8 و 11 و 16 و 17 كانت في اللون البرتقالي .

3- الاهداف 12 و 13 و 14 و 15 كانت في اللون الرصاصي .

1-2 أثار وتداعيات جائحة كوفيد (19) على التوجهات التخطيطية في العراق صحيا (4)

لقد شهد الواقع الصحي بالعراق في ظل انتشار وتفشي جائحة كورونا انخفاض مستوى الخدمات المقدمة وانخفاض الطلب عليها مما انعكس على الآتي:-

- نقص التخصيصات المالية وعلى وجه الخصوص تخصصات الموازنة الاستثمارية مما ادى الى نقص الادوية الاساسية الى جانب المعدات والمستلزمات الطبية اللازمة.
- تدني مستوى البنى التحتية الاساسية لمستشفيات ومراكز رعاية صحية .
- نقص في اعداد الملاكات الصحية والطبية بسبب :-
 - ✓ تنسيبهم الى فرق التحري الفعال عن كورونا او العمل في ردهات او مراكز العزل لمرضى كورونا مما ادى الى حدوث تراجع في مستوى تقديم الخدمات.
 - ✓ ان 50 % من المراكز الصحية لا تحتوي على ملاكات طبية.
 - ✓ سوء توزيع الملاكات الطبية والتمريضية والصحية في المؤسسات الصحية.
 - ✓ تدني مستوى التدريب بسبب الجائحة .

1-3 أثار وتداعيات جائحة كوفيد (19) على التوجهات التخطيطية في العراق تعليميا (3)

-توقف الدوام الرسمي في جميع المدارس والكليات والمعاهد، فاجبر عشرة ملايين طالب وطالبة على البقاء في بيوتهم.

-الحل السريع الذي تم تقديمه للطلاب كان التعلم عن بعد، سواء من خلال الإنترنت أو من خلال القنوات التلفزيونية المخصصة لهذا الغرض.

-حاولت وزارتي التربية والتعليم العالي تبني تجربة التعلم عن بعد، وتجاهلتا الطبيعة المعقدة لهذه العملية، من توفير المحتوى القابل للاتمة ودعم المعلمين والاساتذة، وتوفير التوجيه للأسر والطلبة والتغلب على صعوبات الوصول إلى الإنترنت.

-فرض التعليم المنزلي اعباء اسرية جديدة بالنسبة للعائلات والطلاب ويمكن توقع تفاقم الوضع بسبب ضيق الوقت أو الموارد المالية أو عدم تعليم الوالدين.

-يعبر اغلب الاهل عن خوفهم من اصابة ابنائهم وبناتهم نتيجة الاختلاط مع اقرانهم، وهذا ما يشكل قيذا مهما في تحفيز الطلبة على الانتظام بالدراسة.

-من غير المعروف كيفية تعامل الاسر الفقيرة مع تأثيرات كورونا التعليمية، الا ان الامر المفروغ منه انها اقل قدرة على منح أبنائها وبناتها الادوات التي تساعدهم في الانخراط في التعليم الالكتروني، أو توفير ادوات الوقاية الفعالة.

-ومع ارتفاع نسبة الفقر في ظل الجائحة نتوقع تأثيرا سلبيا بالنسبة للأولاد والبنات الذين سيبتعدون عن المدارس.

-ومن المتوقع أن يتباين تأثير الجائحة بالنسبة للريف والحضر مع تباين الأوضاع فيهما.

-ارتفاع معدلات تسرب الطلاب في المراحل الدراسية كافة.

-فقدان الطلبة لواجباتهم اليومية في المدرسة.

-مشاكل الاندماج الاجتماعي فالمدرسة والجامعة والمعهد هي مؤسسات للتنشئة والدمج الاجتماعي.

-هناك مخاوف من الابقاء على المكاسب التي تحققت في أوقات سابقة، لاسيما تلك المكاسب المتعلقة بالفتيات.

-يحتمل ان يتأثر خريجو الجامعات بشدة من جائحة كورونا، لا سيما وانهم قد انقطعوا عن الدراسة في المرحلة النهائية من دراستهم، وهم سيتخرجون في بداية ركود اقتصادي كبير، وتشير الدلائل إلى أن ظروف السوق السيئة عند دخول سوق العمل ستجعلهم يقبلون وظائف منخفضة الأجران توافرت في الاصل.

1-4 آثار وتداعيات جائحة كوفيد (19) على التوجهات التخطيطية في العراق مكانيا (6)

1- ان الجائحة في حالة انتشار وتوسع بين افراد المجتمع لذلك فإن انتشار عدوى COVID-19 قد يقوض قدرة النظام الصحي على الاستعداد والاستجابة للتهديدات الأخرى، وحالات الطوارئ مما قد ينجم عنه تعطيل الخدمات الصحية الأساسية .

2- من المرجح ان يؤثر فيروس كوفيد-19 على توافر الغذاء وإمكانية الوصول إليه، مما يزيد من تهديد إمكانية الوصول للغذاء لمناطق التجمعات السكانية لا سيما المناطق النائية ومخيمات النازحين

والمهجرين، خاصة إذا تأثر موسم الزراعة بسبب النقص بالمدخلات وانخفاض المعروض من القوى العاملة .

3- أثرت هذه الجائحة على المسيرة التعليمية، بالرغم من المقترحات المتداولة حول التعليم الإلكتروني عن بُعد. التفاعل البشري المباشر مع المعلم ضروري للتنمية الاجتماعية والسلوكية.

4- أن تأثير جائحة كورونا على خدمات المياه والصرف الصحي والخدمات البلدية الأخرى يزيد من خطر الإصابة بالأمراض المعدية الأخرى نتيجة النقص أو العجز بتقديم تلك الخدمات خصوصاً في المناطق الفقيرة والمكتظة بالسكان والمناطق العشوائية علاوة على مخيمات النازحين.

5- تؤدي إجراءات الاحتواء إلى تعطيل سبل عيش للفئات السكانية الضعيفة (الهشة) من عمال القطاع غير الرسمي، خصوصاً لفئة النساء فكلما زادت صرامة الإجراءات زاد الضغط الذي ستحدثه.

6- تأثر قطاع النقل بإجراءات الوقاية من كورونا بإغلاق الحدود البرية والبحرية والجوية وإجراءات العزل بين المدن عاقت حركة السكان ومن ثم تتضاءل تبعاً لذلك حركة النقل ومن جانب آخر ايجابي يتمثل بتسجيل انخفاض قياسي بنسبة 5% في انبعاثات ثاني أكسيد الكربون مقارنة بالفترة نفسها من عام 2019 لم تكن كافية لتحقيق أضعف الأهداف بشأن تغير المناخ، يجب خفض الانبعاثات العالمية بنسبة 8% تقريباً بشكل سنوي خلال العقد القادم ليحقق الهدف 1.5% درجة مئوية لاتفاقية المناخ , تم تحديد حجم هذه المهمة من خلال جائحة كورونا .

7- تتأثر السياحة بإغلاق المناطق التي يقصدها السياح بمختلف أنواعها مما ينعكس على بقية الأنشطة لاسيما تلك المتعلقة بالنشاط الفندقية و التجاري المرتبط بحركة السياح (المحليين، والاجانب) خصوصاً القادمين للمزارات الدينية المختلفة في المحافظات التي تحوي مزارات دينية فضلاً عن المدن الواقعة على امتداد الطرق البرية التي يسلكها الزائرين للوصول للمحافظة المعنية

ثانياً- آليات المعالجة حسب التوجهات التخطيطية لمرحلة ما بعد جائحة كوفيد (19) في العراق

2- 1 آليات المعالجة لمرحلة ما بعد جائحة كوفيد (19) على التوجهات التخطيطية في العراق اجتماعياً

ان مسارات المواجهة المجتمعية أمام خيارين هما:

1. الأول: المواجهة البنيوية .

2. الثاني: المواجهة الثقافية .

3. التحديات البنيوية تبدأ بمحاولة تأمين متطلبات تحسن جودة نوعية الحياة واستدامتها، وهنا نقطة البداية في دعم الاسرة وتعزيز أدوارها التنموية ولكن هذا لا يحل كل المشكلة ولا سيما ان هذا

السونامي يهدد كل مفاصل الحياة الاجتماعية مع ضعف في مستوى الخدمات والمستلزمات والملاكات الطبية .

4. الجانب الاخر المواجهة الثقافية، وتعزيز البناء المعرفي/ التباعد الوقائي الصحي، وهذا يقودنا الى موضوع المسؤولية الاجتماعية، إذ ينبغي ان تتظافر مسؤولية جميع مؤسسات الدولة والمجتمع المدني والقطاع الخاص والبنوك وجمعيات النفع العام وبشكل متكامل لإنقاذ المجتمع من مخاطر الصدمة وبناء المنعة.

2- 2 اليات المعالجة لمرحلة ما بعد جائحة كوفيد (19) على التوجهات التخطيطية في العراق تنمويا (1)

ألقت جائحة كوفيد- ١٩ أضراراً بخطة التنمية المستدامة ليس في العراق فحسب بل في جميع انحاء العالم، وقد سعت وزارة التخطيط وبالتنسيق مع المؤسسات الاممية على اعداد خطة للتعافي من خلال...



2- 3 اليات المعالجة لمرحلة ما بعد جائحة كوفيد (19) على التوجهات التخطيطية في العراق صحيا(4)

- زيادة مستوى تمويل القطاع الصحي بزيادة تخصيصات الموازنة وخاصة الموازنة الاستثمارية.
- تحسين نظام الادوية والتقنيات الطبية، وتحقيق من خلال تطوير الانظمة وتبسيط الاجراءات الادارية وانخفاض كلفة التقنيات الطبية الحديثة وزيادة الاستثمار في قطاع الصناعة الدوائية.
- تطوير انظمة ادارة المعلومات الصحية وتحقيق من خلال تطوير في آلية الرصد في الاحصاءات الصحية وتحسين الجاهزية الالكترونية.
- تحسين آلية تقديم الخدمة وتحقيق من خلال: تحسين الخدمات الصحية التخصصية وتقليل ازدواجية العمل للملاكات الطبية في العمل بين القطاعين العام والخاص وتطوير نظام طب الاسرة وتحسين مستوى الالتزام بالوصف الوظيفي للملاكات الصحية والادارية.

2-4 اليات المعالجة لمرحلة ما بعد جائحة كوفيد (19) على التوجهات التخطيطية في العراق مكانيا (6)

- اشارت استراتيجية التنمية الحضرية في العراق الى ضرورة تبني سياسة تنمية حضرية تقلل من مشكلة التحضر بتطبيق سياسة تنمية واعمار المدن الصغيرة والمتوسطة، من خلال استثمار الامكانات والموارد الطبيعية والسياحية والصناعية والزراعية المتوفرة ومع ضرورة تبني سياسة تنمية حضرية تحد من مشكلة التحضر (النمو السكاني المتزايد) في مدينة بغداد ومراكز المدن الرئيسية للتخفيف من المشاكل التي ترافق تجمع السكان فضلاً عن جائحة كورونا.
- تضمنت الاستجابة الحلول البديلة والسريعة كالتحول الرقمي لمتابعة العمل، وذلك لأهمية العودة الى تنفيذ المهمات المحددة في الخطط السنوية فضلاً عن الوفاء بأهداف التنمية المستدامة .
- يجري العمل حالياً بأعداد وثيقة بعنان خطة التعافي ونركز فيها على مواضيع ترشيد استهلاك الطاقة من خلال الابنية الذكية وتقنيات البناء النظيفة وذلك بالاستفادة من مساهمتنا مع استراتيجية التخفيف من الفقر ومع منظمة الامم المتحدة للمستوطنات البشرية (UN-HABITAT) ومديريات التخطيط في المحافظات، في اعداد خارطة طريق بتثبيت مواقع السكن العشوائي وتحديثها ميدانيا بالاعتماد على الصور الفضائية بهدف:-
- معالجة العشوائيات من خلال تطبيق الحلول العلمية المنصفة والفعالة والتي تناسب ظروف كل منطقة بعد اجراء تقييم لها استنادا الى مؤشرات قياسية .
- تعزيز قدرات السلطات المركزية والمحلية لتطبيق اليات تخفيف الزحف الحضري العشوائي .

2-5 اليات المعالجة لمرحلة ما بعد جائحة كوفيد (19) على التوجهات التخطيطية في العراق خدماتيا (5)

1. تكون الأراضي مجتمعة نواة لمدن جديدة وحسب حجم الوحدات السكنية المطلوبة لكل محافظة وقابلة للتوسع المستقبلي لسد العجز السكني في المحافظة .
2. استخدام الأرصدة المالية في المصارف الحكومية وبفوائد ميسرة.
3. الاستفادة من الشركات الأجنبية التي لديها إمكانيات التنفيذ بالآجل.
4. الاستفادة من الشركات التي لديها إمكانيات الاقتراض من المصارف العالمية لتنفيذ هذه المشاريع.
5. الاستفادة من القروض الخارجية الممنوحة للحكومة العراقية.
6. قيام صندوق الإسكان بإقراض المواطنين بمبلغ الوحدة السكنية للفئات المستهدفة مع إمكانية زيادة مدة القرض ومقدار القرض بما يتلاءم مع دخولهم
7. مراجعة التعليمات والضوابط التي من شأنها اعاقا حل أزمة السكن .

8. اختيار الشركات التنفيذية الرصينة وبعناية والتي تتوفر لديها الإمكانيات المالية والفنية لتنفيذ المجمعات السكنية .

9. اعتماد الشركات الوطنية (للقطاع العام والقطاع الخاص) بعد تدقيق الإمكانيات المالية والفنية لها بشكل دقيق الاعتماد على مبدأ المشاركة بين شركات القطاع العام والخاص والشركات الأجنبية بما يؤمن ادخال تقنيات جديدة تهدف الى اختصار الكلفة والزمن.

2- 6 اليات المعالجة لمرحلة ما بعد جائحة كوفيد (19) على التوجهات التخطيطية في العراق تعليميا (3)

عند إعادة فتح المدارس تتحمل وزارتا التربية والتعليم مسؤولية الحفاظ على المعايير الصحية المناسبة لمنع انتقال الوباء بين الطلبة، وضمان أن معلمي المدارس واساتذة الجامعة يمكنهم العمل بأمان وكفاءة

1. من الضرورة بمكان ادراك أهمية التخطيط لمرحلة ما بعد كورونا والاهتمام بالإجراءات التي ترافق العودة إلى المدارس والمؤسسات التعليمية مرة أخرى.

2. العمل على إعداد البرامج التربوية الموجهة للطلاب الفقراء .

- سيؤدي التأخر في بدء العام الدراسي إلى حدوث اضطراب كامل في حياة العديد من الأطفال، وأهاليهم، ومعلميهم، وهناك الكثير مما يمكن عمله للحد من هذه الآثار على الأقل، وذلك من خلال استراتيجيات التعلم عن بعد.

بحسب البيانات التي ينشرها الجهاز المركزي للإحصاء لم تزود أي من المدارس بخدمة الانترنت لأغراض تعليمية (0%)، وهناك 35% من المدارس التي فيها حواسيب لأغراض التعليم، عليه فان مدارس وزارة التربية غير مهيأة للولوج الى التعليم الالكتروني.

ثالثاً:

3-1: الافاق التخطيطية الاجتماعية المقترحة لمرحلة ما بعد جائحة كوفيد (19) في العراق (2) أولاً: توسيع الحماية الاجتماعية

- ❖ توسيع نطاق نظام الحماية الاجتماعية .
- ❖ تحديث الأدلة حول مستويات الفقر وخصائصه .
- ❖ تعديل تصميم برامج الحماية الاجتماعية وطرق التسجيل وصرف المعونات .
- ❖ تأمين الحيز المالي في الموازنة العامة لزيادة تخصيصات الحماية الاجتماعية .
- ❖ تنسيق تكامل برامج التحويلات النقدية من مختلف الجهات في إطار شبكة الحماية الاجتماعية. وهذا يشمل معالجة الارتباك وعدم الانتظام في برامج الحماية الاجتماعية التي تقدمها الوزارات المختلفة بما في ذلك التحويلات النقدية المخصصة في حالات الطوارئ .

- ❖ الوصول إلى الفقراء من خلال الحماية الاجتماعية والخدمات الأساسية
- ❖ رفع مستوى الوعي لمنع انتشار COVID وللمحد من تبني استراتيجيات التكيف السلبية
- ❖ مراجعة وتكييف إدارة الحالة ضمن عمل الباحثين الاجتماعيين وطرق الإحالة إلى الخدمات الأساسية

ثانياً: معالجة الفجوات وقيود الوصول إلى الخدمات الأساسية للفقراء

- ❖ الحفاظ على الخدمات الصحية الأساسية المنقذة للحياة.
- 1- ضمان استمرار الخدمات الغذائية والتغذية الأساسية مع التركيز على الرضع والأطفال الصغار والنساء وخاصة السكان الأكثر هشاشة (النازحين والعائدين).
- ❖ ضمان استمرارية وجودة خدمات المياه والصرف الصحي.
- 1- تأمين التعلم المستمر لجميع الأطفال والمراهقين، ويفضل أن يكون ذلك في المدارس عند توفر البيئة الآمنة.
- أ- دعم استمرارية الخدمات الاجتماعية لضمان استمرارية الخط الأول من الاستجابة للأطفال والنساء والأسر المعرضة لخطر العنف والإساءة والاستغلال والإهمال وانفصال الأسرة .

ثالثاً: الاستجابة الاقتصادية والتعافي: حماية المهن والمنشآت الصغيرة والمتوسطة، والمشتغلين بهشاشة في القطاع غير المنتظم

- a. دعم العاطلين من العراقيين والعمال في القطاع غير المنتظم
- a. دعم العاملين بأجر في القطاع المنتظم من خلال الإيقاف المؤقت لاستقطاعات التأمين الاجتماعي ودعم الأجور مشروطاً ببقاء العامل في ميدان العمل. كما ينبغي تسخير الجهود لتقديم سياسات واقعية لتنشيط سوق العمل ومنها تقديم الدعم للمتدربين أثناء العمل وكذلك للشباب الذين يبحثون عن فرصة عمل تشجيع البرامج الرأسمالية النواة والتمويل الجزئي، سواء في القطاع الخاص أو القطاع العام .
- o ضمان إتاحة واسعة لرأس المال للقطاع الخاص والمنشآت بمختلف أحجامها، الى جانب تقديم برامج شراكة فعالة تربط جهات العرض والطلب .
- a. الاسراع باعتماد اسلوب الاقتصاد الرقمي (digital economy) من خلال نشر وتحسين برامج الدفع الرقمي، والبحث على التعامل مع الأسلوب الإلكتروني لضمان تسهيل التعامل المالي، والعمل على بناء وحدات صغيرة للتعامل الرقمي والتداولات الرقمية والتي تساعد على ضمان توظيف مستدام للعراقيين يتناسب مع طموحاتهم .

3-2 : الاتفاق التخطيطية البيئية المقترحة لمرحلة ما بعد جائحة كوفيد (19) في العراق (5)

1. إن تغيير السياسات وإعادة ترتيب الأولويات نحو تمكين المناخ هو أولوية وطنية من أجل الصحة واستدامة البيئة والاقتصاد.
2. العمل من أجل تمكين الاقتصاد الأخضر واعتماد الطاقة المتجددة والنظيفة.
3. إعداد الوثائق والخطط الوطنية للعمل البيئي المستدام والتي تتمثل بإعداد وثيقة المساهمات الوطنية NDC التي تعد مظلة العمل لتغيير المناخ كونها الوثيقة التي ستحدد الأولويات الوطنية للعشر سنوات القادمة.
4. تنفيذ أهداف التنمية المستدامة SDGs لسنة 2030 وإعداد الخطط الوطنية التي تدعم اقتصاد العراق.

1. التخطيط للعمل على الحلول المستندة على الطبيعة Nature Based Solutions والتركيز على تعزيز علاقة الناس بالطبيعة (Enhance new relationship between people and nature) مع الأخذ بنظر الاعتبار ان 60% من الامراض تصنف على أنها Zoonotic diseases وكذلك اغلب الجائحات والوبائيات الحالية.

- العمل من أجل التوازن الطبيعي والحضري والزراعي، من خلال إنشاء المحميات الطبيعية وخدمات النظم الإيكولوجية واعتماد الطاقات المتجددة والنظيفة مع أساليب الري الحديثة والزراعة المقاومة والمرنة للتغير المناخ، وكذلك الإدارة السليمة للنفايات والمخالفات وتحقيق الإدارة البيئية المتكاملة للمخلفات الطبية والمنزلية.

1- توفير الأمن الغذائي والمائي ورفع مرونة وصمود المجتمعات.

3-3 : الاتفاق التخطيطية التنموية المقترحة لمرحلة ما بعد جائحة كوفيد (19) في العراق (1)

- ❖ اعتماد خطة استراتيجية للشباب تنهض بقدرات الشباب وتلبي طموحاتهم نحو المستقبل في تطلعاته نحو الابداع والمعرفة.
- ❖ تشكيل لجنة عليا من الخبراء في التنسيق بين الوزارات ذات العلاقة بعمل الشباب ومنظمات المجتمع المدني لمتابعة تنفيذ هذه الاستراتيجية واجراء التعديلات المطلوبة على ضوء المتغيرات اللاحقة.
- ❖ التركيز على بناء القدرات ودعم الامكانيات الابداعية للشباب واستمرارية نهج تكريم المبدعين في شتى مجالات الحياة.
- ❖ تم العمل على تشخيص التحديات على مختلف الاصعدة، بالعلاقة مع حشد الجهود لتوفير بيانات حديثة تسهم في رفد خطة التعافي للعمل على توفير الموارد اللازمة لتنفيذها خلال سنتين الى ثلاث سنوات.

3-4 : الاتفاق التخطيطية الصحية المقترحة لمرحلة ما بعد جائحة كوفيد (19) في العراق (4)

- تحسين تطبيق الحوكمة الادارية وتطبيق اللامركزية الادارية بين المستويين المركزي والمحلي وتطوير انظمة المراقبة والتقييم.
- إعادة تأهيل وبناء المستشفيات والمراكز الصحية على اختلاف تخصصاتها.
- تنمية وتطوير الموارد البشرية ورفع مستوى مخرجات التعليم للملاكات الطبية والصحية في مختلف المستويات والتخصصات
- رفع مستوى الوعي الصحي في المجتمع واعداد برامج توعية وتنقيف صحية للسيطرة على الامراض الانتقالية (بجائحة كورونا) واعداد مواد للتوعية والتنقيف
- تحسين وتأهيل البنى التحتية للمخازن والمذاخر في القطاعين العام والخاص
- مراجعة وتحديث التشريعات التي تسهم في تطوير الخدمات الصحية

3-5: الاتفاق التخطيطية المكانية المقترحة لمرحلة ما بعد جائحة كوفيد (19) في العراق (6).

- دعم الحكومات المحلية والحلول المجتمعية في المستوطنات العشوائية .
- توفير البيانات الحضرية القائمة على الأدلة ورسم الخرائط لمعرفة اتخاذ قرار مستنير .
- التخفيف من الأثر الاقتصادي والمبادرات .

3-6: الاتفاق التخطيطية التعليمية المقترحة لمرحلة ما بعد جائحة كوفيد (19) في العراق (3)

- ❖ التعايش مع كورونا من دون التعايش مع أزمة التعليم. بمعنى الاتجاه الى حل أزمة التعليم عبر زيادة الانفاق عليه.
- ❖ تحسين الجودة (في المدارس والجامعات) عبر زيادة الاستثمار فيها.

3-7 : الاتفاق التخطيطية الخدماتية المقترحة لمرحلة ما بعد جائحة كوفيد (19) في العراق (5)

- 1- اصدار وثيقة سياسة الاسكان الوطنية 2010-2016 بالتعاون مع منظمة الامم المتحدة للمستوطنات البشرية (الهبيئات)، وتضمنت الوثيقة السياسات التفصيلية لمحاور الاسكان الاساسية السبعة (ادارة الاراضي وانتاج المساكن وتمويل الاسكان والبنية التحتية للإسكان وادارة وصيانة المساكن ومواد البناء والسكن العشوائي).
- 2- تقوم الوزارة من خلال دائرة الاسكان بدراسة وتصديق تصاميم المجمعات السكنية لجميع القطاعات فضلا عن المشاريع التي تقوم الدائرة نفسها بتنفيذها. كما يلتزم المستثمر للمشاريع السكنية باستحصل موافقة الدائرة على التصاميم الخاصة بالمجمعات السكنية عملا بقانون تأسيسها.

- 3- تقوم دائرة الاسكان وبموجب قانون تأسيسها رقم 39 لسنة 2001 الفقرة ثالثا (6) والفقرة رابعا بتدقيق تصاميم المشاريع الاسكانية التي تنفذها القطاعات. وقد بلغ عدد المشاريع التي تمت مصادقتها ما يقارب 300 مشروع وبمجموع وحدات سكنية افقية وعمودية ما يزيد عن 250 ألف وحدة.
- 4- دراسة تقنيات بناء ملائمة للمشاريع الاسكانية والسيطرة على كلفة السكن من خلال تنظيم الندوات والمؤتمرات المحلية وحضور معارض البناء والانشاءات، وتم بالفعل اعتماد تقنيات جديدة غير البناء التقليدي مثل تقنيات البناء الجاهز واستخدام تقنية القوالب المنزلقة، وتقنية (ICF).
- 5- التنفيذ الناجح لخارطة الطريق يقترن حتماً بنجاح التزامن في تنفيذ أنشطة المحاور مجتمعة حيث ان التأخير لأي من الأنشطة سيؤثر سلباً على تقدم العمل في خارطة الطريق.

المصادر

- ❖ الجوهان، د. ماهر حماد "دور الخطط التنموية في تنفيذ اجندة 2030 في العراق " المؤتمر العلمي لوزارة التخطيط ،حول التنمية المستدامة المستجيبة لجائحة كوفيد -19 ، بغداد ، 2020 .
- ❖ الكناني ، د. كامل كاظم " الشباب العراقي وبناء القدرات...آليات عمل مقترحة في مسار استراتيجية التنمية البشرية المستدامة " المؤتمر العلمي لوزارة التخطيط ،حول التنمية المستدامة المستجيبة لجائحة كوفيد -19 ، بغداد ، 2020.
- ❖ الزبيدي، د. حسن لطيف "التربية والتعليم في العراق في ظل جائحة كورونا " المؤتمر العلمي لوزارة التخطيط ،حول التنمية المستدامة المستجيبة لجائحة كوفيد -19 ، بغداد ، 2020 .
- ❖ الراوي ، د. مها عبدالكريم " الوضع الصحي في العراق في اطار التنمية المستدامة 2030" المؤتمر العلمي لوزارة التخطيط ،حول التنمية المستدامة المستجيبة لجائحة كوفيد -19 ، بغداد ، 2020 .
- ❖ الهيبي، د. ثائر شاكر " التقرير الطوعي المحلي للتنمية المستدامة في محافظة الانبار " المؤتمر العلمي لوزارة التخطيط ،حول التنمية المستدامة المستجيبة لجائحة كوفيد -19 ، بغداد ، 2020 .
- ❖ السيد، د. محمد محسن " التنمية المستدامة على المستوى المحلي أثار جائحة كوفيد-19 في المستقرات البشرية " المؤتمر العلمي لوزارة التخطيط ،حول التنمية المستدامة المستجيبة لجائحة كوفيد -19 ، بغداد ، 2020.
- ❖ برنامج الأمم المتحدة الإنمائي ، (UNDP) " ما بعد التعافي: المضي قدماً نحو ٢٠٣٠ " ، نيروبي ، 2020 .

❖ وزارة التخطيط ، " تقويم أثر جائحة كورونا على الفقر والهشاشة في العراق " ، دراسة معدة بالشراكة مع البنك الدولي (WB) ومنظمة الأمم المتحدة للطفولة (UNICEF) ، بغداد ، 2020 .

❖ Dr. khulood A .Al Salim ، " The City And The Great Crises Leadership - Management – Planning " كمال جلوقه ، " العالم بعد COVID-19 العمران وإدارة المياه " ، مجلس إدارة منتدى المخططين الأردنيين، عمان، الأردن، 2020.

❖ Bianca Bluma , Bernhard Neumärkera " Globalization, Environmental Damage and the Corona Pandemic - Lessons from the Crisis for Economic, Corresponding Author: " Environmental and Social Policy Bianca.Blum@vwl.uni-freiburg.de

❖ Kamal Jalouqa " The World After COVID-19 Urbanism & water management " ، " Water Management and Diplomacy 1 (2020) ، "

❖ عبد العليم حمد عبود معبد، " لاستراتيجيات المستقبلية لإدارة أخطار الأوبئة والكوارث الصحية في ظل تجربة أزمة فيروس كورونا " ،المجلة العربية للدراسات الأمنية، الرياض ، -Pandemic COVID19 Issue Special), 2 (Issue, 36 Volume; 2020 AJSS .

❖ HUMAN DEVELOPMENT PERSPECTIVES COVID-19,(HUMAN DEVELOPMENT: Assessing the Crisis, Envisioning the Recovery) .

❖ " Challenges and Opportunities in the Post-COVID-19 World " ،Insight Report May 2020،

❖ Zohreh A. Daneshpour " Out of the coronavirus crisis, a new kind of urban planning must be born Post pandemic urban and regional planning and the Urban and "lessons that can be learned from Coronavirus pandemic 2020 A Regional Planning, SB University, Tehran, Iran. March-April 2020

❖ مجموعة مؤلفين ، "التخطيط للتعافي الاقتصادي من آثار جائحة كورونا: قائمة مرجعية للاستدامة ليسترشد بها واضعو السياسات" عمان، 2020 .

❖ أ. د. محمد ماجد خشبة، " مفاهيم وسياقات في أزمة فيروس كورونا المستجد: 19 COVID- " ، مركز الأساليب التخطيطية معهد التخطيط القومي 2020-أبريل 7 .

❖ فيصل سعد متعب المطيري، " تأثير استخدام أساليب التخطيط الاستراتيجي على إدارة الأزمات لدى القطاع المصرفي الإسلامي الكويتي " قسم إدارة الأعمال كلية الأعمال جامعة الشرق الأوسط " عمان ، 2020 .

❖ وزارة التخطيط ، دائرة التنمية الاقليمية والمحلية ، " ورقة التنمية المكانية خطة التنمية الوطنية - 2022 2018 " بغداد ، 2018.

إجراءات تصحيحية مقترحة لأزمات البنوك المركزية في العراق ولبنان

أ.م.د. د. ليلي عبد الكريم محمد

layla_abdulkarem@uomosul.edu.iq

أ.م.د. جمال هداش محمد

Jamal55@tu.edu.iq

م.د. سراء سالم داؤد الجرجوسي

saraasalim26@gmail.com

الملخص

يعاني الواقع الاقتصادي والمالي من صعوبات ومشكلات عديدة في العراق ولبنان وخاصة في السنوات الأخيرة، محركات الاقتصاد العراقي في اسعار النفط والتغيرات التي حصلت فيه وتأثيراتها على الموازنة لكون النفط المورد الرئيس للإيرادات العامة، ومحركات الاقتصاد اللبناني في العقارات والسياحة، نتيجة الظروف التي مرت وتمر بها لبنان من تقلبات سياسية واقتصادية والازمة الصحية الحالية ادى الى توقف واضح في قطاعي العقارات والسياحة في لبنان مما انعكس سلبا في موازنتها. ومن الصعب الاغفال عن الواقع الاقتصادي والمالي الحرج التي يعيشها الاقتصاد العراقي واللبناني وبالأخص البنوك المركزية والتحديات الكبيرة التي تواجهها في البيئة الداخلية والخارجية ، والامر المهم فيها هو ادارة ازماتها: لابد من وجود منظومة حماية تعمل على وضع اجراءات تصحيحية اولية لمواجهة الازمة والتي تعد نواة لخطة انقاذ مالية واقتصادية لمعالجة الخلل الذي يواجهها من حيث مشكلة الضعف في ادارتها وعدم كفاية السيولة المالية وتدني الملاءة المالية فضلاً عن عدم وجود استراتيجيات فعالة وسريعة تعتمد عليها في معالجة المشكلات التي تواجهها. وضع نموذج مقترح لكل من البنك المركزي العراقي واللبناني كإجراءات تصحيحية بهدف ادخال تحسينات رئيسية في الموارد المالية وإدارة المخاطر التي تواجه البنكين من اجل رفع درجة التأهب لإداره ازماتها من خلال الإجراءات المناسبة والخيارات المتعددة للتعامل مع الأزمات.

منهجية البحث

أولاً مشكلة البحث

ان الاختلالات التي تعاني منها البنوك المركزية وعدم سيطرتها على قوى السوق يؤثر سلبا على النشاط الاقتصادي بشكل عام والسياستين النقدية والمالية بشكل خاص لذلك فقد انطلقت مشكلة البحث من التساؤل الرئيسي الذي ينص على ((هل بالإمكان اتخاذ إجراءات تصحيحية تساعد البنوك المركزية في الدول المبحوثة من مجابهة الازمات المستقبلية)).

ثانياً : أهمية البحث

تكمن أهمية البحث في دراسة الاجاءات التصحيحية المتبعة من البنوك المركزية والتي تساهم في صد الهجمات المالية التي تهدد انهيار النظام المالي لذلك فقد ركز البحث على عرض تلك الإجراءات.

ثالثاً : اهداف البحث

يهدف البحث الى الاتي:

- 1- معرفة الاجراءات التصحيحية التي تحد من التضخم ونساعد في انتعاش الاقتصاد المالي.
- 2- التركيز على التعافي المالي من خلال ضمان الودائع المصرفية ومتباعتها دون ضياع حقوق المودعين.
- 3- السعي نحو تحقيق الاستقرار الاقتصادي الذي يعني بمفهومه استقرار المستوى العام للأسعار ومعالجة التضخم باستخدام وسيلة اساسية تتمثل باستقرار سعر صرف الدينار عن طريق الاحتفاظ باحتياطات أجنبية وبخاصة الدولار.

المبحث الاول /الاطار النظري

اولاً: البنك المركزي

لم تكن تسمية البنك المركزي تطلق في الأصل على هذا النوع من البنوك فقد كان يحمل تسمية بنك الاصدار او اسم الدولة الموجود فيها وأحياناً اسم البنك الوطني أو الأهلي أو البنك الاحتياطي كما في الهند أو نظام الاحتياطي الفيدرالي كما في الولايات المتحدة الأمريكية، ويرجع السبب في اختلاف التسمية وذلك تبعاً لاختلاف الأهمية الممنوحة للبنك المركزي وحسب البلد وظروف النشأة الا ان ذلك لا يحول دون اتفاق جميع الدول على أن البنك المركزي يقف على رأس الجهاز المصرفي في البلد ويتولى أمر السياسة الائتمانية والمصرفية في الدولة ويشرف على تنفيذها. ولعل من أكثر التعريفات المقدمة شمولاً لتعريف البنك المركزي هو التعريف الذي يذهب الى انه الهيئة التي تتولى إصدار البنكنوت، وتضمن بوسائل شتى أسس النظام المصرفي، ويوكل إليها الإشراف على السياسة الائتمانية في الدولة بما يترتب على هذه السياسة من تأثيرات مهمة في النطاقين الاقتصادي والاجتماعي(الساعدي، 2019، 409-410).

إن نجاح البنوك المركزية في صياغة وتنفيذ سياسات نقدية ومصرفية سليمة وفعالة مشروط بتوافر الشفافية والاستقلالية والمصداقية والمساءلة، فالشفافية تعني إطلاع الجمهور بشكل واضح وفي أوقات منتظمة على توجهات السياسة النقدية وإجراءاتها، كما زاد الاهتمام بمسألتي مصداقية البنك المركزي ومساءلته على سياساته والنتائج التي تتمخض عنها، أما الاستقلالية فهي تعني حرية البنك المركزي في رسم سياسته النقدية وتنفيذها من دون الخضوع لاعتبارات سياسية بعيداً عن المصالح، وذلك بهدف تحقيق استقرار الأسعار والمحافظة على قيمة العملة، ولكن هذا لا يقتضي بالضرورة استقلالية البنك المركزي استقلالاً تاماً عن الحكومة أو الانفصال التام في كل شيء عنها، بل تبقى له صلة بإدارة السياسة النقدية أو الأهداف التي يسعى لتحقيقها، وبناءً على ذلك فإن البنك المركزي لا يبحث عن الاستقلالية في تحديد

الأهداف وإنما الاستقلالية في انتهاج الأدوات المناسبة لبلوغ تلك الأهداف في ظل وضوح تام في العلاقة بين البنك المركزي (السياسة النقدية) ووزارة المالية (السياسة المالية)، فالبنك المركزي الألماني له الحرية الكاملة في وضع السياسة النقدية وتنفيذها، لكن الحرية لا تنفي ضرورة التشاور المستمر مع الحكومة من دون أن يكون لهذه الحكومة الحق بأن تفرض على البنك المركزي أية سياسة رغماً عنه، ولا تعد موافقة الحكومة شرطاً لتطبيق سياسة نقدية معينة، وفي حالة التضارب بين البنك المركزي والحكومة تكون الكلمة الأخيرة للبنك المركزي (الدهيمش ورسمي، 2015، 233-234).

عند الحديث عن البنك المركزي العراقي فإنه يُعد من أقدم البنوك المركزية العربية، ولقد تم تأسيسه في عام 1947، وقد باشر عمله في 7-4-1947 وذلك بموجب القانون 43 لعام 1947 بإعتباره رمزاً من رموز السيادة، وفي سياق الحاجة إلى إجراء اصلاحات اقتصادية شاملة في تعزيز دوره للقيام في رسم وتنفيذ سياسته النقدية والوظائف الأخرى كان لابد من ضرورة منحه الاستقلالية في انجاز مهامه (شندي والمرسومي، 2012، 1). بموجب هذا القانون فقد تم تأسيس المصرف الوطني العراقي براس مال (خمسة مليون دينار) ليكون نواة المصرف المركزي العراقي، وذلك استناداً إلى القانون 72 لعام 1956 الذي بموجبه تولى البنك المركزي العراقي وظيفة الاصدار النقدي والادارة النقدية للبلاد فضلاً عن دعم واسناد النظام المصرفي بوصفه الملجأ الأخير للإقراض والقيام بخدمات الوكيل المالي للحكومة وحفظ حساباتها والاحتفاظ باحتياطيات الدولة من النقد الاجنبي وادارته (آل طعمة، 2014، 129).

بعد ذلك تم إلغاء كافة القوانين المتعلقة بالبنك المركزي وتعديلاتها، ففي عام 1976 استعيض عنها جميعاً بقانون البنك المركزي العراقي رقم (64)، الذي نص في مادته السادسة على أهداف البنك المركزي في إطار السياسة العامة للدولة باتجاه تحقيق النظام الاشتراكي، وقد شملت هذه الأهداف: ضمان استقرار العملة وتحقيق توازن الدولة الداخلي والخارجي وإدارة الاحتياطيات النقدية للدولة ومراقبة التحويل الخارجي وتنظيم الائتمان وتخطيطه ومراقبة وتوجيه الجهاز المصرفي والمؤسسات المالية الوسيطة الأخرى والمساهمة في مواجهة الأزمات النقدية والاقتصادية، فضلاً على تعجيل النمو الاقتصادي، وفي واقع الأمر فإن القانون السابق أي استقلالية للبنك المركزي في إدارة النقد في البلاد بل كان هذا البنك تابعاً لسلطة وزارة المالية (الشبيبي، 2007، 1).

وكما يبدو فقد كان هناك سلسلة من التغيرات القانونية التي شهدتها قانون البنك المركزي العراقي تمثلت بإلغاء قانون تأسيسه رقم ٤٣ لعام ١٩٤٧ بالقانون رقم ٧٢ لعام ١٩٥٦ والغاءه ، واصدار قانون جديد له برقم ٦٤ لعام ١٩٧٦ وتعديله بالقانون رقم ١٢ لعام ١٩٩١ وكان آخرها صدور قانون رقم ٥٦ لعام ٢٠٠٤ بهدف الارتقاء بعملة وضمن استقلاليته ليكون في مصاف البنوك المركزية المتطورة عالمياً (عبد النبي، 2010، 6). وقد أتاح هذا القانون الاستقلال المالي والاداري والقانوني إذ ارتبط بمجلس النواب ولغرض تنفيذ أحكام قانونه أعلاه يقوم البنك بالوظائف والأعمال أدناه (شندي والمرسومي، 2012، 3):

- 1- صياغة السياسة النقدية وتنفيذها في العراق بما في ذلك سياسة الصرف الأجنبي.
- 2- حيازة جميع الاحتياطي الرسمي الأجنبي للعراق وإدارته وفقاً لنص المادة رقم 7 فيما عدا رصيد التشغيل الخاص بالحكومة.
- 3- حيازة الذهب وإدارة مخزون من الذهب.
- 4- تقديم الخدمات الاستشارية والمالية للحكومة عملاً بنص القسم الرابع من قانونه.
- 5- توفير خدمات السيولة للمصارف وذلك وفقاً لنص المادتين رقم 28 و30 من قانونه.
- 6- إصدار العملة العراقية وإدارتها وفقاً للقسم السابع من قانونه.
- 7- تجميع ونشر البيانات الخاصة بالنظام المصرفي والمالي والبيانات الخاصة وفقاً لنص المادة رقم 41 من قانونه.
- 8- القيام بأية مهام أو معاملات اضافية نظراً أثناء ممارسته للمهام المنصوص عليها في هذا القانون.
- 9- يجوز للبنك المركزي العراقي أن يتخذ الاجراءات التي يراها ضرورية للقيام بما يأتي:
أ- مكافحة غسل الأموال وتمويل الارهاب استناداً للقانون 93 لعام 2004.
ب- القواعد المنظمة لعمل الشركات الاقراض وشركات تقديم القروض الصغيرة وأية مؤسسات مالية غير مصرفية لا تخضع للتنظيم بموجب القانون العراقي والاشراف عليها.
- 10- يكون للبنك المركزي العراقي سلطة اصدار اللوائح التنفيذية بغية تنفيذ هذا القانون والقيام به.
- 11- للبنك المركزي العراقي سلطة اصدار اللائحة الداخلية والارشادات العامة والخاصة بتنظيم البنك وإدارته.

ثانياً: السياسة النقدية للبنك المركزي

يعلن البنك المركزي العراقي وباستمرار أن هدف سياسته النقدية هو تحقيق الاستقرار الاقتصادي الذي يعني بمفهومه استقرار المستوى العام للأسعار ومعالجة التضخم باستخدام وسيلة اساسية تتمثل باستقرار سعر صرف الدينار عن طريق الاحتفاظ باحتياطيات أجنبية وبخاصة الدولار بنسبة 100% مقابل العملة المصدرة التي تشكل القاعدة النقدية (MO)، ومن ثم استعداده الدائم لتحويل الدينار الى ما يقابله من دولار بسعر صرف ثابت (البيضاني، 2012، 165-166).

يبقى الهدف الرئيس للسياسة النقدية الراهنة هو الحد من التضخم الجامح الذي يلقي بظلاله على الاقتصاد بعامته وعلى دخل الفرد بخاصة، وعند الإشارة إلى الأدوات التي اعتمدتها السياسة النقدية حديثاً نجد أنها هي الأدوات الكمية غير المباشرة التي تشتمل على الاحتياط القانوني، والسوق المفتوحة، وسعر الخصم، يضاف إلى أدوات مبتكرة وفاعلة من مثل مزادات العملة الأجنبية (الدولار)، يضاف إلى اعتمادها على مثبت اسمي يتم من خلاله الوصول إلى الأهداف المرسومة من مثل استخدام إشارة سعر الصرف للدينار وإشارة سعر الفائدة، إذ تمثل أبرز وأهم الأدوات المستخدمة في الحد من التضخم والتقليل

من السيولة وزيادة قيمة الدينار، يضاف إلى ذلك البعض من القرارات والخطوات المهمة التي قام بها البنك المركزي العراقي بعد عام 2003 إذ أتاح له القانون الجديد استقلالية في اتخاذ عدد من القرارات وبخاصة أن البنك المركزي لم يعد تابعاً إلى القرارات السياسية أو المالية التي جعلت منه سابقاً الممول الرئيس لعجز موازنة الدولة أو ما يسمى (الرافعة المالية)، وهذا بحد ذاته هو نجاح وفرصة ذهبية لصانعي القرار الاقتصادي والنقدي خصوصاً لرسم سياسات نقدية هادفة تصب في تحقيق الاستقرار الاقتصادي والرفاهية الاجتماعية (الخرجي، 2010، 8).

ان درجة استجابة البنك المركزي العراقي الى التقلبات في النشاط الاقتصادي الحقيقي وقدرته على تحقيق الاستقرار في المستوى العام للأسعار بخاصة والاستقرار الاقتصادي بعامة خلال مدة زمنية محددة تُعد هي فاعلية البنك، وأن قياس الفاعلية النقدية لأي بنك مركزي ليس بالمهمة السهلة فعلى الرغم من أن هناك عدم اتفاق حول القياس التجريبي لحجم واتجاه المتغيرات في السياسة النقدية التي يعتقد النقديون ان هذه المقاييس من المحتمل لها أن تقلص من فاعلية السياسة النقدية في تحقيق الاستقرار الاقتصادي، وبخاصة في البلدان النامية ومنها العراق (الاسدي وجراح، 2015، 167).

تجدر الإشارة إلى أن نظام سعر الصرف وبسبب التلازم بين العوائد النفطية بالعملة الأجنبية والاصدار النقدي كان قد تغير بالتدرج من نظام سعر صرف معوم مدار إلى نظام سعر الصرف الثابت القابل للتعديل، أي أنه مثبت بالأمر الواقع وهو لا يختلف عن التثبيت باستثناء أن الدولة ليست ملتزمة قانوناً بالتثبيت (جباس ومحمد، 2016، 388).

وهنا لابد أن نؤكد على حقيقة اقتصادية ثابتة تبدو غائبة عن راسمي السياسة النقدية في العراق، وهي أن تثبيت سعر صرف أية عملة له اشتراطاته التي تركز على هيكل اقتصادي متطور وقدرة تنافسية ديناميكية تتميز بالمطاولة وليس اقتصاداً متخلفاً أو متخلفاً غنياً معتمداً على مورد ناضب واحد كما هو عليه الحال في البلدان النفطية ومنها العراق . ذلك أن تثبيت سعر الصرف هنا يعني تقييم عملات هذه البلدان بأعلى من قيمتها الحقيقية، ولا بد في النهاية من أن تكون محل مضاربة وتحقيق مكاسب ومشجعاً على هروب رؤوس الأموال وغسيلها على حساب استنزاف الاحتياطات الأجنبية (البيضاني، 2012، 169).

ثالثاً: تطور الازمة الاقتصادية في لبنان

الوضع الاقتصادي في لبنان بين ازيمات اقتصادية مدمرة وعقوبات اقتصادية وصراعات عسكرية ادت الى ارتدادات عنيفة في الساحة الاقتصادية اللبنانية مقابل اقتصادي ريعي غير منتج ، محركاته تعتمد على قطاع السياحة والعقارات والبناء .

أقرت الحكومة اللبنانية قانون السرية المصرفية في عام 1956 الذي نجح لاحقاً في جذب رؤوس أموال الى البلد من بلدان عدة وبخاصة بلدان الخليج العربي، مما عمل على مضاعفة النمو الاقتصادي

في لبنان بمقدار 4.5% خلال الفترة 1950-1962 الذي كان سببه الرئيس هو تضاعف حجم القطاع المصرفي الذي نما بمقدار 200% خلال الفترة نفسها، فضلاً عن زيادة حجم الودائع بنحو 5 أضعاف، كما ارتفع عدد المصارف من 9 مصارف في عام 1945 ليصل الى 85 مصرف في عام 1962، وما ساعد الاقتصاد في نموه هو مساهمة القطاع السياحي في الناتج المحلي الاجمالي والاستقرار الاقتصادي الذي تمتع به البلد فضلاً عن تحويلات العاملين في الخارج (Dibeh, 2002, 33-52).

Dibeh, Ghassan (2002) The Political Economy of Inflation and Currency Depreciation in Lebanon, 1984-92, *Middle Eastern Studies*, Vol. 38, No. 1.

قبل بداية الحرب الأهلية في لبنان كان الدولار الأمريكي يعادل 2.75 ليرة، ومع نهاية الحرب في عام 1990 كان الدولار يعادل 700 ليرة، وبعدها في عام 1992 اصبح الدولار يعادل 1700 ليرة وبسبب الحاجة الى الاموال اللازمة لإعادة الاعمار فقد اطلقت الحكومة اللبنانية في عام 1993 برنامج آفاق 2000 لإعادة الاعمار الذي كان يقترض من المصارف الاهلية المال من خلال بيعهم لسندات وأذونات خزانة بأسعار فائدة مرتفعة، لكن وجدت الحكومة أن المصارف كانت تشتكي من تقلبات اسعار صرف الدولار تجاه الليرة مما حدى بها الى تثبيت سعر الصرف في ديسمبر من عام 1997 بقيمة 1507.5 ليرة لكل دولار، ان سعر الفائدة المرتفع واسعار الصرف الثابتة شجعت المصارف الاهلية على زيادة تسليف الحكومة للأموال، ولكن لم تكفي الحكومة اللبنانية من الاستلاف المحلي بل اطلقت برنامج آخر في عام 1999 للاستلاف من الخارج واسمه Euro Bund مما زاد من ديون الحكومة اللبنانية التي بلغت في عام 2004 ما مقداره 34.8 مليون دولار وهو ما يعادل 185% من الناتج المحلي الاجمالي.

<https://www.semanticscholar.org/paper/Capturing-the-state%3A-A-political-economy-of-public-Srouji/db5c00db45c8268f2256d56fcd51a937d22afb97>.

عانى الاقتصاد اللبناني الكثير بسبب العديد من الأمور مثل صرف الكثير من المبالغ في إعادة الاعمار على مشاريع غير انتاجية وعلى خدمة الديون، وكذلك الحرب التي وقعت في عام 2006 بين حزب الله مع اسرائيل التي دمرت البنى التحتية اللبنانية، وكذلك لجوء رئيس الحكومة اللبنانية سعد الحريري الى الاستقالة في عام 2017 والعودة عنها فيما بعد مما حدا برؤوس الاموال اللبنانية الى سحب ودائعها واللجوء الى الخارج، الامر الذي فرض قيوداً على السحب في أواخر عام 2019 بمقدار 300 دولار في الاسبوع . مما ادى الى انكماش اقتصادي وارتفاع الديون وكلفتها ويعد اخطر ما يعاني منه الاقتصاد اللبناني بحيث وصل حجم الدين في نهاية 2019 الى اكثر من 85 مليار دولار واصبحت هذه الديون تستنزف من الموازنة لنفس العام ب 44% من الإيرادات العامة ، وعجز مالي كبير وضغوط في قيمة العملة المحلية (الليرة اللبنانية) وهذا ليس وليد اليوم والصدة ولكن ناتج عن تراكمات مع ارتفاع الاسعار الضريبية وارتفاع حجم الضرائب والرسوم وسياسة التقشف الذي ادى الى ارتفاع التكاليف الاجتماعية للفرد اللبناني، وفي عام 2020 أعلنت الحكومة اللبنانية انها غير قادرة على دفع 1.2 مليار

دولار كديون خارجية مقابل Euro Bund، ومع تزايد تأثير أزمة فايروس كوفيد-19 في عام 2020 المترافق مع تزايد الديون الخارجية فقد أدى ذلك الى انكماش الاقتصاد اللبناني وارتفاع حجم البطالة وزيادة مستويات الفقر، واصبح تدحرج للارزمة نحو الانهيار شبه التام وتدهور كبير لقيمة العملة اللبنانية _ وزارة الاقتصاد والتجارة، رؤية لبنان الاقتصادية وخطة ماكينزي 2019 <http://bit/Ly/2kPraOB> _ <https://www.worldbank.org/en/country/lebanon/overview> وأخيراً انهارت العملة اللبنانية التي بلغ سعر صرفها تجاه الدولار في منتصف يوليو من عام 2021 الى أكثر من 19 الف ليرة.

وحاولت لبنان بوضع عدة خطط علاجية ولكنها لم تعالج شي بسبب شيوع ظاهرة الفساد العميقة التي وصلت الى 45% من إيرادات الدولة، 27% من الموازنة العامة، 10% من الناتج المحلي الاجمال (منير الربيع، ماكرون والحري، 2019، <http://bit/Ly/21a6hhi>).

رابعاً: السياسة النقدية لمصرف لبنان المركزي

إن مصرف لبنان هو المصرف المركزي للدولة اللبنانية، وكان قد تم انشاؤه في العام ١٩٦٣ بموجب قانون النقد والتسليف، وقد باشر عمله فعلياً في الأول من نيسان في العام ١٩٦٤ . يؤدي مصرف لبنان وظائف محدّدة في قانون النقد والتسليف، وهي تشمل بصورة رئيسة إصدار العملة الوطنية وتنظيم الكتلة النقدية ومراقبة معدّلات الفائدة (كلفة الاقتراض)، وتطوير القطاع المصرفي والمالي والإشراف عليه. إن المهمة الاساس لمصرف لبنان هي المحافظة على سلامة النقد وتأمين أساس نمو اقتصادي واجتماعي دائم، وهي تشمل بخاصة ما يأتي:

- 1- المحافظة على سلامة النقد اللبناني.
- 2- المحافظة على الاستقرار الاقتصادي.
- 3- المحافظة على سلامة أوضاع النظام المصرفي.
- 4- تطوير السوق النقدية والمالية.
- 5- تطوير وسائل وأنظمة الدفع وتنظيمها لا سيما تلك العمليات التي يتم اجرائها عن طريق الصراف الآلي وبطاقات الإيفاء أو الدفع أو الائتمان.
- 6- تطوير عمليات التحاويل النقدية بما فيها التحاويل الالكترونية وتنظيمها.
- 7- تطوير عمليات المقاصة والتسوية وتنظيمها وبخاصة تلك العائدة لمختلف وسائل الدفع والأدوات المالية، بما فيها الأسهم والسندات التجارية وغيرها من السندات القابلة للتداول.

أعلن مصرف لبنان المركزي تعليق العمل بالسماح للمودعين بسحب أموالهم من حساباتهم بالدولار الأمريكي على أساس 3900 ليرة لبنانية للدولار استناداً لقرار صدر عن مجلس شوري الدولة، وكان مجلس شوري الدولة قد أصدر يوم الاثنين المصادف 31-5-2021 قراراً ألزم فيه المصارف بوقف التسديد البدي بالليرة اللبنانية على سعر 3900 ليرة على الحساب المفتوح بالدولار الأمريكي ويلزمها

كذلك التسديد بالعملة الاجنبية. وهذا يعني أنه لم يعد بإمكان المودعين سحب ودائعهم بالدولار الأمريكي على سعر 3900 ليرة للدولار بدل السعر الرسمي للصرف الذي كان يبلغ 1507 ليرة لبنانية، ولقد أفاد مواطنون أنهم لم يتمكنوا اليوم من سحب أموالهم بالدولار على مبلغ 3900 ليرة للدولار الواحد، وقد باتوا أيضاً غير قادرين على سحب أموالهم المحجوزة بالدولار.

<https://www.skynewsarabia.com/business/1441784>

أعلن حاكم مصرف لبنان، رياض سلامة في يوم الخميس المصادف 20-5-2021، أن البنك المركزي سيقوم بعمليات بيع للدولار الأمريكي للمصارف المشاركة على منصة "صيرفة" sayrafa بسعر يبلغ 12000 ألف ليرة لبنانية للدولار الأمريكي، وقد طلب المصرف من المشاركين الراغبين تسجيل جميع الطلبات على المنصة، وذلك اعتباراً من نهار الجمعة 21-5-2021 حتى نهار الثلاثاء المصادف 25-5-2021، بشرط تسديد المبلغ المطلوب عند تسجيل الطلب بالليرة اللبنانية نقداً.

<https://www.skynewsarabia.com/business/1438736>

أصدر مصرف لبنان المركزي في 4-6-2021 قراراً ألزم بموجبه المصارف بتسديد ما مقداره 400 دولار نقداً إضافة إلى ما يوازيها بالعملة المحلية (الليرة اللبنانية) للحسابات التي كانت قائمة بتاريخ نوفمبر من عام 2019، وبحسب وسائل إعلامية لبنانية فإن المجلس المركزي كان قد عقد جلسة استثنائية برئاسة حاكم مصرف لبنان السيد رياض سلامة، واتخذ بالإجماع قراراً يلزم المصارف بتسديد 400 دولار (Fresh dollars) إضافة إلى ما يوازيها بالليرة اللبنانية للحسابات التي كانت قائمة بتاريخ نوفمبر من عام 2019 وكما أصبحت هذه الحسابات في مارس من عام 2021. ومما يذكر أن جمعية المصارف كانت قد أعلنت في بيان لها بأنها "غير قادرة على توفير أي مبالغ بالعملة الصعبة مهما تدنت قيمتها، كما أن تمويل أية سحبات لا يمكن توفيرها" في الوقت الحالي، مبيناً أن "سيولة المصارف بالعملة الأجنبية لدى المراسلين ما زالت سلبية بما يفوق المليار دولار، كما يتبين ذلك من إحصاءات مصرف لبنان لشهر مارس من عام 2021".

<https://arabic.rt.com/business/1238797>

في سعيه للمحافظة على سلامة أوضاع النظام المصرفي وسلامة النقد اللبناني فقد أوجد المصرف أسعار عدة لصرف الدولار تجاه الليرة اللبنانية، فمنها أنه ألزم البنوك اللبنانية بتوحيد سعر الصرف عند سعر 3850 ليرة للدولار، وذلك عند سحب الدولار لصغار المودعين قبل فترة، ومعمول به حتى اليوم . وكذلك في سعيه للحفاظ على الاستقرار الاقتصادي في داخل لبنان فقد أبقي مصرف لبنان (البنك المركزي) على سعر صرف متدني عند 1507.5 ليرة لكل دولار، وهو يخصص للبعض من السلع الأساسية فحسب. لكن بالرغم من هذه الاجراءات العلاجية التي اتخذها المصرف إلا أن العملة اللبنانية كانت قد انخفضت بنحو 90% من قيمتها، وقد وتراوحت تسعيرة صرف الدولار في السوق السوداء ما بين 19425 و19475 ليرة لكل دولار في 13 يوليو من عام 2021.

<https://al-ain.com/article/price-dollar-lebanon-today-july-13-2021>

المبحث الثاني / الجانب التحليلي

أولاً: الاجراءات التصحيحية وخطط التعافي للبنك المركزي العراقي

1- القوانين والتعليمات: حددت المادة 56 من قانون المصارف رقم 94 لسنة 2004 الاجراءات العقابية والادارية لغرض تصحيح اداء المصارف التي لديها مخالفات للقوانين والتعليمات النافذة ، على ان لا تتجاوز 5% من مجموع راس المال.

2-البنك التجسيري: يحق للبنك المركزي تعيين وصي على المصرف حسب المادة 59 من قانون المصارف لغرض اعادة تأهيل المصرف وتعيين الوصي بقرار من البنك المركزي، ويمنح الوصي صلاحيات الهيئة العامة ومجلس الادارة والادارة التنفيذية العليا ، وتكون مدة تعيينهم 18 شهراً قابلة للتمديد. وكأجراء تطبيقي فعلي منذ عام 2010 ولحد الان فرض البنك المركزي العراقي الوصايا على (9 مصارف) وقد تم اعادة تأهيل ورفع الوصايا عن (6 مصارف) وهي تعمل حالياً وبشكل طبيعي ولكن تخضع لرقابة مستمرة من البنك المركزي ، اما المتبقي من المصارف فقد تم اتخاذ قرار تصفية لاحد هذه المصارف ولايزال قيد التصفية ، وهناك مصرف واحد تم انقاذه عن طريق تأسيس مصرف جسري وهناك مصرف واحد تحت الوصايا بانتظار الانتهاء من الاجراءات القانونية لغرض تصفيته.

3-اجراءات تصفية المصارف: وتعتبر هذه العملية ضمن عمليات المحافظة على استقرار الجهاز المصرفي وسمعته ، حيث اجاز قانون المصارف للبنك المركزي العراقي تصفية اي مصرف يعاني من مشاكل كبيرة قد تؤثر على سمعة ومثانة الجهاز المصرفي.

4-اجراء التصفية الطوعية: يجوز تصفية المصرف بقرار من مالكية بعد موافقة البنك المركزي حسب المادة 68 من قانون المصارف ، وانهاء عملياته طوعاً وبناء على طلب المالكين.

5-نظام ضمان الودائع: يعد نظام ضمان الودائع الاساس المتين في وجود جهاز مصرفي قوي ومتطور وقادر على مواكبة التغييرات المستمرة في الصناعة المصرفية ، وهناك مبررات لإنشاء نظام الودائع اهمها حماية اموال المودعين والمتعاملين مع المصارف وتخفيض المخاطر النظامية في الجهاز المصرفي واخيراً تخصيص قدر من المصادر المالية لتتوفر للسلطة النقدية المسؤولة عن النظام التدخل السريع لمعالجة الازمة المحتملة. وعلية قام البنك المركزي العراقي وكأجراء تصحيحي مهم جداً في عام 2018 بتوقيع عقد تأسيس الشركة العراقية لضمان الودائع المصرفية مع الهيئة المؤسسة للشركة، والتي تضم 44 مصرفاً عراقياً واجنبياً، موزعة على 6 مصارف حكومية و 22 مصرف من القطاع الخاص و 16 فرع لمصرف اجنبي ، وجاء هذا تطبيقاً لقانون البنك المركزي العراقي في عام 2016 والهدف منه هو ضمان استقرار القطاع المصرفي وزيادة الثقة به ، وتكون اقساط التأمين الشهرية (1دينار) لكل (10000دينار) من الودائع ، اما عملية دفع التعويضات للمصارف فتكون للودائع التي مبالغها 100 مليون دينار فأقل

51% اما الاكثر من 100 مليون فتكون 25% وتخضع الشركة لرقابة البنك المركزي الميدانية والمكتبية حيث تزود البنك المركزي بالقوائم المالية الفصلية والحسابات الختامية السنوية.

6- ادوات التيسير الكمي: قام البنك المركزي العراقي وبالتنسيق مع وزارة المالية لتخفيض اثار زيادة النفقات العامة في الاقتصاد العراقي والحد من أثارة الضارة على سعر الصرف والاستخدام الكفوء للموارد المتاحة قدر الامكان.

وهناك اجراءات اخرى تصحيحية اتخذها البنك المركزي العراقي بهدف تطوير وتوسيع الائتمان المصرفي كونه احد اهم مؤشرات الاداء المصرفي من اهمها:

- رفع السقف الاعلى للائتمان الى ثمانية اضعاف راس مال المصرف واحتياطياته.
- رفع نسبة التركزات الائتمانية الى اربعة اضعاف راس مال المصرف واحتياطياته .
- السماح للمصارف بمنح القروض المجمعة بعد تأسيس شركة (صندوق) الاقراض المصرفي المشترك.
- انشاء شركة الكفالات لضمان القروض لغاية 250000 دولار وما يعادلها.
- زيادة انواع الضمانات المقبولة لقاء الائتمان الى عشرين نوعاً.
- انشاء مكتب تبادل المعلومات الائتمانية يبدأ عمله من عام 2017.
- انشاء صندوقين للإقراض وخصص البنك له (1 تريليون) دينار للأول وخصص مبلغ (5 تريليون) دينار للمشاريع الصناعية والزراعية والسكنية .
- تطبيق الرقم المصرفي الموحد (IBAN) لغرض ضمان سرعة ودقة عمليات ارسال واستلام الحوالات ليكون العراق الدولة رقم 8 من الدول العربية والدولة رقم 47 من بين الدول العالم المعتمدة لهذا النظام.
- تطبيق مشروع توظيف رواتب موظفي الدوائر الحكومية من المصارف والبالغ عددهم قرابة 2.8 مليون موظف لغرض تحسين نسبة الشمول المالي وزيادة الوعي المصرفي اضافة الى استخدام وسائل الدفع الالكتروني.
- تطبيق اجراءات لجنة بازل 3 وهي نسبة تغطية السيولة ونسبة التمويل المستقر .

ثانياً: الاجراءات التصحيحية وخطط التعافي للبنك المركزي اللبناني

تعاني لبنان من أسوء ازمة تعصف بها خلال تاريخها المعاصر وهي مقبلة على اضطراب الوضع الاقتصادي واختلال ماليته العامة وتدهور الحالة الاجتماعية والمعيشية ، فمن خلال المؤشرات المالية والاقتصادية وحجم الاحتياطي تتضح الحالة الكارثية للارزمة ، وهذا يتطلب وضع خطة شاملة تهدف الى معالجة جميع الازمات التي تمر بها والتي تتطلب الانتقال من الاقتصاد الريعي الى الاقتصاد الانتاجي ووضع سياسات اقتصادية ومالية ونقدية لخدمة الاقتصاد بشكل عام ودعم الانتاج بشكل

خاص. ولحل هذه الازمة لابد من وضع اجراءات تصحيحية وخطة شاملة للتعافي من الازمة بعضها موجودة اصلا ولكن تحتاج الى اعادة تفعيل والبعض الاخر نقترحها للبنك المركزي اللبناني للخروج من عنق الزجاجة والتعافي من الازمة او على الاقل التخفيف من اثارها على الاقتصاد:

1-نظام ضمان الودائع: تعتبر لبنان اول دولة عربية اهتمت بأنشاء نظام لحماية الودائع بعد انهيار مصرف (انترا) الذي كان من اكبر المؤسسات المصرفية في وقته ، ثم اندلعت شرارة الافلاسات المصرفية ، مما زعزعة الثقة بالجهاز المصرفي اللبناني، وكان لابد للدولة من اتخاذ التدابير اللازمة التي من شأنها ان تحول دون توسيع رقعة الافلاسات ودون هروب الاموال اللبنانية والاجنبية خارج البلاد فكان انشاء المؤسسة الوطنية لتأمين الودائع في عام 1967 اول مبادرة في هذا المجال.

2- تحرير سعر صرف الليرة اللبنانية.

3- تحرير المعاملات في السلع والخدمات مع الخارج.

4-تحرير اسعار الفوائد ، ويحدد مصرف لبنان فقط فوائد الخصم لغرض ادارة السياسة النقدية.

5-خفض الاحتياطي الالزامي من ضمن قانون النقد والتسليف لتوفير السيولة للمصارف.

6-اعادة هيكلة الديون المحلية (بالدولار والليرة) وخدمة الدين المحلي بالدولار من الاسواق المحلية.

7- ابقاء القيود على التحويلات المالية على الخارج لحين استعادة الثقة بالجهاز المصرفي؟

8-استعادة الثقة المصرفية تعتبر حجر الاساس لحل المشكلة ، فضلاً عن اعادة النظر بالفوائد واعطاء صغار المودعين الحق في استعادة اموالهم وتقديم تسهيلات مصرفية جديدة للقروض الشخصية الملحة والقروض السكنية وقروض المشاريع الاقتصادية.

قائمة المصادر

جياس، محمد عبد الواحد ومحمد، سحر قاسم(2016)، عرض النقد والعوامل المؤثرة فيه ودور البنك المركزي العراقي في السيطرة عليه-بحث تطبيقي في البنك المركزي العراقي للمدة 2003-2014، مجلة العلوم الاقتصادية والادارية، العدد 93، المجلد 22.

البيضان، جليل شيعان ضمد (2012) الدينار العراقي بين مزاد البنك المركزي واستنزاف الاحتياطيات ووهم تثبيت سعر الصرف، مجلة القادسية للعلوم الإدارية والاقتصادية المجلد 41 العدد 3 .

الخرجي، ثريا،(2010) السياسة النقدية في العراق بين تراكمات الماضي وتحديات الحاضر، مجلة كلية بغداد للعلوم الاقتصادية الجامعة، العدد 23.

الاسدي، يوسف علي عبد وجراح، نعيم صباح(2015) الفاعلية النقدية للبنك المركزي العراقي، مجلة دراسات ادارية، المجلد 8، العدد 15.

شندي، اديب قاسم و المرسومي محمود حسن، استقلالية البنك المركزي العراقي والقطاع المصرفي الخاص، مجلة الكوت للعلوم الاقتصادية والادارية، 2012، المجلد 1 الجزء الاول، العدد عدد خاص بالمؤتمر العلمي، الصفحات 1-7 .

آل طعمة، حيدر حسين(2014)، البنك المركزي العراقي: إرهابات الهيمنة وقضم الاستقلالية، مجلة كلية الادارة والاقتصاد للدراسات الاقتصادية والإدارية والمالية، المجلد 6، العدد 2.

عبد النبي، وليد عيدي.، (2010)، البنك المركزي العراقي وتطور دوره الرقابي والنقدي وتوجهات خطته الاستراتيجية.. <https://www.cbi.iq/documents/waleed5.pdf>

الساعدي، هيفاء مزهر فلهي(2019)، البنك المركزي بين المقرض والمسعف الاخير، مجلة العلوم القانونية/ كلية القانون - جامعة بغداد / العدد الاول.

الدهيمش، هيل عجمي ورسمي، رنا.، 2015، استقلالية البنوك المركزية مع اشارة خاصة إلى مدى استقلالية البنك المركزي الاردني، مجلة العلوم الاقتصادية والادارية، المجلد 21 العدد 83، كلية الادارة والاقتصاد، جامعة بغداد.

الشبيبي، سنان محمد رضا (2007) ملامح السياسة النقدية في العراق، صندوق النقد العربي، أبوظبي.

منير الربيع، ماكرون والحريري، 2019، <http://bit/Ly/21a6hhi>

وزارة الاقتصاد والتجارة، رؤية لبنان الاقتصادية وخطة ماكينزي 2019 <http://bit/Ly/2kPraOB>
Dibeh, Ghassan (2002) The Political Economy of Inflation and Currency Depreciation in Lebanon, 1984-92, *Middle Eastern Studies*, Vol. 38, No.

استخدام التحليل العاملي لبناء نموذج الصمت التنظيمي في المؤسسات التعليمية/ جامعة تكريت انموذجا

ا.م.د. حاتم علي عبدالله

جامعة تكريت

Hatemali8111@gmail.com

الملخص

هدفت الدراسة الى البحث عن مسببات الصمت التنظيمي في المؤسسات التعليمية، لما لها من اثر سلبي على أداء العاملين بقصد تنبيه الإدارة عن هذه المسببات اعتمادا على أسلوب الدراسة التحليلية، وقد اختيرت جامعة تكريت ميدانا للدراسة بحكم اطلاع الباحثان على أوضاعها وملاحظة توافر الصمت بين الاكاديميين، مما يجعل من الاكاديميين العاملين في الجامعة مجتمعا بحثيا ليتم اختيار عينة غير عشوائية (قصدية) بواقع (122) فردا ليمثلوا مجتمع الدراسة تمثيلا صحيحا، وقد تم استخدام التحليل العاملي (الاستكشافي والتوكيدي) لتحليل البيانات وبناء نموذج الصمت التنظيمي. توصلت الدراسة الى ان الصمت التنظيمي في الجامعة المبحوثة يتشكل أساسا جراء أربعة مسببات (الخوف من الإدارة ومخاوف تتعلق بالعمل فضلا عن العوامل النفسية والخوف من العزلة) مع استبعاد بعد الخوف من الاضرار بالعلاقات وقد اوصت الدراسة بالبحث عن الأسباب الدافعة لبروز هذه المسببات وإيجاد الحلول للقضاء على مسببات الصمت التنظيمي والحد من تفاقمها.

الكلمات المفتاحية: الصمت التنظيمي، مسببات الصمت التنظيمي

المقدمة:

تحت عنوان (Exit, Voice and Loyalty) ناقش (Albert O. Hirschman,1970) في كتابه ردود فعل العاملين على الانخفاض في اداء شركاتهم ومنظماتهم التي يعملون بها، وايضاً قدم (Bruneau,1973) دراسته "الصمت التواصلي: الاشكال والوظائف" والذي تحدث عن الاليات المتبعة من قبل العاملين في الصمت اثناء التواصل والتفاعل مع الآخرين، اما في سنة 1974 قدمت نظرية دوامة الصمت بواسطة (Elisabeth Noelle-Neumann)، وفي بداية القرن الواحد والعشرين طرح (Morrison & Milliken,2000) بحثهما المعنون "الصمت التنظيمي: حاجز للتغيير والتطوير في عالم متعدد" والذي يفسر كيفية تطور حالة الصمت وانتشارها بين العاملين. وبالرغم من التوجهات الحديثة في البيئة التي تشجع على الانفتاح والتواصل بين جميع العاملين والتي تركز على الاستفادة من خبرات جميع العاملين، الا ان وجود المشاكل والمسببات التنظيمية والادارية التي قد تعمل على جعل العاملين يترددون او تتولد لديهم بعض المخاوف من الافصاح والتعبير عن آرائهم، بالنظر الى سلبية النتائج المتوقعة من القيام بهذا السلوك، حيث ان نتائج هذا الصمت تنعكس بطريقة او اخرى على المنظمة ذاتها والعاملين فيها بصورة سلبية، مما يولد حاجز يحد من عمليات التنمية والتحسين المستمر لطبيعة عمل المنظمة وتثبيط لقدرات ومهارات العاملين.

المحور الاول/ الاطار المنهجي

أولاً: مشكلة البحث

ان شيوع ظاهرة الصمت في المنظمات يعد من التحديات المتنامية التي تواجه ادارتها والتي تعد من المشاكل الادارية والتنظيمية التي دأبت بالظهور في الآونة الاخيرة نتيجة مسببات ادارية وتنظيمية مرتبطة بطبيعة العمل والقواعد والسياسات التنظيمية السائدة فيها، حيث يكون العاملين غير مهتمين بما يجري في المنظمة من عمل وما تواجه من تحديات من خلال الامتناع عن تقديم ما بحوزتهم من افكار ومعلومات ذات طبيعة تطويرية، والتي تعد من المشاكل التي اخذت تثير الانتباه وتتطلب البحث والدراسة والتي تحمل في طياتها تحديات كامنة تواجه المنظمات وخاصة في المؤسسات التعليمية بالنظر الى طبيعة عملها الهادف الى نشر المعرفة ومشاركتها، وبالتالي يرجع انتشار وشيوع سلوك الصمت في هذه المنظمات الى مسببات ادارية وتنظيمية تنسحب الى مسببات نفسية واجتماعية تساهم في تطوير سلوك الصمت وانتقاله من مرحلة الى اخرى، وانطلاقاً مما تقدم يمكن طرح التساؤل الرئيسي للبحث (ما مسببات الصمت التنظيمي في الجامعة المبحوثة).

ثانياً: اهمية البحث

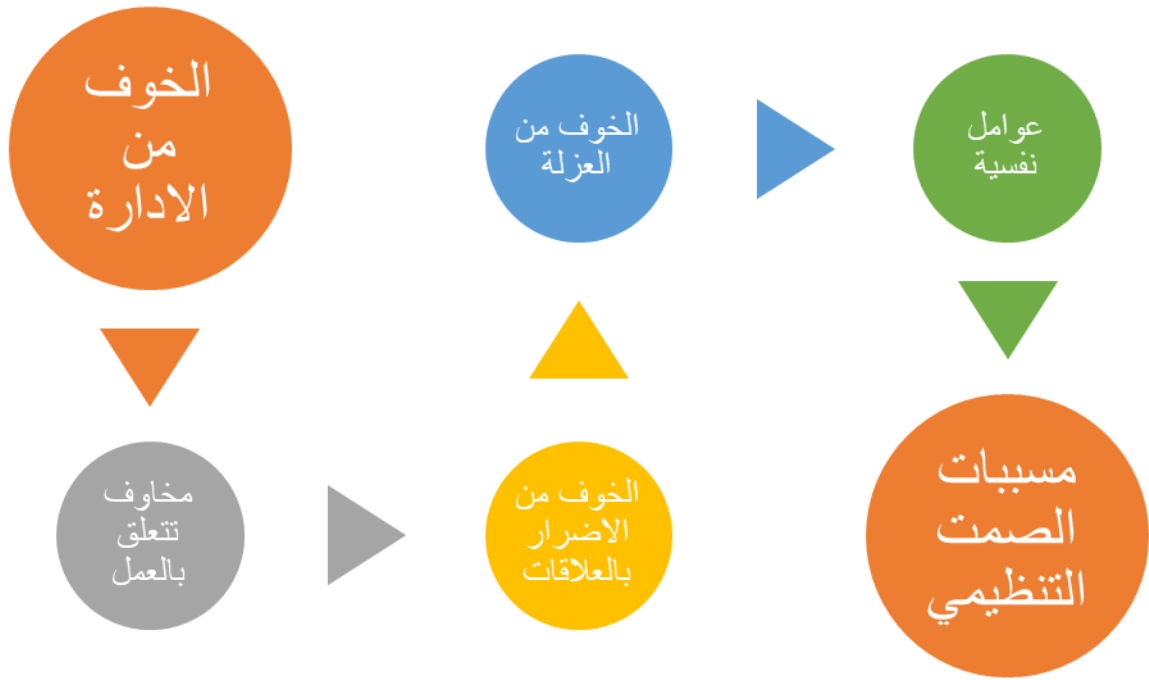
بالنظر الى طبيعة ظاهرة الصمت التنظيمي ولأنها تمثل امتناع العاملين وعدم رغبتهم في تقديم المقترحات والافكار التي تخص عمل المنظمة وامكانية تطوير عملها نتيجة لهذه الافكار والمعلومات، فإن اهمية الدراسة تنطلق من تطوير انموذج لتحديد المسببات التي تقف وراء شيوع وانتشار سلوك الصمت التنظيمي في المؤسسات التعليمية.

ثالثاً: اهداف البحث

اعتماداً على مشكلة البحث وتماشياً مع اهميته فإن الهدف الاساس للبحث يتمثل في وضع وتحديد انموذج يوضح المسببات التنظيمية الدافعة لشيوع وانتشار ظاهرة الصمت التنظيمي، والتأكد من مدى صحة ومصداقية هذا الانموذج.

رابعاً: مخطط البحث الفرضي

يمثل مخطط البحث الصورة التي توضح المسارات التي تسهم في تفسير كيفية بناء الانموذج وتتابع مراحلها، وكالاتي:



الشكل (1) مخطط للبحث الفرضي

المصدر: اعداد الباحثان

خامساً: فرضيات البحث

تماشياً مع مشكلة البحث ومخططة الفرضي، فإن الفرضية الأساسية للبحث هي (تتوافر مجموعة غير محددة من مسببات الصمت التنظيمي في الجامعة المبحوثة).

سادساً: منهجية البحث

أن المداخل المستخدمة في البحوث والدراسات تنقسم الى مدخلين، المدخل الاستقرائي (Huang,2009:430) الذي يتبع اسلوب الاستنتاج من الخاص الى العام، أي يبدأ بدراسة ظاهرة او مشكلة معينة من خلال مفرداتها الجزئية للوصول الى وصف الظاهرة بشكل شامل لإيجاد التفسيرات والحلول لها ، والمدخل الاستنباطي (الاستدلالي) (Adams et al,2007:30) فهو معاكس للمدخل الاستقرائي، اذ يعتمد على دراسة حالة او مشكلة معينة بصورة كلية وثم اشتقاق الفرضيات منها بمعنى الانتقال من العام الى الخاص، وجمع البيانات والمعلومات وتحليلها لأثبات صحة الفروض من عدمها. فإن البحث سوف يستخدم المدخل الاستنباطي الذي يقوم بدراسة الظاهرة بصورة شاملة ومن ثم اشتقاق الفرضيات التي تعتبر حلول متوقعة للمشكلة ومن ثم اختبارها احصائياً من البيانات التي يمكن الحصول عليها من وسائل جمع البيانات، بالاعتماد على الجمع بين الاسلوب الوصفي والتحليلي.

سابعاً: مجتمع البحث وعينته

ان تحديد مجتمع الدراسة يعد ضرورة مهمة لأنه يمثل المصدر الذي يمكن من خلاله الحصول على البيانات والمعلومات لإيجاد الحلول للمشاكل المطروحة (البلداوي، 2007:18)، وان هذا المجتمع سوف يمثل ميدان الدراسة (جامعة تكريت) تمثيلاً دقيقاً، أذ مثلت بيئة واقعية تساعد في اختبار الفرضيات وإمكانية تطبيق التوصيات.

ان العينة لها دور بالغ الأهمية في التوصل الى النتائج المرجوة من الدراسة، فهي تمثل جزء من المجتمع تتمتع بنفس خصائص المجتمع، وبذلك توفر امكانية الاختبار والتحليل لجميع فرضيات الدراسة (Adams et al, 2007; 87). وتعد عملية تحديد حجم العينة من الجوانب المهمة لنجاح الدراسة في جانبها العملي وسلامة بنائها حيث تعتمد دقة نتائجها على قدرة العينة في تمثيل مجتمع الدراسة، ويرى (May, 2011: 101) وجود ثلاث معايير لتحديد حجم العينة وهي: حجم المجتمع - عدد المتغيرات المستقلة - وحجم القوة او التأثير الاحصائي المراد في النموذج، وقد اشار (الغامدي، 2013: 85) يجب ان يكون حجم العينة على اقل تقدير (80) مشاهدة عند استخدام نموذج الانحدار المتعدد حتى يكون دلاً احصائياً وكما ارتفع حجم العينة كانت النتائج افضل وادق، حيث اشار الى ان العدد المشاهدات المطلوب لكل متغير محصورة بين (12-15) لكل متغير مستقل حيث يمكن تحديد حجم العينة لنموذج الانحدار المتعدد، ونظراً لصعوبة الإلمام بالنسبة المثالية لتمثيل المجتمع فقد تم الاعتماد على انموذج (Green, 1991) الوارد صيغته في المعادلة (1) لتحديد الحد الأدنى من حجم العينة، وكالاتي:

$$N > 50 + 8(P) \dots\dots\dots (1)$$

والتي تشير الى ان الحد الأدنى المطلوب من حجم العينة يجب ان يفوق حاصل ضرب عدد المتغيرات المستقلة (P) في القيمة الثابتة (8) مضافاً اليه القيمة الثابتة (50) خمسون مشاهدة. وبتطبيق المعادلة على نماذج الانحدار الخاصة بالدراسة، يظهر ان الحد الأدنى المطلوب من حجم العينة لغرض اختبار فرضيات الدراسة هو (122) مشاهدة، على اقل تقدير ($N > 122$).

حيث بلغت نسبة العينة المسحوبة من المجتمع حسب المعادلة (1):

$$\text{نسبة المعاينة} = \frac{\text{حجم العينة}}{\text{حجم المجتمع}} = 100 \times \frac{122}{864} = 100 \times 14.12\%$$

واستناداً الى ذلك بلغت نسبة العينة المسحوبة من المجتمع (14.12%) ، وهي نسبة مقبولة مما يجعل يمكن تعميمها على المجتمع بشكل عام، وذلك يمكن تبريره بسبب طبيعة الدراسة واعتمادها على اختبار نماذج معرفية متقدمة تتأثر بعوامل شخصية ونفسية تختلف من شخص الى اخر.

ثامناً: ادوات البحث

اعتمد البحث الاستبانة كأداة لجمع البيانات من عينة البحث مكونة من (50) فقرة، حيث تم توزيع (122) استبانة، وكانت عدد الاستبانات المستردة (118)، حيث كان عدد الاستبانات الصالحة للتحليل (104)، و خضعت الى عدت اختبارات للتأكد من ثباتها وصدقها، وكالاتي:

الجدول (1) ثبات أداة المقياس

المقياس	الفا-كرونباخ (Cronbach's- Alpha)	معامل الارتباط (Pearson)	معامل التصحيح (Spearman- Brown)	معامل التجزئة النصفية (Guttman)
مسببات الصمت التنظيمي	0.88	0.91	0.95	0.95

المصدر: اعداد الباحثان بالاعتماد على برنامج (SPSS,23)

يتبين من الجدول اعلاه ان أداة القياس تتمتع بدلالة احصائية قوية والتي بلغت حسب معامل الفا-كرونباخ (0.88) على التوالي، أما بالنسبة لمعامل الارتباط فقد اثبتت قيمتها العالية وجود ارتباط قوي (0.91) وهي نسبة ذات دلالة احصائية عالية جداً، حيث ان هذه القيم لمعاملات الارتباط خضعت للتصحيح والتعديل من خلال معامل التصحيح (Spearman-Brown) لترتفع قيمتها أذ بلغت (0.95) وهي نسب ذات دلالة احصائية عالية جداً، كما ان معامل التجزئة النصفية (Guttman Split-Half Coefficient) قد عزز من قوة الدلالة الاحصائية أذ بلغ (0.95).

ومن جانب اخر استخدم الباحثان التحليل العاملي الاستكشافي لبيان مدى تناسب المقياس المستخدم مع واقع الميدان المبحوث، وكذلك مدى توافر مسببات الصمت التنظيمي، بالإضافة الى التحليل العاملي التوكيدي للتأكد من مطابقة النموذج وتأكيد صحته.

المحور الثاني/ الاطار النظري

أولاً: مفهوم الصمت التنظيمي

اشار (Liu et al,2009:1647) ان العامل الحاسم في نجاح المنظمات في البيئة التي تتصف بالتغير المستمر هم العاملين الذين يعتبرون مصدر الابداع والابتكار ولكن العديد منهم لا يعبرون عن افكار وآرائهم بسبب بعض المخاوف من الاستجابة اتجاههم بشكل سلبي، اذ يمثل الصمت التنظيمي قيام العاملين بحجب اي شكل من اشكال التعبير الحقيقي لتقييمات الفرد السلوكية او المعرفية او الوجدانية للظروف التنظيمية وايصالها الى الادارة العليا القادرة على احداث التغير المتوقع وذلك نتيجة الاعتقاد المتولد من الخوف من ردود الفعل السلبية (Pinder & Halors,2001:334)، وعندما يميل العاملين الى الهدوء من خلال خفض الصوت الذي يشير الى عدم تقديم الافكار والمقترحات المتعلقة بطبيعة عمل المنظمة وما تواجه من مشاكل بسبب التهديدات او الخوف من المشرفين والادارة او الخوف من الاحراج او الافتقار الى المهارات التنظيمية مما يدفعهم الى الالتزام الصمت (Fatima et al,2015:846).

وفي اطار الصمت التنظيمي فأن من العوامل التي تدفع الى صمت العاملين تشكل بالأساس من الخوف من الادارة سواء في (1) الهياكل والسياسات التنظيمية (2) الممارسات والسلوك الاداري أذ تؤثر هذه العوامل على كيفية فهم العاملين لبيئة العمل من خلال تقديم اشارات مبنية اجتماعياً (Huang,2005:462)، فغالباً ما تمثل الاجراءات الهيكلية عامل مؤثر في تعزيز الصمت لدى العاملين

بطرق رسمية من خلال غياب آليات وقنوات التواصل الرسمية بالإضافة الى ما تسببه الممارسات والسلوكيات الادارية غير الرسمية بما تعنيه من تجاهل المديرون لآراء العاملين ورفضها وابداء الانزعاج عند قيامهم بإيصال افكارهم والتي تنعكس برود سلبية ضدهم أذ تؤدي هذه الافعال الى قيام العاملين بتطوير استنتاجات اجتماعية بأن التعبير عن الآراء ليس ذو فائدة وغير مرحب به وقد يكون محفوفاً بالمخاطر (Fatima et al,2015:846). فثقافة الصمت التنظيمي تزدهر عندما تتولد نتيجة طبيعة المخاوف التي يشعر بها العاملين والتي تنعكس على الحالة النفسية للعاملين والمتمثلة بالتناثر بين ما يؤمنون به وطبيعة سير العمل وتؤدي الى تشكل حالة من عدم اليقين والشك والتعامل مع مسارات مختلفة متعلقة باتخاذ القرارات وتدفع العاملين نحو العمل على التأقلم مع البيئة وذلك بصرف النظر عن نجاحاتهم والتعامل مع الوضع الراهن والذي يزيد من حالة عدم الرضا عن الذات ويدفع نحو تبني سلوك الصمت من خلال تجنب البحث عن البدائل والذي من شأنه تقليل الخسائر النفسية (Henriksen & Dayton,2006:1543-1544).

ثانياً: انواع الصمت التنظيمي

يصف (Dyne et al,2003:1362-1366) الصمت التنظيمي بأنه سلوك فردي او جماعي الهدف منه حجب الآراء والمعلومات عن وضع المنظمة بشكل مقصود نتيجة الخوف من النتائج المترتبة من الحديث عن ذلك وحسب طبيعة الموقف الذي يجد الفرد نفسه فيه، وبناءً على ذلك حدد ثلاث انواع من الصمت وكالاتي:

❖ صمت الاذعان (المطلق) Acquiescent Silence :-

وهو من الانواع السلبية للصمت والذي يلجأ اليه الفرد نتيجة الاعتقاد بان التحدث عن وضع المنظمة بلا جدوى بناءً على التقديرات الذاتية المنخفضة حول امكانية التأثير في وضع المنظمة، وذلك بسبب النظرة التشاؤمية من قبل الادارة اتجاه المقترحات التي يقدمها الفرد مما يؤدي الى صمت الفرد (Fapohunda,2016:86-88)، ويفسر (Dedahanov & Rhee,2015:1852) صمت الاذعان باتجاهين اما ناتج عن اعتقاد العاملين ان المنظمة ذات ثقة عالية وتلتزم بوعودها اتجاههم فذلك يؤدي الى مشاركة العاملين للمعلومات وتقليل امكانية الاحتفاظ بها وذلك لإمكانية احداث فرق في عمليات المنظمة، اما ان العاملين غير مستعدين للتحدث عن المقترحات لأجراء التغيير في المنظمة او اخفاء المعلومات استناداً لانخفاض الكفاءة الذاتية لطرح الافكار فان ذلك يخفض من الالتزام التنظيمي وتقليل الجهود لإنجاح المنظمة.

1- الصمت الدفاعي Defensive Silence :-

ان الصمت الدفاعي حسب رؤية (Ashforth & Lee,1990:622:640) هو سلوك الهدف منه تقليل التهديد المتوقع او العمل غير المرغوب او اللوم او التغيير وكذلك للحفاظ على الصورة الذاتية والاجتماعية وذلك بعدم تقدم ما بحوزة العاملين من معرفة عن طبيعة عمل المنظمة وما تواجه من مشاكل

وذلك لتجنب ردود الفعل السلبية اتجاههم من القيادات، ومن منظور آخر اشار (Perkins,2014:6) الى ان الصمت الدفاعي هو سلوك متعمد واستباقي بسبب التخوف من انتشار المعلومات والافكار التي يقدمها الفرد وما ينتج عن ذلك من نتائج سلبية ضده وان الغرض الذي يدفع الفرد الى هذا السلوك هو لتحقيق الامان الذاتي لنفسه.

2- الصمت الاجتماعي Pro-Social Silence :-

يصف (Zehir & Erdogan,2011:1391-1392) الصمت الاجتماعي بأنه قيام العاملين بإخفاء ما يملكون من معلومات ومعرفة بشكل متعمد وليس بدافع سلبي وبذلك بقصد الحفاظ على افكارهم الذاتية ولعدم ازعاج العاملين الاخرين وجعلهم في موقف محرج، بينما يرى (Deniz et al,2013:693-694) الصمت الاجتماعي بأنه سلوك استباقي يقوم به العاملين الاخرين بدلاً من التفكير بالعواقب الشخصية ويبني على قرار واعى من قبل الفرد فالقصد منه مساعدة الاخرين على التفاعل الايجابي وتقديم الافكار اذ يعد الصمت الاجتماعي سلوك ايجابي اكثر من النوعين السابقين للصمت.

ثالثاً: مسببات الصمت التنظيمي

اشير سابقاً الى أن الصمت التنظيمي ظاهرة اجتماعية تنشأ على المستوى التنظيمي نتيجة من العوامل والسياسات التنظيمية واخرى ذاتية ترتبط بالفرد الذي يسلك سلوك الصمت والتي سوف نبينها في الفقرة اللاحقة، أما مسببات الصمت التنظيمي تصنف الى خمسة اشكال وكما في الشكل (6) حسب (Fapohunda,2016:93) (Gou et al,2018:220-224) وكالاتي:

❖ الخوف من الإدارة Fear of Management :-

هنالك معتقدات لدى مديرو المنظمات في خلق حالة الصمت لدى العاملين نتيجة للخوف من ردود الفعل السلبية أساسها الفلسفي يرجع الى سببين: يمثل الاول بضعف المديرين الذي يعكس تصوراً عاماً حول أداء المنظمة باتجاهات غير مرغوبة بينما يمثل الثاني بنظرة المديرين الى العاملين على انهم غير جديرين بالثقة وانهم لا يهتمون بالعمل وان الادارة تمتلك فهم افضل لظروف المنظمة وبذلك يلجئ المديرين الى عدم اتاحة الفرصة للمرؤوسين للتعبير عن آرائهم عن طريق ارسال اشارات تحذيرية والتي تدفع العاملين الى الصمت نتيجة الخوف من النتائج السلبية المترتبة على تلك الاشارات (Deniz et al,2013:692)، وبالرغم من نظرة العاملين الى تقديم الافكار والمعلومات كوسيلة لتحسين الاداء التنظيمي وليس كتحدٍ للإدارة الا ان ذلك يتأثر بمعايير سببها الادارة حول امكانية الاستماع اليهم ومنها السياسات التنظيمية المتبعة وذلك من خلال ميل المديرين الى عد التقييمات التي يقدمها العاملين غير دقيقة وشرعية وتسبب لهم الاحراج لأنها تمثل تحدياً لكفاءتهم ونتيجة لتلك المعايير يتولد خوف لدى العاملين من امكانية تعرضهم للعقاب والتأثير على مقدراتهم المتأتية من الوظيفية والذي يدخلهم في دوامة الصمت (Donovan et al,2016:565-566).

كما يرى (Rai & Agarwal,2018:230-231) (Pinder & Halors,2001:149) ان العاملين يبادرون الى الصمت الناتج من سوء المعاملة من قبل الادارة والمشرفين اذ يوصف الاسلوب المتبع في اسكات العاملين بالتمتر، وما يتضمنه من سوء معاملة العاملين بالإضافة سياق الظلم في العمل والذي ينعكس على الظروف التنظيمية التي تدفع العاملين نحو الاغفال المتعمد للأفكار والمعلومات التي تخص قضايا العمل والاكتفاء بالعمل وفق ما هو متوافق مع السياسات التنظيمية والتي تعزز بدورها من سلوك الصمت لدى العاملين خوفاً من فقدان الموارد المادية والتكلفة الشخصية في حالة رفع الصوت اتجاه ما تمر به المنظمة من تحديات وكيفية ادارتها اذ ينظر الى الفرد الذي يبادر الى التعبير عن رأيه وافكاره بالمشاغب وبالتالي يكون ضحية معاملة منهجية اجتماعية سلبية، وايضاً ان الاسلوب المتبع من قبل الادارة بعدم التعامل مع المقترحات المتأتية من قبل العاملين بطريقة مشجعة على التواصل وكيفية ايجاد الحلول لها ينظر اليه بأنه انتقاد لقيادة المنظمة بصورة غير مباشرة مما يولد شعور بالخوف لدى العاملين من الانعكاسات السلبية ضدهم (Pirie,2016:1525).

❖ مخاوف تتعلق بالعمل **Fear Related for Work**:-

يملك الكثير من العاملين معلومات وافكار حول القضايا المتعلقة بعمل منظماتهم وهم بصدد خدمة المنظمة بشكل مثير للغاية الا انهم لا يرغبون في التعبير عنها ومرد ذلك المخاوف التي تتعلق بالعمل لانهم غالباً ما يطورون من اعتقاداتهم حول سلوك معين من خلال النظر الى النتائج المرتبطة بالسلوك اما بشكل ايجابي او سلبي وبذلك يكتسب العاملين موقف اتجاه سلوك معين فالعاملين يفضلون السلوك الذي عواقبه ايجابية (اقل سلبية) وبالتالي لا يرغبون بوصفهم كمثيرين للمشاكل خوفاً من العقاب الذي يعزز الشعور بالخوف والتهديد وبذلك فان اعتقاد العاملين من ان آرائهم تسبب لهم المشاكل واحتمالية ان تكون ردود فعل المديرين سلبية فان ذلك يؤدي الى تشكيل مواقف غير مؤاتية للتعبير عن آرائهم وبذلك يفضلون سلوك الصمت (Dedahanov *et al*,2016:1252-1253) (Umar & Hassan,2013:188). وايضاً فان العاملين لا يميلون الى التعبير عن آرائهم للمشرفين اذا ما ادركوا انه لا يتم اخذها بنظر الاعتبار وكذلك انخفاض الثقة بالمشرفين وامكانية تعرضهم لتهديد يتعلق بعملهم بالرغم من ما يملكونه من افكار من الممكن ان تساهم في تحسين عمل المنظمة (Nikolaou *et al*,2011:727).

اكد الرائد في العلوم الاجتماعية (Rawls) في كتابه نظرية العدالة لسنة 1990 ان احد مبادئ العدالة هو المساواة في الحقوق الاجتماعية والاقتصادية بين العاملين في المنظمات (رولز، 2011:77)، حيث ان السياق التنظيمي داخل المنظمة المتعلق بالثقافة التنظيمية وطبيعة العلاقات التي يحددها الهيكل التنظيمي ومستويات الترتيب الهرمي الرسمي فهي قد تشكل عوامل تثبط للعاملين عن التعبير عن افكارهم وذلك لان العلاقات بين المديرين والعاملين تكون محددة وفق الثقافة التنظيمية والمتمثلة بالقيم والمعتقدات واخلاقيات العمل وكذلك الهيكل التنظيمي التي تحدد قنوات التواصل بين جميع العاملين في المنظمة

وبجميع المستويات وإن هذه العوامل من الممكن استغلالها من قبل المديرين لإسكات العاملين من خلال استخدام السلطة وقوة الموقع وإن الدافع من وراء ذلك هو تجنب التعليقات السلبية من العاملين اتجاه المديرين ومهاراتهم في إدارة المنظمة وتطوير عملها وبذلك يلجئ العاملون الى الصمت خوفاً من الكلفة المترتبة على تجاوز العلاقات المحددة والثقافة السائدة في المنظمة (Karaca,2013:39) (Timming & Johnstone,2015:159).

❖ عوامل نفسية Psychology Factors :-

طرح عالم السلوك (Maslow) سنة 1940 نظرية الحاجات على شكل هرم يمثل الحاجات التي يسعى الفرد الى تحقيقها في حياته تبداً بالحاجات الفسيولوجية وتنتهي بالحاجة الى تقدير الذات ويتضح من هذا ان العاملين غالباً ما يتأثرون بالحاجات النفسية كالحاجات الاجتماعية والاحترام وتقدير الذات ومالها من تأثير في تعزيز العوامل النفسية للفرد (جنان،2016:77)، أذ ينظر ان هذه الحاجات بأنها تعد من الحاجات الضرورية للفرد (الفسيولوجية والامان) وبالتالي فهي مرتبطة بالسلوك الاجتماعي للفرد داخل العمل او المجتمع ما يعني بمضامينه أن هذا النوع من الحاجات ينشأ بدخول الفرد الى المؤسسات الاجتماعية ومنها منظمات الاعمال والحال يتعدى المتوقع ويأخذ مساراً اخر عندما يقوم المديرين بالتعامل مع العاملين بصورة غير لائقة مثل السلوكيات اللفظية او غير اللفظية المعادية عند قيامهم بتقديم المعلومات التي تخص وضع المنظمة وأن التعامل بهذا الاسلوب يدفع العاملين الى الصمت نتيجة مخاوف من الاضرار بمصالحهم المتحصلة من الوظيفة وما يمكن ان يتسبب ذلك لهم بالإرهاق العاطفي النفسي فانهم يلجؤون الى تبني استراتيجيات شخصية من خلال الابتعاد عن مصادر الاجهاد وتجنب تلقي التعليقات السلبية التي تقلل من الشعور بالأمان النفسي والذي نجم عنها فقدان الموارد النفسية كتقديرات الذات والثقة بالنفس (Xu et al,2015:763-765) (Ai-hua et al,2018:20).

فالعاملين يبادرون الى سلوك الصمت في المواقف التي تبدو متناقضة مع اهدافهم الشخصية داخل المنظمة من اجل تجنب التوتر النفسي الذي يتولد من طرح الافكار غير المتوافق مع رؤية القائمين على المنظمة وان القيام بذلك لن يتسبب بنتائج سلبية وغير مرضية لهم (Koyluoglu et al,2015:537)، فبعض العاملين يتأثرون باللاوعي الإرادي والناجم من العوامل النفسية والتي تمنع الفرد من الانفتاح في التواصل نتيجة شعوره بالخل نتيجة عدم القدرة في التعبير بالطريقة الصحيحة في المحادثات الجماعية (Kurzon,2007:1677)، وكذلك فان المديرين المتسلطين وبحكم قوة موقعهم يطالبون بالاستجابة لأوامرهم ويتوقعون التنفيذ المطابق لقراراتهم وبذلك توصف العلاقة بين المديرين والعاملين بانها تمثل تهديد وتخويف وهي ذات طبيعة مرهقة وتتطلب المزيد من الجهد وبالتالي فأنها تولد مشاعر سلبية للمدراء وتجعلهم يشعرون بعدم الراحة النفسية في العمل والذي يؤدي الى تبني سلوك الصمت لدى العاملين وذلك لتفادي النتائج غير المرغوبة في حال مخالفة رغبات المديرين (Guo et al,2018:221).

❖ الخوف من العزلة Fear of Isolation :-

تعتمد المنظمات على الاستخدام الصحيح للعاملين وإن زيادة حجمها يرافقه زيادة في المشاكل وبذلك يحاول المديرين زيادة رضا العاملين عن طريق المكافأة والتشجيع واستغلال ذلك في قبول طلباتهم من خلال استغلال حاجة العاملين المادية لانهم غالباً ما يكون اتجاههم نحو السمات المادية للوظيفة، إلا أنه عندما لا يتم تحقيق مطالبهم من قبل المديرين والمنظمة فإن ذلك يولد شعور بالإحباط الوظيفي والعزلة (Azari et al,2014:183-184)، وإن الفرد غالباً ما يتفاعل مع بيئة المنظمة ويتأثر بالثقافة السائدة فيها إذ إن الفرد يندفع ذاتياً عندما تكون رؤيته في تقديم الآراء والأفكار تتطابق مع الآراء والأفكار الأكثر شيوعاً يميل إلى التعبير عن رأيه بدون تردد وخوف إما إذا كانت رؤيته معاكسة لرأي الأغلبية يصبح أقل ميلاً للتعبير عنها علناً فإنه سيشعر بنهاية المطاف بالعزلة (Neill,2009:8-9).

إذ إن العاملين الذين يعملون في منظمات ذات ثقافات متباينة يميلون إلى عدم المشاركة في اتخاذ القرارات والتواصل في مثل هذه البيئات يكون عمودياً إذ تفسر مشاركتهم في عملية صنع القرارات دليل على ضعف وعدم كفاءة المديرين وبالتالي يتجنب المديرين التشاور مع العاملين بشأن القضايا التنظيمية واتخاذ القرارات بأنفسهم إذ يتجنب العاملين المشاركة خوفاً من وصفهم بمثيري المشاكل وبالتالي يترددون في الإبلاغ عن الأفكار المتعلقة بالعمل خوفاً من العزلة الاجتماعية التي يمكن أن يسببها المديرين لهم لحماية أنفسهم (Rhee et al:2014:708).

❖ الخوف من الأضرار بالعلاقات Fear of Relationship Damage :-

يبادر العاملين غالباً إلى حساب منافع السلوك عند التعبير عن آرائهم وإمكانية أن يكون هذا السلوك في التعبير الفردي عن المعلومات لا يتماثل مع آراء المجموعة والذي يؤدي إلى الخلاف معها والنزب منها وبالتالي التأثير على المصالح المشتركة في الحصول على توافق الأغلبية مع آرائهم (Pelit et al,2015:85)، فالعلاقات بين العاملين غالباً ما تنطوي على المعاملة بالمثل والترابط والهيمنة (Dimitrov,2014:638)، كما إن الفرد لا يميل إلى مخالفة رأي المجموعة على الرغم من ملاحظة التحول في سلوكها بشكل تدريجي والذي قد يكون غير منضبط وإن هذا السلوك المتبع من قبل الفرد في الاتفاق مع رأي المجموعة قد يكون تحيز ضمني وغير واعي الهدف منه تجنب النتائج السلبية المترتبة على مخالفة المجموعة وتهديد المنافع المتحصلة للفرد من اتباع هذا السلوك وبالتالي يؤدي إلى تبني سلوك الصمت من قبل الفرد (Dillon et al,2016:2).

كما إن العاملين يتجنبون طرح الأفكار والآراء بصورة فعالة فيما يتعلق بعمل الإدارة العليا ويلجؤون إلى إخفاء المعلومات بصورة متعمدة وذلك خوفاً من الأضرار بالعلاقات مع الإدارة العليا والمحددة وفق الهيكل التنظيمي الرسمي والذي تستخدمه الإدارة في تنفيذ السياسات التنظيمية وإن طرح المقترحات بصورة مباشرة يؤدي إلى تقليل الثقة بالعاملين وما ينجم عنه ضعف في العلاقات المبنية على أساس المصالح المتبادلة بصورة رسمية (Ardakani & Mehrabanfer,2015:71)، وإن طبيعة العلاقة الهرمية بين

الرئيس والمروؤوس تزيد من حدة التأثير على المروؤوس والتي تقيد من الاتصالات الحرة وبخاصة المتعلقة بالانتقادات من العاملين اتجاه الادارة اذ يلجئ العاملين نتيجة هذا الى فترة المعلومات التي ينقلونها الى المستويات العليا عندما تكون لديهم طموحات للترقية وتسئم المناصب الادارية والتي لا يرغبون بتعرضها للخطر نتيجة الاضرار بالعلاقات مع المستويات العليا في المنظمة (Liu et al,2009:1647-1648).

رابعاً:- اثار الصمت التنظيمي

لسلوك الصمت التنظيمي تأثيرات هدامة على المنظمة والعاملين اذ تظهر خلال مدة من الزمن بصورة مباشرة او غير مباشرة (Bag & Ekinci,2018:570)، وهي كالآتي:

1- تأثير الصمت التنظيمي على المنظمة:

جميع المنظمات في العصر الحديث هي منظمات قائمة على المعرفة اذ تعتمد على الاستفادة من راس المال الفكري المتاح داخل المنظمة المتمثل والذي يوصف بأنه العامل الاستراتيجي لتحقيق اهدافها وهو مصدر الابداع والابتكار والتغيير لكن احدى العقبات امام نجاح مبادرات وبرامج التغيير هو الافتقار الى المعلومات وانعدام الثقة اذ يختار الكثير من العاملين عدم نقل المعلومات والافكار المتعلقة بتطوير المنظمة ووضعها لمسببات مختلفة وهو ما يطلق عليه بالصمت التنظيمي (Akbarian et al,2015:39)، وعندما يدرك العاملين ان من المحتمل معاقبتهم عند التعبير عن آرائهم حول العيوب والمشاكل التنظيمية فانهم يبادرون الى الصمت حيال امكانية تقدم التنظيمي (Eriguc et al,2014:134).

ان صمت الفرد يسبب في كثير من الاحيان نتائج سلبية فهو يؤثر على عملية الاتصال والتي تؤثر على الاداء العام وفي مقالة بعنوان "القدرة على التحدث"¹ يقول (Chris Penttila) "ان صمت الفرد يقتل الابتكار ويديم المشاريع سيئة التخطيط التي تؤدي الى المنتجات المعيبة والروح المعنوية المنخفضة وخط النهاية التالف" وهذا يشير الى ما تسببه الاتصالات غير فاعلة في المنظمة (Bagheri et al,2012:50)، اذ تعتبر عملية ارسال المعلومات المتعلقة بعمل المنظمة احد المكونات الحيوية للحفاظ على بيئة العمل بشكل جيد وبدورها تعد الاتصالات النازلة من قبل الادارة والمشرفين وكذلك الاتصالات الصاعدة من قبل العاملين حول القضايا المتعلقة بالعمل عنصراً مهماً في الحفاظ على استمرارية العمليات في المنظمة اذ تساعد المنظمة في الكشف عن المشاكل التي تحدث قبل نموها وتفاقمها الا ان ميل العاملين الى الصمت اتجاه ما يحدث في العمل من مشاكل ومعوقات من شأنه ان يزيد من تراكم النتائج السلبية المؤثرة على وضع المنظمة وان هذه التراكمات تشمل امتناع العاملين عن تقديم الافكار والمعلومات وعدم الاستجابة لما يحدث في العمل من معوقات من شأنه ان يؤثر على عملية اتخاذ

¹ ركز الباحث على عملية الاتصال وكيف يمكن للفرد اذا توافرت له البيئة المناسبة من ارسال رسالة معبرة (Bagheri et al,2012:50).

القرارات الفاعلة والمؤثرة في تعديل وتطوير اوضاع المنظمة وما تمر به من ازمات (Manapragada & Lee,2016:144) (Singh & Malhorta,2015:3).

2- تأثير الصمت التنظيمي على العاملين:

العاملين الذين يتحدثون بحرية عن طبيعة العمل داخل المنظمة لديهم القدرة على اثبات وبناء هويتهم التنظيمية بينما العاملون الذين يلتزمون الصمت يصبحون مقيدون بشأن تقديم الافكار وفي بناء الاحساس الذاتي بهويتهم التنظيمية (Moasa,2013:574)، اذ ان ادراك العاملين لصفات الانانية في الادارة او زملاء العمل والتي تولد اعتقاد ان اي محاولة لتحسن عمل المنظمة غير نافع ولا يحظى بالتقدير مما يدفعه الى الشعور بالحاجة الى الحماية الذاتية اتجاه التهديد المتوقع (Wang & Hsieh,2013:788)، وان المضايقات التي يتعرض لها العاملين بشكل منهجي من قبل الزملاء او المشرفين لمدة زمنية والذي يعني ممارسة القهر والاكراه مما يؤدي الى تلاشي هوية الفرد كوظف بسبب الاضطهاد المستمر والذي يؤدي الى الشعور بعدم الارتياح في العمل ويفقد الدافعية تجاه المنظمة ومحاولة ايجاد عمل اخر مما يزيد من ارتفاع معدل دوران العمل (Elci et al,2014:457).

كما ان قيام الادارة الى عزل عملية اتخاذ القرارات التنظيمية وجعلها محصورة في مستوى معين الى تولد شعور لدى العاملين بأن ما يقومون به من جهد وتقديم للأفكار لتعزيز عمل المنظمة ليس له تأثير مما يدفعهم الى القيام بالعمل بشكل روتيني والذي يؤدي الى زيادة عدم الرضا وانخفاض اخلاقيات العمل (Azari et al,2014:184)، اذ تتأثر ثقة العاملين في المنظمة ببعض الاجراءات مثل العدالة والالتزام التنظيمي فزيادة مستويات الثقة في المنظمة استناداً للتوقعات الايجابية لسلوكيات القادة والادارة العليا والسياسات المتبعة من قبلها لإدارة المنظمة من شأنه ان ينعكس على الكفاءة الذاتية للفرد وما يقدم من معلومات بينما ان انخفاض الثقة يؤدي الى مستويات اقل للكفاءة الذاتية والذي يشير الى عدم الشعور بالأمان لمشاركة المعلومات وكذلك المخاوف من التحدث عن اوضاع المنظمة واتباع سلوك الصمت (Dedahanov & Rhee,2015:1846).

المحور الثالث/ الاطار العملي

تتطلب البحوث في العلوم الاجتماعية البحث عن المقاييس الملائمة التي تتطلب بدورها نوعيات من الاختبارات التي تقيس صدقها وثباتها، وعلى الرغم من ان الدراسة الحالية اعتمدت على ابعاد اساسية اخذت من دراسات سابقة الا ان هذه الابعاد وضعت لها فقرات (اسئلة) لتقيسها، فضلاً عن الترجمة والتعديل مما استدعى من الباحثان استعمال التحليل العملي لاختبار صدق وثبات المقياس المستخدم واختبار فرضية الدراسة، وكالاتي:

أولاً: التحليل العاملي الاستكشافي

يشير (تغيزة، 2012:20) ان التحليل العاملي استراتيجي منهجية لتلخص وتحدد المتغيرات المقاسة واختزالها الى متغير كامن واحد او متغيرين كامنين او عدد قليل من المتغيرات الكامنة¹. ويحسب هذا التحليل علاقة الارتباط والتباين المشترك بين الفقرات ويعطي الحرية في الارتباط بالعامل الذي يتلاءم معها، وعلى الرغم من ان التحليل العاملي الاستكشافي يكون ملائم اكثر من تصميم المقاييس الجديدة الا انه يمكن ان يستخدم في حالة تطوير المقاييس الموجودة لان هذه المقاييس قد تعرضت الى الترجمة والتعديل (العطوي، 2012:174).

اعتماداً على سبق فإن التحليل العاملي الاستكشافي سوف يتأكد من البنية العاملية لمسببات الصمت التنظيمي (التحقق من الصدق البنائي) وفقاً للمحكات الارشادية الاتية (تغيزة، 2012:83):

1- أغلب معاملات الارتباطات ينبغي أن تتعدى (30%) ودالة وان كانت الدلالة الاحصائية لا يعول عليها كثيراً.

2- يجب ان تكون القيمة المطلقة لمحدد مصفوفة الارتباط أكبر من (0.0001)، فاذا كانت القيمة المطلقة اكبر من هذه القيمة دل ذلك على عدم وجود ارتباطات خطية مرتفعة جداً او عدم وجود اعتماد خطي بين المتغيرات.

3- ينبغي ان يكون اختبار برتليت (Bartlett's) دالاً احصائياً، ويعني ذلك عندما تكون (ألفا دون 0.05)، وأن مصفوفة الارتباطات ليست مصفوفة الوحدة (خالية من العلاقات) وانما تتوافر على الحد الأدنى من العلاقات، ولكن يجب الانتباه الى أمر هام وهو اذا كان هذا الاختبار دالاً احصائياً فلا يعني أن كافة الارتباطات ملائمة من حيث شدتها أو مستواها، بل يدل فقط على توفر الحد الأدنى من الارتباطات بين المتغيرات ولذلك يجب أن يعزز باختبارات اخرى.

4- يجب ان يكون اختبار (Kaiser-Mayer-Olkin (KMO لكافة المصفوفة اعلى من (0.50) ، وهو مقياس عام لكفاءة التعيين.

ثانياً: التحليل العاملي التوكيدي

يختلف التحليل العاملي التوكيدي عن الاستكشافي، فعلى العكس من التحليل العاملي الاستكشافي فإن التحليل العاملي التوكيدي يقيد الفقرات بالأساس ولا يعطيها الحرية في الانتماء الى الأبعاد التي تختارها، وهو يستخدم لغرض تحديد واختبار صحة النماذج للقياس الذي بنيت من اجله بناءً على النظرية السابقة، وهو يتكون من متغيرات كامنة (المتغيرات غير المقاسة) والمتغيرات الملاحظة (المشاهدة او الاسئلة)، حيث يتم استخدام مؤشرات جودة المطابقة لتحديد قبول النموذج من رفضه، وكما في الجدول (2) الذي يوضح القيم المعيارية لهذه المؤشرات.

¹ يسعى التحليل العاملي الى الكشف عن عدد صغير نسبياً من المتغيرات غير المشاهدة (والتي تمثل تمثيلاً كافياً للعلاقات البينية بين عدد كبير من المتغيرات المقاسة او المشاهدة او الملاحظة او الظاهرة (تغيزة، 2012:17).

جدول (2) مقاييس وقاعدة جودة المطابقة لمعادلة النمذجة الهيكلية

ت	المقاييس	قاعدة جودة المطابقة
-1	النسبة بين قيم x^2 ودرجات الحرية df	اقل من 5
-2	مقياس حسن المطابقة (GFI) Goodness of Fit Index	اكبر من 0.90
-3	مقياس حسن المطابقة المصحح بدرجات الحرية (AGFI)	اكبر من 0.90
-4	مقياس الجذر التربيعي لمتوسط خطأ الاقتراب Root Mean Square Error of Approximation (RMSEA)	بين 0.08-0.05
-5	مقياس المطابقة المعياري (NFI) Normed Fit Index	$0.50 >$
-6	مقياس المطابقة المقارن (CFI) Comparative Fit Index	$0.50 >$

المصدر: اعداد الباحثان بالاعتماد على: رمضان، منور احمد، (2014)، "البناء العاملي لركائز القدرات المعرفية CogAT" باستخدام التحليل العاملي التوكيدي والاستكشافي"، رسالة ماجستير، كلية التربية، جامعة دمشق، سوريا، ص 72-77.

وللتحقق من التحليلين قام الباحثان بالاتي:

1- الصدق البنائي الاستكشافي لمسببات الصمت التنظيمي

اعتماداً على مخرجات البرنامج الاحصائي (SPSS,23) والتي استخدمها الباحثان لأجراء التحليل العاملي الاستكشافي، فقد تم عرض النتائج وفق محورين، الاول يعرض المحكات الارشادية المذكورة سابقاً، وقد تبين أن مصفوفة الارتباط بين المتغيرات اكبر من (30%)، أذ ان الارتباطات جميعها اكبر من (30%)¹ وان القيمة المطلقة لمحدد مصفوفة الارتباط كانت (0.001).
اما من ناحية اختبار (KMO)² لكافة المصفوفة فقد بلغ (0.914) وهو يشير الى كفاية العينة او كفاية التعيين ويدل ايضاً ان الارتباطات عموماً في المستويات المطلوبة، فضلاً عن اختبار (Bartlett's) والذي يشير الى وجود علاقة ارتباط بين فقرات المقياس وذلك استناداً الى قيمة المعنوية للاختبار، وكما في الجدول (3)

¹ ينبغي ملاحظة ان الارتباطات البالغة اكبر من (90%) تسبب مشكلة تدعى وجود ارتباطات متعددة (Multie collinearity) بين المتغيرات وسببها تكرار او استتساخ المعلومات التي يشارك بها كل متغير .

² تتراوح قيمة اختبار (KMO) والقيمة (0) توشر بأن قيمة الارتباطات الجزئية اكبر من مجموع الارتباطات الكلية وهذا يعني ان نموذج الارتباط يكون منتشر أي انه غير ملائم، وكلما اقتربت من (1) فإنه يؤشر ان النموذج متوافق وملائم وسيكون ذو مصداقية (العطوي، 2012:176).

جدول (3) قيم كايسر-ماير-اولكين وبارتليت لكفاية العينة (مسببات الصمت التنظيمي)

KMO and Bartlett's Test (اختبار KMO واختبار بارتليت)		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.914
قيمة اختبار KMO لدقة المعاينة		
Bartlett's Test اختبار بارتليت	Approx. Chi-Square قيمة مربع كاي التقريبي	1951.731
	df درجة الحرية	300
	Sig. مستوى الدلالة	0.000

المصدر: اعداد الباحثان اعتماداً على مخرجات برنامج (SPSS,23)

اما المحور الثاني يتعلق بالاختبار الفعلي للصدق العاملي الاستكشافي، حيث يظهر الجدول (4) النتائج المجمعة من مخرجات (SPSS,23):-

جدول (4) توزيع الفقرات الى المتغيرات الكامنة حسب قيم الشيوخ (التشيع)¹ (مسببات الصمت التنظيمي)

قيم الشيوخ	العوامل المستخرجة				الفقرات
	الخوف من العزلة S	عوامل نفسية P	مخاوف تتعلق بالعمل W	الخوف من الادارة F	
0.735				0.760	Y1
0.665				0.714	Y2
0.706				0.704	Y3
0.613				0.678	Y4
0.671		0.466		0.657	Y5
0.638				0.645	Y6
0.582	0.448			0.616	Y7
0.649			0.478	0.543	Y8
0.634			0.509	0.540	Y9
0.651				0.522	Y10
0.751			0.769	.	Y11
0.776			0.764		Y12
0.806			0.750		Y13
0.771			0.741		Y14
0.656			0.660	0.424	Y15

¹ تم عطاء ترميز الابعاد كالآتي (الخوف من الادارة F، مخاوف تتعلق بالعمل W، عوامل نفسية P، الخوف من العزلة S) وهي تمثل الحروف الاولى للكلمة الانكليزية التي تقابلها.

0.745		0.749			Y16
0.608		0.718			Y17
0.744		0.685	0.415		Y18
0.650		.684			Y19
0.563		.604	0.407		Y20
0.563		0.596			Y21
0.587		0.564		0.503	Y22
0.592		0.452	0.439	0.419	Y23
0.739	0.776				Y24
0.721	0.640				Y25
التباين الكلي	1.000	1.290	1.714	12.812	الجذر الكامن
67.264	4.001	5.159	6.855	51.250	التباين المفسر %

المصدر: اعداد الباحثان اعتماداً على برنامج (SPSS,23)

ان عملية تفسير البيانات الظاهرة في الجدول اعلاه تبين أي من الفقرات تنتمي لكل عامل او متغير، وينبغي ملاحظة ان عدد الفقرات المحملة على كل عامل ينبغي ان لا تقل عن اثنين او ثلاثة لكي يكون العامل ذو مغزى، وبالتالي فإن عملية تسمية العوامل يمكن القول عنها انها عملية موضوعية ونظرية واستقرائية (Williams et al,2010:9).

وبالتالي فإن القيم الموجودة في الجدول تعكس الاتي:

1- ان العامل الاول قد احتوى على أعلى معدل من التباين الكلي (المفسر) حيث بلغ (51.250%) مما يعكس أهميته النسبية في تفسير مسببات الصمت التنظيمي، أذ ان هذا البعد يفسر (51.250%) من التباين الكلي لمتغير مسببات الصمت التنظيمي، اما الابعاد الاخرى فقد فسرت العوامل الاخرى النسب الاتية (6.855%، 5.159%، 4.001%) على التوالي.

2- وفقاً للنتائج، بينت القيم المميزة والظاهرة في الجدول اعلاه، والتي تعني ان كل عامل (مجموعة من الفقرات) يحصل على قيمة اكبر من الواحد الصحيح فإن هذا يحقق اعتماداً للعامل كبعد من الابعاد الرئيسية للمقياس وهو يتوافق مع نتائج بحثنا¹.

3- ان التحقق من الصدق البنائي الاستكشافي وبالنظر الى قيم الشيوخ التي تظهر صدق العبارات وصدق الابعاد الكامنة، وتحدد اي من الفقرات ترشح للمقياس او الاستبعاد، وقد اظهرت النتائج ان جميع فقرات المقياس قد حصلت على تشبعات اكبر من (40%).

¹ البعد الذي لا يحقق القاعدة اعلاه يحذف من التحليل بوصفه لا يقيس المتغير الذي بني من أجله.

وبالتالي فإن التحليل العاملي الاستكشافي يؤكد ان ما جاء في الاطار النظري من أسس ومفاهيم في ان الخوف من الادارة هي من أقوى مسببات الصمت التنظيمي اذا ما تم القياس في المنظمة المبحوثة، بالإضافة الى تسلسل الابعاد الاخرى على التوالي حسب ما تم ذكره في الاطار النظري، ألا ان ينبغي ملاحظة أن بعض الابعاد اصبحت تقاس بأكثر من الفقرات التي تم تحديدها وذلك تبعاً لتشبع الفقرات والحرية في التحرك بين الابعاد عند اجراء التحليل العاملي الاستكشافي، حيث تم حذف أحد ابعاد النموذج (الخوف من الاضرار بالعلاقات) على الرغم من أن الابعاد التي تم دراستها أخذت من نماذج سابقة، حيث اصبح بعد الخوف من الادارة يقاس بعشرة فقرات والتي حققت قيم تشبع اكبر من (40%) والتي تعني فعلاً انتماء الفقرات الى نفس البعد، اما البعد الثاني مخاوف تتعلق بالعمل اصبح يتكون من خمس فقرات، وبعد العوامل النفسية يتكون من ثمانية فقرات، اما بعد الخوف من العزلة فد اكتفى بفقرتين وذلك بناءً على مقدار تشبع الفقرات، الا انه ينبغي ملاحظة ان الباحثان قاما بتعديل المقياس تبعاً لمقدار تشبع الفقرات على الابعاد وحذف احد الابعاد وفقاً لنتائج التحليل الامر الذي ساهم في زيادة مقدار صدق وثبات مقياس مسببات الصمت التنظيمي، مما يستدعي التحقق من توكيده من خلال التحليل العاملي التوكيدي.

2- التحليل العاملي التوكيدي لمسببات الصمت التنظيمي

بناءً على عمل التحليل العاملي التوكيدي المختلف تماماً عن التحليل العاملي الاستكشافي في تقييد الفقرات بالأبعاد الأساسية لها وليس لها الحرية في الانتقال بين الابعاد، وفي أطار اجراء هذا التحليل وبالاعتماد على نتائج التحليل العاملي الاستكشافي وبواسطة اعتماد حزمة (Amos.23) لقياس الصدق التوكيدي لمقياس الصمت التنظيمي، حيث تم في البداية التحقق من مجموعة المؤشرات التي يطلق عليها مؤشرات جودة المطابقة وفي ضوء هذه المؤشرات يتم الحكم على قبول النموذج او رفضه، وبعد اجراء التحليل تبينت المؤشرات الاتية:

جدول (5) جودة المطابقة لمتغيرات مسببات الصمت التنظيمي وقرار الباحث

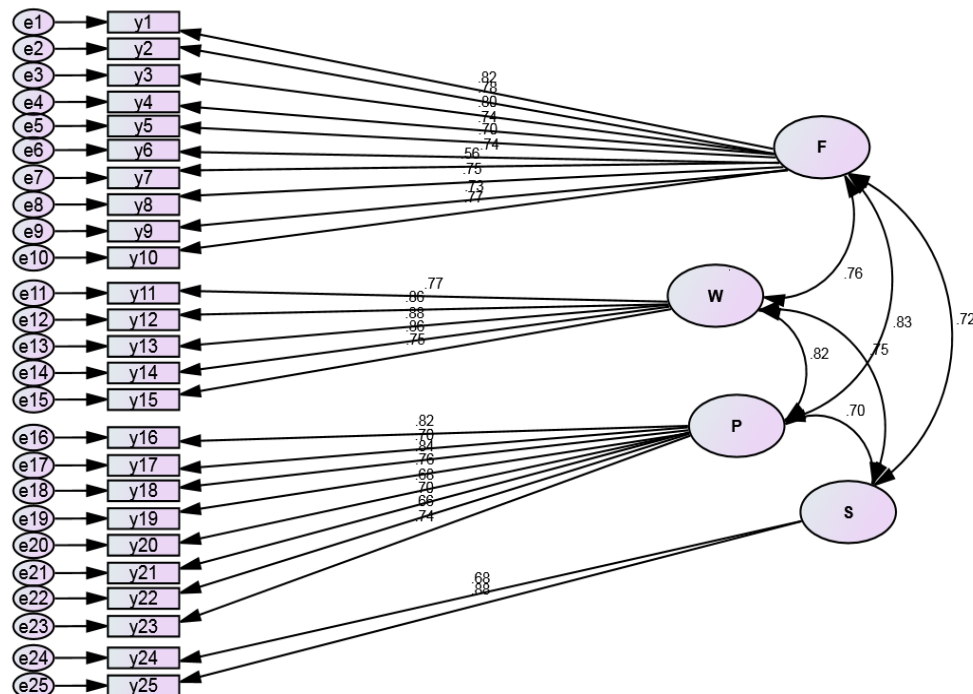
المؤشر المستخدم	X ² / df	GFI	AGFI	RMSEA	NFI	CFI	TLI	IFI
قيمة المؤشر	1.904	0.745	0.693	0.074	0.761	0.868	0.853	0.870
معيار المقارنة	اقل من 5	اكبر من 0.50	اكبر من 0.50	اقل من 0.08	اكبر من 0.50	اكبر من 0.50	اكبر من 0.50	اكبر من 0.50
قرار الباحث	قبول النموذج	قبول النموذج	قبول النموذج	قبول النموذج	قبول النموذج	قبول النموذج	قبول النموذج	قبول النموذج

المصدر: اعداد الباحثان اعتماداً على مخرجات حزمة (Amos:23)

وبالنظر الى المؤشرات المبينة في الجدول اعلاه تقع جميعها ضمن الحدود المقبولة وبالتالي فإن النموذج يمتاز بجودة مطابقة عالية، وبالتالي فإن الفقرات التي تقع ضمن نتائج التحليل العاملي الاستكشافي قادرة وبشكل موثوق من قياس الابعاد التي بنيت من اجلها.

أما من ناحية الصدق التوكيدي فتم الحكم عليه وفق مؤشرين، يتمثل الأول بصدق معاملات التشبع المعيارية الظاهرة على الاسهم في الشكل (2) والتي تربط الفقرات بالمتغيرات الكامنة (الابعاد)، فمثلا الفقرة الاولى ترتبط بالمتغير الكامن الاول الخوف من الادارة (F) بمعامل ارتباط (88%)، وب نفس الاسلوب تفسر بقية القيم ولكافة المتغيرات الكامنة (الابعاد) لمقياس الصمت التنظيمي.

اما فيما يخص القيم الظاهرة على الخطوط المنحنية على الخطوط المنحنية والرابطة بين المتغيرات الكامنة (الابعاد)¹ فهي تمثل الارتباطات بين المتغيرات الكامنة التابعة لمسببات الصمت التنظيمي، فمثلاً الارتباط بين متغير الخوف من الادارة (F) ومتغير مخاوف تتعلق بالعمل (W) بلغ (0.76)، وبين الخوف من الادارة (F) ومتغير العوامل النفسية (P) بلغ (0.83) والذي مثل اعلى قيمة ارتباط بين المتغيرات الكامنة، ومع متغير الخوف من العزلة (S) بلغ (0.72)، وب نفس الاسلوب تفسر جميع قيم الارتباط الظاهرة على الاسهم بين المتغيرات الكامنة، ويستدعي قبول فرضية الدراسة بتوفر أربعة مسببات الصمت التنظيمي (الخوف من الإدارة، مخاوف تتعلق بالعمل، عوامل نفسية، الخوف من العزلة) في الجامعة المبحوثة، وان مركز الثقل لهذه المسببات يرجع الى عوامل إدارية وتنظيمية متعلقة أساسا بالخوف من الإدارة، اما مسبب الخوف من الاضرار بالعلاقات فلم تكن له أهمية تذكر من ناحية تشكيل الصمت التنظيمي.



شكل (2) الصدق البنائي التوكيدي لمقياس مسببات الصمت التنظيمي / المصدر: مخرجات حزمة (Amos:23)

¹ الجدير بالذكر ان المعاملات المعيارية تتصف بالصدق اذا تجاوزت (40%) (Hair et al,2010:115).

المحور الرابع/ الاستنتاجات والتوصيات

أولاً: الاستنتاجات

ظهر هنالك تبايناً مع ما أشرته الدراسات السابقة حول مسببات الصمت التنظيمي، وأن مسببات الصمت التنظيمي في جامعة تكريت تُعزى الى اربعة مسببات (الخوف من الادارة، مخاوف تتعلق بالعمل، العوامل النفسية، والخوف من العزلة)، وهو ما يؤشر ان مجتمع الدراسة له من القدر الكبير الكثير من الاهتمام بالعلاقات، ما انعكس بدوره على عدم اهمية الخوف من الاضرار بالعلاقات، وقد يعود السبب في ذلك الى طبيعة المجتمع المحيط بالجامعة الذي يعطي أولوية للعلاقات الاجتماعية حتى داخل الجامعة، الا انه من الناحية الأخرى أعطت نتائج الدراسة استنتاجاً عاماً في عدم مقبولية العوامل الإدارية والتنظيمية المركزية التي جعلت من الخوف من الإدارة مركز الثقل في تشكيل الصمت التنظيمي بوصف ان جميع المسببات الأخرى هي نتيجة ومتأثرة به.

ثانياً: التوصيات

- ❖ العمل على اجراء دراسات ميدانية في الجامعة للتعرف على الاسباب الدافعة لبروز مسببات الصمت التنظيمي، وتطورها في الجامعة.
- ❖ اجراء المعالجات المطلوبة وايجاد الحلول للحد من انتشار وشيوع ظاهرة الصمت التنظيمي بين التدريسيين.
- ❖ تطوير وتجريب نماذج جديدة او مستخدمة للكشف عن اسباب شيوع ظاهرة الصمت التنظيمي.

المصادر

- 1- البلداوي، عبد الحميد عبد المجيد، (2007)، "أساليب البحث العلمي والتحليل الإحصائي"، ط1، دار الشروق للنشر والتوزيع، عمان، الاردن.
- 2- تغيزة، امحمد بوزيان، (2012)، "التحليل العاملي الاستكشافي والتوكيدي مفاهيمهما ومنهجيتهما بتوظيف حزمة SPSS وليزرل LISREL"، ط2، دار المسيرة للنشر والتوزيع، عمان، الاردن.
- 3- جنان، شريفة، (2016)، "عقود العمل ودورها في إشباع حاجات خريجي الجامعة حسب هرم ماسلو: دراسة ميدانية ببعض المؤسسات الخدمائية والتربوية بمدينة بسكرة"، أطروحة دكتوراه، كلية العلوم الانسانية والاجتماعية، جامعة محمد خضير، الجزائر.
- 4- رمضان، منور أحمد، (2014) "البناء العاملي لرائز القدرات المعرفية At باستخدام التحليل العاملي التوكيدي والاستكشافي"، رسالة ماجستير، كلية التربية، جامعة دمشق، سوريا.
- 5- رولز، جون، (1990)، "نظرية في العدالة"، ترجمة، الطويل، ليلى، (2001)، الهيئة العامة السورية للكتاب، دمشق، سوريا.

6- العطوي، عامر علي حسين،(2012)،"إدارة قوى التناقض لضمان الاداء المنظمي المستدام في إطار نموذج التوازن الديناميكي للتنظيم: بحث تحليلي في عينة من كليات الجامعات العراقية"، أطروحة دكتوراه، كلية الادارة والاقتصاد، جامعة بغداد.

7- الغامدي، عادل بن عبدالخالق الخليل،(2013)،"تأثير حجم العينة على القدرة التنبؤية لنموذج الانحدار المتعدد المعباري"، رسالة ماجستير، كلية التربية، جامعة أم القرى، المملكة العربية السعودية.

- 1-Adams, John., Khan, Hafizt T. A., Raeside, Robert.& White, David.(2007)," **Research Methods for Graduate Business and Social Science students**", SAGE Publication Ltd, New Delhi.
- 2-Ai-hua, Huang. Yang, Li & Guo-tao, Guo.(2018)," Abusive Supervision and Employee Silence: The Mediating Effect of Perceptions of Organizational Politics and the Moderating Effect of LMX", *International Interdisciplinary Business-Economics Advancement Journal*, Vol.3, No.1, pp 19-28.
- 3- Akbarian, Akram. Ansari, Mohammad Esmail. Shaemi, Ali. & Keshtiaray, Narges.(2015)," Organizational Silence: Why And How Can Overcome?", *Saussurea*, Vol. 3, No.1, pp. 39-44.
- 4- Ardakani, Mehdi Afkhami & Mehrabanfar, Ehsan .(2015)," Organizational Silence, from Roots to Solutions: A Case Study in Iran Petroleum Industry", *Iranian Journal of Oil & Gas Science and Technology*, Vol. 4, No. 2, pp. 68-83.
- 5-Ashforth, Blake E., & Lee, Raymond T.(1990)" Defensive Behavior in Organizations: A Preliminary Model", *Human Relations*, Vol. 43, No. 7, pp621-648, Sage Journal.
- 6-Azari, Farshad. Doosti, Dr. Morteza. & Moosavi , Dr. Seyed Jafar .(2014)" The Relationship between Organizational Silence Attitude and Staff Organizational Commitment Mazandaran Province Sports and the Youth headquarters and offices", *Applied mathematics in Engineering, Management and Technology (E.M.T)*, Vol. 2, No.3, pp 183-193.
- 7-Azari, Farshad. Doosti, Dr. Morteza. & Moosavi , Dr. Seyed Jafar .(2014)" The Relationship between Organizational Silence Attitude and Staff Organizational Commitment Mazandaran Province Sports and the Youth headquarters and offices", *Applied mathematics in Engineering, Management and Technology (E.M.T)*, Vol. 2, No.3, pp 183-193.
- 8- Bağ, Derya. & Ekinci, Cemal Ergin.(2018)," Organizational silence behaviors of faculty members, their causes and consequences", *Journal of Human Sciences*, Vol.15, No.1, pp. 567-580.
- 9- Bagheri, Ghodratollah. Zarei, Reihaneh. & Aeen, Mojtaba Nik.(2012)" Organizational Silence (Basic Concepts and Its Development Factors)", *Ideal Type of Management*, Vol. 1, No. 1, pp. 47-58.
- 10- Dedahanov, Alisher Tohirovich. & Rhee, Jaehoon.(2015),"Examining the relationships among trust, silence and organizational commitment", *Management Decision*, Vol. 53, No. 8, pp. 1843-1857, Emerald.
- 11- Dedahanov, Alisher Tohirovich. & Rhee, Jaehoon.(2015),"Examining the relationships among trust, silence and organizational commitment", *Management Decision*, Vol. 53, No. 8, pp. 1843-1857, Emerald.
- Dedahanov, Alisher Tohirovich. Lee, Do Hyung. & Rhee, Jaehoon.(2016),"Silence as a mediator between organizational factors and stress", *Journal of Managerial Psychology*, Vol. 31, No. 8, pp. 1251-1264, Emerald.

- 12- Deniz, Nevin. Noyan, Aral. & Ertosun, Öznur Gülen.(2013)," The Relationship between Employee Silence and Organizational Commitment in a Private Healthcare Company", **9th International Strategic Management Conference**, Procedia - Social and Behavioral Sciences, Vol. 99, pp. 691-700, Elsevier.
- 13- Dillon, Robin L.. Rogers, Edward W.. Oberhettinger, David J.. & Tinsley, Catherine H.(2016)," A Different Kind of Organizational Silence: When Individuals Fail to Recognize a Problem Exists", **Aerospace Conference**, pp. 1-9, (5-12 March 2016), Big Sky, MT, USA, IEEE.
- 14- Dimitrov, Roumen.(2014)," Silence and invisibility in public relations", **Public Relations Review**, Vol. 41, No. 5, pp. 636-651, Elsevier.
- 15- Donovan, Sean. O'Sullivan, Michelle. Doyle, Elaine. & Garvey, John.(2016),"Employee voice and silence in auditing firms", **Employee Relations**, Vol. 38, No. 4 pp. 563 – 577, Emerald.
- 16- Dyne, Linn Van. Ang, Soon. & Botero, Isabel C.(2003)," Conceptualizing Employee Silence and Employee Voice as Multidimensional Constructs", **Journal of Management Studies**, Vol. 40, No. 6, pp. 1359-1392, Wiley Online.
- 17- Elçi, Meral. Erdilek, Melisa Karabay. Alpkanc, Lütüfihak. & Şenerd, İrge.(2014)," The Mediating Role of Mobbing on the Relationship between Organizational Silence and Turnover Intention", **10th International Strategic Management Conference**, (15 September 2014), Procedia - Social and Behavioral Sciences, Vol. 150, pp. 1298-1309 Elsevier.
- 18- Erigüç, Gülsün. Özer, Özlem. TURAÇ, İlkey Sevinç. & SONGÜR, Cuma.(2014)," The Causes and Effects of the Organizational Silence: On Which Issues the Nurses Remain Silent?", **Journal of Management Economics and Business**, Vol. 10, No. 22, pp. 131-153.
- 19- Fapohunda, Tinuke. M.(2016),"Organization Silence: Predictors and Consequences Among University Academic Staff", **International Journal for Research in Social Science and Humanities Research**, Vol. 2, No. 1, pp. 83-103, Academia.
- 20- Fatima, A.. Salah-Ud-Din, S.. Khan, S.. Hassan, M. & Hoti, H. A. K.(2015)," Impact of Organizational Silence on Organizational Citizenship Behavior: Moderating Role of Procedural Justice", **Journal of Economics, Business and Management**, Vol. 3, No. 9, pp. 846-850.
- 21- Guo, Liang. Decoster, Stijn. Babalolac, Mayowa T. Schutter, Leander De. Garba, Omale A. & Riisla, Katrin.(2018)," Authoritarian leadership and employee creativity: The moderating role of psychological capital and the mediating role of fear and defensive silence", **Journal of Business Research**, Vol. 92, pp. 219-230, Elsevier.
- 22- Hair JR, Joseph F., Black, William C., Babin, Barrys J.& Andersen, Rolph E.(2010),"**Multivariate data analysis**", 7th ed, Upper Saddle River, Prentice- Hall, New Jersey.
- 23- Henriksen, Kerm. & Dayton, Elizabeth.(2006)," Organizational Silence and Hidden Threats to Patient Safety", **Health Research and Educational**, Vol. 41, No. 4p2, pp. 1539-1554, Wiley Online.
- 24- Huang, Jih-Jeng.(2009)," The evolutionary perspective of knowledge creation – A mathematical representation", **Knowledge-Based Systems**, Vol. 22, No.6, pp. 430-438, Elsevier.
- 25- Huang, X. Vliert, E. Van de. & Vegt, G. Van der.(2005)," Breaking the Silence Culture: Stimulation of Participation and Employee Opinion Withholding Cross-nationally", **Management and Organization Review**, Vol. 1, No. 3, pp. 459–482, Cambridge/Cor.

- 26- Karaca, Hasan.(2013),"An Exoloratory Study On the Impact of Organizational Silence Hierarchical Organization: Turkish National Police Case", ***European Scientific Journal***, Vol. 9, No.23, pp. 38-50.
- 27- Köylüoğlu, A. Selçuk. Bedük, Aykut. Duman. Levent. & Büyükbayraktar, H. Hüseyin.(2015)," Analyzing the Relation Between Teachers' Organizational Silence Perception and Whistle Blowing Perception", ***11th International Strategic Management Conference***, 20 October, Procedia - Social and Behavioral Sciences, Vol. 207, pp. 536-545, Elsevier.
- 28- Kurzon, Dennis.(2007)," Towards a typology of silence", ***Journal of Pragmatics***, Vol. 39, No.10, pp. 1673-1688, Elsevier.
- 29- Liu, Dan. Wu, Jun. Ma, Jiu-cheng.(2009)," Organizational silence: A survey on employees working in a telecommunication company", ***International Conference on Computers & Industrial Engineering***, 6-9 July, pp. 1647-1651, Troyes, France, IEEE.
- 30- Manapragada, Archana. & Bruk-Lee, Valentina.(2016)," Staying silent about safety issues: Conceptualizing and measuring safety silence motives", ***Accident Analysis and Prevention***, Vol. 91, pp. 144-156, Elsevier.
- 31- May, T.(2011),"Social research issues: Methods and Process",4th ed, Open University Press, UK.
- 32- Moaşa, Horia.(2013)," Struggling for Organizational Identity: Employee Voice and Silence", ***Logos Universality Mentality Education Novelty***, Iasi, Romania, 10-13 April 2013, Procedia - Social and Behavioral Sciences, Vol. 92, pp. 574-581, Elsevier.
- 33- Neill, Shelly A.(2009),"How Social Media Challenging the Spiral of Silence Theory in *Lgbt Communities of Color*", Thesis Master, The Faculty the Public Communication Graduate Program, School of Communication, American University, Washington, D.C.
- 34- Nikolaou, Ioannis. Vakola, Maria. & Bourantas, Dimitris. (2011),"The role of silence on employees' attitudes "the day after" a merger", ***Personnel Review***, Vol. 40, No.6, pp.723-741, Emerald.
- 35- Pelit, Elbeyi. Dinçer, Füsün Istanbulu. & Kılıç, İbrahim.(2015)," The Effect of Nepotism on Organizational Silence, Alienation and Commitment: A Study on Hotel Employees in Turkey", ***Journal of Management Research***, Vol. 7, No. 4, pp. 82-110. Macrothink Institute
- 36- Perkins, David.(2014),"Conceptualizing defensive silence in project-manager-to-project-sponsor communication", ***Leadership & Organization Development Journal***, Vol. 35, No. 1, pp.2-19, Emerald.
- 37- Pinder, Craig C. & Harlos, Karen P.(2001),"Employee silence: Quiescence and acquiescence as responses to perceived injustice", ***Research in Personnel and Human Resources Management***, Vol. 20, pp. 331-369, Emerald.
- 38- Pirie, Willam Joseph. (2016),"Key determinants of organizational silence for non-standard workers", ***Management Decision***, Vol. 54, No. 6, pp.1522-1538, Emerald.
- 39- Rai, Arpana, & Agarwal, Upasna A.(2018) "Workplace bullying and employee silence: A moderated mediation model of psychological contract violation and workplace friendship", ***Personnel Review***, Vol. 47, No. 1, pp.226-256, Emerald.
- 40- Rhee, Jaehoon. Dedahanov, Alisher. & Lee, Dohyung.(2014)," Relationships Among Power Distance, Collectivism, Punishment, and Acquiescent, Defensive, or Prosocial Silence", ***Social Behavior and Personality***, Vol. 42, No. 5, pp. 705-703, Ingenta Connect.
- 41- Singh, Bushra S.P. & Malhotra, Meenakshi.(2015)," The Mediating Role of Trust in the relationship between Perceived Organizational Support and Silence", ***International Journal of Scientific and Research Publications***, Vol. 5, No. 9, pp. 1-10,

- 42- Timming, Andrew R. & Johnstone, Stewart.(2015),"Employee silence and the authoritarian personality: A political psychology of workplace democracy", ***International Journal of Organizational Analysis***, Vol. 23, No. 1, pp.154-171, Emerald.
- 43- Umar, Malami. & Hassan, Zaiton.(2013)," Antecedents and outcomes of voice and silence behaviours of employees of tertiary educational institutions in Nigeria", ***The 9th International Conference on Cognitive Science***, Procedia - Social and Behavioral Sciences, Vol. 97, pp. 188-193, Elsevier.
- 44- Wang, Yau-De. & Hsieh, Hui-Hsien.(2013)," Organizational ethical climate, perceived organizational support, and employee silence: A cross-level investigation", ***Human Relations***, Vol. 66, No. 6, pp. 783-802, Sage Journal.
- 45- Williams, Brett. Onsmann, Andrys. & Brown, Ted.(2010)," Exploratory factor analysis: A five-step guide for novices", ***Journal of Emergency Primary Health Care (JEPHC)***, Vol. 8, Issue. 3.
- 46- Xu, Angela J. Loi, Raymond. & Lam, Long W.(2015)," The bad boss takes it all: How abusive supervision and leader–member exchange interact to influence employee silence", ***The Leadership Quarterly***, Vol. 26, No. 5, pp. 763-774, Elsevier.
- 47- Zehir, Cemal. & Erdogan, Ebru.(2011)," The Association between Organizational Silence and Ethical Leadership through Employee Performance", ***7th International Strategic Management Conference***, Procedia - Social and Behavioral Sciences, Vol. 24, pp. 1389-1404, Elsevier.

أثر استراتيجية التعلم المتباعد ببيئة تعلم مدمج على التحصيل المعرفي وتنمية التفكير الرياضي للطلبة ذوي صعوبات التعلم بالمرحلة المتوسطة بدولة الكويت

م. راندا موسى عبد الجليل بُرغش
وزارة التربية والتعليم - دولة الكويت
rabdalgleal@fes.eelu.edu.eg

الملخص

هدف البحث الحالي إلى دراسة أثر استراتيجية التعلم المتباعد ببيئة تعلم مدمج على التحصيل المعرفي وتنمية التفكير الرياضي للطلبة ذوي صعوبات التعلم بالمرحلة المتوسطة بدولة الكويت، وبلغت عينة البحث (50) طالب وطالبة بالصف السادس المتوسط بمدارس التعليم الحكومي المتخصصة بتدريس الطلاب ذوي صعوبات التعلم بدولة الكويت، وتناول البحث موضوع (النسبة والتناسب)، وبيئة التعلم الإلكتروني المعتمدة من وزارة التربية بدولة الكويت وهي ميكروسوفت تيمز MS Teams، وتم تطبيق اختبار تحصيلي قبلي ثم تدريس عينة البحث باستراتيجية التعلم المتباعد Spaced Learning (SL) بواقع ثلاث تكرارات لنفس المفهوم المعرفي خلال اللقاء التدريسي الواحد يتخلله فاصلان زمنيان لا يتعدى الفاصل عشر دقائق، ويتم فيه إعطاء أنشطة لا علاقة لها بمفهوم الدرس تعمل كمشتتات لتحفيز المسارات العصبية للاحتفاظ بالمعلومات بالذاكرة طويلة المدى، وظهرت النتائج أن بيئة التعلم الإلكتروني المدمجة القائمة على استراتيجية التعلم المتباعد عملت على تحسين الأداء ورفع مستوى التحصيل المعرفي وتنمية التفكير الرياضي للطلاب ذوي صعوبات التعلم (LD)، وأن استراتيجية التعلم المتباعد عملت على تنمية مهارة البرهان الرياضي لمادة الرياضيات، بينما لا يوجد تأثير على مهارة الاستدلال الرياضي (الاستنباطي والاستقرائي).
الكلمات المفتاحية: التعلم المتباعد - صعوبات التعلم - التفكير الرياضي - ميكروسوفت تيمز.

المقدمة:

قد واجه مجال صعوبات التعلم تعثراً في تحديد مفهوم دقيق حول صعوبات التعلم، وتعددت المحاولات والتصنيفات والاتجاهات في هذا المجال، ويمكن تعريف الأطفال من فئة صعوبات التعلم أنهم: "هؤلاء الأطفال، يكون سبب سوء الأداء الدراسي أو صعوبة التعلم لديهم، وجود اضطراب منشأ اختلال بالجهاز العصبي، ويطلق عليه " اضطراب التعلم "، وتعني وجود مشكلة في التحصيل الأكاديمي، في مواد القراءة/ أو الكتابة/ أو الحساب، فإن إعاقات التعلم هي إعاقة خفية، أي أنها إعاقة غير ظاهرة، ولا تترك أثراً واضحاً على الطفل، بحيث يسرع آخرون للمساعدة والمساندة " (مثال غني، 2010، 144).

فمصطلح صعوبات التعلم تُعرفه اللجنة الوطنية الأمريكية لصعوبات التعلم National Joint Committee on Learning Disabilities (NJCLD) في تعديلها الأخير - على حد علم الباحثة - عام (1994)، بأنه مصطلح عام يُقصد به: " مجموعة متغيرة من الاضطرابات، تتجلى على شكل صعوبات، ذات دلالة في اكتساب واستعمال مهارات الاستماع، أو الكلام، أو القراءة، أو الكتابة، أو التفكير، أو الذاكرة، أو القدرات الرياضية. وتصنف هذه الاضطرابات بكونها اضطرابات داخلية في الفرد يُفترض أنها عائدة إلى قصور وظيفي في الجهاز العصبي المركزي".

وظهرت مؤخراً استراتيجية التعلم المتباعد Spaced Learning Strategy، والمبدأ الرئيسي لطريقة التعلم المتباعد هو تباعد وتكرار عناصر التعلم على مدار فترة زمنية. تعمل عملية حفظ الطالب بشكل أفضل عندما يحدث التكرار المادي مع مرور الوقت، وبالتالي يتم تنشيط الذاكرة طويلة المدى، فالباحث عن تأثير التباعد، قد تجاوز حدود البحوث المختبرية، إلى مجالات تعليمية، لاختبار النظريات والأفكار في مجال تعلم اللغة الثانية. حيث أظهرت عديد من الدراسات وجود تأثير التباعد، عندما تم استخدام الكلمات كمحفزات، وقد أثبتت فعالية الممارسة المتباعدة لتعلم المفردات في السنوات الأخيرة، ولا يزال هناك أسئلة حول كيفية استخدام الممارسة المتباعدة كمعيار منهجية التدريس مع الأخذ في الاعتبار كيفية تأثيرها (Salehi & Lotfolahi, 2016).

ويُعد التعلم المتباعد استراتيجية تعليمية جديدة، استُخدمت نتائج من أبحاث علم الأعصاب، كأساس لتصميمه، وتدعم أبحاث العلوم العصبية الحاجة إلى نمط وقت من التحفيز المتكرر للمسارات العصبية، من أجل إنتاج ذاكرة طويلة الأجل. وبشكل أكثر تحديداً، يحتاج المسار العصبي إلى تحفيز متكرر، بفواصل على الأقل عشر دقائق، بين مدخلات التحفيز، من أجل تحقيق الاحتفاظ الأمثل للذاكرة، وتمثل العشر دقائق الثغرات بين التنبيه الوقتي اللازم للسماح للجزيئي للعمليات داخل الخلايا العصبية بأن تحدث، من أجل تعزيز الاتصالات المتشابكة والتي تشارك في إنشاء ذاكرة طويلة الأجل. (Davey, 2014, P.1).

مشكلة البحث:

تتضح مشكلة البحث في ضعف مستوى التحصيل المعرفي ومهارات التفكير الرياضي لمادة الرياضيات للطلبة من ذوي صعوبات التعلم بمادة الرياضيات أو ما يطلق عليه مصطلح عُسر الحساب (ديسكالكوليا) Dyscalculia بالرغم من توفر الإمكانيات المادية والبشرية.

أهداف البحث:

يهدف البحث الحالي إلى رفع مستوى التحصيل المعرفي وتنمية التفكير الرياضي للطلاب من ذوي صعوبات التعلم بمادة الرياضيات بتوظيف بيئة تعلم إلكتروني مدمجة قائمة على استراتيجية التعلم المتباعد وذلك من خلال:

- 1- تحديد مهارات التفكير الرياضي اللازمة لوحدة النسبة والتناسب بمادة الرياضيات للصف السادس من ذوي صعوبات التعلم بالمرحلة المتوسطة بدولة الكويت.
- 2- تصميم مقترح لبيئة تعلم إلكتروني مدمجة قائمة على التعلم المتباعد.

أهمية البحث:

تكمن أهمية هذا البحث في عديد من الجوانب النظرية والتطبيقية:

- 1- الإسهام في رفع المستوى التحصيلي المعرفي للطلاب من ذوي صعوبات التعلم بمادة الرياضيات.

- 2- الإسهام في تنمية التفكير الرياضي للطلاب من ذوي صعوبات التعلم بمادة الرياضيات.
- 3- إلقاء الضوء على أهمية استخدام استراتيجية التعلم المتباعد كأحد أهم استراتيجيات التعلم لدعم الذاكرة طويلة المدى.
- 4- إلقاء الضوء على أهمية استخدام التعلم الإلكتروني المدمج ببرنامج ميكروسوفت تيمز لرفع مستوى التحصيل المعرفي وتنمية التفكير الرياضي للطلاب من ذوي صعوبات التعلم.
- 5- توجيه نظر المسؤولين إلى توظيف استراتيجية التعلم المتباعد لجميع المراحل ولمختلف المواد التدريسية ولمختلف الفئات الطلابية.

منهج البحث:

- اعتمد البحث على منهجين من مناهج البحث العلمي وهما:
- **المنهج الوصفي:** لجمع البيانات، وتحليلها وتصنيفها وتفسيرها، من خلال تحليل الدراسات والبحوث السابقة ذات الصلة بمجال البحث، سواء العربية أو الأجنبية، وإعداد الإطار النظري للبحث.
 - **المنهج شبه التجريبي:** نظراً لملائمته لطبيعة البحث، حيث ينتمي للبحوث الإنسانية، لقياس أثر المتغير على المتغيرات التابعة.

حدود البحث:

1. **الحدود المكانية:** مدارس التعليم العام بدولة الكويت.
2. **الحدود الموضوعية:** الوحدة العاشرة من مقرر مادة الرياضيات بعنوان (النسبة والتناسب).
3. **الحدود الزمنية:** الفصل الدراسي الثاني للعام الدراسي 2020 / 2021.
4. **الحدود البشرية:** طلاب الصف السادس من ذوي صعوبات التعلم بمدارس التعليم الحكومي.

أدوات البحث:

أعتمد البحث على الأدوات التالية:

أولاً- أدوات جمع البيانات:

- 7- استبانة ضمن الدراسة الاستكشافية لتحديد مشكلات الطلاب ذوي صعوبات التعلم.
- 8- قائمة المهارات لموضوع النسبة والتناسب للصف السادس المتوسط.
- 9- قائمة المحتوى التعليمي لموضوع النسبة والتناسب للصف السادس المتوسط.
- 10- قائمة مهارات التفكير الرياضي.

ثانياً - أدوات قياس وتقييم:

- أ. اختبار تحصيلي (قبلي/بعدي) للجوانب المعرفية لموضوع النسبة والتناسب.
- ب. بطاقة ملاحظة للأداء المهاري لمهارات التفكير الرياضي لدى عينة البحث ومدى أثر استراتيجية التعلم المتباعد ببيئة التعلم الإلكتروني المدمج.
- ت. بطاقة تقييم المنتج النهائي لقياس الجوانب المهارية للتفكير الرياضي لدى عينة البحث.

ثالثاً - أدوات تجريب:

- بيئة تعلم إلكتروني مدمج قائمة على استراتيجية التعلم المتباعد.
- متغيرات البحث: اعتمد البحث على المتغيرات التالية:
- أ- المتغير المستقل:

- استراتيجية التعلم المتباعد ببيئة التعلم الإلكتروني المدمج.
- ب- المتغيرات التابعة: التحصيل المعرفي وتنمية التفكير الرياضي.

عينة البحث:

تكونت عينة البحث من 70 طالب وطالبة بالصف السادس المتوسط من ذوي صعوبات التعلم، تم تقسيمهم إلى 20 طالباً بالعينة الاستطلاعية، 50 طالباً للتجربة الأساسية موزعين عشوائياً على 5 فصول بمتوسط 10 طلاب لكل فصل، وموزعين بثلاثة مدارس بالتعليم الحكومي مُعدة خصيصاً لتدريس فئة صعوبات التعلم بالمرحلة المتوسطة بدولة الكويت بمنطقة مبارك الكبير التعليمية ومنطقة الفروانية التعليمية التابعة لوزارة التربية جدول (1) وهذه المدارس هي:

1. مدرسة الصفا المتوسطة بنات بمنطقة مبارك الكبير التعليمية (مدرسة صعوبات تعلم).
2. مدرسة الخندق المتوسطة بنين بمنطقة مبارك الكبير التعليمية (مدرسة صعوبات تعلم).
3. مدرسة معاذ بن جبل المتوسطة بنين بمنطقة الفروانية التعليمية (مدرسة صعوبات تعلم).

جدول (1): عينة البحث للتجربة الأساسية

المنطقة التعليمية	اسم المدرسة	النوع	عدد الفصول	عدد الطلاب
مبارك الكبير التعليمية	الصفا	بنات	2	19
	الخندق	بنين	2	23
الفروانية التعليمية	معاذ بن جبل	بنين	1	8
2 منطقة تعليمية	3 مدارس	نوعين	5 فصول	50 طالباً

تم الاعتماد على بيئة التعلم الإلكتروني ميكروسوفت تيمز MS Teams كونها معمة على جميع مدارس التعليم الحكومي بوزارة التربية بدولة الكويت، وبدأ تعميمها واعتمادها كبيئة تعلم إلكتروني للتعليم عن بُعد مع مطلع العام الدراسي 2020 / 2021 في ظل جائحة فيروس كورونا.

التصميم التجريبي للبحث:

اعتمدت الباحثة التصميم التجريبي ذو المجموعة الواحدة كما هو موضح بجدول (2).

جدول (2) التصميم التجريبي للبحث

المجموعات التجريبية	التطبيق القبلي	المعالجة	التطبيق البعدي
عينة البحث (50) طالباً	اختبار تحصيلي قبلي	استراتيجية التعلم المتباعد ببيئة تعلم إلكتروني مدمج	- اختبار تحصيلي بعدي - بطاقة ملاحظة - بطاقة تقييم المنتج النهائي

أسئلة البحث:

قامت الباحثة بصياغة التساؤل الرئيس التالي:

ما أثر استراتيجية التعلم المتباعد ببيئة تعلم مدمج على التحصيل المعرفي وتنمية التفكير الرياضي للطلبة ذوي صعوبات التعلم بالمرحلة المتوسطة بدولة الكويت؟

ويتفرع من هذا التساؤل الرئيس عدد من الأسئلة:

أ- ما مهارات التفكير الرياضي لوحدة النسبة والتناسب اللازمة لطلاب الصف السادس بالمرحلة المتوسطة من ذوي صعوبات التعلم؟

ب- ما التصور المقترح لبيئة التعلم الإلكتروني المدمجة؟

ت- ما أثر استراتيجية التعلم المتباعد ببيئة تعلم إلكتروني مدمج على التحصيل المعرفي للطلاب من ذوي صعوبات التعلم بالمرحلة المتوسطة؟

ث- ما أثر استراتيجية التعلم المتباعد ببيئة تعلم إلكتروني مدمج على تنمية التفكير الرياضي للطلاب من ذوي صعوبات التعلم بالمرحلة المتوسطة؟

فروض البحث:

1- يوجد فرق ذو دلالة إحصائية عند مستوى (0,05) بين متوسطي درجات التطبيقين القبلي والبعدي بالاختبار التحصيلي لعينة البحث والتي تدرس باستراتيجية التعلم المتباعد ببيئة تعلم إلكتروني مدمج، لصالح التطبيق البعدي.

2- توجد فاعلية لاستخدام بيئة تعلم إلكتروني مدمج قائمة على استراتيجية التعلم المتباعد على التحصيل المعرفي لدى الطلاب ذوي صعوبات التعلم بالمرحلة المتوسطة بدولة الكويت.

3- لا يوجد فرق ذو دلالة إحصائية عند مستوى (0,05) بين متوسطي درجات عينة البحث التي تدرس باستراتيجية التعلم المتباعد ببيئة تعلم إلكتروني مدمج في التطبيق البعدي لبطاقة الملاحظة.

4- لا يوجد فرق ذو دلالة إحصائية عند مستوى (0,05) بين متوسطي درجات عينة البحث التي تدرس باستراتيجية التعلم المتباعد ببيئة تعلم إلكتروني مدمج في التطبيق البعدي لبطاقة المنتج النهائي.

إجراءات البحث:

اتبعت الباحثة الإجراءات التالية:

- 1 عمل استبانة إلكترونية للدراسة الاستكشافية لمعلمي ومعلمات مادة الرياضيات ممن يقومون بتدريس الطلاب من ذوي صعوبات التعلم بمدارس دولة الكويت بالمرحلة المتوسطة.
- 2 الاطلاع على الدراسات والبحوث التربوية السابقة ذات الصلة بموضوع البحث لإعداد الإطار النظري، وبناء الأدوات وإجراءات البحث.
- 3 الاطلاع على عديد من نظريات التعلم وتحديد خمس نظريات ذات صلة بموضوع البحث وهم: نظرية التعلم المستند إلى الدماغ (BBLT) (التعلم القائم على العقل)، النظرية السلوكية، النظرية البنائية، نظرية معالجة المعلومات، النظرية الاتصالية.
- 1-دراسة عديد من نماذج التصميم التعليمي المرتبطة بموضوع البحث، واختيار نموذج التصميم التعليمي ADDIE وفقاً لنموذج الجودة PDCA والمعروف باسم نموذج ضبط جودة عمليات التصميم التعليمي (عزمي، 2017).
- 2-إعداد وبناء قائمة بمهارات التعلم المعرفية للوحدة العاشرة (النسبة والتناسب) من الكتاب الثاني لمادة الرياضيات للصف السادس بالمرحلة المتوسطة بدولة الكويت، وعرضها على الخبراء والمحكمين في هذا المجال.
- 3-إعداد وبناء قائمة بالمحتوى التعليمي للوحدة العاشرة (النسبة والتناسب) من الكتاب الثاني لمادة الرياضيات للصف السادس بالمرحلة المتوسطة بدولة الكويت، وعرضها على الخبراء والمحكمين في هذا المجال.
- 4-إعداد وبناء الاختبار التحصيلي للمهارات المعرفية لوحدة (النسبة والتناسب) وعرضها على الخبراء والمحكمين في هذا المجال.
- 5-إعداد وبناء بطاقة ملاحظة الأداء المهاري لمهارات التفكير الرياضي لوحدة (النسبة والتناسب) وعرضها على الخبراء والمحكمين في هذا المجال.
- 6-إعداد وبناء بطاقة تقييم المنتج النهائي لقياس الأداء المهاري لمهارات التفكير الرياضي لوحدة (النسبة والتناسب) وعرضها على الخبراء والمحكمين في هذا المجال.
- 7-إعداد وبناء وتصميم الدروس الخمس والعروض التقديمية وفقاً لاستراتيجية التعلم المتباعد.
- 8-إعداد وبناء وتصميم الأنشطة المصاحبة لاستراتيجية التعلم المتباعد في الفواصل الزمنية للحصة الدراسية.

9- تطبيق أدوات البحث على عينة استطلاعية قوامها 20 طالباً من مجتمع البحث، للتأكد من صدق وثبات أدوات البحث للاطمئنان أنها قابلة للتطبيق والقياس لما وضعت من أجله، وتم استبعاد الطلاب بالعينة الاستطلاعية من عينة البحث الأساسية.

10- تحديد عينة البحث من طلاب الصف السادس من ذوي صعوبات التعلم بطريقة عشوائية من ثلاث مدارس تابعة للتعليم الحكومي ومتخصصة في تدريس الطلاب من ذوي صعوبات التعلم بالمرحلة المتوسطة من منطقتين تعليميتين بدولة الكويت.

11- تطبيق الاختبار التحصيلي القبلي لوحدة (النسبة والتناسب) على عينة البحث للوقوف على الجوانب المعرفة السابقة ذات الصلة لدى الطلاب.

12- التدريس عينة البحث وفقاً لاستراتيجية التعلم المتباعد ببيئة التعلم المدمج بميكروسوفت تيمز.

13- تطبيق الاختبار التحصيلي البعدي على عينة البحث لتحديد الجوانب المعرفية التي اكتسبها الطلاب.

14- تطبيق بطاقة الملاحظة وبطاقة تقييم المنتج النهائي على عينة البحث لملاحظة وقياس الجوانب المهارية لتنمية مهارات التفكير الرياضي لدى الطلاب.

15- إعداد وبناء دليل إرشادي رقمي تفاعلي للمعلم لبيئة التعلم الإلكتروني ميكروسوفت تيمز يحتوي على أكواد QR لفيدويوهات تشرح برنامج ميكروسوفت تيمز من إعداد وتقديم الباحثة ومنشورة على قناتها باليوتيوب E-Learning RM.

16- تحليل نتائج الطلاب باستخدام الأساليب الإحصائية المناسبة وبرنامج SPSS V.26.

17- تفسير النتائج.

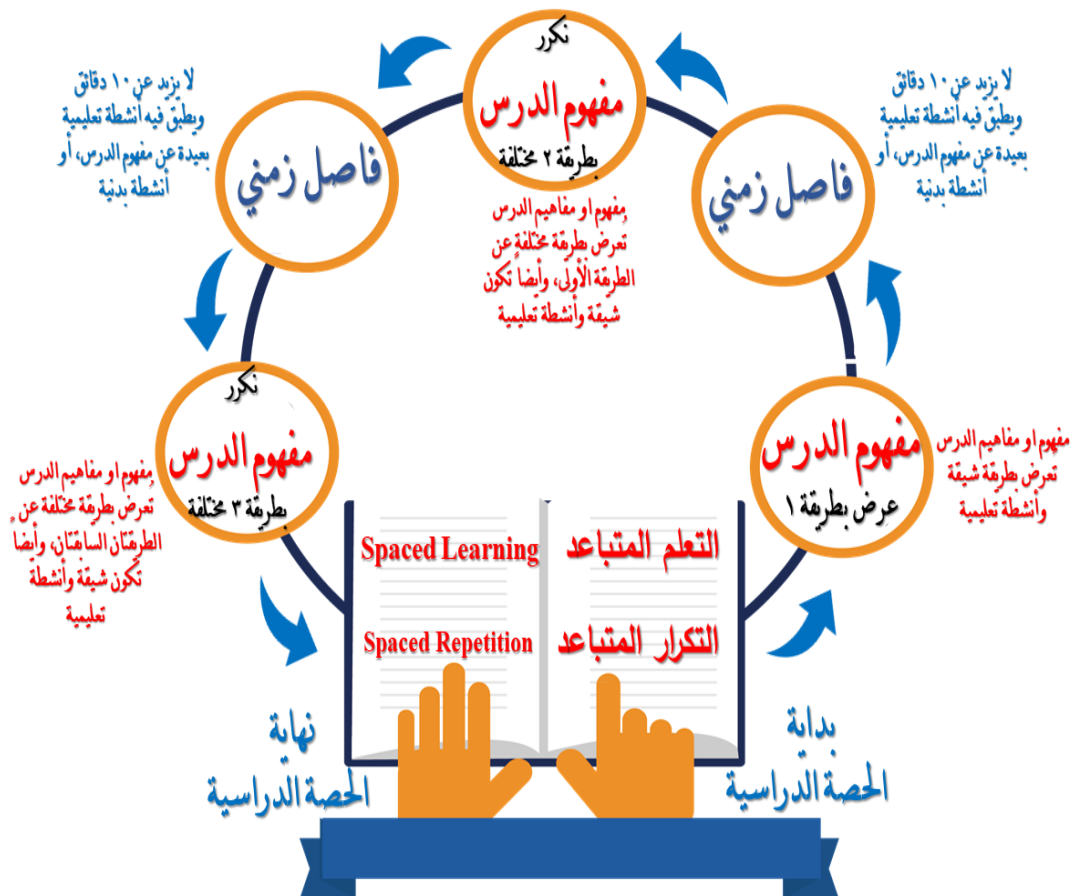
18- تقديم التوصيات والمقترحات.

المحور الأول: التعلم المتباعد Spaced Learning

تعددت استراتيجيات التعلم على اختلاف نوع التعلم، وعلى مر العصور، فالتعلم التقليدي له استراتيجياته التي تتناسب مع طبيعته، وكذلك التعلم الإلكتروني، أما التعلم المدمج فهو يحتاج لعدد من استراتيجيات التعلم التي تتناسب مع النوعين السابق ذكرهما، ونتيجة لتلك العوامل؛ فقد ساعد علم النفس المعرفي وعلم الأعصاب والذاكرة في اكتشاف طرق واستراتيجيات للتعلم، تتناسب مع تطورات العصر وخاصة التطور التكنولوجي، ومنها استراتيجية التعلم المتباعد (Spaced Learning (SL، ويُطلق عليها أيضاً التكرار المتباعد Spaced Repetition، وهي تعني تكرار المفهوم التعليمي ثلاث تكرارات باللقاء التدريسي الواحد بوجود فاصلين زمنيين يتم فيهم تطبيق أنشطة لا ترتبط بالمفهوم التعليمي، وتعمل كمشتتات. شكل (1).

1- تأثير استراتيجيات التعلم المتباعد على الطلاب من ذوي صعوبات التعلم:

ما تتميز به استراتيجيات التعلم المتباعد أو نهج التكرار المتباعد، وتأثيرها لحدوث عملية التعلم من خلال المسارات العصبية للدماغ والذاكرة بمختلف أنواعها من ناحية، ومن ناحية أخرى ما يعاني به الطلاب من ذوي صعوبات التعلم من وجود خلل بالذاكرة والخلايا العصبية، وطريقة تعاملها مع المعلومات لإحداث عملية التعلم، هو ما دعى لموضوع هذا البحث ودراسة تأثير استراتيجيات التعلم المتباعد لمواجهة صعوبات تعلم الرياضيات لدى هذه الفئة من الطلاب، وفي ذات السياق؛ فإن صعوبات التعلم يمكن أن تستمر حتى سن البلوغ وما بعد ذلك، مما يؤدي في كثير من الأحيان إلى انخفاض الوضع الاجتماعي والاقتصادي للأسرة، وقلة فرص التعليم، ومحدودية فرص العمل التنافسي (Southward, 2019)، فجاءت نتائج أبحاث ساوث ووارد لتؤكد على أهمية استخدام استراتيجيات التكرار المتباعد مع الطلاب من ذوي صعوبات التعلم، كما أكد جاكوب وودل (Jacob & Waddell, 2020) أن غالباً ما يتطلب تكوين ذاكرة طويلة المدى (Long-Term Memory (LTM خبرة متكررة موزعة بمرور الوقت، فبعد إجراء تجارب تشريحية على الخلايا العصبية، أظهرت النتائج ان اكتساب ذاكرة سليمة يحتاج إلى التكرار والترتيب والتباعد بين تجارب التدريب.



الرياضيات مثل إجراء العمليات أو الاكتشاف أو الاستدلال بسرعة ودقة واتقان"، ويُعرف فريد أبو زينة (1997، 184-187) المهارات الأساسية للرياضيات وتتضمن عشرة موضوعات هي: الأرقام والأعداد، والعمليات الحسابية وخصائصها، والجمل والعبارات الرياضية، والهندسة، والقياس، والعلاقات والاقترانات، والإحصاء والاحتمالات، والرسم، والتعليل الرياضي، والرياضيات المالية المعيشية، فالتفكير الرياضي يتضمن الاستقراء، الاستنتاج، البرهان الرياضي، التفكير المنطقي، التعليل والتبرير وحل المسائل اللفظية (خميس نجم، 2010، 213)، أما المهارة الرياضية فيُعرفها يحي ماضي (2011) على أنها "القيام بأداء عمل ما في الرياضيات مثل إجراء العمليات أو الاكتشاف أو الاستدلال بسرعة ودقة واتقان".

قامت الباحثة بعد دراسة وتحليل المحتوى التعليمي لموضوع النسبة والتناسب موضوع البحث، بتحديد ثلاث مهارات للتفكير الرياضي، وليتم ملاحظة الأداء المهاري لها ببطاقة الملاحظة، وكذلك قياس الجوانب مهارية ببطاقة تقييم المنتج النهائي، وهذه المهارات وهي مهارة الاستدلال (الاستقراء - الاستنباط)، مهارة إدراك العلاقات، مهارة البرهان الرياضي، ويُعرف محمد حمادة (2005، 241) مهارة الاستدلال بأنها استنتاج ضروري لإثبات صحة العبارة، عن طريق عبارات مرتبطة منطقياً، كما عرف مهارة الاستقراء على أنها الوصول إلى نتيجة عن طريق الملاحظة، وعرف مهارة الاستنباط على أنها تطبيق القاعدة العامة على حالة خاصة، ويُعرف مهارة إدراك العلاقات على أنها القدرة على استنتاج معلومة جديدة من معلومات سبق دراستها، أما مهارة البرهان الرياضي فعرفها على أنها سلسلة من العبارات المنطقية لإثبات صحة الناتج.

المحور الثالث: صعوبات التعلم Learning Disabilities

لا بد من بيان ان الطالب يُعتبر من ذوي صعوبات التعلم إذا سجل انحرافاً في الأداء بين قدراته أو استعداداته أو مستوى ذكائه، وتحصيله أو انجازه الأكاديمي في واحدة أو أكثر من المهارات الأكاديمية السبع وهي مهارة القراءة، الفهم القرائي، العمليات الحسابية أو الرياضية، الاستدلال الرياضي، التعبير الكتابي، التعبير الشفهي، أو الفهم السمعي (فتحي الزيات، 1998، 89)، ويشير محمد جمعة (2010، 8-9) إلى أن صعوبات التعلم هو مصطلح عام يستخدم لوصف مجموعة من التلاميذ يظهرون انخفاضاً في تحصيلهم الفعلي عن تحصيلهم المتوقع في الأداء على اختبار تشخيصي محكي المرجع بالرغم من أنهم يتمتعون بذكاء عادي أو فوق المتوسط وأحياناً مرتفع ويستبعد من حالات صعوبات التعلم المعوقون والمتخلفون عقلياً وذوو الإعاقات المتعددة، وذكر فتحي الزيات (1998، 4) أن صعوبات التعلم تنقسم إلى صعوبات نمائية، صعوبات أكاديمية، اضطرابات وصعوبات السلوك الانفعالي. شكل رقم (2).



شكل (2) أنواع صعوبات التعلم

النتائج:

قامت الباحثة بعمل التحليلات الإحصائية للإجابة على أسئلة البحث بعد تطبيق الاختبار التحصيلي القبلي على العينة، ثم تطبيق الاختبار التحصيلي البعدي لقياس أثر الاستراتيجية على الجانب المعرفي، وتطبيق بطاقة الملاحظة للأداء المهاري لمهارات التفكير الرياضي، وبطاقة المنتج النهائي لقياس الجوانب المهارية لمهارات التفكير الرياضي لدى عينة البحث، وكانت الباحثة قد صاغت التساؤل الرئيس التالي: "ما أثر استراتيجية التعلم المتباعد ببيئة تعلم مدمج على التحصيل المعرفي وتنمية التفكير الرياضي للطلبة ذوي صعوبات التعلم بالمرحلة المتوسطة بدولة الكويت؟"، وفيما يلي الإجابة على أسئلة البحث والتي بلغت ستة أسئلة من خلال نتائج البحث كما يلي:

1- للإجابة على السؤال الأول والذي نصه: ما مهارات التفكير الرياضي لوحدة النسبة والتناسب اللازمة لطلاب الصف السادس بالمرحلة المتوسطة من ذوي صعوبات التعلم؟

وللإجابة على هذا السؤال تم الاطلاع على الدراسات والبحوث السابقة في مجال مهارات مادة الرياضيات بوجه عام، والمهارات الأساسية بشكل خاص، كما في دراسة (مطراوي حسن، 2017)، ودراسة (عدنان العنوم وآخرون، 2009)، ودراسة (حنان رزق، 2018)، ودراسة (عوض المالكي، 2016)، ودراسة (Anderson, 2013) فقد تم بناء وتنظيم قائمة بمهارات التفكير الرياضي لوحدة النسبة والتناسب واللازم اتقان الطلاب من ذوي صعوبات التعلم بالصف السادس بالمرحلة المتوسطة بمدارس التعليم الحكومي بدولة الكويت لهذه المهارات لرفع كفاءة الطلاب المهارية في موضوع النسبة والتناسب موضوع البحث لضمان مواصلة عملية التعليم والتعلم، ومستندة في هذا البناء على المنهج الرسمي والكتاب المدرسي والبحوث والدراسات ذات الصلة ومقابلات ومناقشات مع المشرفين الفنيين والمعلمين والمعلمات بالإضافة

إلى خبرة الباحثة كمعلمة لمادة الرياضيات، و تم عرض القائمة على مجموعة من الخبراء المحكمين والمتخصصين في هذا المجال للتحقق من صدق قائمة المهارات، وتم إجراء التعديلات والملاحظات التي وصى بها السادة المحكمين حتى أصبحت قائمة المهارات بصورتها النهائية تتضمن خمس مهارات رئيسية ويندرج تحتها 22 مهارة فرعية بالإضافة إلى تحديد أربع مهارات أساسية للتفكير الرياضي وهي إدراك العلاقات والاستدلال الاستقرائي والبرهان الرياضي والاستدلال الاستنباطي.

2) للإجابة على السؤال الثاني والذي نصه: ما التصور المقترح لبيئة التعلم الإلكتروني المدمجة؟

وللإجابة على هذا السؤال تم تنظيم بيئة التعلم الإلكتروني المدمج ببرنامج ميكروسوفت تيمز MS Teams لتدريس الوحدة العاشرة من الكتاب الثاني لمادة الرياضيات بعنوان (النسبة والتناسب) لدراسة أثر استراتيجية التعلم متباعد على التحصيل المعرفي وتنمية التفكير الرياضي للطلبة ذوي صعوبات التعلم بالمرحلة المتوسطة بدولة الكويت، ولطبيعة هؤلاء الطلاب صُممت بيئة التعلم الإلكتروني لتكون جاذبة للطلاب وسهلة الاستخدام ومرنة في الوصول إلى مصادر التعلم المختلفة والبرامج التفاعلية المستخدمة أثناء الحصص الافتراضية التزامنية، بحيث تراعي خصائص الطلاب ذوي صعوبات التعلم، وذلك باستخدام نموذج ضبط جودة عمليات التصميم التعليمي (جاد عزمي، 2017)، وقد تضمنت بيئة التعلم الإلكتروني المدمج عدة مكونات منها ما هو تنظيمي ومنه ما هو إضافي أضافته الباحثة، وقد اشتملت البيئة على:

- 1- قناة عامة لنشر الإعلانات، والمحادثات بين المعلم والطلاب، وبين الطلاب وبعضهم، ونشر جدول الحصص، ومواعيد الاختبارات الإلكترونية، وغيرها من التواصل الاجتماعي.
- 2- قنوات خاصة لكل طالب سُميت باسمه للاستفسارات والمناقشات بين الطالب والمعلم، ولتلافي الخجل والانطوائية لدى الطلاب ذوي صعوبات التعلم.
- 3- اشتملت البيئة على الكتب المدرسية الإلكترونية بصيغة pdf.
- 4- أيقونة للواجبات وللدرجات للطلاب وللمعلم بصلاحيات ورؤى مختلفة.
- 5- أيقونة لبرنامج التحليلات الإحصائية Insights لتحليل النشاط الرقمي للطلاب داخل بيئة التعلم الإلكتروني.
- 6- برامج تفاعلية تزامنية لمشاركات الطلاب أثناء الحصة الافتراضية مثل برنامج السبورة الفلندية White Board Fi، وأداة الكلاس بوينت Class Point.
- 7- جدول الحصص التزامنية ونشرها بالقناة العامة ومحدد الوقت والتاريخ وعنوان الدرس ورابط الدخول.
- 8- قناة عامة لكل وحدة لنشر التسجيلات المرئية للحصص سواء التزامنية أو غير التزامنية.
- 9- قناة خاصة بين المعلم والإدارة المدرسية لإرسال تحضير الدروس وملفات الدرجات.

10- كل فصل له أيقونة منفصلة عن الفصول الأخرى، ومرتبين بالواجهة الرئيسية لبيئة التعلم الإلكتروني، سواء للطلاب أو للمعلم.

(3) للإجابة على السؤال الثالث والذي نصه: ما أثر استراتيجية التعلم المتباعد ببيئة تعلم إلكتروني مدمج على التحصيل المعرفي للطلاب من ذوي صعوبات التعلم بالمرحلة المتوسطة؟

وللإجابة على هذا السؤال تم تحويل التساؤل إلى فروض بحثية من أجل استعراض نتائج البحث، فقامت الباحثة بتطبيق الاختبار التحصيلي الإلكتروني القبلي والاختبار التحصيلي الإلكتروني البعدي ببرنامج ميكروسوفت فورمز MS Forms على عينة البحث ثم تحليل النتائج إحصائياً للتحقق من صحة الفرض الأول التالي:

الفرض الأول: يوجد فرق ذو دلالة إحصائية عند مستوى (0,05) بين متوسطي درجات التطبيقين القبلي والبعدي بالاختبار التحصيلي لعينة البحث التي تدرس باستراتيجية التعلم المتباعد ببيئة تعلم إلكتروني مدمج، لصالح التطبيق البعدي.

وللتحقق من صحة الفرض الأول تم إجراء اختبار (ت) أو ما يُعرف باختبار T-Test لعينتين مرتبطتين (Paired-Samples T-Test) للتحقق من صحة الفرض الأول بمقارنة متوسط درجات الاختبار التحصيلي القبلي ومتوسط درجات الاختبار التحصيلي البعدي لعينة البحث وقوامها 50 طالباً والتي تم تدريسها باستراتيجية التعلم المتباعد، وجاءت النتائج كالتالي:

جدول (3) نتائج اختبار "ت" لمقارنة متوسطي درجات الاختبار التحصيلي القبلي والبعدي

لعينة البحث والتي درست باستراتيجية التعلم المتباعد

المجموعة التجريبية (1)	حجم العينة	متوسط الدرجات	النهاية العظمى	الانحراف المعياري	درجات الحرية	ت المحسوبة	الدلالة
الاختبار التحصيلي القبلي	50	13,020	30	5,9453	49	5,837	0,000
الاختبار التحصيلي البعدي		20,26		5,969			

ونلاحظ من جدول (3) أن متوسط درجات الاختبار التحصيلي القبلي للطلاب ذوي صعوبات التعلم بالمرحلة المتوسطة بدولة الكويت لعينة البحث التي تدرس باستراتيجية التعلم المتباعد Spaced Learning قد بلغ (13,020)، بانحراف معياري (5,9453)، بينما متوسط درجات الاختبار التحصيلي البعدي قد بلغ (20,26) بانحراف معياري (5,969)، وبلغت قيمة (ت) للفرق بين المتوسطين (5,837) عند مستوى الدلالة وهو (0,000) وهو أقل من مستوى المعنوية (0,05)، أي أنه توجد فروق ذو دلالة إحصائية بين متوسطي درجات الطلاب في الاختبار التحصيلي القبلي و درجات الطلاب في الاختبار التحصيلي البعدي لصالح درجات الطلاب في الاختبار التحصيلي البعدي، مما يعني قبول الفرض القائل بوجود فرق ذو دلالة إحصائية عند مستوى (0,05) بين متوسطي درجات التطبيقين القبلي والبعدي

بالاختبار التحصيلي للمجموعة لعينة البحث التي تدرس باستراتيجية التعلم المتباعد بيئة تعلم إلكتروني مدمج، لصالح التطبيق البعدي، وهذه النتائج تتفق مع نتائج دراسة (Kang, 2016)، وكذلك اتفقت مع نتائج دراسة (Ceremonia and Casem, 2017).

الفرض الثاني: توجد فاعلية لاستخدام بيئة تعلم إلكتروني مدمج قائمة على استراتيجية التعلم المتباعد على التحصيل المعرفي لدى الطلاب ذوي صعوبات التعلم بالمرحلة المتوسطة بدولة الكويت. وللتحقق من صحة الفرض الثاني تم حساب معامل الكسب المعدل لبلاك Blake، لحساب فاعلية استخدام بيئة التعلم الإلكتروني المدمج باستراتيجية التعلم المتباعد، لتنمية الجانب المعرفي لمادة الرياضيات للطلاب ذوي صعوبات التعلم بالمرحلة المتوسطة بدولة الكويت، على مجموعتي البحث، وجاءت النتائج كما يلي: جدول (4).

جدول (4) قيمة ثابت "بلاك" لفاعلية استخدام بيئة التعلم الإلكتروني المدمج لتنمية الجانب المعرفي لمادة

الرياضيات

المجموعة	متوسط درجات التطبيق القبلي	متوسط درجات التطبيق البعدي	النهاية العظمى	قيمة ثابت بلاك (الكسب المعدل)	دلالة نسبة الكسب المعدل
عينة البحث	13,01	20,26	30	1,209	كبيرة

يتضح من جدول (4) أن قيمة معدل الكسب لبلاك أكبر من (1,2)، مما يدل على فاعلية بيئة التعلم الإلكتروني المدمج القائمة على استراتيجية التعلم المتباعد على تنمية الجانب المعرفي لمادة الرياضيات للطلاب ذوي صعوبات التعلم بالمرحلة المتوسطة بدولة الكويت، فقد بلغت (1,209) لعينة البحث، وبناءً على النتائج السابقة نقبل **الفرض** القائل بأنه توجد فاعلية لاستخدام بيئة تعلم إلكتروني مدمج قائمة على استراتيجية التعلم المتباعد على التحصيل المعرفي لدى الطلاب ذوي صعوبات التعلم بالمرحلة المتوسطة بدولة الكويت، وهذا يتفق مع دراسة (سلوى المصري ووثام إسماعيل، 2019)، واتفقت مع نتائج دراسة (عبد المنعم العبد الله، 2020).

4) للإجابة على السؤال الرابع والذي نصه: ما أثر استراتيجية التعلم المتباعد ببيئة تعلم إلكتروني مدمج على تنمية التفكير الرياضي للطلاب من ذوي صعوبات التعلم بالمرحلة المتوسطة؟

وللإجابة على هذا السؤال تم تحويل التساؤل إلى فرض بحثي من أجل استعراض نتائج البحث، ثم تحليل النتائج إحصائياً للتحقق من صحة الفروض كما يلي:

الفرض الثالث: لا يوجد فرق ذو دلالة إحصائية عند مستوى (0,05) بين متوسط درجات عينة البحث، في التطبيق البعدي لبطاقة الملاحظة.

وللتحقق من صحة الفرض الخامس تم تحليل نتائج بطاقة الملاحظة للأداء المهاري لمهارات التفكير الرياضي، وذلك بحساب الثبات لبطاقة الملاحظة للتأكد من صدق النتائج المستخرجة منها بحساب معامل ألفا كرونباخ، وكذلك تم حساب اختبار (ت) وجاءت النتائج كالتالي:

جدول (5) حساب معامل الثبات ونتائج اختبار "ت" لبطاقة الملاحظة

بطاقة الملاحظة	حجم العينة	الدرجة العظمى	متوسط الدرجات	الانحراف المعياري	معامل ألفا كرونباخ	درجات الحرية	ت المحسوبة	مستوى الدلالة
عينة البحث	50	110	73,56	15,055	0,951	98	2,302	0,023

يتضح من جدول (5) أن معامل الثبات ألفا كرونباخ لبطاقة الملاحظة بلغت (0,951) لعينة البحث، وهو معامل ثبات ممتاز يدل على مدى ثبات بطاقة الملاحظة والوثوق بالنتائج، وبناءً على النتائج السابقة نرفض الفرض القائل بأنه لا يوجد فرق ذو دلالة إحصائية عند مستوى (0,05) بين متوسط درجات عينة البحث، في التطبيق البعدي لبطاقة الملاحظة، مما يعني أن بيئة التعلم الإلكتروني المدمج القائمة على استراتيجية التعلم المتباعد عملت على تنمية مهارات التفكير الرياضي للطلاب ذوي صعوبات التعلم بالمرحلة المتوسطة بدولة الكويت.

الفرض الرابع: لا يوجد فرق ذو دلالة إحصائية عند مستوى (0,05) بين متوسط درجات عينة البحث في التطبيق البعدي لبطاقة المنتج النهائي.

وللتحقق من صحة الفرض الرابع تم تحليل نتائج بطاقة المنتج النهائي لقياس الجوانب المهارية للتفكير الرياضي لدى عينة البحث بناءً على نتائج اختبار تحصيلي يقيس أربع مهارات للتفكير الرياضي وهي مهارة البرهان الرياضي ومهارة إدراك العلاقات ومهارة الاستدلال الاستقرائي ومهارة الاستدلال الاستنباطي، وعند حساب معامل الثبات ألفا كرونباخ لبطاقة المنتج النهائي بلغت (0,725) للمجموعتين التجريبيتين، وهو معامل ثبات جيد يدل على ثبات بطاقة المنتج النهائي والوثوق بالنتائج، كما تم حساب اختبار (ت) وجاءت النتائج كالتالي:

جدول (6) قيمة (ت) لدلالة الفروق بين متوسطي المجموعتين التجريبيتين لقياس الجوانب المهارية

للتفكير الرياضي ببطاقة المنتج النهائي

المهارة	المجموعة	المتوسط الحسابي	الانحراف المعياري	قيمة (ت)	درجة الحرية	مستوى الدلالة	الدلالة
مهارة إدراك العلاقات	عينة البحث	1,60	0,808	2,107	49	0,038	دالة
مهارة البرهان الرياضي	عينة البحث	1,84	0,548	2,594	49	0,011	دالة
مهارة الاستدلال الاستقرائي	عينة البحث	1,76	0,657	0,317	49	0,752	غير دالة

مهارة الاستدلال الاستنباطي	عينة البحث	2,76	0,608	1.124	49	0,264	غير دالة
-------------------------------	---------------	------	-------	-------	----	-------	-------------

ويتضح من جدول (6) نتائج اختبار (T-Test) لكل مهارة من مهارات التفكير الرياضي الأربعة السالف ذكرها، وجدنا أن مستوى الدلالة لمهارة إدراك العلاقات هي (0,038) وهو أقل من مستوى المعنوية (0,05) أي أنه توجد فروق ذو دلالة إحصائية بين متوسطي درجات الطلاب في مهارة إدراك العلاقات، كما أن مستوى الدلالة لمهارة البرهان الرياضي هي (0,011) وهو أقل من مستوى المعنوية (0,05) أي أنه توجد فروق ذو دلالة إحصائية بين متوسطي درجات الطلاب في مهارة البرهان الرياضي، أما مهارتي الاستدلال الاستقرائي والاستدلال الاستنباطي لم تكن دالة لأن مستوى الدلالة كان أصغر من مستوى المعنوية (0,05) أي أنه لا توجد فروق ذو دلالة إحصائية بين متوسطي درجات الطلاب في مهارتي الاستدلال الاستقرائي والاستدلال الاستنباطي.

توصيات البحث:

في ضوء هذه النتائج يوصي البحث بما يلي:

- تحفيز المعلمين لتوظيف استراتيجية التعلم المتباعد Spaced Learning على نطاق موسع لتدريس المواد العلمية لجميع فئات الطلاب بمراحل التعليم المختلفة لتنمية التحصيل المعرفي وتنمية التفكير الرياضي.
- ضرورة التعليم الحضوري بجانب التعلم الإلكتروني للطلاب ذوي صعوبات التعلم وعدم الاعتماد على التعلم الإلكتروني فقط عن بُعد.
- توجيه مصممي ومطوري المناهج بضرورة بناء المناهج بما يتفق مع مبادئ استراتيجية التعلم المتباعد نظراً لما أكدته الكثير من الدراسات والأبحاث على نتائج هذه الاستراتيجية في التدريس.
- تدريب المعلمين والمعلمات على تحضير العروض التقديمية لدروسهم باستراتيجية التعلم المتباعد التي تتضمن أنشطة بالفواصل الزمنية، سواء كان التعليم تقليدي أم تعليم إلكتروني أو تعليم مدمج.

المراجع:

- حنان رزق. (2018). أثر التعلم الحقيقي في تنمية مهارات التفكير الرياضي لدى طالبات المرحلة المتوسطة بمدينة مكة المكرمة. *مجلة كلية التربية جامعة الأزهر*، 37(180) ج2، 255-384.
- خميس نجم. (2010). أثر استخدام الألعاب التعليمية في تنمية التفكير الرياضي لدى طلبة الصف الثامن الأساسي. *مجلة جامعة الملك سعود العلوم التربوية والدراسات الإسلامية*، 22(2)، 207-246.
- سلوى المصري ووثام إسماعيل. (2019). التفاعل بين نمط الفواصل (الموسع-المتساوي) بالتعلم المتباعد الإلكتروني ومستوى السعة العقلية وأثره على الحمل المعرفي وبقاء أثر التعلم لدى تلاميذ المرحلة الإعدادية. *المجلة التربوية*. (63). 598-693.

عبد المنعم العبد الله. (2020). فاعلية توظيف التعلم المدمج في تدريس الرياضيات على تحصيل طلاب المستوى الثالث المسار العلمي. مجلة دراسات عربية في التربية وعلم النفس، 127(127)، 491-518.

عدنان العتوم، وعبد الناصر الجراح، وموفق بشارة. (2009). تنمية مهارات التفكير: نماذج نظرية وتطبيقات عملية (ط. 2). عمان: دار المسيرة للنشر والتوزيع.

عوض المالكي. (2016). أثر برمجة تعليمية بنائية في تنمية مهارات التفكير الرياضي لدى طلاب الصف الثاني المتوسط. مجلة كلية التربية جامعة الأزهر، 35(171) ج1، 183-216.

فتحي الزيات. (1998). صعوبات التعلم: الأسس النظرية والتشخيصية والعلاجية (اضطراب العمليات المعرفية والقدرات الأكاديمية). القاهرة: دار النشر للجامعات.

فريد أبو زينة. (1997). الرياضيات مناهجها وأصول تدريسها. عمان: دار الفرقان للنشر والتوزيع.

ماجد الديب، ونائلة الخزندار. (2018). تطوير نموذج مقترح في تعلم وتعليم الرياضيات وفقاً للمناهج الفلسطينية في ضوء النظرية البنائية. (PDF) [\(3\) تطوير نموذج مقترح في تعلم وتعليم الرياضيات وفقاً للمناهج الفلسطينية في ضوء النظرية البنائية \(researchgate.net\)](#).

مثال غني. (2010). صعوبات التعلم لدى الأطفال. مجلة دراسات تربوية. مركز البحوث والدراسات التربوية، جامعة القاهرة. (10)، 143-165.

محمد جمعة. (2010). مدى فاعلية برنامج تدريبي في تنمية مهارات اللغة المكتوبة لدى التلاميذ ذوي صعوبات التعلم بالمرحلة الابتدائية. [أطروحة دكتوراه غير منشورة]. كلية التربية، جامعة بني سويف.

محمد حمادة. (2005). فاعلية استراتيجيتي (فكر - زوج - شارك) والاستقصاء القائمتين على أسلوب التعلم النشط في نوادي الرياضيات المدرسية في تنمية مهارات التفكير الرياضي واختزال قلق الرياضيات لدى تلاميذ المرحلة الإعدادية. دراسات تربوية واجتماعية، 11(3). 231-288.

مطراوي حسن. (2017). بيئة إلكترونية مقترحة قائمة على برامج الرسم ثلاثية الأبعاد لتنمية مهارات تعلم الهندسة الفراغية لدى طلاب المرحلة الثانوية بالمملكة العربية السعودية. [رسالة ماجستير غير منشورة]. الجامعة المصرية للتعلم الإلكتروني الاهلية.

نبيل عزمي. (2017). موسوعة تكنولوجيا التعليم (الجزء 2) تطور التصميم التعليمي (ط. 2). القاهرة: أمازون للنشر الرقمي.

يحي ماضي. (2011). المتفوقون وتنمية مهارات التفكير في الرياضيات (ط. 2). عمان: دار ديبونو للنشر والتوزيع.

- Davey, E. (2014). *Spaced Learning applied to teaching biology*, AKADEMIN FÖR TEKNIK OCH MILJÖ, Av-delningen för el-ektronik, matematik och naturvetenskap, Examensarbete, Avancerad nivå (yrkesexamen), 30 hp Biologi med ämnesdidaktisk
- Jacob, P. F., & Waddell, S. (2020). Spaced Training Forms Complementary Long-Term Memories of Opposite Valence in *Drosophila*. *Neuron*, 106(6), 77-99. <https://doi.org/10.1016/j.neuron.2020.03.013>.
- Lotfolahi, A. R., & Salehi, H. (2016). Learners' Perceptions of the Effectiveness of Spaced Learning Schedule in L2 Vocabulary Learning. *SAGE Open*, 6(2), 1-9. <https://journals.sagepub.com/doi/full/10.1177/2158244016646148>.
- Southward, J., D. (2019). Repeated Reading as an Intervention for High School Students Identified with a Specific Learning Disability. *International Journal of Special Education*, 34(1), 255-270.

أثر حاضنات الاعمال على زيادة كفاءة أداء رياديات الأعمال في المحافظات الجنوبية/فلسطين

د. ساميه عبد الله محمد عبد المنعم

جامعة غزة

Samia_edu@hotmail.com

الملخص

هدفت الدراسة إلى التعرف على أثر حاضنات الأعمال في المحافظات الجنوبية على كفاءة أداء الرياديات، ولقد تم اختبار ذلك من خلال فرضيات البحث، والإجابة عن أسئلة الدراسة، وتم استخدام المنهج الوصفي التحليلي، حيث بلغ عدد أفراد المجتمع (149)، وقد قامت الدراسة باستخدام المسح الشامل، وتم استخدام المقياس العشري. خلصت الدراسة إلى مجموعة من النتائج أهمها أن حاضنات الأعمال لها علاقة بكفاءة أداء الرياديات، وأنه يوجد أثر ذات دلالة إحصائية حاضنات الأعمال (الإبداع، والمخاطرة) كفاءة أداء الرياديات بالمحافظات الجنوبية.

أوصت الدراسة إلى الاهتمام بحاضنات الأعمال/بالمحافظات الجنوبية من خلال عمل برنامج تدريبي للرياديات يشمل مهارات القرن، وعمل خطة كاملة لصقل مهارات بالإبداع.

الكلمات المفتاحية: حاضنات الأعمال، كفاءة الأداء، رياديات الأعمال.

أولاً- المقدمة:

تعود بداية ظهور حاضنات الأعمال إلى أول مشروع تمت إقامته في مركز التصنيع المعروف باسم Batavia في الولايات المتحدة الأمريكية وذلك عام 1959م، عندما قامت عائلة بتحويل مقر شركتها التي توقفت عن العمل إلى مركز للأعمال يتم تأجير وحداته للأفراد الراغبين في إقامة مشروع مع توفير النصائح والاستشارات لهم، ولأقت هذه الفكرة نجاحاً كبيراً لتتبعها العديد من دول العالم والتي استفادت من تلك التجربة، وكانت أول حاضنة أعمال تقام في أوروبا عام 1986م. أما على المستوى العربي فتعد مصر أول دولة عربية تقيم حاضنة تكنولوجيا تابعة لوزارة الصناعة وذلك عام 1998م. (جوادي وآخرون، 2011م). وأما على مستوى فلسطين ونخص بالذكر قطاع غزة فلا تزال التجربة في مجال الحاضنات حديثة مقارنة مع حاضنات الأعمال في بعض الدول العربية، وكان الغرض من انشائها المساهمة في إنعاش وتنمية الاقتصاد الفلسطيني وتشجيع انشاء أعمال صغيرة وجديدة للشباب المبادر، مساهمة في خفض معدلات البطالة من خلال خلق فرص عمل جديدة للشباب وخريجي الجامعات. (برهوم، 2014م)

لقد حظز الاهتمام بريادة الأعمال في العالم ولا سيما ريادة الأعمال للمرأة الباحثين على إجراء العديد من الدراسات، وذلك بغية الوصول إلى فهم أكبر للمساهمة الاقتصادية للمرأة سواء على النطاق المحلي أو العالمي، ووفقاً للتقرير الذي أجراه مراقب ريادة الأعمال العالمي ((Global Entrepreneurship Monitor (GEM) لعام 2015، فإن مشاركة المرأة في مجال ريادة الأعمال تساعد في تنمية البلاد، وتحد من مستوى الفقر في جميع أنحاء العالم.

وترتبط حاضنات الأعمال مع كفاءة أداء الرياديات حيث رياديات تغلبن على تلك المصاعب واستطعن الصمود ونجحت مشاريعهن من خلال دعم حاضنات الأعمال التي ساهمت في نجاح الرياديات، كما أن مسألة نجاح المرأة في قطاع الأعمال التجارية هي الأقل نقاشاً في الأدبيات من منظور فلسطين، وحيث أن هناك عدد كبير من الباحثين والكتاب اهتموا بتحديد سمات وخصائص الرياديين الذين يستطيعون إقامة وإدارة أي مشروع بنجاح وفاعلية، لذا تناولت الدراسة حاضنات الأعمال وكفاءة الأداء للرياديات من خلال الابداع والمخاطرة.

ثانياً - مشكلة الدراسة:

أشارت دراسة ماس (2017م) ضمن تقرير مرصد الريادة الفلسطيني 2018م أن عدد الوظائف التي وفرتها المشاريع الريادية في فلسطين حوالي 970 ألف فرصة عمل جديدة في جميع المراحل، ولكن هناك بعض الرياديين اضطروا لوقف أعمالهم، الذي تسبب في فقدان سوق العمل لحوالي 250 ألف وظيفة. وفي دراسة لمعهد أبحاث السياسات الاقتصادية الفلسطينية (ماس، 2014م) أظهرت أن الرياديين الفلسطينيين من الفئة العمرية (15-29) سنة معظمهم من الذكور بنسبة (94.1 %)، وتشكل الإناث ما نسبته (5.9 %) فقط، ولعل ذلك انعكاس لخصائص مجتمعية عموماً، وفي بيئة الأعمال خصوصاً، كما يشير أيضاً إلى أن الرياديات اللواتي ينشئن أعمالهن الخاصة يبقين نشاطهن داخل المنزل، ولا ينشئن مشاريع داخل السوق؛ إما لأسباب مالية أو اجتماعية، وهذا يحتم على الجهات المختلفة واجبات أكبر اتجاه الرياديات، إذ أنهن بحاجة إلى سياسات تشجيعية للاندماج في هذه المجالات، وإلى تأمين ظروف اجتماعية واقتصادية خاصة بهن (حامد وارشيد، 2007م).

وبالاستناد إلى الدراسة لاستطلاعية التي تم استخدامها للتعرف على المشكلة يمكن القول إن مشكلة الدراسة تتمثل في تحسين كفاءة أداء الرياديات من خلال حاضنات الأعمال.

ويمكن تحديد مشكلة الدراسة من خلال التساؤل الرئيسي التالي:

ما أثر حاضنات الاعمال على زيادة كفاءة أداء رياديات الأعمال في المحافظات الجنوبية/بفلسطين،

ويتضمن هذا التساؤل مجموعة من التساؤلات وهي:

- ما واقع كفاءة أداء رائدات الاعمال في المحافظات الجنوبية/بفلسطين؟

- ما مستوى حاضنات الاعمال المحافظات الجنوبية/بفلسطين؟

أهداف البحث:

- التعرف على مستوى حاضنات الأعمال بالمحافظات الجنوبية/بفلسطين؟

- تحديد العلاقة بين حاضنات الأعمال وزيادة كفاءة أداء رياديات الاعمال؟

- الكشف عن واقع كفاءة أداء رائدات الاعمال في المحافظات الجنوبية/بفلسطين؟

- التعرف على وجود أثر بين حاضنات الاعمال وزيادة كفاءة أداء رياديات الاعمال؟

أهمية البحث:

يسهم البحث في تقديم المعرفة في مجال حاضنات الأعمال لرياديات الأعمال وزيادة كفاءة الأداء للرياديات. يسهم البحث في تقديم نموذج من نتائج البحث يعمل كمرجع للرياديات والحاضنات وأصحاب العلاقة. يمكن أن يفسح هذا البحث لإجراء دراسات وبحوث لاحقة مشتقة من متغيرات البحث والتوصيات.

فرضيات البحث:

- يوجد علاقة ذات دلالة إحصائية بين حاضنات الأعمال وزيادة كفاءة أداء رياديات الأعمال بفلسطين/المحافظات الجنوبية؟
- يوجد أثر بين حاضنات الأعمال وزيادة كفاءة أداء رياديات الأعمال بفلسطين؟

الدراسات السابقة:

أولاً:- الدراسات التي تناولت حاضنات الأعمال:

دراسة (سلامة، 2021) بعنوان: حاضنات الأعمال السبيل لدعم وتطوير ريادة الأعمال حاضنة ميلة نموذجاً

هدفت هذه الدراسة إلى إبراز أهمية وفعالية الخدمات القانونية والإدارية والتسويقية والمالية التي تقدمها حاضنات الأعمال في دعم وتطوير ريادة الأعمال، كما تهدف إلى تسليط الضوء على مستوى الخدمات التي تقدمها حاضنة ميلة لرواد الأعمال. وقد توصلت الدراسة إلى أن حاضنات الأعمال تساعد كثيراً رواد الأعمال على تطوير مؤسساتهم الحديثة وتجسيد أفكارهم وذلك من خلال تقديم حزمة متكاملة من الخدمات تشمل تطوير خطط العمل، تقديم استشارات قانونية وإدارية وتسويقية، وتسهيل الوصول لمصادر التمويل. كما توصلت الدراسة أيضاً إلى أن مستوى الخدمات التي تقدمها حاضنة ميلة للمؤسسات حديثة النشأة وكذا أصحاب المشاريع.

دراسة (الصالح، 2021) بعنوان: دور حاضنات الأعمال الجامعية في مرافقة المشاريع الناشئة - دراسة حالة حاضنة جامعتي المسيلة.

تهدف هذه الدراسة لإبراز دور الجامعات الجزائرية في دعم ومرافقة المشاريع الإبداعية وذلك من خلال تشكيل حاضنات تكنولوجية تعمل على اكتشاف الأفكار الابتكارية داخل الوسط الجامعي واستغلال الطاقات الفكرية لدى الطلاب المبدعين، وقد قامت كل من جامعتي المسيلة وبومرداس بإنشاء حاضنات تكنولوجية بالشراكة مع الوكالة الوطنية لتقييم نتائج البحوث والتطوير التكنولوجي.

دراسة (2020•Ziad J. Aldammagh1 , Samia A. M. Abdalmenem2 , Mazen J. Al Shobaki3)
بمعنوان:

Business Incubators and Their Role in Entrepreneurship of Small Enterprises

الهدف من هذا البحث هو دراسة حاضنات الأعمال ودورها في ريادة الأعمال للمؤسسات الصغيرة. استخدم الباحثون المنهج الوصفي والتحليلي في إجراء الدراسة. تم تطبيق الاستبانة كأداة لجمع المعلومات حول اختيار عينة عشوائية مكونة من (35) فرد موزعة على رواد المشاريع الصغيرة، وقد توصل الباحثون إلى النتائج الرئيسية التالية:

1. هناك تأثير إيجابي بين حاضنات الأعمال وريادة المشاريع الصغيرة.
2. توجد علاقة ذات دلالة إحصائية بين الوعي المعرفي وريادة المشاريع الصغيرة.
3. توجد علاقة ذات دلالة إحصائية بين البنية التحتية وريادة الأعمال للمؤسسات الصغيرة.
4. توجد علاقة ذات دلالة إحصائية بين الدعم المالي وريادة الأعمال للمؤسسات الصغيرة.

دراسة (2019،owda,abdalmenem) بمعنوان:

Personal Variables and Their Impact on Promoting Job Creation in Gaza Strip through Business Incubators

هدفت الدراسة إلى التعرف على المتغيرات الشخصية وأثرها في تعزيز خلق فرص العمل في قطاع غزة من خلال حاضنات الأعمال. استخدم الباحثون المنهج الوصفي التحليلي لتحقيق أهداف الدراسة. تكون مجتمع الدراسة من 92 مشروعًا تجريبيًا يستفيد من حاضنات الأعمال الثلاث في قطاع غزة (حاضنة تكنولوجيا المعلومات الفلسطينية، حاضنة تكنولوجيا المعلومات، حاضنة الأعمال والتكنولوجيا). توصلت الدراسة إلى عدد من النتائج أهمها وجود فروق ذات دلالة إحصائية في ريادة الأعمال تعزى لكل عمر حيث أن معظمها تتراوح أعمارهن بين 22-30 سنة، الجنس للذكور حاضنة الأعمال، المؤهل العلمي للريادة. تخصصات تقنية المعلومات والهندسة، وسنوات الخبرة. بناءً على النتائج، يوصي الباحثون بالتركيز على طلاب الجامعات في توجيههم نحو ريادة الأعمال ومساعدة الخريجين الجدد على بدء ريادة الأعمال. ولتوجيه الطلاب للتخصصات العلمية التي تساعد في ريادة الأعمال بعد التخرج، سواء بدء عمل تجاري صغير أو عمل لحسابهم الخاص، ودعم الإناث في ريادة الأعمال لأن معظم رواد الأعمال هم من الذكور، بالإضافة إلى تحفيز الذكور أيضًا.

ثانيًا: الدراسات التي تناولت رياديات الأعمال

دراسة (عبد الرزاق، 2021) بمعنوان: العوامل التحفيزية لرياديات الأعمال: دراسة استكشافية لعينة من النساء بتبسة - الجزائر.

تهدف هذه الورقة إلى استكشاف العوامل المحفزة والدافعة لأن تصبح المرأة رائدة أعمال. تم جمع البيانات الأولية من عينة تتكون من 44 إمرة من ولاية تبسة تملك مشروعًا قائمًا، باستخدام استبيان منظم. كما تم تحليل البيانات باستخدام الإحصاءات الوصفية والتحليل العاملي. وظهرت نتائج الدراسة أن هنالك ستة

عوامل أساسية لها تأثير مباشر في تحفيز النساء لأن يصبحن صاحبات/رياديات أعمال. فكان العامل الأول والأساسي هو العامل النفسي، كتحقيق الحلم وحب المخاطرة والمغامرة، وتحقيق الذات. أما بالنسبة للعوامل الأخرى فتتمثل في الرغبة في التحكم والاستقلالية، الحاجة إلى الانشغال، العامل الاقتصادي، العامل الاجتماعي.

دراسة(عبد الحميد، الجزار، 2020) بعنوان: دور ريادة الأعمال في تحقيق أهداف التنمية المستدامة (مع الإشارة الى الواقع المصري).

يهدف هذا البحث الى دراسة دور ريادة الاعمال في تحقيق أهداف التنمية المستدامة مع الإشارة الى الواقع المصري باستخدام المنهج الفرضي الحديث وتم استخدام التحليل النظري خلال الفترة من 2008- 2019 وقد توصلت الدراسة أن ريادة الاعمال تسبب التنمية البشرية وبالتالي تؤثر في البعدين الاقتصادي و الاجتماعي من أبعاد التنمية المستدامة وأن ريادة الأعمال مسبب من مسببات النمو الاقتصادي وبالتالي تؤثر في تحقيق التنمية المستدامة وأن العلاقة بين ريادة الاعمال ومدى تحقق الجودة البيئية وهى تمثل البعد البيئي للتنمية المستدامة تتجه من البعد البيئي الى ريادة الاعمال أي أن مدى توافر بيئة جيدة يدعم ريادة الاعمال في مصر وتوصلت الدراسة زيادة الاهتمام بالمشاريع الصغيرة والمتوسطة وتفعيل تفكير الشباب وتطوير حاضنات الشباب وتطوير منظومة التخطيط الكلى والتركيز على التعليم الفني. وتوسيع الدعم والاتجاه الى تسجيل المشروعات قانونيا وتشجيع رواد الأعمال على ابتكار.

دراسة(Owda & elt، 2019) بعنوان:

Entrepreneurs and Entrepreneurship in Gaza Strip between Reality and Ambition.

هدفت الدراسة إلى التعرف على رواد الأعمال وريادة الأعمال في قطاع غزة. استخدم الباحثون المنهج الوصفي التحليلي لتحقيق أهداف الدراسة. يتكون مجتمع الدراسة من 92 مشروعًا تجريبيًا يستفيد من الحاضنات الثلاث في قطاع غزة (حاضنة تكنولوجيا المعلومات الفلسطينية، حاضنة التكنولوجيا، حاضنة الأعمال والتكنولوجيا). استخدم الباحثون طريقة الجرد الشامل. للإجابة على أسئلة الدراسة وفحص فرضياتهم، تم استخدام المتوسطات الحسابية والانحراف المعياري واختبار T وتحليل التباين الأحادي متبوعًا باختبار قصير. مشكلة الدراسة في التساؤل الرئيسي: ما واقع ريادة الأعمال وريادة الأعمال في قطاع غزة؟ توصلت الدراسة إلى عدد من النتائج أهمها: يتجه الرجال نحو ريادة الأعمال أكثر من الإناث. وأن المؤهل العلمي لا يؤثر على ريادة الأعمال. ويبحث الكثير عن رواد أعمال ليس لديهم خبرة عملية في سوق العمل، لكنهم يخضعون لدورات تدريبية من خلال حاضنة الأعمال. وبناءً على النتائج، أوصى الباحثون بتحفيز روح المبادرة لدى الذكور وتعزيزها لدى الإناث. وتصميم برامج تدريبية لصقل مهارات ريادة الأعمال. وضرورة إضافة مقرر ريادة الأعمال في غالبية التخصصات الجامعية .

دراسة (شحيبر، 2019) بعنوان: دور الخصائص الريادية في نجاح النساء الرياديات دراسة تطبيقية: حاضنات الأعمال بقطاع غزة

هدفت هذه الدراسة التعرف على دور الخصائص الريادية في نجاح النساء الرياديات في قطاع غزة. وأستخدم المنهج "الوصفي التحليلي"، وقد صممت استبانة لجمع البيانات، واتبعت الدراسة أسلوب الحصر الشامل لاستطلاع آراء مجتمع الدراسة، والتي بلغت (149) مفردة، من الرياديات لدى حاضنات الأعمال في قطاع غزة واللاتي لديهن مشاريع قائمة، وقد بلغت الاستبانات المستردة (130) استبانة بنسبة استرداد (87%).

حيث توصلت الدراسة إلى النتائج التالية:

- أن مستوى الخصائص الريادية لدى النساء الرياديات في حاضنات الأعمال بقطاع غزة بأبعادها (الابداع، المبادرة، المخاطرة، الحاجة إلى الإنجاز، الثقة بالنفس، التحكم الذاتي، والاستقلالية وتحمل المسؤولية) مرتفع بدرجة كبيرة وبوزن نسبي (85.84%).
- أن واقع نجاح النساء الرياديات في حاضنات الأعمال مرتفع وبوزن نسبي (90.15%).
- وأن خاصيتي المخاطرة والثقة بالنفس هما الأكثر تأثيراً على نجاح النساء الرياديات، أما الخصائص الأخرى فكانت ضعيفة التأثير

• التعليق على الدراسات السابقة:

بعد استعراض الدراسات السابقة التي تناولت المتغير المستقل والمتغير التابع يمكن التوصل إلى النتائج التالية من عرض وتحليل الدراسات السابقة:

1. اتفقت (صالح، 2021) مع دراسة (سلامة، 2021) حاضنات الأعمال السبيل لدعم وتطوير ريادة الأعمال حاضنة ميلة نموذجاً حاضنات الأعمال الجامعية في مرافقة المشاريع الناشئة
2. اتفقت دراسة (عبد الحميد، الجزار، 2020) مع دراسة (Owda & elt، 2019) هدفت الدراسة إلى التعرف على رواد الأعمال وريادة الأعمال في قطاع غزة
3. واختلفت دراسة عبد الرزاق، 2021) العوامل التحفيزية لرياديات الأعمال: دراسة استكشافية لعينة من النساء عن دراسة (شحيبر، 2019) دور الخصائص الريادية في نجاح النساء الرياديات دراسة تطبيقية: حاضنات الأعمال بقطاع غزة.

- من حيث الهدف من الدراسة: تنوعت أهداف الدراسات السابقة ما بين حاضنات الأعمال، وريادة الأعمال، والكشف عن بعض التحديات التي تواجه الحاضنات، والعوامل المؤثرة على رياديات الأعمال، والعوامل المحفزة لرياديات الأعمال، ودور ريادة الأعمال في التنمية المستدامة.

-من حيث متغيرات الدراسة: تناولت أغلب الدراسات ريادة الأعمال وحاضنات الأعمال بشكل مستقل كلاً على حدا، أما الدراسة الحالية فقد جمعت بين المتغير المستقل حاضنات الاعمال والمتغير التابع زيادة كفاءة أداء ريادةيات الاعمال في المحافظات.

-من حيث المنهج: استخدمت الدراسات السابقة المنهج الوصفي التحليلي والذي تم استخدامه في الدراسة الحالية لمناسبة لهذه الظاهرة.

• الفجوة البحثية والجوانب التي تناولتها الدراسة:

يمكن للباحثة تحديد الفجوة البحثية بين الدراسات السابقة والدراسة الحالية، ومن أهم الجوانب الإضافية التي تناولتها الباحثة في دراساتها هي:

1. تكامل وشمول وتعدد الأبعاد والمفاهيم: إن مفهوم الحاضنات ذو أبعاد متعددة، حيث يؤدي إلى زيادة كفاءة ريادةيات الأعمال، لذا وجدت الباحثة أن معظم الدراسات السابقة تناولت حاضنات الأعمال في مجالات وتخصصات متعددة ولم تتناولها في تأثيرها على زيادة كفاءة أداء رائدات الأعمال في فلسطين، في حين أن هذه الدراسة تحاول قياس دور أثر حاضنات الأعمال على زيادة كفاءة أداء ريادةيات الأعمال في فلسطين.

2. طبيعة وتنفيذ الأبعاد: هناك اتفاق في مفاهيم حاضنات الأعمال في جميع التخصصات، وفي الدراسة الحالية تركز على زيادة كفاءة أداء ريادةيات الأعمال في فلسطين من خلال حاضنات.

3. مجال التطبيق: هناك اختلاف في القوانين، والسياسات في الحاضنات الأعمال وتم تطبيقها هذه الدراسة على ريادةيات الأعمال في فلسطين/المحافظات الجنوبية.

وفي ضوء النتائج العامة للدراسات السابقة ترى الباحثة أن هناك فجوة بين الدراسات السابقة والدراسة الحالية، حيث تختلف الدراسة الحالية عن الدراسات السابقة في أنها تشتمل على متغيرات وأبعاد لم تتناولها الدراسات السابقة مجتمعة، مما يساعد على التعرف على حاضنات الأعمال من منظور أكثر شمولية وتكاملاً في زيادة كفاءة أداء ريادةيات الأعمال، ويتضح ذلك من أهداف الدراسة.

الإطار النظري للدراسة

تواجه الأعمال والمشاريع الصغيرة كثيراً من التحديات في بدايتها والمشكلات الخاصة مثل ضعف الخبرة في المشاريع أو عدم وجود مهارات إدارية أو فنية أو تسويقية لدى الرياديين، والتي بدورها قد تتسبب في توقفها أحياناً، وبالتالي يكون أصحاب هذه المشروعات في موقف صعب سواء بضياح الموارد المحدودة التي يملكها أو ضياح فرصة العمل، ونتيجة لذلك ظهرت الحاجة إلى وجود بحاضنات الأعمال، نستعرض في هذا المبحث مفهوم وأهداف حاضنات الأعمال.

أولاً: حاضنات الأعمال:

مفهوم حاضنات الأعمال

رغم اختلاف الباحثون حول تحديد الإطار المفاهيم الخاص بمفهوم حاضنات الأعمال، إلا أنه هناك شبه إجماع في تعريف حاضنات الأعمال ومن بينها نذكر التالي:

عرفت جمعية حاضنات الأعمال الوطنية (NPIA, 2012) حاضنة الأعمال على أنها أداة في التنمية الاقتصادية لتسريع النمو ونجاح منظمات الأعمال الصغيرة ومتوسطة الحجم من خلال الموارد والخدمات والدعم والمساعدة لأنشطتها بهدف تقديم منظمات ناجحة قادرة على النمو والاستمرار بعد فترة الحضانة.

أما الشميمري وسرور (2013م) عرفا حاضنة الأعمال بأنها وحدة خدمية تهدف إلى تحويل الأفكار والابتكارات إلى مشروعات اقتصادية منتجة، وذلك من خلال تقديم عدد من خدمات التأهيل والدعم المادي والمعنوي والاستضافة والإرشاد لرواد الأعمال.

كما عرف عبد الرزاق (2014م) حاضنة الأعمال بأنها عملية وسيطة بين مرحلة بدء النشاط ومرحلة النمو لمنشآت الأعمال، وهذه العملية تحتوي على تقديم وتزويد المبادرين بالخبراء والمعلومات والأدوات اللازمة لنجاح المشروع.

أما مهدي (2015م) عرف حاضنة الأعمال بأنها مؤسسات تعمل على دعم المبادرين الذين تتوافر لهم الأفكار الطموحة والنظرة الاقتصادية السليمة، وبعض الموارد اللازمة لتحقيق طموحاتهم، بحيث توفر لهم مكان عمل مناسب خلال السنوات الأولى الحرجة من عمر المشروع، وزيادة فرص النجاح من خلال استكمال النواحي الفنية والإدارية بتكلفة رمزية، ودفع صاحب المشروع إلى التركيز على جوهر العمل، وذلك لفترة محددة.

من خلال التعاريف السابقة التعريف الإجرائي للدراسة بأن حاضنات الأعمال على أنها مؤسسة صممت خصيصاً لاحتضان ودعم المشاريع الريادية الابداعية لمدة محدودة، من تقديم جميع المهارات والتمويل وبعض اللوجستيات، والذي يساهم في بقاء واستمرار المشاريع.

أهداف حاضنات الأعمال

يتمثل الهدف الرئيسي لحاضنات الأعمال بتقديم الدعم للمبادرات العلمية والمشاريع الناشئة التي لا تتوفر لها المقومات اللازمة للبدء الفعلي في العمل والإنتاج وتخريج مجموعة من المنشآت الناجحة والتي تستطيع أن تبقى في السوق وتنمو وتزدهر، ويمكن استعراض أهم أهداف الحاضنات من خلال النقاط التالية (النخالة، 2012م):

أ- توفير مكان مؤقت لإقامة المشاريع الجديدة فيها، وهذا يساهم في تبادل المعلومات والخبرات بين المشاريع المختلفة في الحاضنة. (الحنوي، ومحمد صالح، 1999).

ب- تمكين المبتكرين من تجسيد أفكارهم في منتجات أو عمليات قابلة للتسويق.

ت- تطوير أفكار جديدة تساهم في خلق مشروع إبداعي جديد أو دعم ومساندة لمشروع قائم.
ث- توفير الدعم والتمويل، والخدمات الإرشادية والتسهيلات المتعلقة بدراسة جدوى المشاريع، واختيار المواد، الآلات، المعدات وطرق العمل.

ج- تقديم الأبحاث، والمعرفة، والتدريب وخدمات الصيانة.

ح- تقييم عمل المشاريع المحتضنة باستمرار من أجل معرفة نقاط الضعف ومحاولة تفاديها.

د- تحقيق مجموعة من الأهداف الاجتماعية من أجل تنمية الموارد البشرية، وحل مشكلة البطالة.

هـ- ربط المؤسسة المحتضنة بمختلف الجهات الحكومية وغير الحكومية.

وحيث أن نجاح ريادة الأعمال يتأثر بالعديد من العوامل، وأحد محددات نجاحها هو الريادي نفسه وما يتمتع به من خصائص ريادية التي تعد المطلب الأول والأخير للنهوض بواقع ريادة الأعمال على شتى المستويات، وهذا يستدعي بضرورة العمل على بنائها وجعلها الأداة الفاعلة في ميدان ريادة الأعمال. (شحيبر، 2019)

ثانياً: مفهوم ريادة الأعمال

تعتبر ريادة الأعمال من أهم التوجهات لدى جميع الافراد، في ظل ندرة الوظائف بالمؤسسات القطاع الخاص والعام، اصبح التوجه إلى دعم ريادة الأعمال لإتاحة الفرصة لجميع ويعود الفضل في وضع تعريف واسع لمفهوم ريادة الأعمال إلى الخبيرين الاقتصاديين « جوزيف شومبيتر Joseph Schumpeter » و « فرانك نايت Frank Knight » الذين عرّفا ريادة الأعمال بأنها « عملية ابتكار وتطوير طرق وأساليب جديدة لاستغلال الفرص التجارية ». (الدغيشم ومحمد، 2014).

يرى (Laguador 2013) أن الريادة قدرة الأفراد على إدراك وإنتاج نوع من المنتجات أو الخدمات التي يحتاج إليها الناس، وتسليمها في الوقت المناسب وفي المكان المناسب وبالسعر المناسب، أي علم تحويل الأفكار إلى أعمال، أو أي نشاط تجاري كوسيلة لكسب الرزق. بينما عرفها المرصد العالمي لريادة الأعمال بأنها المبادرات الفردية أو الجماعية التي تنتج سلع وخدمات لغرض تحقيق الربح. (ماس، 2014م).

أما الشميمري والمبيري (2016م) فيعرفان ريادة الأعمال بأنها النشاط الذي يركز على إنشاء عمل حر ويقدم قيمة اقتصادية مضافة، وتتسم بنوع من المخاطرة المحسوبة.

بينما عرفها النجار والعلي (2010م) بأنها عملية إنشاء شيء جديد ذو قيمة، وتخصيص الوقت والجهد والمال اللازم للمشروع وتحمل المخاطر المصاحبة، واستقبال المكافئة الناتجة.

واعتبرها حامد وارشيد (2007م) بأنها الأنشطة الاقتصادية التي تتطوي على شيء من المخاطرة والمغامرة.

وأشار كل من العامري والغالي (2014م) بأنها مجموعة من الخصائص المتعلقة ببدء الأعمال والتخطيط لها وتنظيمها وتحمل المخاطر والإبداع في إدارتها.

بينما عرفها خضيرات (2011م) بأنها مجموعة المهارات الإدارية الإبداعية التي تركز على المبادرة الفردية والموجهة نحو الاستغلال الأمثل للموارد المتاحة والتي تربط قراراتها بمستوى معين من المخاطر وعدم التأكد.

التعريف الاجرائي لريادة الأعمال: ومن خلال استعراض هذه التعريفات المتعددة لمصطلح الريادة تبين أنها تعبر عن مجموعة من الخطوات أو الاجراءات التي تهدف إلى استثمار الفرص لإنشاء أو تطوير شيء جديد من خلال توفر مجموعة من الخصائص والمتطلبات وأساسها المخاطرة.

ثالثاً: مفهوم الريادي

حيثما يرد الحديث عن ريادة الأعمال نجد أن ذلك المصطلح يرتبط غالباً بمفهوم الريادي، فكان أول ظهور بارز لمفهوم الريادي في الاقتصاد الفرنسي في مطلع القرن الثامن عشر، وكان يرمز إلى الفرد الذي يتولى مشروع أو نشاط مهم، ورائد الأعمال بهذه الكيفية هو ذلك الفرد الذي ينظم ويدير ويتحمل مخاطر الأعمال أو المشروع.

وفي الوقت نفسه حدد (Bolton and Thompson, 2000) الريادي كفرد يعمل بنشاط أو ابتكار من أجل بناء أشياء ذات قيمة من خلال الفرص المحددة.

يرى (Lazear 2002) أن الريادي هو اللاعب الأكثر أهمية في اقتصاد اليوم واختيار الريادي يتطلب فهم واسع لطبيعة العمل، إذ أن الريادي يجب أن يمتلك القدرة على دمج المواهب وإدارة الأعمال بالشكل الذي يضمن تقديم منتجات مبدعة.

وهناك من يراه على أنه الشخص المبادر، الذي يقبل النجاح والفشل، ويتحمل المخاطر، ولديه القدرة على إدارة الموارد والعاملين والأصول لجعل منها شيئاً ذا قيمة، ويقدم من خلالها شيئاً مبدعاً وجديداً (السكرانة، 2008).

ويعرف (المري، 2013م) الريادي هو الشخص الذي يملك الإرادة والقدرة على تحويل فكرة جديدة أو اختراع جديد إلى ابتكار ناجح اعتماداً على قوى الريادة في الأسواق والصناعات المختلفة للحصول على منتجات ونماذج عمل جديدة تسهم في التطور الصناعي والنمو الاقتصادي على المدى الطويل. كما ويشير مفهوم الريادي إلى الشخص الذي يمتلك القدرة على اكتشاف الفرصة وإدراكها، وتحمل المخاطر والعزم على البدء بالمشروع، وتأمين المصادر والإمكانات اللازمة وتشغيلها من أجل إضافة قيمة إلى المنتج أو الخدمة أو الطريقة والإجراءات، وإيجاد ما هو جديد ومميز، وبشكل يلي حاجات الزبائن ورغباتهم، وبحيث تكون النتيجة إما الحصول على الفوائد المعنوية والمادية، أو التعرض للخسارة المعنوية والمادية. (العاني وآخرون، 2010).

وخلاصة القول أن التعريفات لمصطلح الريادي تعددت ولكن ما تراه الباحثة انه هو الشخص الذي يملك خصائص تميزه عن غيره، وتجعله يعمل بكفاءة تامة حتى تكون أعماله متميزة وتحقق نجاحاً كبيراً، وانتشاراً في الأسواق المحلية والعالمية، ويكون عنصر المخاطرة لديه بدرجة مرتفعة.

رابعاً: أهمية ريادة الأعمال

تكمّن أهمية ريادة الأعمال في وجود علاقة طردية بين أنشطة الريادة النمو الاقتصادي للدول التي أشار لها تقرير مراقبة الريادة العالمية، حيث اعتبر الريادة مهمة في المجتمعات المعاصرة لما تحدثه من آثار إيجابية، حسب ما ذكرها المري (2013) والتي تتمثل فيما يلي:

- 1- الاستقلالية: حيث تتيح ريادة الأعمال للرياديين الاستقلالية وتحقيق ما يصبون إليه.
 - 2- فرصة للتميز: تسمح الريادة بتحقيق أهداف متميزة ومختلفة عن الآخرين.
 - 3- تحقيق الطموحات: حيث يجد الرياديون المتعة في أعمالهم واستثماراتهم من خلال التعبير عن هواياتهم، وهم يعلمون جيداً أن حدود نجاحهم هو إبداعهم وحماهم، ورؤيتهم الثاقبة، كما يعطيهم امتلاك الاستثمارات الشعور بالقوة والتمكين.
 - 4- فرصة تحقيق الربح: تعد الأرباح التي تحققها المشروعات الريادية من أهم الدوافع لإنشاء هذه المشروعات، فمعظم الرياديين لا يأملون الانضمام للطبقات الاجتماعية العالية بقدر ما يحلمون بتحقيق ثروات جديدة.
 - 5- فرصة للمساهمة في المجتمع، حيث يتمتع الرياديون بالثقة والاحترام في مجتمعاتهم، من خلال ممارسة المسؤولية الاجتماعية للمشروعات أو المنظمات، كما يتمتعون بحب وتقدير وثقة العملاء الذين قدموا لهم منتجات وخدمات حازت رضاهم وإعجابهم، بالإضافة إلى أهمية المشروعات الريادية الصغيرة والمتوسطة في الاستثمار المحلي وانعكاساتها الإيجابية على الاقتصاد.
 - 6- إتاحة فرص عمل جديدة: من خلال المشاريع التي ينفذها الرياديون سواء كانت كبيرة أو متوسطة أو صغيرة في مجالات الأعمال المختلفة التي تشمل الصناعات والخدمات وغيرها، في المجتمع الذي يعيشون فيه، مما يجعلهم يتيحون فرص العمل لآلاف العاملين من خلال فرص عمل حقيقية منتجة.
- تستنتج الباحثة مما سبق ذكره حول أهمية الريادة، بأنها ظاهرة تكمن أهميتها وتزداد مع مرور الزمن وتقدمه، وما يرافقه من صعوبات وسرعة في التغير على كافة الأصعدة، إلا أنها اضحت الاستراتيجية الأكثر فعالية التي تمكن الرياديين لتحقيق طموحاتهم في البقاء والنمو والاستمرارية، بزيادة قدرتهم على المنافسة من خلال الابداع والتجديد في طرح الخدمات والمنتجات الجديدة، وإيجاد أسواق جديدة.

منهج الدراسة

اعتمدت الدراسة المنهج الوصفي التحليلي، الذي يفيد في فهم أفضل وأدق لجوانب وأبعاد الظاهرة موضوع الدراسة، حيث يصفها وصفاً دقيقاً، ويعبر عنها كيفياً وكمياً وتستعرض منهجية الدراسة.

أولاً- مصادر البيانات:

أ.البيانات الثانوية: تم استخدام المصادر الثانوية والتي تشتمل على المراجع العربية، والاجنبية والمتمثلة بالكتب، والدوريات، والأطروحات إضافة إلى مطالعة مواقع الإنترنت.

ب.البيانات الأولية: حيث تم استخدام الاستبانة كأداة رئيسة لجمع البيانات بهدف تحليل الأسئلة واختبار فرضيات البحث والوصول إلى النتائج.

ثانياً- مجتمع وعينة الدراسة:

1.مجتمع وعينة الدراسة: يتمثل مجتمع الدراسة على 149 عينة من الرياديات بمسح شامل لكافة الحاضنات في قطاع غزة والمستفيدات من برامج ومشاريع تلك الحاضنات.

جدول (1): توزيع مجتمع الدراسة حسب حاضنة الأعمال

حاضنة الأعمال	عدد النساء الرياديات	عدد النساء الرياديات المستجيبات
حاضنة الأعمال والتكنولوجيا BTI- الجامعة الإسلامية	30	30
حاضنة يوكاس	40	32
حاضنة بيكتي	50	7
حاضنة ومسرعة الأعمال غزة سكاى جيكس	7	12
مركز فلسطين للابداع PIH	15	42
حاضنة أبتيك في الجنوب	7	7
الإجمالي	149	130

المصدر: الباحثة اعتماد على الاحصائية المقدمة من الجامعات لعام 2018

2.أداة الدراسة:

تم إعداد استبانة مكونة من محورين (حاضنات الأعمال، وزيادة كفاءة رياديات الأعمال) واشتملت على (22) فقرة موزعة على محورين للتعرف على أثر حاضنات الاعمال على زيادة كفاءة أداء رياديات

الأعمال في المحافظات الجنوبية/فلسطين

، اشتمل محور حاضنات الأعمال على ثلاث محاور و(11) فقرات، أما محور كفاءة أداء الرياديات اشتمل على (11) فقرات، وتم استخدام مقياس ليكرت الخماسي لقياس استجابات المبحوثين، بالإضافة إلى الاعتماد على ترتيب الإجابات، والاجابة على الأسئلة.

3. اختبار التوزيع الطبيعي:

تم استخدام اختبار (K-S) حيث تبين أن قيمة الاختبار تساوي (1.130) والقيمة الاحتمالية تساوي (sig) وهي أكبر من مستوى الدلالة، وبذلك فإن توزيع البيانات يتبع التوزيع الطبيعي حيث تم استخدام الاختبارات المعلمية.

4. صدق وثبات أداة الدراسة:

قامت الباحثة بالتأكد من صدق الاستبانة باعتماد صدق المقياس والصدق الظاهري، ومعامل ألفا كرونباخ، وتستخلص الباحثة أن (الاستبانة) صادقة في قياس ما وضعت لقياسه، كما أنها ثابتة بدرجة كبيرة، وتم استخدام برنامج (spss) للتحليل الإحصائي.

- صدق أداة الدراسة:

2. الصدق من وجهة نظر المحكمين:

تم عرض الاستبانة على عدد (3) من المحكمين من ذوى الاختصاص لتأكد من سلامة الصياغة اللغوية للاستبانة، ووضوح تعليمات الاستبانة، وانتماء الفقرات لأبعاد الاستبانة، ومدى صلاحية هذه الأداة لقياس الأهداف المرتبطة بهذه الدراسة، وبذلك تم التأكد من صدق الاستبانة من وجهة نظر المحكمين.

3. صدق الاتساق الداخلي:

تم حساب صدق الاتساق الداخلي من خلال إيجاد معاملات الارتباط لمحاور الاستبانة، كما هو مبين في الجدول التالي:

جدول رقم (2): صدق الاتساق الداخلي لمحاور الاستبانة

م	المحور	معامل بيرسون للارتباط	قيمة "Sig."
1	حاضنات الأعمال	0.846	0.000
2	كفاءة أداء رياديات	0.733	0.000

المصدر: اعداد الباحثة حسب التحليل الإحصائي.

يتبين من الجدول السابق جدول رقم (2) أن محاور الاستبانة تتمتع بمعاملات ارتباط دالة إحصائية، وهذا يدل على أن محاور الاستبانة تتمتع بمعاملات صدق عالية.

- ثبات أداة الدراسة:

ونعني بثبات أداة الدراسة، أن الأداة تعطي نفس النتائج تقريباً لو طبقت مرة أخرى على نفس المجموعة من الأفراد، أي أن النتائج لا تتغير، وقد تم التأكد من ثبات الاستبانة التالية:

5. الثبات باستخدام معادلة ألفا كرونباخ:

جدول رقم (3): معاملات الارتباط لمحاو الاستبانة باستخدام معادلة ألفا كرونباخ

م	المحور	معامل الارتباط
1	حاضنات الأعمال	0.721
2	كفاءة أداء رياديات الأعمال	0.701

المصدر: اعداد الباحثة بناء على التحليل الاحصائي

يتبين من الجدول السابق رقم (3) أن معاملات الارتباط لمحاو الاستبانة باستخدام معادلة ألفا كرونباخ تتراوح هي دالة إحصائية، وتفي بأغراض الدراسة.

6. الثبات بطريقة التجزئة النصفية:

جدول رقم (4): معاملات الارتباط لمحاو الاستبانة بطريقة التجزئة النصفية

م	المحور	معامل بيرسون للارتباط	
		قبل التعديل	بعد التعديل
1	حاضنات الأعمال	0.643	0.837
2	كفاءة أداء رياديات الأعمال	0.779	0.860

المصدر: اعداد الباحثة بناء على التحليل الاحصائي

يتبين من الجدول السابق رقم (4) أن معاملات الارتباط لمحاو الاستبانة بطريقة التجزئة النصفية هي معاملات ثبات دالة إحصائية، وتفي بأغراض الدراسة.

الإحصاء الوصفي لنتائج الدراسة الميدانية الإجابة عن الأسئلة

يتضمن هذا الجزء عرضاً لتحليل بيانات الدراسة، وذلك من خلال الإجابة عن أسئلة الدراسة واستعراض أبرز نتائج الاستبانة، والتي تم التوصل إليها من خلال تحليل فقراتها.

الإجابة عن السؤال الأول: ما واقع كفاءة أداء رياديات الأعمال في المحافظات الجنوبية؟

1- تم تحديد محور الابداع:

جدول رقم (5): المتوسط الحسابي، والانحراف المعياري، والوزن النسبي، وقيمة اختبار T

الفرقات	المتوسط الحسابي	الانحراف المعياري	الوزن النسبي %	قيمة T	قيمة Sig	ترتيب الفقرة
قامت حاضنة الأعمال بتشجيعك كريادية أعمال على الابداع.	8.32	0.70	82.88	27.40	0.000	4
ساهمت حاضنة الأعمال في توفير الأجواء المناسبة لكل تطبيق للأفكار الإبداعية.	8.58	0.79	88.38	30.12	0.000	1

5	0.000	22.96	80.35	0.75	8.72	قامت حاضنة الاعمال بتوجيهك على المشاريع الإبداعية المتعلقة بالاقتصاد الأخضر.
2	0.000	25.36	84.35	0.81	8.75	ساهمت حاضنة الاعمال في تطوير فكرك الريادي.
3	0.000	29.26	84.08	0.69	8.48	طور حاضنة الاعمال فكرة مشاريعك الإبداعية.
	0.000	32.18	83.94	1.10	8.61	مجموع المحور

نستخلص من الجدول السابق رقم (5) ما يلي:

أ. يتضح أن الوزن النسبي لفقرات محور الابداع أن الوزن النسبي (83.94) أن مرتفع، وهذا يعني أن هناك موافقة مرتفعة بدرجة كبيرة من قبل أفراد العينة على هذه الفقرة.

وترى الباحثة أن محور الإبداع واضح لدى الـدى الرياديات الأعمال في غزة، حيث وتسهم الحاضنات باستمرار على دعم الأفكار الريادية وتطويرها ونشر الأفكار الإبداعية التي تواكب سوق العمل.

2-تحليل فقرات مجال " المخاطرة "

جدول (6): لفقرات مجال " المخاطرة "

م	الفقرة	المتوسط الحسابي	الانحراف المعياري	الوزن النسبي	قيمة الاختبار	القيمة الاحتمالية (.Sig)	الترتيب
5.	أمتلك روح المجازفة والتوجه نحو المخاطر بهدف التفوق	8.22	1.65	82.15	15.29*	0.000	1
6.	أسعى إلى المغامرة في أعمال غير واضحة النتائج	6.84	2.52	68.38	3.79*	0.000	6
7.	أميل إلى المخاطرة والدخول في الأعمال الجديدة وغير المألوفة	7.37	2.11	73.69	7.39*	0.000	5
8.	أسعى إلى إرضاء العملاء حتى لو تحملت أعباء أكبر قياساً بإمكانياتي	7.73	2.04	77.31	9.67*	0.000	3
9.	أمتلك القدرة على مواجهة تغيرات البيئة الفجائية	7.82	1.50	78.23	13.84*	0.000	2
10.	أأخذ قرارات جريئة بالرغم من ظروف عدم التأكد المحيطة بي.	7.50	2.11	75.00	8.12*	0.000	4
	جميع فقرات المجال معاً	7.58	1.60	75.79	11.24*	0.000	

* المتوسط الحسابي دال إحصائياً عند مستوى دلالة $\alpha \leq 0.05$.

● بشكل عام يمكن القول بأن المتوسط الحسابي يساوي 7.58، وأن الوزن النسبي يساوي 75.79%، مما يدل على أن متوسط درجة الاستجابة وهذا يعني أن هناك موافقة بدرجة متوسطة من قبل أفراد العينة

على فقرات هذا المجال. وتعزو الباحثة ذلك إلى كون المخاطرة أحد الصفات المهمة التي يجب أن تتمتع بها الرياديات، وحاجة بيئة العمل في قطاع غزة لتلك المخاطرة في ظل الظروف الغامضة وغير المستقرة، ويتضح ذلك من مدى استعداد الرياديات لتحمل المخاطرة حيث نجد بأن لديهن رغبة مرتفعة في تحدي المخاطر، لتحقيق أهدافهن.

الإجابة عن السؤال الثاني: ما مستوى حاضنات الاعمال المحافظات الجنوبية/فلسطين؟

- محور حاضنات الأعمال

جدول رقم (7): المتوسط الحسابي، والانحراف المعياري، والوزن النسبي، وقيمة اختبار T

م	الفقرة	المتوسط الحسابي	الانحراف المعياري	الوزن النسبي	قيمة "T"	قيمة "Sig."	الترتيب
1	دعمت حاضنة الأعمال على توفير بيئة عمل تأسيسية من أجل إقامة مشروعك.	7.05	1.75	70.46	6.81*	0.000	11
2	ساهمت حاضنة الأعمال على اكتساب المهارات الإدارية.	7.63	1.61	76.31	11.55*	0.000	8
3	عملت حاضنة الأعمال على تقديم استشاريين قبل البدء بالمشروع.	7.52	1.81	75.23	9.57*	0.000	9
4	ساعدت حاضنة الأعمال في ربط مشروعك بالسوق المحلي.	8.24	1.78	82.38	14.36*	0.000	5
5	قدمت حاضنة الأعمال حلول جذرية لمساعدتك على تخطي المشاكل والمعوقات.	7.78	1.78	77.77	11.36*	0.000	7
6	وفرت حاضنة الأعمال برامجاً تدريبياً ملائمة لمساعدتك على الحصول على فرصة عمل مناسبة	7.45	2.48	74.54	6.67*	0.000	10
7	حرصت حاضنات الأعمال على نسج علاقات وشركات جديدة محلية وإقليمية لمشروعك المحتضن.	7.96	1.94	79.62	11.54*	0.000	6
8	ساعدت حاضنة الأعمال على التشبيك بين رياديات الأعمال والمستثمرين.	8.65	1.50	86.54	20.20*	0.000	3
9	تسهم حاضنات الأعمال في نشر ثقافة الريادة من خلال منصتها الالكترونية.	8.58	1.59	85.85	18.49*	0.000	4
10	تساعد حاضنات الأعمال الرياديات التعرف على أسواق جديدة.	8.68	1.61	86.77	18.90*	0.000	2
11	تعمل حاضنات الأعمال ضمن رؤية واضحة	9.02	1.43	90.15	24.13*	0.000	1

						حسب سياسات قانونية.
	0.000	16.78*	80.51	1.39	8.05	المحور ككل

نستخلص من الجدول السابق رقم (7) ما يلي:

أ. اتفقت آراء الرياديات على محور حاضنات الأعمال بوزن نسبي (80.51%)، وهذا يعني أن هناك موافقة مرتفعة من قبل أفراد العينة على هذا المحور.

وترى الباحثة: أن محور حاضنات الأعمال يحتاج إلى الاستمرار بتقديم التدريب والاستشارات تتبع الحاضنات أسلوب المفاضلة بين البدائل التي تتيح الحصول على الخيار الأفضل من بين البدائل للرياديات، بالإضافة إلى استخدام منهج مدروس ومعتمد من قبل الحاضنات الذي يساعد على كفاءة أداء الرياديات في قطاع غزة.

اختبار الفرضيات

الفرضية الرئيسية الأولى: يوجد علاقة ذو دلالة إحصائية بين حاضنات الأعمال وزيادة كفاءة أداء رياديات الأعمال بفلسطين/ المحافظات الجنوبية؟

يشير الجدول رقم (8) إلى وجود علاقة ارتباط موجبة ذات دلالة إحصائية عند مستوى أقل من (0.05) بين الابداع وكفاءة أداء رياديات الأعمال، حيث بلغ معامل الارتباط (0.673)، ومستوى الدلالة يساوي (0.000)، وبذلك نقبل الفرضية بوجود علاقة ذات دلالة معنوية بين الابداع وكفاءة أداء رياديات الأعمال، حيث أن معامل الارتباط كان عالياً وهذا يعني أنه إذا الابداع يعمل على تحسين كفاءة أداء الرياديات.

وللإجابة عن هذه الفرضية، تم استخدام معاملات الارتباط، والقيمة الاحتمالية (Sig.) لإيجاد العلاقة، ومستوى الدلالة، من وجهة نظر رياديات الأعمال بمحافظة قطاع غزة.

جدول (8) يوضح العلاقة بين حاضنات الاعمال وكفاءة الأداء

م	الفرضية	معامل بيرسون للارتباط	القيمة الاحتمالية (Sig.)
1.	توجد علاقة ذات دلالة معنوية بين إجمالي مجالات كفاءة الأداء لرياديات الأعمال وبين حاضنات الأعمال.	*0.885	0.000
2.	توجد علاقة ذات دلالة معنوية بين الإبداع وكفاءة رياديات الأعمال.	*0.910	0.000
3.	توجد علاقة ذات دلالة معنوية بين المخاطرة ورياديات الأعمال.	*0.902	0.000

يبين الجدول رقم (8) أنه يوجد علاقة ارتباط موجبة ذات دلالة إحصائية عند مستوى أقل من (0.05) بمستوى دلالة يساوي (0.000) وبذلك نقبل الفرضية لأن معامل الارتباط ذو دلالة معنوية أي أن كفاءة أداء الرياديات مرتبطة بمحور حاضنات الأعمال.

الفرضية الرئيسية الثانية: يوجد أثر ذو دلالة إحصائية بين حاضنات الأعمال وزيادة كفاءة أداء ريادة الأعمال بفلسطين/ المحافظات الجنوبية.

لاختبار هذه الفرضية تم استخدام الانحدار الخطي المتعدد والجدول التالي يوضح ذلك:

جدول (10): نموذج تحليل الانحدار المتعدد

المتغيرات المستقلة	معاملات الانحدار	قيمة اختبار T	القيمة الاحتمالية Sig.
المقدار الثابت	-0.893	-1.114	0.268
الإبداع.	0.227	1.404	0.163
معامل الارتباط = 0.739	معامل التحديد المُعدَّل = 0.519		
قيمة الاختبار F = 20.924	القيمة الاحتمالية = 0.000		

من النتائج الموضحة في جدول (10) يمكن استنتاج ما يلي:

- معامل الارتباط = (0.739)، ومعامل التحديد المُعدَّل = (0.519) وهذا يعني أن (51.9%) من التغير في كفاءة أداء الرياديات لدى حاضنات الأعمال في قطاع غزة تم تفسيره من خلال العلاقة الخطية والنسبة المتبقية قد ترجع إلى عوامل أخرى تؤثر في الرياديات لدى حاضنات الأعمال في قطاع غزة.
- قيمة الاختبار F المحسوبة بلغت (20.924)، كما أن القيمة الاحتمالية تساوي (0.000) مما يعني وجود علاقة ذات دلالة إحصائية بين كفاءة أداء الرياديات لدى حاضنات الأعمال في غزة.

تبين أن المتغير المستقل المؤثرة في كفاءة أداء الرياديات لدى حاضنات الأعمال في قطاع غزة هي: المخاطرة، وتعزو الباحثة ذلك أن الرياديات لديهن الجرأة في التعامل مع البيئة المتغيرة خاصة في قطاع غزة الذي ولديهن الإصرار على النجاح في المشاريع، بينما تبين ضعف تأثير الإبداع، وتعزو الباحثة ذلك إلى قلة الإمكانيات، وعدم التوجيه الصحيح من قبل الحاضنات.

النتائج والتوصيات

أولاً- نتائج اختبار فروض الدراسة:

تم عرض نتائج الدراسة من خلال عرض نتائج اختبار الفرضيات، وفي ضوء ذلك توصلت:

جدول رقم (11) أبرز نتائج الدراسة

النتيجة	الفرض
ثبت صحة الفرض	الفرض الرئيس الأول: يوجد علاقة ذات دلالة إحصائية بين حاضنات الأعمال وزيادة كفاءة أداء ريادة الأعمال بفلسطين/ المحافظات الجنوبية؟
ثبت صحة الفرض	الفرضية الرئيسية الثانية: يوجد أثر ذو دلالة إحصائية بين حاضنات الأعمال وزيادة كفاءة أداء ريادة الأعمال بفلسطين/ المحافظات الجنوبية

المصدر: من إعداد الباحثة بناء على نتائج التحليل الإحصائي.

ثانياً - تحقيق أهداف الدراسة:

يوضح الجدول التالي مدى قدرة الدراسة على تحقيق أهدافها على النحو الموضح بالجدول التالي:
جدول رقم (12): تحقيق أهداف الدراسة

رقم	مضمون الهدف	مجال تحقيقه	نتيجة
الأول	التعرف على مستوى حاضنات الأعمال بالمحافظات الجنوبية/فلسطين	الإطار النظري، والإجابة عن التساؤل الأول.	تم تحقيقه
الثاني	تحديد العلاقة بين حاضنات الأعمال وزيادة كفاءة أداء ريادة الأعمال	الإطار النظري، والإجابة عن التساؤل الثاني.	تم تحقيقه
الثالث	الكشف عن واقع كفاءة أداء رائدات الأعمال في المحافظات الجنوبية/فلسطين	الإطار النظري، والإجابة على نتائج الفرض الأول.	تم تحقيقه
الرابع	التعرف على وجود أثر بين حاضنات الأعمال وزيادة كفاءة أداء ريادة الأعمال بفلسطين	الإطار النظري، نتائج اختبار الفرض الثاني.	تم تحقيقه

• توصيات تتعلق بالنتائج:

أولاً- كفاءة أداء الرياديات في قطاع غزة:

1. محور الإبداع:

- أ. ضرورة الاهتمام بتوفير بيئة مناسبة في الحاضنات تشجع على تنمية مهارات الرياديات بالابتكار.
- ب. مضاعفة الجهود والعمل على دعم الرياديات العاملات في مجال المشاريع، واكسابهم مهارات القرن 21 والتي تسهم في تنمية الإبداع.

2. محور المخاطرة:

- أ. الاستمرار بالاهتمام بتوضيح اللوائح والقوانين لتحفيزهن على المجازفة المحسوبة.
- ب. الاهتمام بتقييم الذات بشكل مستمر، والتشجيع على تنظيم الذات الذي يساعد على تحقيق الأهداف لدى الرياديات.

- ج. الاستفادة من تجارب الرياديات ذوات المشاريع الناجحة.

3. محور حاضنات الأعمال:

- أ. العمل على التعاون والمشاركة بين كافة القطاعات العامة والخاصة لدعم الرياديات.
- ب. ربط الرياديات بحاضنات دولية تسهم في تحفيز الإبداع.

المراجع:

- برهوم، بسمة. (2014). دور حاضنات الأعمال والتكنولوجيا في حل مشكلة البطالة لريادي أعمال قطاع غزة (رسالة ماجستير). الجامعة الإسلامية، غزة
- بوتواتة أمينة & بن علي عبد الرزاق. (2021). العوامل التحفيزية لرياديات الأعمال: دراسة استكشافية لعينة من النساء ببتسة-الجزائر Motivational factors for female entrepreneurs: an exploratory study of a sample of women in the Tebessa-Algeria. *المالية والمحاسبية والإدارية*. 524-547، 8(1) ،
- الحناوي، محمد صالح، الصحن، محمد فريد، سلطان، محمد سعيد. (1999). مقدمة في الأعمال والمال، الاسكندرية : الدار الجامعية.
- خصاونة، عاكف لطفي. (2011). إدارة الإبداع والابتكار في منظمات الأعمال. عمان: المنهل للنشر
- الدماغ ، Z، عبدالمنعم ، الشوبكي ، إم جي (2020). حاضنات الأعمال ودورها في ريادة الأعمال للمنشآت الصغيرة .المجلة الدولية لتكنولوجيا المعلومات والهندسة الكهربائية) مجلة (ITEE ، 9 (1) ، 47-59. ،
- السكارنة، بلال خلف. (2008م). الريادة وإدارة منظمات الأعمال. ط1. الأردن، عمان: دار المسيرة للنشر والتوزيع.
- سلامة سارة. (2021). حاضنات الأعمال السبيل لدعم وتطوير ريادة الأعمال-حاضنة ميلة نموذجاً. مجلة العلوم الانسانية. 584-599، 21(1) ،
- الشميمري، أحمد، والمبيريك، وفاء. (2016): مبادئ ريادة الأعمال لغير المتخصصين، ط1، مكتبة الملك فهد الوطنية: الرياض.
- صالحى سلمى. (2021). دور حاضنات الأعمال الجامعية في مرافقة المشاريع الناشئة-دراسة حالة حاضنة جامعتي المسيلة وبومرداس .مجلة العلوم الاقتصادية والتسيير والعلوم التجارية ، 14(1) ، 109-124.
- عبد الحميد، سمر الأمير غازي" et al. دور ريادة الأعمال فى تحقيق أهداف التنمية المستدامة (مع الإشارة الى الواقع المصرى) "المجلة العلمية التجارة والتمويل. 40 عدد خاص (مؤتمر الكلية 2020-الجزء الثاني) (2021): 144-109.
- عبد الرزاق، فوزي. (2014). إشكالية حاضنات الأعمال بين التطوير والتفعيل: رؤية مستقبلية (حالة حاضنات الأعمال في الاقتصاد الجزائري)، ورقة مقدمة إلى المؤتمر السعودي الدولي لجمعيات ومراكز ريادة الأعمال.

عودة ، MO ، عودة ، RO ، عابد ، MN ، عبدالمنعم ، SA ، أبو ناصر ، SS ، والشوبكي ، MJ (2019). المتغيرات الشخصية وأثرها في تعزيز خلق فرص العمل في قطاع غزة من خلال حاضنات الأعمال.

عودة ومرام و. وآخرون " رواد الأعمال وريادة الأعمال في قطاع غزة بين الواقع والطموح ".المجلة الدولية لأبحاث علوم الإدارة الأكاديمية. (2019) 3.8 (IJAMSR)

مهدي، جابر. (2015). أثر حاضنات المشروعات في تعزيز ريادة الأعمال بمدينة عنابة. مجلة العلوم الاقتصادية، عمادة البحث العلمي، جامعة السودان للعلوم والتكنولوجيا، (16).

النجار، فايز جمعة صالح، والعلي، عبد الستار محمد. (2010م). الريادة وإدارة الأعمال الصغيرة. ط2. الأردن، عمان: دار الحامد للنشر والتوزيع.

النخالة، منى. (2012، 24-25 إبريل). واقع حاضنات الأعمال ودورها في دعم المشاريع الصغيرة لدى الشباب في قطاع غزة، ورقة مقدمة إلى مؤتمر الشباب والتنمية في فلسطين.

Althalathini, D. (2015). Women Entrepreneurs In Gaza Strip Obstacles And Opportunities. *International Journal of Economics, Commerce and Management*, 3(4).

Fenwick, T. (1994). Women Crafting New Work : The Learning of Women Entrepreneurs. Conference Paper

Laguador, Jake M. (2013). A correlation Study of Personal Entrepreneurial Competency and the Academic Performance in Operations Management of Business Administration Students. *International Journal of Academic Research in Business and Social Science*, 3(5).

دور المرأة في دعم صناع القرار دراسة حالة المجلس الاستشاري النسوي في محافظة كركوك

أ.م. د. سوسن إبراهيم رجب العكدي

الجامعة التقنية الشمالية / المعهد التقني كركوك

dr_sawsanibrahimrajab@ntu.edu.iq

sini667@yahoo.com

الملخص

يسعى البحث الى بيان دور المرأة، وإسهاماتها في دعم متخذي القرارات، بالاستشارات التي تمكنهم من صنع قرار صائب، فاعل، ذي نتائج كفوءة، تُمكن هذه القرارات من تحقيق الاهداف التي من اجلها بُنيت وأُخذت، وهنا لا نقصد بالقرار (القرار السياسي)، بل التركيز سيكون على مشاركة المرأة في تقديم النصح، والمشورة لصناع القرار في مختلف المجالات، والقطاعات، والتخصصات على مستوى مؤسسات الدولة، ومنظمات المجتمع المدني، وفي الجانب الميداني لهذا البحث سنلقي الضوء على تجربة المجلس الاستشاري النسوي في محافظة كركوك، وهو احد المجالس الاستشارية التي انشئت في المحافظات الخمسة التي تعرضت الى عمليات عسكرية نتيجة الهجمات التي قامت بها عصابات داعش. وتوصل البحث في ختامه الى مجموعة من النتائج، ومن اهمها الاتي:

1- لوحظ ضعف الدور الاستشاري للمرأة، في مجال تقديم الاستشارة والمقترح، ويعود هذا الضعف الى عدم تفهم صناع القرار لدور المجلس الاستشاري بشكل صحيح، وعدم تقبلهم استقلالية وتبعية المجلس لاي جهة سياسية موجودة حاليا في الساحة العراقية.

2- لا يمتلك المجلس هوية رسمية تمثله، وتمثل عضواته امام الآخرين، فما زالت العضوات يعتمدن على علاقاتهن الشخصية، والعملية التراكمية نتيجة الوظيفة، او نشاطهن الشخصي كناشطات مجتمع مدني مستقلات، او عضوات في منظمات مجتمع مدني وهذا بدوره يمثل تقصيرا في تشخيص هوية المجلس امام الآخرين

3- ظهر دور المجلس وكيانه من خلال المبادرات التي قام بها وضمن حدود ضيقة، ويعود الفضل هنا الى جهود عضواته الشخصي من حيث التنسيق، والتنظيم، والاتصالات مع الاطراف ذات العلاقة بكل مبادرة محلية منجزة. كما قدم البحث مجموعة من المقترحات التي نامل ان تكون مفيدة وقيمة للمجلس، ولتمثله من المنظمات والمجالس، والتشكيلات المناظرة، ومن هذه المقترحات الاتي:

1- شرعنه عمل المجلس ، وتقنينه بإعطائه الشخصية او الكيان الذي سيكون عليه مستقبلا بعد انتهاء فترة الرعاية من قبل المنظمة الراعية، وهنا يمكن تقديم اكثر من سيناريو حول ما هية شكل المجلس وهويته الشرعية، والقانونية التي تمكنه من مزاوله عمله وتحقيق اهدافه التي وجد من اجلها.

2- بناء علاقات شراكة مع المنظمات الحكومية، ومنظمات المجتمع المدني بهدف الارتقاء بواقع المجتمع العراقي.

المقدمة

دخل العراق الى عصر الديمقراطية منذ عهد قريب، وهذه الديمقراطية تفرض على صناع القرار التشاور والتشارك فيما بينهم لصياغة افضل القرارات التي تدخل في صلب حياة المواطن العراقي، وكان للمرأة العراقية دور في هذه الديمقراطية ليس فقط بمشاركتها معترك الحياة بل في صنع القرارات التي تمس

المجتمع بعامه، وهنا لابد من التذكير ان للمرأة العراقية ماضٍ عريق في البناء، والاعمار، والعمل، والاجتهاد، والسعي كأم، وربة منزل، وكعاملة في مختلف الميادين وهذا التاريخ جاء نتيجة للظروف التي مرّ بها العراق، وفرضت فيها الظروف على المرأة ان تتحمل على عاتقها اكثر من مسؤولية، وتلعب اكثر من دور في ان واحد نتيجة غياب الرجل، او انشغاله في امور فرضت على المجتمع العراقي. وتعمق هذا الدور واصبح اكثر اهمية ضمن العراق الديمقراطي الذي ينبغي ان يسهم الجميع في بنائه، رجالاً، ونساءً، فلا فرق كون الوطن وطن الجميع، والمسؤولية ايضا مسؤولية الجميع، الا ان الملاحظ في واقعنا الفعلي انحساراً واضحاً لدور المرأة، وبقيت رهينة بالحزب، او الكتلة التي تنتمي لها، ودورها يتوافق تماماً مع نهج الجهة التي تعمل معها او تنضوي تحت لوائها، وهذا الامر جلي جداً في الجانب السياسي، الا اننا لا نركز على السياسة ودور المرأة فيها بل نسعى الى بيان دور المرأة في دعم صناعة القرارات التي تمس الحياة الاجتماعية، والثقافية، والصحية، والاقتصادية، والتعليمية، وغيرها من الامور ذات المساس بالمجتمع، والتي تسعى الى بناء مجتمع متمدن، يمتلك فيه الانسان الدرجات المناسبة من الحياة الادمية التي تحفظ كرامته، وتوفر احتياجاته الاساسية والتي تمكنه من ان يكون عنصر مفيد في المجتمع الانساني.

المبحث الاول: منهجية البحث

اولاً: مشكلة الدراسة

تسعى المرأة بكل ما اوتيت من معرفة، وعلم، وشخصية الى اثبات ذاتها ضمن مجالات الحياة المختلفة، وترغب بان تكون عنصراً مفيداً ذي قيمة في اسرتها، ومجتمعها، ولتحقيق هذا ظهرت العديد من الكيانات، او المنظمات، او التجمعات التي سعت الى اشراك المرأة في خدمة المجتمع، البعض من هذه الجهات سياسية سعت الى اشراك المرأة ضمن معتزك السياسة، والبعض الاخر منظمات مجتمع مدني اسهمت باشرارك المرأة في العديد من الانشطة الهادفة لخدمة المجتمع ضمن أنشطة وتوجهات اغلبها انسانية، او تطويرية، الا ان دور المرأة في دعم صانعي القرار لم يكن له جهة، او كيان، او منظمة تسعى الى تأديته، وتقديمه كخدمة مجتمعية متخصصة، فضلاً عن عدم توفر القناة الكافية لدى صناع القرار حول الدور الذي يمكن ان تؤديه المرأة من خلال تحسين نوع القرار المتخذ من قبل صناعه هذا في حال تمكنها من تقديم المشورة والاسناد والمقترح الذي يصب في صلب عملية صنع القرار. ومن هنا تم بناء تساؤل البحث الاساس:

هل يمكن ان تكون المرأة العراقية سائدة وداعمة لصناع القرار في الجوانب غير السياسة في العراق؟

ثانيا: اهمية البحث

تأتي اهمية البحث من الاتي:

- 1- المجالس الاستشارية النسوية، تجربة حديثة في المجتمع العراقي (على قدر معرفة الباحثة الى وقت اعداد وكتابة البحث) ويفترض ان يكون لها دور في تنمية المجتمع والارتقاء به من خلال الدعم الذي سيتم تقديمه لصناع القرارات كي تكون القرارات اكثر كفاءة وفاعلية.
- 2- تطوير واعمام فكرة المجالس الاستشارية يتطلب نضجا للدور المطلوب مع توفير لوجستيات اعلى تمكن افراده من تقديم الافضل، والبحث الحالي سيلقي الضوء على تجربة احدى المحافظات لتقييم الحالة (علما ان التقييم من وجهة نظر شخصية).

ثالثا: اهداف البحث

- 1- تسليط الضوء على تجربة المجلس الاستشاري النسوي في محافظة كركوك.
- 2- بيان الدور الذي لعبه هذا المجلس، وما نفذه من مهام.
- 3- تشخيص ايجابيات وسلبيات التجربة للارتقاء بها نحو الافضل ضمن رؤية مستقبلية اكثر طوحا.

رابعا: فرضية البحث

يستند البحث على فرضية رئيسة مفادها :

(يدعم المجلس الاستشاري النسوي في محافظة كركوك صناع القرار في المحافظة على مختلف الاصعدة، والتخصصات).

خامسا: اسلوب البحث، وادواته

تم اعتماد المنهج الوصفي التحليلي في بناء البحث، وبلوغ نتائجه، اذ تم اعتماد ما تيسر من مصادر علمية لبناء اطاره النظري، اما جانبه الميداني فاعتمد على دراسة حالة قائمة وموجودة فعلا في الواقع العملي، اذ تم الاعتماد على ما تم تنفيذه من أنشطة ومبادرات محلية من قبل عضوات المجلس، كما تم اعتماد التقارير الشهرية التي تسجل فيها أنشطة المجلس (نقصد الأنشطة غير المبادرات المحلية) لبيان نوع الأنشطة والمعلومات المتعلقة بكل نشاط، فضلا عن اعتماد استبانة اعدت لهذا الغرض وزعت على عضوات المجلس البالغ عددهن (17) عضوة، استردت منها (12) وكانت صالحة للتحليل، واعتمدت نتائجها في تحقيق اهداف الدراسة.

المبحث الثاني: الاطار النظري

اولا: المرأة العراقية، الواقع والطموح

تمكنت المرأة العراقية بسعيها، واجتهادها، ونضالها من تبوء مكانة مرموقة في المجالات الاجتماعية، والاقتصادية، والثقافية، وحتى السياسية منها، فهي بالإضافة الى دورها كأم، واخت، وزوجة، وابنة كانت طودا شامخا ساندت الرجل والمجتمع في ظل الازمات، والظروف التي مرت على العراق عبر

سنين الحروب، والحصار، والضغط النفسي، والشد العصبي الذي تحملته بالكامل مع اخيها الرجل في المجتمع، بل ويمكن ان نقول بانها تحملت أوزاراً أكثر مما يجب، ويتطلب، وقدمت التضحيات الجسام من اهلها، وصحتها، ونفسياتها المرهقة، وعمرها ومع هذا تمكنت من عبور هذه الازمات واستطاعت ان تثبت نفسها وبجدارة، في بيتها، وعملها، ومجتمعها، والبعض منهن قد تمكن من بلوغ مناصب قيادية، وسيادية وخير مثال على هذا ان اول وزيرة عراقية، وعربية هي الطيبية (نزيه الدليمي 1923 - 2007)، والتي تولت منصب وزيرة البلديات، كما اسهمت بجهودها في إصدار قانون الأحوال الشخصية في العراق في العام (1959)، والذي اعتبر القانون الأكثر تقدماً في الشرق الأوسط من حيث الحقوق التي منحها للمرأة، فضلاً عن كونها ناشطة في حقوق المرأة وإحدى رائدات الحركة النسوية العراقية في وقته⁽¹⁾. وتوالت بعدها الادوار للعديد من النساء العراقيات في البناء والاعمار. الا ان هذا الدور واجه العديد من التحديات التي قلصت او حجمت منه بعض الشيء، وتحديدًا بعد العام (2003) اذ يفترض ان العراق الديمقراطي فصح المجال للجميع في المشاركة الفاعلة في تضميد الجراح، ومداواة الالام، والبناء، والاعمار، وصنع القرارات، واتخاذها، ولكن الواقع الفعلي ما يزال ينظر الى المرأة من منظور قاصر، ومنقوص، فالعادات، والتقاليد، والاعراف، التي بالتأكيد تُجلها، ونحترمها، ونقدرها ولن نخرج عنها ما دامت هي في خدمة المجتمع والانسان، لكن من هذه التقاليد ما ينظر الى المرأة بنظرة النقص، والقصور، وعدم الانصاف الذي جعل دورها الحالي يقتصر على اتخاذها انت تمكنت للقرارات فقط في مجال عملها المحكوم اصلاً بسياسات، واجراءات، وضوابط عمل محددة من قبل جهات عليا (الوزارة، الحكومة)، او من خلال مشاركتها في القرارات السياسية والتي يتخذها الحزب او الكتلة التي تنتمي اليها والتي بالتأكيد اغلبيتها من الرجال، ودورها سيكون محدداً في مثل هذه الحالات ان فصح لها المجال للمناقشة في القرارات، اذ على الاغلب في مثل هذه الحالات لا نرى لها دوراً في دعم متخذي القرارات، واسنادهم بمقترحات يمكن ان ترتقي بالقرار نحو الافضل عند مشاركة الطرف الاخر في معادلة الحياة والتي تتضمن وجود المرأة والرجل كعنصرين اساسيين فيها.

وعليه نرى ان المرأة العراقية بتاريخها، وخبرتها، وتجربتها، وعلمها، ومعرفتها، وقدرتها، وامكانياتها، وجهدها، ومثابرتها قادرة على ان تتبوأ أكثر مما هي عليه الان، ولا نقصد المناصب، والمسؤوليات فقط

⁽¹⁾ The Kahlil Gibran Chair for Values and Peace, (2019), Dr. Naziha Jawdet Ashgah al-Dulaimi, <https://pioneersandleaders.org/women-pioneers/dr-naziha-jawdet-ashgah-al-dulaimi>.

بل يمكن ان تكون عنصرا داعما، وساندا في صياغة قرارات جيدة تضيف قيمة للشأن الذي اتُخذ له القرار، او من اجله تم بناء واصدار القرار.

ثانيا: مفهوم القرار واليات صناعته

صُنِعَ القرارات، واتخاذها من اهم العمليات الحياتية على مستوى الافراد، والمنظمات، اذ تعد القرارات جوهر كل شيء، واساسه، وبدونها لا يتم اي نشاط، او فعل، او عمل، فالجميع يمارس صنع، واتخاذ القرارات جنبا الى جنب اثناء ممارسته لفقرات، وحيثيات، ومهمات حياته، فالقرار عبئ ومسؤولية تقع على عاتق الافراد والمنظمات، وعلى الجميع تحمله مهما كانت المعوقات، والمشاكل التي تواجه هذا الامر، اذ تتداخل العديد من العوامل التي تلقي بظلالها على عملية اتخاذ القرار وتؤثر فيه وهذه العوامل متعددة ومتشعبة ومتنوعة (اقتصادية، اجتماعية، ثقافية، سياسية)، وكلها تسهم في تشكيل ماهية القرار ومدى فاعليته وكفاءته.⁽¹⁾ يعرف القرار بكونه "الرأي يُمضيه مَنْ يمتلكُ إمضاءً"⁽²⁾، وبناء على هذا التعريف القرار مسؤولية وقدرة تقع على عاتق من يمتلك السلطة والصلاحيه لإقراره، كما انه اداة تميز مالكي هذه السلطة حول ماهية شخصياتهم، وتوجهاتهم، واهدافهم، والعوامل التي يمكن ان تحد من قدراتهم الفعلية في الامضاء بعملية صنع واتخاذ القرار. وفي هذا الشأن علينا ان نميز بين عملية صنع القرار والتي يمكن تعريفها بانها "عملية عقلية منظمة، تتضمن تحديد المشكلة أو القضية المطلوب اتخاذ قرار بشأنها، كما تتضمن البحث والتدقيق في الحلول المتاحة والمقارنة والمفاضلة بين الحلول (البدايل)، ثم الوصول إلي قرار"،⁽³⁾ وبين اتخاذ القرار الذي يمكن ان نعرفه على انه "اختيار البديل الافضل بين البدائل المطروحة، او المقترحة"⁽⁴⁾، فعملية صنع القرار اشمل من اتخاذه، اذ عند اتخاذ القرار يتم التعامل مع مجموعة بدائل، ويتم اختيار الافضل منها وفقا للحالة، اما صنع القرار فهو نشاط يخضع لعمليات مركبة، ومرتبطة، تتكامل الواحدة مع الاخرى تبدا بتجميع البيانات، والمعلومات اللازمة، ومن ثم تقويمها، وتحليلها، ودراسة تأثيرات اعتمادها في صنع القرار، والبدائل التي يمكن ان تتاح عند صياغة القرار من

⁽¹⁾ المصري، احمد، (2000)، الادارة الحديثة: اتصالات، ومعلومات، وقرارات، مؤسسة شباب الجامعة، الاسكندرية، مصر، ص: 241.

⁽²⁾ مجمع اللغة العربية، (1960)، المعجم الوسيط، القاهرة، مصر.

⁽³⁾ بكر، عبد الجواد، (2002)، السياسات التعليمية وصنع القرار، دار الوفاء، الاسكندرية، مصر، ص: 80.

⁽⁴⁾ المغربي، عبد الحميد، (2001)، الاصول العلمية لإدارة الاعمال، المكتبة العصرية، المنصورة، مصر، ص: 243.

هذه المعطيات وتنتهي بوضع السيناريوهات التي تعد المرحلة الاخيرة والمفتاح لمتخذ القرار في اختيار الافضل منها. (1)

لغرض صنع واتخاذ القرار لابد المرور بمجموعة من الخطوات، او المراحل التي تمثل الية صنع القرار وصولا الى المرحلة الاخيرة والمتمثلة بأصدره، وتتمثل هذه المراحل بالاتي: (3)(2) المرحلة الاولى: تشخيص المشكلة، وتحديد لها: التشخيص الدقيق، والتحديد الصحيح للمشكلة نقطة جوهرية في سبيل الوصول للحل الامثل، اذ ينبغي ان تحدد وتفهم ماهية مسببات المشكلة يمكن من تحديد شكل القرار الذي يمكن ان يؤدي الى نتائج ايجابية تتمثل ليس فقط في حل المشكلة بل التخلص من مسبباتها، وضمان عدم تكرارها في المستقبل في ظل نفس العوامل والمتغيرات المسببة لها. المرحلة الثانية: تجميع البيانات والمعلومات: تتعلق هذه المرحلة بالبحث والتقصي بهدف التعريف التدقيق بالمشكلة ذاتها، ومسبباتها، ومن ثم الوقوف على الحلول الممكنة التي يمكن ان توصل الى النتائج النهائية.

المرحلة الثالثة: تحديد البدائل: بعد تشخيص المشكلة، وتجميع البيانات والمعلومات المتعلقة بها، وتحليل المعطيات، والمؤثرات تبدأ مرحلة البحث عن البدائل التي يمكن ان تسهم في حلت المشكلة، وفي هذه المرحلة يشترط توفر اكثر من بديل لتمكين متخذي القرار من دراسة كل بديل، ومقارنة نتائجه على المشكلة وتأثيراته الايجابية والسلبية الحالية والمستقبلية ليس فقط في المشكلة بل في جميع الاطراف التي يمكن ان تتأثر باختيار البديل بشكل مباشر او غير مباشر.

المرحلة الرابعة: تقييم البدائل: يتم هنا بعد تحديد البدائل المتفق عليها تقييم موضوعي لكل واحدة منها، ومن مختلف الزوايا، اذ يتم تحديد ايجابيات كل بديل، وسلبياته، ومقارنته بالبدائل المطروحة الاخرى، كما يتم تقييم النتائج المتحققة من كل بديل والقيمة التي سيضيفها البديل عند اختياره، وفذ هذه المرحلة تستبعد البدائل الاقل كفاءة، والاعلى مخاطرة، والاكثر سلبية، وتبقى البدائل التي ترضي في نتائجها، ايجابياتها، ولابد ان يتم ايضا في هذه المرحلة دراسة كلفة كل بديل مع اجراء الموازنة بين الكلف المترتبة على اختيار البديل ونتائجه المرجوة.

¹(4) علي، حنان احمد، (2016)، معوقات صنع القرار واتخاذ لدى مديري مدارس التعليم الاساسي بجمهورية مصر العربية (دراسة ميدانية)، مجلة جامعة الفيوم للعلوم التربوية والنفسية، العدد الحادي عشر، الجزء الخامس، ص: 203.

²(5) المغربي، عبد الحميد (2006)، الإدارة: الأصول العلمية والتوجهات المستقبلية، ط1، المكتبة العصرية للنشر والتوزيع، المنصورة، مصر، ص: 158-162.

³(6) حلاق، ريماء علي، (2014)، دور ادارة المعرفة في اتخاذ القرارات من وجهة نظر المديرين والمدرسين في المدارس الثانوية العامة في مدينة دمشق، رسالة ماجستير غير منشورة، جامعة دمشق، سوريا، ص: 78 – 81.

المرحلة الخامسة: اختيار البديل الافضل: في هذه المرحلة يكون متخذ القرار في وضع يمكنه من اختيار البديل الافضل، والانسب لحل المشكلة، وهذا الاختيار تم بناءً على الحقائق، والمعطيات التي درست بعناية، ومكنت من اختيار البديل.

المرحلة السادسة: وضع البديل موضع التنفيذ (تنفيذ القرار): يتم وضع البديل المختار موضع التنفيذ الفعلي لمعالجة المشكلة القائمة، والتخلص من اثارها، مع توفير كافة اللوجستيات التي تمكن من تنفيذه فعلا.

المرحلة السابعة: تنفيذ البديل (القرار) ومتابعته: في هذه المرحلة يتم التنفيذ الفعلي المبرمج، اذ يفترض ان يتم تحديد الوقت الذي يستغرقه القرار لحل المشكلة، ومراحل تنفيذه، والعاملون الذي يتم تكليفهم، ومسؤولية كل واحد منهم، والطريقة التي ستم بها التنفيذ، فضلا عن معايير، واليات المتابعة والتقييم التي تقيس مدى نجاح البديل، فضلا عن ما يمكن ان يظهر من امور طارئة يمكن تحدد من التنفيذ الفعلي والتي تتطلب معالجات لضمان عدم خروج البديل (القرار) عن مساره المطلوب، والمحدد له مسبقا.

ثالثا: الرابط الفلسفي لدور المرأة مع صناع القرار

لدى اغلبيه المجتمع نظرة تحتاج الى تصحيح الا وهي ان المرأة في العراق أُتيحت لها الفرصة في المشاركة السياسية بشكل اوسع بعد التغيرات التي طرأت على المجتمع العراقي، وما دخل اليه من مفاهيم ذات صلة بالديمقراطية، والتشاركية، والتعددية الحزبية، والأدوار التكاملية، من خلال مشاركتها في المجالس البلدية، والبرلمان، وتسئنها مناصب في السلطة التنفيذية، الا ان هذا المفهوم فيه بعض القصور، اذ ان دور المرأة لا يقتصر على الجوانب السياسية وما تفرضه الاحزاب والكتل والتيارات من مفاهيم ورؤى تفرض على اعضائها الالتزام بها كونهم اعضاء ضمن هذا الكيان، فالمرأة العراقية بما تمتلكه من معارف، وخبرات، ومؤهلات علمية، وتجارب يمكن ان تكون داعمة لصناع القرار وذلك من خلال مساهمتها في تقديم المقترحات، والافكار، والآراء، بعد دراسة وتحليل المشكلة او الموضوع الذي يلزم صياغة قرار له، واصداره، وهنا القرارات التي تتخذ متشعبة ومتنوعة، ومختلفة تبعا لحاجة المجتمع، ومتطلباته. فالمرأة يمكن ان تسهم بدعم متخذي القرارات في تحسين سياسات التعليم على مستوى وزارة التربية والتعليم، ودورها هنا يمكن ان يكون استشاريا وتحديدًا من التخصصات في المجالات التربوية، فضلا عن كون المرأة تتحمل اكثر من مسؤولية فالمشورة والمقترح الذي تقدمه ستعمل بكل جهدها ان يتوافق مع حاجة المجتمع كونها فرد منه، فهي الام والاخت، والابنة، فضلا عن دورها الاستشاري وهنا يمكن ان تكون المشورة مزيج بين حاجة المجتمع المنطقية والعاطفية والتي بالتأكيد فيها بعد استراتيجي

للنتائج التي يمكن ان تتحقق على المدى البعيد، والمرامي التي يمكن ان تصل اليها مثل هذه القرارات عند اصدارها والعمل بموجبها، وهذا الامر ينطبق على المجالات الاخرى في الحياة المجتمعية.

كما ان الدور الالم الذي تمارسه المرأة في مجتمعها المصغر (العائلة، والاسرة) اغناها ببصيرة يمكن توظيفها مع قدراتها وامكاناتها المعرفية والعملية، والعلمية في تحسين نوع الحياة في المجتمع وذلك بتحسين نوع القرارات المتخذة، وعليه يمكن ان تسهم في تقديم مقترحات، واستشارات تنظر الى الامر من اكثر من جانب، ولا ننسى الاشارة الى طبيعة تركيب عقل المرأة، حيث وجدت دراسات كانت قد تناولت مواضيع المعرفة، والإدراك، والذاكرة، والوظائف العصبية في الدماغ البشري وجود اختلافات واضحة في هذه النواحي بين الجنسين، حيث يمكن أن تعزى هذه الاختلافات إلى عوامل وراثية وهرمونية وبيئية مختلفة، فيما لا يعني ذلك أفضلية أحد الجنسين على الآخر، أو ارتفاع نسبة الذكاء لديه مقارنة بالآخر، إلا أن ذلك يشير إلى اختلاف في الآلية التي يعمل فيها دماغ كل منهما، حيث يستخدم الرجال أجزاء مختلفة من الدماغ لتشفير الذكريات، واستشعار العواطف، والتعرف على الوجوه، وحل بعض المشكلات واتخاذ القرارات تختلف عن تلك التي تستخدمها النساء⁽¹⁾، الامر الذي ينتج عنه اختلاف في طرق تفكير المرأة عن الرجل في امور عدة يمكن توظيفها لخدمة المجتمع بالمساهمة في دعم صناعة قرارات رشيدة، حكيمة.⁽²⁾

وتأسيسا على ما تقدم نرى ان للمرأة امكانات وقدرات ان تم توظيفها لمساندة، ودعم صناعة القرارات، يمكن ان نخرج بقرارات قيمة تعطي نتائج جيدة، تسهم في ارتقاء المجتمع نحو الافضل.

المبحث الثالث: الجانب الميداني

اولا: التعريف بمجتمع البحث وعينته

تأسست المجالس الاستشارية النسوية في (5) محافظات عراقية (كركوك، نينوى، صلاح الدين، الانبار، ديالى)، وهي المحافظات التي تعرضت الى عمليات عسكرية نتيجة احتلالها كليا، او جزئيا من قبل عصابات داعش المجرمة، وكانت الانطلاقة في شهر حزيران من العام (2019)، اذ تم الاعلان من خلال موقع المعهد الديمقراطي الوطني The National Democratic Institute (NDI) عن انشاء هذه المجالس، وعلى الراغبات ممن يجدن في انفسهن القدرة، والرغبة على العمل التطوعي التقديم من

¹(1) Zeenat Zaidi (2010), Gender Differences in Human Brain, www.researchgate.net.

²(2) Amber Hensley, (2009), 10 Big Differences Between Men's and Women's Brains, <http://www.mastersofhealthcare.com>.

خلال موقع المعهد الديمقراطي الوطني الالكتروني، وتم اختيار المتطوعات بناء على شروط ومواصفات محددة وموضوعة من قبل المعهد، كما اجريت مقابلات مطولة مع المتطوعات لغرض اختيار من تتناسب، او تتوافق مع شروط المعهد الخاصة بتشكيل مثل هذه المجالس. وشكلت المجالس الاستشارية النسوية لتحقيق اهداف رئيسة تتمثل بالاتي:

- 1- تعزيز دور المرأة ومشاركتها في الحكم المحلي.
- 2- تقديم الاستشارات والمقترحات للحكومة المحلية في المحافظات التي تتواجد فيها المجالس في القضايا التي تتعلق بالجنسين.

ولا بد من التعريف بالمعهد الديمقراطي الوطني The National Democratic Institute (NDI)، فهو منظمة غير حزبية، وغير حكومية، تسعى إلى تلبية تطلعات الشعوب من كافة أقطار العالم بالعيش في مجتمعات ديمقراطية، ذات أنظمة سياسية مفتوحة ومتعددة الأحزاب، تعترف بحقوق الإنسان الأساسية وتشجعها. لقد عمل المعهد الديمقراطي الوطني، منذ تأسيسه في العام (1983)، وبالتعاون مع شركائه المحليين، على إنشاء المؤسسات، والممارسات الديمقراطية، وتعزيزها، من خلال بناء المنظمات السياسية، والمدنية، وحماية الانتخابات، وتشجيع المشاركة المدنية، فضلاً عن الانفتاح، والمساءلة في الحكم؛ وبفضل فريق من الموظفين والمتطوعين المتمرسين في مجال السياسة من أكثر من مئة دولة، نجح المعهد الديمقراطي الوطني في جمع أفراد ومجموعات بهدف تبادل الأفكار، والمعارف، والتجارب، والخبرات. إن عمل المعهد يدعم المبادئ المنصوص عليها في الإعلان العالمي لحقوق الإنسان، كما انه يشجع على تطوير أقدية تواصل مؤسساتية بين المواطنين والمؤسسات السياسية والمسؤولين المنتخبين، ويعزز قدرة هؤلاء على تحسين مستوى الحياة بالنسبة إلى المواطنين كافة.⁽¹⁾

تم تشكيل المجلس الاستشاري النسوي في محافظة كركوك، بهدف تعزيز مشاركة المرأة، ومشاركتها في تقديم المشورة، والمقترح، والرأي للحكومة المحلية في محافظة كركوك، وتحديدًا فيما يخص القضايا الجنسانية التي تمس الحياة العامة، والتي يمكن ان ترتقي بواقع المحافظة، بلغ عدد النسوة المتطوعات فيه (17) امرأة، الا ان هذا الرقم قابل للزيادة في حال الحاجة الى متطوعات جدد (على ان لا يزيد عدد العضوات الكلي على 19 متطوعة)، وايضا قابل للنقصان في حال استقالة او استبعاد احد العضوات. تمثل عضوات المجلس النسيج الاجتماعي المتنوع لمحافظة كركوك، ويبين الجدول (1) البيانات.

جدول(1) البيانات الديمغرافية للمبحوثات

¹ (1)موقع المعهد الوطني الديمقراطي على <https://m.facebook.com/NDI.Iraq>

توزيع المبحوثات وفقا للعمر											
51 فأكثر		41 – 50		31 – 40		20-30					
العدد	%	العدد	%	العدد	%	العدد	%	العدد	%	العدد	%
5	42	3	25	4	33	0	0	0	0	0	0
توزيع المبحوثات وفقا للتعليم (المؤهل العلمي)											
دكتوراه		ماجستير		بكالوريوس		دبلوم فني		اعدادية		متوسطة	
العدد	%	العدد	%	العدد	%	العدد	%	العدد	%	العدد	%
1	8.3	0	0	9	75	1	8.3	1	8.3	0	0
توزيع المبحوثات وفقا للديانة											
صابئية		مسيحية		مسلمة							
العدد	%	العدد	%	العدد	%	العدد	%	العدد	%	العدد	%
0	0	0	0	2	17	83	83	10	10	10	10
توزيع المبحوثات وفقا للطائفة (المذهب)											
اشورية (كلدانية)		شيوعية		سنية							
العدد	%	العدد	%	العدد	%	العدد	%	العدد	%	العدد	%
2	17	0	0	0	0	83	83	10	10	10	10
توزيع المبحوثات وفقا للقومية											
كلدواشورية		تركمانية		كردية		عربية					
العدد	%	العدد	%	العدد	%	العدد	%	العدد	%	العدد	%
2	17	4	33	4	17	2	33	33	33	4	4
توزيع المبحوثات وفقا للتخصص											
استاذة جامعية		موظفة صحية		موظفة مجتمع مدني		موظفة مدنية		قانونية		تربوية	
العدد	%	العدد	%	العدد	%	العدد	%	العدد	%	العدد	%
1	8.3	0	0	1	8.3	4	33.3	3	25	3	25

الجدول: من اعداد الباحثة بالاعتماد على بيانات الاستبانة

من خلال معطيات الجدول (1) يمكن بيان الاتي:

1- العمر: تبين المعطيات الاحصائية ان المتطوعات المبحوثات هن من اللواتي تتراوح اعمارهن بين 31-51 سنة فأكثر والذي يؤثر حس تحمل المسؤولية المعهود مع هذا الجيل الذي عانى من الكثير من الازمات التي مرت على العراق بكل تاريخه الحديث من حصار، وحروب، وضغوط نفسية وصحية، واجتماعية وما ترتب عليها من تأثيرات، كما ان اعمار المتطوعات على الرغم من كونها متوسطة لكنها مازالت (والحمد لله) تنبض بالخير والرغبة للتغيير والتطوير وخدمة المجتمع.

- 2- التحصيل الدراسي (المؤهل العلمي): تؤثر معطيات الجدول (1) اغلب المتطوعات قد نلن شهادات جامعية، اذ جاءت نسبة حملة الشهادة الجامعية (دبلوم فني صعودا) بمقدار (91.6%) من المبحوثات.
- 3- الديانة: اغلب المتطوعات في المجلس هن من المسلمات مع وجود عضوتان مسيحيتان، علما بان المجلس بتشكيلته يرغب بشدة بضم عضوات من ديانات اخرى، الا ان المتطوعات للعمل كن بهذا المقدار بعد المقابلة والاختيار من قبل المنظمة الراعية.
- 4- الطائفة (المذهب): تبين النتائج بان جميع المتطوعات من المسلمات هن من المذهب السني، علما بان التطوع كان مفتوحا للجميع، مع حث المنظمة الراعية على ضم جميع فسيفاء المجتمع العراقي.
- 5- القومية: يضم المجلس ضمن متطوعاته القوميات والاثنيات التي تكون المجتمع المحلي لمحافظة كركوك الذي يتميز بالتنوع، والتعدد، والتالف، وتبين نتائج الجدول (1) بان المتطوعات من القوميتين العربية والتركمانية كانت نسبة مشاركتهن (33%) لكل منهما، وجاء المتطوعات من القومية الكردية، والكرداوشورية (17%) لكل منهما.
- 7- التخصص: بلغت نسبة المتطوعات العاملات ضمن الوظائف المدنية في مؤسسات الدولة المختلفة (33.3%)، فيما جاءت التربويات والقانونيات بنسبة (25%) لكل منهما، فضلا عن التخصصات الوظيفية الاخرى والتي اغنت المجلس بخبرات، ومهارات، فضلا عن الانتشار الافقي في مؤسسات الدولة، اذ يمكن ان تنقل كل متطوعة وتنتشر ثقافة المجلس الاستشاري النسوي في موقع عملها، وهذا يعد ترويج للمجلس والتعريف به لأكبر عدد ممكن من ابناء المحافظة.
- تأسيسا على ما تقدم نرى بان المجلس يضم نخبة طيبة، متنوعة، متناغمة من المتطوعات اللواتي اجتمعن لتحقيق هدف اساس وهو خدمة المجتمع والارتقاء به نحو الافضل.
- ثانيا: المبادرات المحلية التي نفذها المجلس الاستشاري النسوي
- ضمن اهدافه الاستراتيجية الرامية لخدمة محافظة كركوك، وتقديم الافضل لها، نظم المجلس الاستشاري النسوي في محافظة كركوك عدد من المبادرات المحلية، وكل واحدة من المبادرات كانت لها صفاتها، وخصائصها، واهدافها، علما بان المبادرات جميعا نفذت بتمويل بسيط جدا مقدم من المعهد الوطني الديمقراطي، وانجزت انشطتها البشرية بشكل تطوعي من قبل عضوات المجلس، فضلا عن الدعم الذي قدمته الجهات ذات العلاقة بالمبادرة في سبيل انجاز المبادرة وانجاحها، واطهارها بالشكل الذي يحقق الغرض منها، ويبلغها نتيجتها المرغوبة. والاتي المبادرات التي تم تنفيذها:

أ- مبادرة معا ضد Covid - 19

نفذت هذه المبادرة بتاريخ (7/تشرين الثاني/ 2020)، في شارع القدس، احد الشوارع التجارية الرئيسية في مركز مدينة كركوك، وكان الهدف منها نشر ثقافة الوعي الصحي، والالتزام بقواعد النظافة الشخصية،

والتباعد الاجتماعي، وكيفية التعامل والتأقلم مع متطلبات جائحة كورونا وما فرضته من قيود على المجتمع، علما بان الفئة المستهدفة والمستفيدة من هذه المبادرة مجتمع مدينة كركوك بالكامل.

شارك في المبادرة بالإضافة الى متطوعات المجلس الاستشاري (20) فتاة، ونظم ماراثون بالدرجات الهوائية، ارتدت فيها الفتيات فانيالات رياضية طبعت عليها شعارات تحث على الإلتزام بضوابط خلية الازمة والتي تحث على الإلتزام بالتباعد الاجتماعي، وعدم الخروج من المنزل اثناء فترات الحضر الصحي المفروض من قبل الخلية. كم تم خلال المبادرة توزيع منشورات توعوية صحية تعرف بماهية جائحة كورونا، وتحث على النظافة، والالتزام بضوابط خلية الأزمة، وايضا وزعت اقلام طبعت عليها عبارات توعوية تحث على التباعد الاجتماعي، والالتزام بارتداء الكمامات الصحية والكفوف التي وزعت هي الاخرى على المواطنين في الشارع الذي تم تنفيذ المبادرة فيه.

دعمت المبادرة معنويا من خلال كل من:

- 1- دائرة صحة كركوك حيث وفرت سيارات اسعاف مع فريق طبي لمعالجة أي حالة يمكن ان تحدث بشكل طارئ اثناء المارثون.
- 2- مديرية مرور كركوك حيث وفرت سيارات شرطة لتنظيم المارثون في الشارع ومنع حدوث الاختناقات المرورية، والازدحام.
- 3- شرطة الدفاع المدني التي شاركت مع سيارات الاطفاء وعلقت عليها لافتات توعوية لفتت انتباه المستطرقين في الشارع وجذبت انتباههم للمبادرة وهدفها.
- 4- مديرية الشرطة التي وفرت الحماية الكاملة للمشاركين بالمارثون التوعوي، فضلا عن التعاون مع المرور والدفاع المدني في تنظيمه والخروج به بأفضل ما يمكن.
- 5- اتحاد الدرجات الهوائية الذي ساهم من خلال مشاركة بعض لاعباته في ماراثون الدرجات الهوائية.

ب- مبادرة المساحات الخضراء في المعهد التقني في كركوك

نفذت هذه المبادرة ضمن الفترة الزمنية التي بدأت في (1/ تشرين الاول/ 2020)، وتم انجازها والانتهاء منها في (30/ كانون الثاني/ 2020)، في المعهد التقني كركوك، والذي يعد اقدم صرح علمي للتعليم العالي في المحافظة، وكان الهدف من المبادرة نشر ثقافة البيئة الخضراء، واستدامتها، والحفاظ على المساحات الخضراء، وإدامتها، والتوعية الصحية بتوجيه الانتباه الى مضار تراكم النفايات وانعكاساتها السلبية في الصحة العامة، والبيئة بشكل عام، فضلا عن التنبيه الى ان البيئة النظيفة والمساحات الخضراء واحدة من متطلبات مجتمع صحي معافى، وتضيف جمالية تبهج النفس، وتسر النظر، وتم خلال هذه المبادرة استصلاح ارض متروكة تقدر مساحتها (2.5) دونم وتحويلها الى حديقة، وكانت الفئة المستهدفة والمستفيدة من المشروع طلبة المعهد التقني كركوك في الدراستين الصباحية والمسائية والذي

يقدر عددهم (5000) طالب وطالبة، فضلا عن الكادر العامل فيه، ومراجعيه، وزائريه، وتم خلال المبادرة تنفيذ الأنشطة الآتية:

- 1- تنظيف الأرض بعد رش المواد الكيميائية التي تساعد على التخلص من النباتات الضارة.
 - 2- إزالة الانقاض، والاحجار، والمخلفات المتراكمة كونها أرض متروكة لأكثر من (20) سنة.
 - 3- تهيئة الأرض باستخدام المعدات الزراعية التي مكنت من تسهيل التعامل مع التربة، واستصلاحها.
 - 4- عمل مخطط هندسي وتسقيطه على الأرض، لتحديد الممرات، والسواقي، وأماكن مصاطب الجلوس.
 - 5- توصيل نافورة متروكة في الموقع، مع صيانة لحوض الأزهار المحيط بها وتشتيله.
 - 6- زرع (667) شجرة، وشجيرة، وشتلة.
 - 7- عمل منظومة سقي بالتنقيط على كامل الأرض، لضمان سقي المزروعات دون هدر المياه.
 - 8- نصب المصاطب وحوايات النفايات على الأرض لاستخدامها من قبل الطلبة، والمنتسبين.
- دعمت هذه المبادرة المحلية من قبل العديد من الجهات، وفقا للآتي:

- 1- مجموعة من الشباب المتطوعين من داخل المعهد، ومن منظمة كردستان الخضراء، حيث ساهم المتطوعين مع عضوات المجلس بجميع الأعمال اليدوية التي تتطلب لتنفيذ المبادرة.
- 2- دعم دائرة زراعة كركوك من خلال توفير النباتات اللازمة للزراعة وشراؤها من مشاتل الدائرة بأسعار رمزية مدعومة.
- 3- دعم دائرة بلدية كركوك من خلال توفير الآليات اللازمة لتهيئة الأرض حيث تم تزويدنا بتركتور، وحافلة.

وعلى هامش المبادرة نظمت (4) جلسات توعوية لطلبة ومنتسبي المعهد استهدفت التوعية بأهمية البيئة والحفاظ عليها، والاستدامة والتنمية، وفي ختام المبادرة تم تنظيم مؤتمر لمنتسبي المعهد، سلطت فيه الأضواء على المجلس والمبادرة، وأهدافها، وضرورة استدامتها، والحفاظ على منجزاتها، وختمت في نهايته أعمال المبادرة.

ت- مبادرة لك الحق في حفظ كرامتك

استهدفت هذه المبادرة الموقوفات في سجن تسفيرات كركوك على ذمة قضايا قضائية مختلفة، وذلك بتقديم حزمة من المستلزمات النسائية الضرورية للمرأة والتي تحفظ كرامتها، وتضمن حيائها، وشملت المبادرة عدد من الأطفال المتواجدين مع أمهاتهم الموقوفات، وتم خلال هذه المبادرة تنفيذ الأنشطة الآتية:

- 1- جلسة توعوية صحية للسجينات حول كيفية الحفاظ على صحتهن العامة.
- 2- جلسة دعم نفسي للسجينات تستهدف ليس فقط مرحلة توقيفها، بل ما بعد التوقيف وكيفية الاندماج مع المجتمع.

3- توزيع حزمة من المستلزمات اللوجستية الضرورية للنساء السجينات، تتضمن مواد والبسة مهمة وضرورية لهن في التوقيف.

4- توزيع حزمة من المستلزمات الخاصة بالأطفال تتوافق مع عمر وجنس كل طفل.

5- جلسة ترفيهية للأطفال تتضمن قراءة القصص والرسم والتلوين.

6- تعفير المحاجر.

7- التطعيم ضد جائحة كورونا للراغبات منهن فقط (كون التطعيم غير الزامي).

تعاونت مع المجلس واسندته الجهات الاتية:

1- مديرية شرطة كركوك، بتسهيل الدخول واللقاء مع المقوفات، وتنفيذ أنشطة المبادرة.

2- دائرة صحة كركوك، من خلال توفير التطعيم، والكادر الخاص به، فضلا عن الاطباء الذين قدموا الجلسات الصحية والنفسية.

3- مديرية الدفاع المدني، كونها قامت بالتعفير للمحاجر.

ثالثا: اثبات صحة الفرضية

تبين نتائج الجدول (2) اجابة المبحوثات، وكانت كالآتي:

جدول (2) تحليل اجابة المبحوثات

ت	الفقرات	نعم %	لا %
1	هل سبق وان عرفت بنفسك عضوة في المجلس الاستشاري النسوي لمحافظة كركوك في اي محفل او مناسبة جماهيرية.	100	0
2	هل عرفت نفسك لاي مسؤول حكومي بكونك عضوة في المجلس الاستشاري النسوي فقط.	75	25
3	هل تم استضافتك لكونك عضوة في المجلس الاستشاري النسوي فقط في اي اجتماع حكومي ضمن الحكومة المحلية	58	42
4	هل تم استضافتك لكونك عضوة في المجلس الاستشاري النسوي فقط في اجتماع لاي منظمة مجتمعي مدني .	50	50
5	هل تم استدعائك من قبل اي مسؤول في الحكومة المحلية كونك عضوة مجلس استشاري فقط لتقديم استشارة او مقترح معين	25	75
6	هل قدمتي مقترح او مشورة لقرار او مسودة قرار لاي مسؤول حكومي كونك عضوة مجلس استشاري فقط .	50	50
7	هل حقق المجلس اهدافه الاساسية التي من اجلها تم تأسيسه (تقديم المشورة والدعم للحكومة المحلية)	83	17
8	ما هو مصير المجلس الاستشاري النسوي من وجهة نظرك الشخصية	83	17

المصدر: من اعداد الباحثة بالاستناد على تحليل الاستبانة

من خلال معطيات الجدول (2)، نرى بان المتطوعات سعين الى التعريف بالمجلس في المحافل، والمناسبات التي حضرنها سواء من خلال دعوتهن، او شاركتهن كأفراد ضمن تلك المناسبة، او المحفل. كما انهن سعين للتعريف بأنفسهن للمسؤولين ضمن الحكومة المحلية كعضوات في المجلس الاستشاري النسوي وجاءت بنسبة (75%). علما بان المسؤولين ضمن الحكومة المحلية لم يستضيفوا عضوات المجلس للاستفادة من آرائهن وخبراتهم، ويؤكد هذا اجابة المبحوثات على التساؤل (هل تم استدعائك من قبل اي مسؤول في الحكومة المحلية كونك عضوة مجلس استشاري فقط لتقديم استشارة او مقترح معين) اذا اجابة (25%) من المبحوثات بانهن قد تم استضافتهن كعضوات من قبل مسؤولين حكوميين للاستفادة والاستئناس بالرأي والمشورة، مع ان (50%) من المبحوثات قدمن اراء، ومقترحات الى جهات حكومية، او منظمات مجتمع مدني اسندت مقترحاتهن وآرائهن القرارات التي كانت الجهات المقدمة لها تتوي بنائها وصياغتها. وكانت اجابة المبحوثات على السؤال (8) تفاؤلية اذ اتفقت (83%) من المبحوثات على استمرار المجلس الاستشاري النسوي، وامكانية تطوير عمله مستقبلاً بالمقارنة مع (17%) من المشاركات اللواتي راي ان المجلس سينتهي بانتهاء عمل المنظمة الداعمة والراعية له.

وتأسيسا على ما تقدم من نتائج ومطابقتها مع المقابلات التي تمت مع العضوات، والتقارير الشهرية الخاصة بأنشطة المجلس ومبادراته نرى بان عضوات المجلس الاستشاري قد اعتمدن اعتمادا كلياً، مطلقاً على علاقتهن الشخصية، مع الاخرين، ومكانتهن الاجتماعية، وموقعهن الوظيفي في الترويج والتعريف بالمجلس الاستشاري النسوي، كما انهن وظفن علاقتهن لتنفيذ المبادرات المحلية التي تعود بالفائدة على محافظة كركوك، وكان لهن الدور التام في التواصل والاتصال مع المسؤولين في الحكومة المحلية والتعريف بأهداف ومهام المجلس، الا ان هدف المجلس الاساس بإسناد الحكومة المحلية والمسؤولين فيها بالمشورة والقرارات لم تتحقق بالكامل، اذ الذي يلزم المجلس البحث عن اليات تمكنه من تحقيق القناعة لدى المسؤولين الحكوميين حول شرعية المجلس وحقه في التدخل لدعم الحكومة المحلية وليس الاعتراض او التدخل السلبي، وعليه نرى ان فرضية البحث الموسومة (يدعم المجلس الاستشاري النسوي في محافظة كركوك صناع القرار في المحافظة على مختلف الاصعدة، والتخصصات) لم تتحقق بالشكل المطلوب.

المبحث الرابع: المقترحات والاستنتاجات

اولا: المقترحات

توصل البحث الى جملة من الاستنتاجات، وكانت كالآتي:

- 1- المجلس الاستشاري النسوي تجربة واحدة لدعم المرأة في المجتمعات التي تعرضت الى عمليات عسكرية بسبب عصابات داعش الارهابية والتي كانت اولى ضحاياها النساء والاطفال.
- 2- اقبال صورة المرأة ومحاولة تعزيز وجودها، من خلال مشاركتها بالقضايا التي تتعلق بالجنسين.
- 3- فسح المجال واعطاء الفرصة للصوت النسوي بالمشاركة في دعم صناع القرار المحليين بالمشورة، والمقترح الذي يقدم وجهة نظر المرأة في القضايا المبحوثة في المجتمع المحلي.
- 4- لوحظ ضعف الدور الاستشاري للمرأة، في مجال تقديم الاستشارة والمقترح، ويعود هذا الضعف الى عدم تفهم صناع القرار لدور المجلس الاستشاري بشكل صحيح، وعدم تقبلهم استقلالية وتبعية المجلس لاي جهة سياسية موجودة حاليا في الساحة العراقية.
- 5- لا يمتلك المجلس هوية رسمية، شرعية، قانونية تمثله كباقي منظمات المجتمع المدني العاملة في المحافظة، وتمثل عضواته امام الآخرين، وتعطيه الحق بالعمل مثل باقي المنظمات، فما زالت العضوات يعتمدن على علاقاتهن الشخصية، والعملية التراكمية نتيجة الوظيفة، او نشاطهن الشخصي كناشطات مجتمع مدني مستقلات، او عضوات في منظمات مجتمع مدني وهذا بدوره يمثل تقصيرا في تشخيص هوية المجلس امام الآخرين
- 6- ظهر دور المجلس وكيانه من خلال المبادرات المحلية التي قام بها وضمن حدود ضيقة، ويعود الفضل هنا الى جهود عضواته الشخصي من حيث التنسيق، والتنظيم، والاتصالات مع الاطراف ذات العلاقة بكل مبادرة محلية منجزة، حيث تم الاعتماد كليا على علاقات المتطوعات، ومعارفهن، ومركزهن الاجتماعي، وموقعهن الوظيفي للتعريف بالمجلس، وتنفيذ المبادرات.
- 7- تتفاوت المتطوعات من حيث النشاط، والعمل، والاندفاع، اثناء تنفيذ المبادرات، والعمل التطوعي.
- 9- لا يمتلك المجلس بعضواته أي سلطة شرعية، قانونية، ادارية على أي شخص، او منظمة مجتمع مدني، او مؤسسة حكومية، او كيان حزبي، والعمل مع هذه الجهات تم بالعلاقات الشخصية فقط.
- 10- لا تمتلك عضوات المجلس المبحوثات أي رؤية حول ما هية شكل المجلس مستقبلا علما بان نسبة من تقابلن باستمراره (83%) الا انهن لا يمكن أي معلومة مؤكدة عن الشكل المستقبلي للمجلس من حيث شخصيته، وهويته، وتبعيته.
- 11- لا زالت اغلب منظمات المجتمع المدني العاملة في محافظة كركوك لا تعرف غير القدر اليسير عن المجلس واغلب من يتعرف بالمجلس وعضواته يحاول الاستفادة منه لدعم منظمته كون العضوات متطوعات، ويمتلكن سمعة جيدة، ومركز اجتماعي، ووظيفي، فضلا عن علاقاتهن الفاعلة التي يمكن توظيفها لخدمة المبادرات والانشطة المختلفة.

ثانياً: المقترحات

بناءً على المقترحات المقدمة، يسعى البحث الى تقديم جملة من المقترحات التي نامل ان تكون مفيدة للمجلس ولغيره من منظمات المجتمع المدني، وهي كالآتي:

1- شرعنه عمل المجلس ، وتقنيه بإعطائه الشخصية او الكيان الذي سيكون عليه مستقبلاً بعد انتهاء فترة الرعاية من قبل المنظمة الراعية، وهنا يمكن تقديم اكثر من سيناريو حول ما هية شكل المجلس وهويته الشرعية، والقانونية التي تمكنه من مزاوله عمله وتحقيق اهدافه التي وجد من اجلها، ومن هذه السيناريوهات المقترحة الآتي:

أ- تحويل المجلس الى منظمة مجتمع مدني، وحصوله على الاجازة التي تسمح له بالعمل مثل باقي منظمات المجتمع المدني العاملة في المحافظة، (سيناريو قابل للتطبيق ويحفظ المجلس، وهويته، واهدافه، وشخصيته، الا انه يفنر الى التمويل اللازم لتنفيذ مبادراته ومشاريعه ويجعله في مثل هذه الحالات مثل باقي منظمات المجتمع المدني التي تسعى جاهدة للحصول على تمويل لأنشطتها).

ب- ادماجه مع منظمات مجتمع مدني مقارنة له بالأهداف، والانشطة (سيناريو سلبي على المجلس ايجابي للمنظمة التي سيندمج معها المجلس ان تم تنفيذ هذا السيناريو، اذ تكون هذه المنظمة المستفيد الوحيد بدمج مجموعة من العضوات اللواتي يملكن خبرات، ومعارف، وعلاقات، ويعملن بشكل طوعي دون مقابل، ويجير عملهن للمنظمة المستفيدة).

ت- دمج المجلس مع هيكل قسم تمكين المرأة التنظيمي في ديوان المحافظة، وتشخيص مكانته بوحدة ادارية، او شعبة، او لجنة دائمة، تعطيه الشريعة لحضور عضواته الاجتماعات مع الحكومة المحلية كلنا وفقاً لاختصاصها ومجال عملها، وتقديمها للمشورة او الدعم والمقترح يكون بمثل هذه الحالات اكثر قبولاً من قبل المسؤولين كون المجلس وعضواته يملكن شرعية حكومية توظف لترشيد القرارات، وتحسين نوعيتها، وبالتالي نتائجها.

ث- اضافة المجلس ضمن هيكل مجلس المحافظة كأحد اللجان الدائمة العضوية، وهنا ايضا يكون عمل عضواته قانوني، واكثر موثوقية للمسؤولين المحليين.

ج- انتهاء عمل المجلس بانتهاء التمويل وفترة الرعاية من قبل المنظمة الراعية له حالياً، واعتباره تجربة ناجحة يمكن الاستدلال والاستفادة من دروسها للتجارب، والمنظمات الاخريات الراغبات بتكرار التجربة، او تنفيذ تجارب مقارنة لها.

2- بناء علاقات شراكة مع المنظمات الحكومية، ومنظمات المجتمع المدني بهدف الارتقاء بواقع المجتمع العراقي.

3- تعديل، وتغيير، المعايير الخاصة باختيار المتطوعات من عضواته.

4- تغيير وتطوير النظام الداخلي للمجلس، واطافة فقرات تلزم المتطوعات من العمل التطوعي بنسب متقاربة مع بعضهن البعض، أي ان تكون المسؤولية موزعة على الجميع.

5- توضيح اهداف المجلس بشكل اكثر، او تعديلها، مع اضافة اهداف اخرى تعطي المجلس المزيد من القدرة على الحركة وخدمة المجتمع.

المصادر

أولاً: العربية

- 1- بكر، عبد الجواد، (2002)، السياسات التعليمية وصنع القرار، دار الوفاء، الاسكندرية، مصر.
- 2- حلاق، ريماء علي، (2014)، دور ادارة المعرفة في اتخاذ القرارات من وجهة نظر المديرين والمدرسين في المدارس الثانوية العامة في مدينة دمشق، رسالة ماجستير غير منشورة، جامعة دمشق، سوريا.
- 3- علي، حنان احمد، (2016)، معوقات صنع القرار واتخاذ لدى مديري مدارس التعليم الاساسي بجمهورية مصر العربية (دراسة ميدانية)، مجلة جامعة الفيوم للعلوم التربوية والنفسية، العدد الحادي عشر، الجزء الخامس.
- 4- مجمع اللغة العربية، (1960)، المعجم الوسيط، القاهرة، مصر.
- 5- المصري، احمد، (2000)، الادارة الحديثة: اتصالات، ومعلومات، وقرارات، مؤسسة شباب الجامعة، الاسكندرية، مصر.
- 6- المغربي، عبد الحميد، (2001)، الاصول العلمية لإدارة الاعمال، المكتبة العصرية، المنصورة، مصر.
- 7- المغربي، عبد الحميد (2006)، الإدارة: الأصول العلمية والتوجهات المستقبلية، ط1 ، المكتبة العصرية للنشر والتوزيع، المنصورة، مصر.

ثانياً: الاجنبية

- 1- Amber Hensley, (2009), 10 Big Differences Between Men's and Women's Brains, <http://www.mastersofhealthcare.com>.
- 2- The Kahlil Gibran Chair for Values and Peace, (2019), Dr. Naziha Jawdet Ashgah al-Dulaimi, <https://pioneersandleaders.org/women-pioneers/dr-naziha-jawdet-ashgah-al-dulaimi>.
- 3- Zeenat Zaidi (2010), Gender Differences in Human Brain, www.researchgate.net.

تشخيص دور أبعاد الريادة في تعزيز متطلبات التصنيع الرشيق وتحليلها وفق التحليل الرباعي الاستراتيجي (S.W.O.T)

(دراسة حالة في العيادات الزهور التخصصية لطب الاسنان في الموصل)

الباحثة مروة ليث ذنون العبادي
الجامعة التقنية الشمالية - المعهد التقني الموصل
قسم تقنيات ادارة المواد
mti.jec35.marwa@ntu.edu.iq

الباحث ابراهيم خليل ابراهيم العبيدي
الجامعة التقنية الشمالية - المعهد التقني الموصل
قسم تقنيات ادارة المواد
mti.jec168.ibrahim@ntu.edu.iq

م.د. شهلة سالم خليل العبادي
الجامعة التقنية الشمالية - المعهد التقني
الموصل
قسم تقنيات ادارة المواد
shahlaalbadee@ntu.edu.iq

الملخص

هدفت الدراسة الحالية لتشخيص دور أبعاد الريادة في تعزيز متطلبات التصنيع الرشيق في عيادات الزهور التخصصية لطب الاسنان في الموصل وتحليلها وفق مصفوفة (S.W.O.T)، وتبينت الدراسة في اطارها النظري ابعاد الريادة كمتغير (مستقل) ومتطلبات التصنيع الرشيق كمتغير (معتمد)، أما الاطار الميداني فأعتمد اسلوب المقابلة لمدراء المراكز (العيادات)، وتصميم قائمة فحص لاستكمال جمع المعلومات عن عينة البحث العيادات التخصصية للعاملين فيها إذ تم توزيع (50) قائمة وتمت الاجابة على (45) قائمة منها فقط ، وتتضمن قائمة الفحص فقرات لتقييم ابعاد الريادة في تلك المراكز (العيادات)، بالإضافة الى الاسئلة الخاصة بمتطلبات التصنيع الرشيق ، وعلى اساس ما تقدم تسعى الدراسة للإجابة على التساؤلات البحثية الآتية التي تمثل مشكلتها:

- هل تمتلك ادارة المراكز (العيادات) التخصصية تصوراً واضحاً أو فكرة عن ابعاد الريادة وأهميتها ودورها وصولاً إلى متطلبات التصنيع الرشيق ؟
- ما مدى توافر ابعاد الريادة لدى المراكز التخصصية في الموصل ؟
- هل تنعكس ابعاد الريادة على متطلبات التصنيع الرشيق في تلك المراكز التخصصية ؟

الكلمات المفتاحية : الريادة ، التصنيع الرشيق

المقدمة

يتسم عالمنا المعاصر بتحولات هائلة وتغيير سريع في مختلف مجالات الحياة، ومنها الأسواق العالمية التي تشهد منافسة شديدة وتحديات جسيمة بين المنظمات، مما يجعلها في سباق دائم ومستمر لضمان بقائها في السوق والحفاظ على وضع تنافسي متميز، وهذا ما دفع المنظمات إلى البحث عن توجهات غير مسبقة تضمن لها ديمومة نجاحها وأن تكون الأولى من بين المنافسين.

وتعد الريادة إحدى هذه التوجهات الحديثة التي تقود عملية التغيير في المنظمة باتجاه إحداث تغييرات في أنشطتها وبما يدعم أداء عملياتها بشكل أفضل وتقديم منتجات جديدة، وهذا لا يتم إلا بتوليد وإيجاد أفكار ابداعية وجريئة تؤدي إلى كسر قواعد المنافسة التقليدية مع الآخرين وليس التنافس معهم وبالتالي تحقيق التفوق والريادة عليهم، وعليه فان الريادة على وفق هذا التصور باتت اليوم دافعا مهما للمنظمة نحو التوجه لتحقيق رغبات الزبائن وحاجاتهم ، وشغلها الشاغل في تقديم ما هو جديد ومبتكر لتتفوق به عن نظيراتها من المنظمات، وهذا لا يتم إلا من خلال اعتماد تقنية حديثة تركز على الاستخدام

الكفاءة للموارد ومنها التصنيع الرشيق والتي يمكن من خلال مبادئها وأدواتها تجاوز الكثير من المفاهيم والأساليب والأدوات التقليدية في الإنتاج لمساعدة المنظمات المعاصرة باتجاه انتهاج وابتكار أفضل الطرق والبرامج والممارسات التي تفي بغاياتها المنشودة من أجل تحقيق الريادة على منافسيها والاستعمال الكفاءة للموارد المتاحة من خلال إزالة كافة أشكال الهدر.

المبحث الأول

منهجية الدراسة

يتطلب التمهيد النظري عرض المنهجية التي توضح الأساس الفكري الذي اعتمده الباحثون في دراستهم في ضوء تحديد مشكلتها وأهميتها وأهدافها والأساليب المتبعة في جمع البيانات وتحليلها، وفق الأطر التي قدمتها إسهامات الفكر الإداري بهذا الجانب.

أولاً: مشكلة الدراسة: يشكل تسارع التغيرات والتحديات الكبيرة والمتنوعة في بيئة الأعمال في السنوات الأخيرة وتعدد الأهداف والتطور التقني وانتقال المنظمات إلى التنافس فيما بينها تحدياً باتجاه اعتمادها لاستراتيجيات تساعد على مواجهة هذه التطورات، وتتمحور مشكلة الدراسة الحالية حول معرفة مدى قدرة تبني الشركات لهذه المفاهيم وتطبيقها عملياً، وبالتالي يمكن صياغة التساؤلات الآتية التي تمثل بمجموعها مشكلة الدراسة الحالية:

1. هل تمتلك إدارة العيادات تصوراً واضحاً عن متغيرات الدراسة الحالية (أبعاد الريادة، متطلبات التصنيع الرشيق)؟

2. هل لدى الإدارة القدرة على تطبيق مبادئ فلسفة التصنيع الرشيق ؟

3. هل توظف إدارة العيادات ما تمتلكه من أبعاد الريادة في قائمة متطلبات التصنيع الرشيق ؟

ثانياً: أهمية الدراسة: تستمد الدراسة الحالية أهميتها من خلال استقراء الآتي:

1. إيضاح مفهوم الريادة وأنواعها فضلاً عن مفهوم التصنيع الرشيق من خلال ما طرحه الكتاب

والباحثون وهذا سيسهم في بناء قاعدة رصينة يمكن الاستفادة منها عملياً.

2. التركيز على أهمية وأبعاد الريادة فضلاً عن التصنيع الرشيق من ناحية نشأته ومبادئه

وخصائصه والفوائد المتحققة من تطبيقه.

3. بناء تصور لدى إدارة العيادات حول أبعاد الريادة ودورها في اعتماد التصنيع الرشيق.

ثالثاً: أهداف الدراسة

تهدف الدراسة الحالية إلى بلوغ ما يأتي:

1. تقديم إطار نظري عن أبعاد الريادة مفهوماً وأبعاداً.

2. تحديد العلاقة بين أبعاد الريادة وفلسفة التصنيع الرشيق في الإدارة.

3. بيان المفاهيم الأساسية للمتغيرات في هذه الدراسة وأبعادها كما درسها وناقشها الكتاب والباحثون.

رابعاً: فرضيات البحث

للإجابة على مشكلة البحث ولتحقيق أهدافه اعتمدت الفرضيات الآتية :

- 6- لا توجد علاقة بين ابعاد الريادة وفلسفة التصنيع الرشيق في المنظمة المبحوثة .
- 7- توجد علاقة بين ابعاد الريادة ومتطلبات تطبيق فلسفة التصنيع الرشيق في المنظمة المبحوثة ؟
- 8- لا تتأثر المنظمة المبحوثة (عيادات الزهور لطب الاسنان) بعوامل البيئة الداخلية .
- 9- لا تتأثر المنظمة المبحوثة بعوامل البيئة الخارجية .
- 10- لا يمكن تحليل نتائج الدراسة الميدانية وفق التحليل الاستراتيجي الرباعي (S.W.O.T)

خامساً : أساليب جمع البيانات

وفيه اعتمد الباحثون على ما أتيح لهم من المصادر المتمثلة بالمراجع العلمية (الكتب، والأبحاث، والرسائل الجامعية، والمؤتمرات)، فضلاً عن الاستفادة من المصادر المستحصلة من شبكة الانترنت، وفيما يخص الجانب الميداني اعتمدت الدراسة إلى استخدام أسلوب المقابلات الشخصية مع مدير العيادة، وكذلك تعد المقابلة المصدر الرئيس لجمع البيانات عن مجتمع الدراسة وكذلك تصميم قائمة فحص والتي يمكن أن تحدد نقاط القوة والضعف والفرص والتهديدات في تلك العيادات.

الجانب النظري

ثانياً: مفهوم الريادة

تناول العديد من الباحثين في ميدان الاعمال مفهوم مصطلح الريادة بالدراسة والتحليل وعرضوا عدداً من المفاهيم لهذا المصطلح ومن جهات نظر متعددة فعرفها (الشمري ، 211، 2015) خصائص وسلوكيات متعلقة بالابتداء بعمل والتخطيط له وتنظيمه وتحمل المخاطرة والابداع في ادارته. (الشميري و المبيريك، 2016، 35) النشاط الذي ينصب على انشاء عمل حر ويقدم فعالية اقتصادية مضافة، كما انها تعني ادارة الموارد بكفاءة واهلية متميزة لتقديم شيء جديد او ابتكار نشاط اقتصادي واداري جديد ويتسم بنوع من المخاطر. اما (النعمة وزكريا، 2016، 83) عملية اكتشاف الفرص قبل الاخرين وحسن استخدام الموارد المتوفرة للمنظمة بشكل فريد من اجل انشاء شيء جديد ذي قيمة مع تحمل المخاطر النفسية والمالية والاجتماعية المرافقة لها. (اسماعيل و صالح ، 2017) عملية اكتشاف الفرص و استغلالها وتطويرها لتوليد قيمة جديدة مضافه للمنظمة من خلال حسن استثمار امكانيات المنظمة ومواردها النادرة

ثالثاً: اهمية الريادة

في ضوء المفاهيم المقدمة عن الريادة تأثر لنا ان الريادة ذات اهمية حقيقية في ميدان الاعمال باعتبارها وجدت كضرورة للبحث عن الاساليب الجديدة، لتحقيق النجاح والتفوق للمنظمات وهي بهذا تشكل عملية للتعبير عن مدى التحول الذي تسعى اليه تلك المنظمات من اجل تحقيق اهداف جديدة وفاعلة في مجال ممارساتها.

وتكمن أهمية الريادة بالاتي : (الحكيم ، 2017 : 57) (الكرعاوي، 2015 : 55)

1- عرضها اهم الاساليب والوسائل التي يجب على المنظمات ان تكتسبها من اجل البقاء والنمو في البيئة التنافسية.

2- دورها في تطوير المنظمات والعمل على تحفيز النمو الاقتصادي الشامل للبلد

3- العمل على ايجاد فرص العمل ذات الاهمية على المدى الطويل من اجل تحقيق النمو الاقتصادي والعمل على زيادة المنافسة ويجاد قيمة مضافة وتحقيق الميزة التنافسية المستدامة.

4- العمل على زيادة الكفاءة من خلال زيادة المنافسة، اذ ان دخول المنافسين الجدد الى السوق يحفز الآخرين للاستجابة بشكل فعال وكفوء .

5- استشرار المستقبل الواعد للمنظمة باتجاه تحقيق افضل مستويات الاداء لأنشطتها.

رابعاً: اهداف الريادة

ان اهم الاهداف التي تسعى الريادة الى تحقيقها في ضوء طروحات الباحثون التي اتاحت للباحثين فقد اشار اليها (المختار ، 2012 : 14) (السر ، 2017 : 34) بانها تشمل ماياتي :

1- بلوغ الميزة التنافسية للمنظمة (المشروع الريادي) على نحو مستمر .

2- خلق الثروة والذي يعني بالمنظور الاقتصادي ايجاد الثروة وتعظيمها والمتمثلة بالأموال والبنى التحتية للمنظمة او المشروع الريادي، فضلا عن تنمية ثروة البلد من خلال زيادة عدد المشاريع.

3- تحقيق القيمة المضافة، ويتمثل بما تضيفه الريادة على ثروات الافراد والمجتمعات والدول سواء بالجوانب المالية او المعرفية، فضلا عن المزايا والفوائد المتحققة من استخدام السلع والخدمات المقدمة.

4- احداث التغير في هيكل السوق والعمل من خلال زيادة تبني الابداع التنظيمي والتقنية الحديثة.

5- ايجاد العديد من المشروعات التي تعد مهمة لتطوير الاقتصاد والتنمية.

مما تقدم يلاحظ ان اهداف الريادة تتحدد من خلال المنافع والتوجهات الفريدة والمتنوعة للفوائد والتي تسعى لبلوغها المنظمة التي تتبنى الريادة في ممارساتها وبما ينعكس على تعزيز موقعها في سوقها واسعاد الفرد والمجتمع بالوقت ذاته.

خامساً: ابعاد الريادة

يقدم العرض الحالي عرضاً حول الابعاد التي تتشكل منها الريادة والتي نالت اهتمام اغلب الباحثون والكتاب على الرغم من تباين وجهات نظرهم ازاء عدد تلك الابعاد.

ان تلك الابعاد تدرجت لتشمل (الابداع، تحمل المخاطرة، الاستباقية) والتي تعد جوهر الريادة والاطر المفاهيمية لها، لذا سيتم اعتمادها كأبعاد للريادة في الدراسة الحالية، ونقدم فيما ياتي عرضاً لمضامينها وتحديد دورها فيما يتعلق بالفكر الريادي وانعكاساته على فاعلية المنظمة الصناعية في ممارساتها وأنشطتها.

1. الابداع

يتميز العصر الحالي بالتغيرات المتسارعة لاسيما في مجال ثورة المعلومات والانفجار المعرفي والتقني، الامر الذي نتج عنه العديد من المشكلات التي تواجهها المنظمات المعاصرة ، وما يتطلبه ذلك من اعتماد حلول لهذه المشكلات عبر استخدام طرائق جديدة (ابداعية) في انشطتها بدلا من القديمة منها وهذا لا يتم الا من خلال الاشخاص المبدعين وتوفير الوسائل الحاسمة التي تساعد على تبني ممارسات وحلول ادارية غير تقليدية او غير مسبوقة ومن هنا بات الابداع احد اهم الابعاد الرئيسة للريادة (عوض، 2013 : 12).

اما (الرفاعي ، 2012 : 38) فيعتقد بان الابداع يمثل عامل اساسي في زيادة الانتاج وينسب مرتفعة ومن ثم جذب المزيد من الاستثمارات ولاسيما من الخارج وتوفير فرص عمل جديدة، وفتح اسواق جديدة، كما يمثل الحافز الاساسي لإيجاد فرص عمل جديدة، ودعم القدرات التنافسية ومن ثم تحقيق الريادة في المنظمة المبدعة في اطار ثلاثة انواع من الابداع وكما يأتي:

- الابداع (البنائي) ويتمثل في ايجاد مستخدم جديد لنفس التقنية الحالية ويتميز بكونه يخلق الكثير من فرص العمل الجديدة وفتح اسواق جديدة.
- الابداع الارتقائي (التطويري) ويؤدي الى تحقيق تغيرات طفيفة نسبيا في المنتج او الخدمة الموجودة ويقوم على استغلال كل المعلومات الموجودة.

مما تقدم يمكن القول بان الابداع احد الابعاد المحورية للريادة من خلال تركيزه على ايجاد الافكار والرؤى الجديدة وغير المألوفة من قبل الآخرين وتغيير واقع الحال الى الافضل من خلال ادارة وحل المشكلات والمعوقات وبطرق غير مطروقة وباقل مستوى من الجهد والكلفة والوقت وازالة كافة مفاصل الهدر وازافة قيمة للمنتج النهائي.

2. تحمل المخاطرة

يشكل تحمل المخاطرة بعدا جوهريا للريادة كما يحمله مصطلحها اذ لا يمكن الانطلاق بالأعمال والمشاريع من دون ان يتحمل الريادي والمنظمة، قدر معينا من الخطر وتأثيراتها الحالية والمستقبلية، وبهذا الصدد وصف (عبد الله ، 2016 : 101) تحمل المخاطرة بانها عبارة عن استعداد المنظمة لتحمل اتخاذ القرار بجرأة ومسؤولية سواء على مستوى الافراد او الجماعات، ومواجهة التغيرات البيئية التي تحدث، في ظروف تتسم باللاتأكد ،اما (الحسناوي، 2017 : 66) فقد حدد ثلاث انواع من المخاطر قد تذهب اليها المنظمات او يتبناها مدراءها وهي:

- مخاطر العمل: وتعني المجازفة في المجهول من غير معرفة احتمالية النجاح او الدخول في مجالات عمل بدون التركيز على المستوى العالي للنجاح وتتم في حالات تطوير منتج جديد او فتح اسواق جديدة للمنظمة او وضع مسارات جديدة او استخدام تقنية جديدة لم تجرب بعد.

- المخاطر المالية: وتتواجد عندما تتحمل المنظمة ديونا كبيرة او تقوم بالاقتراض بشكل كبير او الالتزام باستخدام مقدار كبير من مواردها بهدف النمو.

مما تقدم يمكن القول بان تحمل المخاطرة تعكس رغبة المنظمة في الحصول على الفرص باعتماد المجازفة بالمجهول عن طريق تقديم او تطوير منتج جديد، او الدخول الى اسواق غير مجربة من قبل او استحداث طرق جديدة في الانتاج او استخدام تقنيات جديدة، او اتباع طرق تسويقية لم تكن معروفة من قبل في ظل ظروف عدم التأكد التي تحيط بها.

3. الاستباقية

لتبسيط الضوء على هذا البعد يبدو من المفيد التطرق الى ما اسهم به الباحثون بخصوص معنى هذا البعد، فقد اشار (رشيد ، 2013: 209) ان الاستباقية تشير الى جهود المنظمة في اكتشاف الفرص الجديدة، فالمنظمات الريادية تراقب الاتجاهات وتحدد الحاجات المستقبلية للزبائن الحاليين ، وتتوقع التغيرات في طلباتهم، فضلا عن التحديات التي قد تبرز فجاءة والتي يمكن تحويلها الى فرص جديدة. ويشير (الرفاعي ، 2012: 39) الى ان الاستباقية تتضمن عادة ثلاثة عناصر اساسية وهي:

1- اقرار ملاحقة او عدم ملاحقة المنافسين .

2- المفاضلة بين المحاولات الحقيقية في النمو والابداع والتطوير.

3- محاولة التعاون مع المنافسين من اجل احتوائهم من خلال اقامة التحالفات الاستراتيجية .

مما تقدم يلاحظ بان الاستباقية تنطوي على السعي والبحث عن الفرص الناشئة في السوق واستغلالها مبكرا من خلال تقديم افكار وحلول حول مجمل أنشطة وممارسات المنظمة لبلوغ مستويات متقدمة في كفاءة استخدام مواردها عبر ازالة كافة مظاهر الهدر والانحراف والتي لاتضيف قيمة للمنتج النهائي كتقليل عطلات المكائن والمعدات والحفاظ عليها من اجل تامين انسيابية العمل بشكل اكبر، وبالتالي تحقيق فاعلية افضل تجاه زيادة حصتها السوقية وتطوير موقعها التنافسي عبر تقديم او تطوير سلع وخدمات جديدة تتجاوز تطلعات المنافسين في سوقها.

4. التفرد

ويعتبر التفرد تميز منظمات الأعمال عن غيرها من المنظمات المنافسة سواء في طبيعة المنتجات أو الخدمات التي تقدمها (السكرانة، 2008، 77). اما اسماعيل فيعرف التفرد بانه (اسماعيل، 2010، 66) ادخال طرق جديدة سواء أكانت تكنولوجية أم منتجات جديدة أم طريقة جديدة في تقديم المنتج أو الخدمة أو في ادارة التنظيم او هيكلته.

ويعرفه (نصير والعزاوي ، 2011، 204) طبيعة الموارد التي تمتلكها والتي تمكنها من تحقيق الميزة التنافسية، وتستمر بأفضلية على المدى الطويل في تقديم منتجات وخدمات يصعب تقليدها. وتعرفه (حسين ، 2013، 406) بأنه الاستقلالية والفرصة لتحقيق التميز في الإنتاج او الخدمة بهدف الحصول على الميزة التنافسية ولضمان النمو السريع والنوعية الجيدة.

التصنيع الرشيق :النشأة والفلسفة والمفهوم

ترجع اغلب الدراسات والبحوث التي تناولت موضوع تطور التصنيع الرشيق (LM) (Lean manufacturing) الى ان جذوره المعرفية تمتد الى شركة تويوتا اليابانية لصناعة السيارات، بعد الحرب العالمية الثانية بانها اول من قدم وطور هذا التوجه لاعتماده اسلوبا منافسا في اسواق السيارات لاسيما مع شركة فورد الامريكية المعروفة، وهذا التطور حدث عند قيام الشركة المذكورة بتحديد الظروف الخاصة التي كانت تواجهها من عجز في الموارد وندرتها، فضلا عن ما تتميز به الاسواق العالمية للسيارات من كثرة المعروض، وزبون يقود المنافسة نتيجة تنوع رغباته واذواقه في ذلك الوقت، مما يؤدي الى صعوبة بتسويق هذه المنتجات من قبل شركة تويوتا (Canakdeniz, 2015 : 28).

فالتصنيع الرشيق على وفق المضامين سالفة الذكر يركز على تقليص الضائعات لابل السعي الى الغائها وبنفس الوقت التوجه لتحقيق الاستفادة الكاملة من النشاطات التي تضيف قيمة من منظور الزبون ، وفي سياق مفهوم التصنيع الرشيق فقد قدم العديد من الكتاب والباحثين والمهتمين بهذا الموضوع تعريف متباينة حول مفهومه (علي، 2016، 62) استخدام الاساليب الحديثة في الانتاج والتي تؤدي الى حذف الانشطة غير الضرورية والتي لا تضيف قيمة وذلك لتقليل الهدر والفوز بالموقع التنافسي وارضاء الزبون. (عباس، 2016، 100) فلسفة انتاج تهدف الى الوصول بعمليات المنظمة الى المعيب الصفري والسعي لتفعيل التحسين المستمر باستعمال مجموعة من الادوات لإزالة الهدر بأنواعه المختلفة. (Mittal , 2017 , 464) نظام تصنيع متكامل يهدف الى تعظيم القدرات والطاقة واستغلالها دون ان تنطوي عليها أي كلف اضافية، وتقليل المخزون الاحتياطي من خلال تطبيق مختلف التقنيات والادوات لتقليل الهدر.

-اهداف التصنيع الرشيق ومنافعه

ان تقنية التصنيع الرشيق تسعى الى تحقيق العديد من الاهداف والمنافع منها تلك التي اشار اليها (عباس، 2016 : 101) والتي تتمثل بالاتي :

- 1- تخفيض وازالة الهدر في العمليات.
 - 2- التحسين المستمر.
 - 3- تحسين الانتاجية والجودة وتخفيض العيوب.
 - 4- مرونة عالية في التعامل متغيرات الطلب.
- ان التطبيق الناجح للتصنيع الرشيق في المنظمة الصناعية يحقق لها المنافع التالية:
- 1- تخفيض الوقت المستغرق في الانتاج.
 - 2- تقليل تكاليف الاحتفاظ بالمخزون الى ادنى حد ممكن.
 - 3- يمكن للعمليات ان تتحول بسرعة من تصنيع منتج الى منتج جديد دون انقطاع التوقف.

في ضوء ما تقدم يتضح لنا ان اعتماد المنظمة الصناعية للتصنيع الرشيق يهدف اساسا الى الحد من كافة اشكال الهدر سواء في الجهد البشري، المخزون، التكاليف، الوقت ، والوصول الى الاسواق في الوقت المحدد، والاستجابة السريعة لطلب الزبون، وانتاج منتجات تتميز بجودة عالية وبطريقة كفؤة.

- خصائص التصنيع الرشيق

لكي تتبنى المنظمة الصناعية التصنيع الرشيق وتعمل ضمن اطار ما يعرف المصنعين الرشيقين فان هناك مجموعة من الخصائص التي يجب ان تتميز بها من اجل اعطاؤها صفة الرشاقة ويؤكد (العالى، 2011: 410) على ان هذه الخصائص تشمل ما يأتي:

1- استخدام تقنية الانتاج بالوقت المحدد (JIT) من اجل استبعاد ظاهرة الخزين بجميع مراحل الانتاج ما امكن.

2- تخفيض المساحات المطلوبة للتخزين من خلال تقليل المسافة للأجزاء المتحركة.

3- التعامل مع المجهزين الذين يتحملون المسؤولية ومساعدتهم على مقابلة احتياجات الزبائن.

في ضوء ما تقدم يلاحظ ان الخصائص التي لا بد ان تعتمدها المنظمة الصناعية الساعية لاعتماد التصنيع الرشيق هو العمل باتجاه التأكيد على استيعاب او معالجة الانشطة التي لا تضيف قيمة للمنتج النهائي عبر تعظيم استخدام الموارد (المادية، البشرية ، الزمن).

-متطلبات اعتماد التصنيع الرشيق

امتدادا للطرح الفكري للدراسة سيتم في هذا العرض متطلبات اعتماد تقنية التصنيع الرشيق من قبل المنظمات الصناعية والتي نالت اهتمام اغلب الباحثين بهذا الشأن من اجل بناء تصور اعمق ومتكامل لموضوع الدراسة الحالية، ولأشك ان اعتماد مدخلا معاصرا في ممارسة المنظمة الصناعية لأنشطتها كتقنية التصنيع الرشيق لا يمكن تحديد متطلباتها بشكل نهائي لتباين تلك المتطلبات من منظمة الى اخرى بسبب طبيعة ومديات استعداداتها ولكن على العموم مهما تنوعت فان الهدف الرئيسي لها واحد وهو السعي لإزالة كافة مظاهر الهدر في المنظمة،

وتشمل متطلبات التصنيع الرشيق تقنية (5S) لتنظيم موقع العمل، الصيانة الانتاجية الشاملة (TPM)، التحسين المستمر ، وهي المتطلبات التي ستعتمدها الدراسة الحالية، ونقدم فيما يأتي عرضا لمضامين هذه المتطلبات وبما يخدم اهداف الدراسة.

1- تقنية (5S) لتنظيم موقع العمل :

مفهوم ياباني قدمه الرواد العالم الياباني (Taichiohno) يقوم على فكرة بسيطة هي ان نظام الانتاج الجيد يتمثل في ايجاد بيئة عمل امنة ونظيفة.

ان هذه التقنية تمثل سبيلا لتوفير انسيابية عمل اكثر كفاءة مع هدر متناقص وتدفق مستمر للنشاطات والعمليات.

ويذكر (عباس ، 2016 : 104) ان (5s) تحتاج اربعة عوامل لنجاحها وهي، الالتزام المستمر والدعم من قبل الادارة العليا، اعتماد برنامج للتعليم والتدريب، مشاركة الجميع في تطبيق البرنامج دون استثناء، الاستمرار في اعادة دورة (5s) من اجل تحقيق مستويات عالية في الانجاز، وبالتالي فان ذلك يساعد المنظمة الصناعية على تحقيق ما يأتي:

1- تحسين عملية تسليم المنتجات للزبائن في الوقت المحدد.

2- تحسين الجودة من خلال تقليل العيوب.

3- خفض وقت الانتظار.

4- تخفيض الهدر في الموارد.

ويؤكد (العالي، 2011 : 320) ان تحقيق المنافع سائلة الذكر لتقنية (5s) يستند الى ضرورة اعتماد المنظمة الصناعية برنامج وتتضمن هذه التقنية خمسة ممارسات لتنظيم موقع العمل وهي مختصر الحروف الاول للكلمات اليابانية (Seiri) التنظيم ، (Seiso) (التنظيف، (Seiketsu) الصيانة او المعيارية ، (Seiton) الترتيب او التبسيط ، (Shitsuke) الانضباط او الاستدامة ، ولهذا عرفت به (5s) وفيما يأتي عرضا موجزا لمضامين كل ممارسة منها (Manea, 2013 : 167).

1- التنظيم (Seiri) : وتعني فصل المواد المطلوبة عن المواد غير المطلوبة.

2- الترتيب (Seiton) : وتعني ترتيب وتميز المواد بسهولة وامكانية استعمالها من خلال وضعها في الاماكن المخصصة لها.

3- النظافة (Seiso) وتتعلق بالمحافظة على العمل في بيئة نظيفة من خلال ابقاء المكائن واماكن العمل نظيفة من اجل تجنب المشاكل المتعلقة بالجودة بما في ذلك جودة المنتجات او جودة اداء العاملين.

4- الصيانة (Seiketsu) : وتعني التأكد من سلامة المكائن والمعدات وضمان القدرة على انجاز العمليات التي تؤدي الى استمرار العمل وتجنب حصول المعضلات المتكررة ومحاولة الوصول الى المستوى الصفري منها.

5- الانضباط (Shitsuke) : وتعني العمل على جعل الخطوات الاربعة السابقة سلوكا طبيعيا للجميع، وضرورة تدريب العاملين على هذه الخطوات بحيث تكون جزء لا يتجزأ من سلوكهم اليومي اثناء اداء العمل

يلاحظ مما تقدم ان تقنية (5s) تمثل الممارسة الاولى باتجاه تنظيم وادارة مكان العمل وتدفعه بهدف تحسين الكفاءة بالمنظمة الصناعية الساعية لاعتماد تقنية التصنيع الرشيق عن طريق ازالة النفائات وتحسين بيئة العمل والعمليات غير الكفؤة، وبما يمكنها من تحقيق سبق في تقديم منتجاتها وبالتالي ريادتها على منافسيها.

2- الصيانة الانتاجية الشاملة (TPM)

يرى (رشيد ، 2013 : 455) الى ان توقف الماكنة يشكل احد اهم القضايا التي تقع على عاتق الافراد العاملين على خط الانتاج، لان توقف احدها يمكن ان يتسبب بتوقف الخط الانتاجي بالكامل وما يعنيه ذلك من تبعات في تدني مستويات الكفاءة في استخدام المواد الاولية والالات والعاملين، لذلك جاءت الصيانة الانتاجية الشاملة (TPM) بوصفها اداة للحد من توقف الالات والحفاظ على مستوى كفاءتها لأنها تستند على مبادئ رئيسة اهمها :

- 1- تنفيذ الصيانة المثلى من خلال مشغلي الالات الذين يتم تدريبهم على اعمال الصيانة.
- 2- التحول من المدخل التقليدي الذي يركز على تصحيح العيوب والاختفاء التي تحدث بالعملية الانتاجية الى المدخل الاستباقي الذي يمنع حدوث العيوب.
- 3- تطبيق نظام الصيانة الاستباقي الذي يراقب ويصحح جذور المشكلة.
- 4- تركيز اعمال الصيانة على عملية الاشراف.

3- التحسين المستمر:

تعبير يشير الى ممارسات لانهائية لها من التحسينات في مختلف اوجه عمل المنظمة الصناعية، والهدف منه بلوغ الكمال الذي لا يدرك فيستمر، وإدامة السعي اليه (الرفاعي، 2012: 46). وقد ظهر التحسين المستمر كممارسة وتطور نتيجة الحاجة والضرورة التي شعر بها اليابانيون للتفوق على منافسيهم، وبهذا الشأن اشار (المختار، 2012: 53) الى ان المدخلات المعروفة في تصميم خطوات التحسين المستمر تمثل تلك التي طورها (Deming) كونها تشكل اطارا عاما لنشاطات التحسين المستمر، والتي تعرف بدورة (PDCA) وهي اختصارا لكلمات (Plan, Do, Check, Act) (خطط، اعمل، افحص، نفذ) وفيما ياتي توضيح موجز لمضمون كل خطوات في هذه الدورة وكما ياتي:

- 1- خطط Plan: وفيها يجب على المدراء تقسيم وضع العملية الحالية، واعداد الخطط استنادا الى المشاكل التي حددت في هذه العملية، وان تلك العملية بحاجة الى توثيق جميع الاجراءات الحالية من خلال جمع البيانات وتحديد المشاكل وبالتالي استخدام تلك المعلومات لتحسين الخطة الموضوعية، فضلا عن وضع مقاييس لتقييم الاداء.
- 2- اعمل Do: ويتم فيها تنفيذ الخطة التي وضعت، وهذا يتوجب على المدراء توثيق جميع التغيرات التي حدثت وجمع بيانات التقييم.
- 3- دقق Check: وفيها يتم دراسة البيانات المجموعة في الخطوتين السابقتين، والهدف منها تقييم الاهداف المحددة.
- 4- اتخذ اجراء Act: تعتمد هذه الخطوة على النتائج المستخرجة في المراحل السابقة والطريقة المثلى لاتخاذ القرار الناجح.

مما تقدم يتبين مدى أهمية التحسين المستمر ومديات اسهامه في اعتماد المنظمة الصناعية لتقنية التصنيع الرشيق من خلال تركيز كل أنشطة المنظمة بما في ذلك الادارة والعاملين سعيا لتحسين الكفاءة وزيادة الفاعلية، فضلا عن تعزيز الروح المعنوية للعاملين من اجل تحفيز قدراتهم الابداعية وتحقيق تفوق استباقي على المنافسين.

الجانب العملي

وصف مجتمع البحث

ان فكرة تأسيس المراكز الصحية التخصصية الالهية في المدينة ليست حديثة ، كانت مقتصرة على المراكز الحكومية والعيادات الخاصة لطب الاسنان والتي تختلف عنها المراكز التخصصية الحديثة ومنها عينة الدراسة كونها اكثر شمولية لمعالجة الحالات الحرجة وكذلك باتت تمتاز بالتنافس فيما بينها وذلك بامتلاكها الاجهزة والتقنيات الطبية الحديثة والمتطورة ، فضلاً عن اقامة العمليات الجراحية وعمليات زراعة الاسنان وغيرها، وتم افتتاح عيادات الزهور المتخصصة في طب الاسنان (عينة الدراسة) في الموصل في عام 2007، ولا زالت مستمرة في الظهور، استناداً لمقابلة شخصية مع الدكتور مدير المركز التخصصي اوضح ان هيكليّة المراكز التخصصية الالهية تختلف المراكز التخصصية الحكومية، اذ يتكون الهيكل التنظيمي للعيادات موزعاً الى اربع قطاعات من (مدير رئيسي، بالاضافة الى مدير لكل قطاع، مساعدين ، محاسب، وسكرتير ، واعلامي)، كما تتراوح اعداد العاملين في عيادات الزهور الى ما يقارب (60 عامل) منهم (25) اطباء من كلا الجنسين ، وأوضح ايضاً ان المراكز التخصصية الالهية لا تخضع لضوابط والتعليمات الحكومية من حيث الواجبات الملقة على عاتقها ،من حيث أوقات الدوام الرسمي والعطل ،وتحديد الاجور والمكافئات الخ .

مناقشة عوامل البيئة الداخلية والخارجية وفق التحليل الرباعي (S.W.O.T)

تتعرض جميع المراكز الصحية المتخصصة لطب الاسنان الحكومية منها والالهية الى درجات متفاوتة لتأثير عوامل البيئة الخارجية المحيطة بها وتعد هذه العوامل ذات تأثير غير مباشر عليها، ولا يمكن السيطرة عليها إنما التكيف معها لاقتناص الفرص والتقليل من مخاطر التهديدات التي تواجهها، وعليه تم تحديد عوامل البيئة الخارجية والتي يعتقد بأنها أكثر أهمية لموضوع الدراسة الحالية ، وتم تمثيل هذه العوامل في قائمة الفحص من خلال (ابعاد الريادة) وهي (الابداع x1-x8 ، المخاطرة x9-x13، الاستباقية x14-x17 ، التفرد x18-x23) وتتمثل عوامل البيئة الداخلية والتي اعتمدها البحث مجموعة من متطلبات التصنيع الرشيق التي يعتقد الباحثون بأنها تتضمن معظم الجوانب التي تساهم في إظهار نواحي القوة والضعف للعيادات المبحوثة ،وهي (تنظيم موقع العمل(5S) x33-x37، الصيانة الانتاجية الشاملة (TPM) x38-x41 ،التحسين المستمر (IC) x42-x46). بعد أن تم تحديد عوامل البيئة الداخلية والخارجية ،لابد من القيام بتقويم تلك العوامل بغية تحديد نواحي القوة والضعف ، وتحديد الأنشطة التي

يمكن التركيز عليها بوصفها تمثل قوة وفرصة للعيادات وتشخيص جوانب الضعف التي يستوجب معالجتها، أن الخطوة الأولى لتحليل (SWOT) تحليل عناصر القوة والضعف والتهديدات في عينة البحث (عيادات الزهور التخصصية لطب الاسنان في الموصل)، يكمن في تحديد إجابات الأفراد المبحوثين من خلال ملحق (1) وتظهر المعطيات تجانس إجابات المبحوثين ولعل من ابرز متغيرات البيئة الخارجية التي أسهمت في إغناء هذا المحور هو المتغير (x8) (يمثل الابداع فرصة خلاقة للطلب على الخدمات التي تقدمها العيادات) إذ حصل على نسبة اتفاق (95%) نعم ، ويأتي متغير (x5) (تعتمد الادارة روح المجازفة لتثير الحماس لدى العاملين ، لتقديم افكار جديدة ومبدعة) بالدرجة الثانية إذ يتفق (90%) من المبحوثين حول هذا المتغير ويليهِ متغير (x2) (اعدت الادارة انماط جديدة في العمل و المشاركة في اتخاذ القرارات) ، اما اعلى نسبة من عدم الاتفاق فكانت للمتغير x11 (اشعر بعدالة نظام المكافآت المعمول به بالاضافة الى الاجور والامتيازات الاخرى) اذا حصل على نسبة 85% ، يليه المتغير x12 بنسبة 75%، ومن ثم المتغيرين x13، x3 (ادخلت الادارة اساليب جديدة تؤدي الى الارتقاء بالاداء ، تخفيض الكلف)، (تقدم العيادات خدمات طبية تمتاز بالجرأة والمجازفة وباسعار تنافسية) إذ يلاحظ ان 75% من المبحوثين لا يتفقون مع تخفيض الكلف و الاسعار التنافسية وبنفس النسبة ، اما العوامل البيئة الداخلية فتظهر تجانس تام للعينة المبحوثة في 9 متغيرات (x33-x41) يتفق المبحوثين فيها بنسبة (100%)، ويأتي المتغيرات (x42,x43,x44) يتفق فيه المبحوثين بنسبة (95%)، وكذلك حصل المتغيرين (x45, x46) على اعلى نسبة في عدم الاتفاق .

جدول التحليل البيئي (SWOT) لعيادات الزهور التخصصية لطب الاسنان

البيئة الداخلية	
نقاط القوة	نقاط الضعف
<ul style="list-style-type: none"> تمتاز العيادات بتنظيم موقع العمل بالاضافة الى تنمية الوعي لدى العاملين بأهمية 5S وجعلها جزء من ثقافة المنظمة . متابعة ادارة العيادات للصيانة الشاملة وكذلك يوجد قسم متخصص في العيادات لاجراء عمليات الصيانه تنظم ادارة العيادة المركزية دورات تدريبية لزيادة خبرات ومهارات العاملين فيها وخاصة بم يتعلق بالعمال الصيانة. تتابع الادارة وباستمرار جودة الخدمة المقدمة للمستفيدين . 	<ul style="list-style-type: none"> عدم التركيز على ثقافة ازالة الهدر من قبل الادارة . عدم مساهمة المستفيدين في اجراء التحسينات المستمرة للخدمة المقدمة من قبل العيادات .
البيئة الخارجية	
الفرص	التهديدات
<ul style="list-style-type: none"> مواكبة التغيرات السريعة في البيئة المحيطة بها. ايمان الادارة المركزية للعيادات بتكوين فرق العمل الابداعية يعزز فرص العيادات في البقاء والمحافظة على الحصة السوقية . 	<ul style="list-style-type: none"> ارتفاع كلف الاساليب الحديثة في العمل قد يؤثر على سعر الخدمة المقدمة مما قد يؤدي الى عزوف بعض المستفيدين عن

<ul style="list-style-type: none"> • تلقيها من العيادات والانتقال الى العيادات المنافسة . • الشعور بعدم العدالة بنظام الاجور والمكافآت والامتيازات الاخرى من قبل الافراد المبحوثين بسبب تهديد من قبل العاملين للانتقال والعمل لدى العيادات المنافسة . • الشعور بالتعب والارهاق وعدم مراعاة اوقات العمل . 	<ul style="list-style-type: none"> • الادوات الحديثة وصيانة المناشئ للاجهزة والمعدات الطبية التي تستخدم في العيادات تعزز فرصتها بالاستمرار بالمنافسة . • تعتبر ادارة العيادات المخاطرة جزء من ثقافة العمل فيها . • لدى العيادات اسبقية بتوفير ادوات واساليب عمل حديثة ومتطورة مثل اجهزة الليزر، والاشعة المتنقلة ، بالاضافة الى اجهزة خلط الحشوات وزراعة الاسنان . • تتفرد العيادات بامتلاكها اجهزة والالات غير متوفرة في مثيلاتها من العيادات . • تتفرد العيادات بهيكلها التنظيمي المختلف عن مثيلاتها من المراكز التخصصية وذلك باتباعها مبدأ اللامركزية في العمل ، ويمكن الاختلاف كونها تتفرد بامتلاكها كادر اعلامي خاص للعيادة.
---	--

المصدر : من اعداد الباحثين

الاستنتاجات والمقترحات

الاستنتاجات :

تعكس هذه الاستنتاجات ابرز ما افضت اليه نتائج الدراسة وكما يأتي :

1. كان هناك اهتمام من قبل الإدارة وهذا يؤشر ان الإدارة لديهم اهتمام بابعاد الريادة لإقامة متطلبات التصنيع الرشيق في العيادات المبحوثة.
2. تهتم ادارة العيادات بالافكار المقدمة من قبل العاملين وتحولها الى ميزة تنافسية في بيئة العمل.
3. تمتاز العيادات المبحوثة بامتلاكها احدث الاجهزة والادوات الطبية ومن منشئ رصينة مما ينعكس على جودة الخدمة الطبية المقدمة من قبلها.
4. تهتم ادارة العيادات بتكوين فرق عمل ابداعية وتعتمد مبدأ اللامركزية باتخاذ القرارات.
5. المخاطرة جزء من ثقافة المنظمة المبحوثة.
6. تمتاز العيادة بتقديم خدمات تنافسية لم تكن موجودة في سوق المنافسة من قبل.
7. تتفرد العيادات بالموارد المستخدمة والخدمات الطبية المقدمة عن غيرها في نفس القطاع.
8. موقع العمل بالعيادات يمتاز بالتنظيم والذي بدوره يساهم فغي انسيابية العمل فيها.
9. السعي المستمر من قبل ادارة العيادات على الصيانة الشاملة للادوات والاجهزة الطبية.
10. تشكل ادارة العيادات فرق عمل من اجل القيام بالتحسين المستمر.

11. تؤثر كلا البيئتين الداخلية والخارجية على المنظمة المبحوث (عيادات الزهور المتخصصة لطب الاسنان في الموصل ، وهذا ما ظهرته نتائج التحليل الاستراتيجي الرباعي (S.W.O.T)، وكذلك فأن استخدام العيادات للأجهزة والتقنيات الطبية الحديثة يعزز هذا الاستنتاج.

المقترحات:

اعتمادا على الاستنتاجات التي تم التوصل اليها سيتم تقديم المقترحات التي يعتقد الباحثون انها ضرورية العيادات.

وكما يأتي :

1. الموازنة بين الاساليب الجديدة المستخدمة في العمل مع الكلف.
2. اعادة النظر بنظام المكافآت والاجور المعمول به من قبل ادارة العيادات.
3. مراعاة اوقات العمل في العيادات مع مراعاة المهام والواجبات التي تتقع على عاتق العاملين.
4. على ادارة العيادات قيد الدراسة الاهتمام بنشر ثقافة الترشيح باستخدام الموارد بكافة اشكالها بين العاملين في المركز التخصصي قيد الدراسة عبر التركيز على ازالة الهدر وفق ما جاءت به المبادئ الاساسية لتقنية التصنيع الرشيق.
5. اعداد مجموعة في المحاضرات والندوات التي تهتم بنشر فلسفة التصنيع الرشيق بين العاملين في الشركة ووضع اللوحات الايضاحية في اقسام العيادات التي توضح ثقافة الترشيح باستخدام الموارد بكافة اشكالها.
6. تعد الريادة من التوجهات المعاصرة التي تتطلب من الشركات ان تتبناها كهدف ووسيلة لضمان بقاءها وتقدمها في البيئة التنافسية لذلك يتوجب على ادارة العيادات العمل على تقديم اطار معرفي عام عنها للوصول للريادة.
7. تدريب الافراد العاملين على التصنيع الرشيق بهدف تقليل التكاليف وازالة كافة انواع الهدر والخطوات الغير ضرورية في العمل.
8. تقييم جيد للخدمة المقدمة من قبل العيادة ومراعاة اسعارها بم يتناسب مع الوضع المعيشي للمستفيد من الخدمة الطبية.

قائمة المصادر

أولاً: المصادر العربية

-الرسائل والأطاريح الجامعية:

الرفاعي، سعد عبد الله، 2012، اثر ابعاد الريادة في تطبيق مبادئ استراتيجية المحيط الأزرق: دراسة استطلاعية لآراء عينة من القيادات الإدارية في مصرف الموصل للتنمية والاستثمار، رسالة ماجستير، غير منشورة، كلية الادارة والاقتصاد، جامعة الموصل، العراق.

السر، دعاء محمد احمد، 2017، درجة توفر متطلبات التعليم الريادي في الجامعات الفلسطينية قطاع غزة وسبل تعزيزها، رسالة ماجستير، غير منشورة، كلية التربية، الجامعة الإسلامية-غزة.

عبد الله، دنيا احمد، 2016، دور القيادات الابداعية والقدرات الجوهرية في تحقيق التوجه الريادي: دراسة مقارنة لآراء عينة من أعضاء هيئة التدريس في الجامعات الحكومية والأهلية في مدينة السليمانية، رسالة ماجستير، غير منشورة، كلية الإدارة والاقتصاد، جامعة السليمانية، العراق.

الكرعاوي، محمد ثابت، 2015، استراتيجية ريادة الأعمال لتبني انموذج المنظمات الذكية من خلال بناء قدرات الموارد البشرية: دراسة ميدانية في شركات الاتصالات المتنقلة في العراق، أطروحة دكتوراه، غير منشورة، كلية الادارة والاقتصاد، جامعة كربلاء، العراق.

المختار، جمال عبد الله، 2012، دور أبعاد الريادة الاستراتيجية والسياسات والبرامج الحكومية في بناء حاضنات الأعمال: انموذج مقترح لحاضنة أعمال الموصل، اطروحة دكتوراه، غير منشورة، كلية الادارة والاقتصاد، جامعة الموصل، العراق.

نصير، طلال، العزاوي، نجم 2011، اثر الابداع الاداري على تحسين مستوى اداء ادارة الموارد البشرية في البنوك التجارية الاردنية ، رسالة ماجستير ، جامعة الشرق الاوسط ، عمان.

-الدوريات والبحوث:

اسماعيل، حكر مصطفى، صالح، ماجد محمد، نوري، ره نج محمد 2017، راس المال البشري ودوره في تحقيق متطلبات الريادة :دراسة استطلاعية لآراء عينة من التدريسين في جامعة زاخو، مجلة العلوم الانسانية لجامعة زاخو، كلية الادارة والاقتصاد ، جامعة زاخو، العراق.

اسماعيل ، عمر ، 2010، خصائص الريادي في المنظمات الصناعية واثرها على الابداع التقني ،دراسة حالة في صناعة الاثاث مجلة القادسية للعلوم الادارية والاقتصادية المجلد 12، العدد 4.

الحكيم، ليث علي، ومحمد علي، احمد راضي، 2017، الريادة الاستراتيجية وانعكاسها في تطوير المنظمات: المفوضية العليا المستقلة للانتخابات انموذجاً، مجلة الغري للعلوم الاقتصادية والادارية، المجلد (14)، العدد (2)، كلية الإدارة والاقتصاد، العراق.

رشيد، صالح عبد الرضا، الزيايدي، صباح حسين، 2013، دور التوجيه الريادي في تحقيق الأداء الجامعي المتميز: دراسة تحليلية لآراء القيادات الجامعية في عينة من كليات جامعات الفرات

الأوسط، مجلة القادسية للعلوم الإدارية والاقتصادية، المجلد (15)، العدد (2)، جامعة القادسية، العراق.

العالي، نشوان محمد عبد، 2011، دور مرتكزات نظام الصيانة المنتجة الشاملة في تعزيز نظام التصنيع الرشيق: دراسة استطلاعية من عينة من الشركات الصناعية في جامعة نينوى، مجلة تكريت للعلوم الإدارية والاقتصادية، المجلد (7)، العدد (21)، جامعة تكريت، العراق.

السكرانة، طلال، 2008، استراتيجيات الريادة ودورها في تحقيق الميزة التنافسية : دراسة ميدانية على شركات الاتصالات في الاردن ، مجلة كلية بغداد للعلوم الاقتصادية الجامعة ، العدد 17.

عباس، طاهر حمد، 2016، أبعاد التصنيع الرشيق وتأثيرها في تحقيق الميزة التنافسية للمنظمة الصناعية: دراسة استطلاعية في معمل نسيج الديوانية، مجلة القادسية للعلوم الإدارية والاقتصادية، المجلد (18)، العدد (4)، جامعة القادسية، العراق.

علي، سوزان عبد الغني، 2016، أثر مرتكزات التصنيع الرشيق في تعزيز الميزة التنافسية للشركة العامة للأدوات في سامراء: دراسة تحليلية، مجلة الأنبار للعلوم الاقتصادية والإدارية، المجلد (8)، العدد (15)، جامعة الأنبار، العراق.

عوض، عاطف، 2013، أثر تطبيق الإبداع الإداري في التطوير التنظيمي، مجلة جامعة دمشق للعلوم الاقتصادية والقانونية، المجلد (29)، العدد (3)، جامعة دمشق، سوريا.

النعمة، عادل ذاكر، وزكريا، عبد العزيز بشار، 2016، دراسة الخصائص الشخصية للرياديين في دعم الأداء المنظمي: دراسة استطلاعية في معمل الألبسة الجاهزة في الموصل، مجلة جامعة كركوك للعلوم الإدارية والاقتصادية، المجلد (6)، العدد (1)، جامعة كركوك، العراق.

حسين، ميسون، 2013، الريادة في منظمات الاعمال مع الاشارة الى تجربة بعض الدول ، مجلة بابل للعلوم الانسانية ، المجلد 21، العدد 2.

-الكتب:

الشميمري، احمد بن عبد الرحمن، والمبيري، وفاء بنت ناصر، (2016)، مبادئ ريادة الأعمال لغير المتخصصين، ط1، مكتبة الملك فهد الوطنية للنشر والطباعة، الرياض، السعودية.

والمبيري، وفاء بن ناصر، الشميمري، احمد بن عبد الرحمن ، (2010)، إدارة المنشأة الصغيرة، دار الحامد للطباعة والنشر، عمان، الاردن.

ثانياً: المصادر الأجنبية

Conferences

Mittal, Varinder & Sindhawani, Rqual & Kalsarya, Faizan, 2017, A doplion of integrated lean-Green-Agile strategies, The 24th CIRP Conference on Life Cycle Engineering, India.

Internet

Canakdeniz, 2015, lean manufacturing explained bad bodendorf, Germany, <http://www.bostasinessbook.com>

اثر الاحتواء الاستراتيجي في تحقيق الميزة الرائدة للعلامة دراسة تطبيقية في شركة الجود لتكنولوجيا الصناعة الحديثة

م.د. ضرغام محمد الخاقاني

جامعة وارث الانبياء – كلية الادارة والاقتصاد

okdergam99@gmail.com
dhurgham.sh@g.uowa.edu.iq

الملخص

تمثلت مشكلة البحث في إن القطاع الصناعي بصورة عامة والمنظمات الانتاجية بصورة خاصة في العراق في حالة تدهور ولظهور هذا الشركات في السوق عليها اولا الاهتمام بصورة رئيسة بعلامتها التجارية الخاصة بمنتجاتها. ومن هنا فقد تم صياغة المشكلة في التساؤل الرئيسي " هل يوجد تأثير موجب ذات دلالة معنوية للاحتواء الاستراتيجي في تحقيق الميزة الرائدة للعلامة ". وهدفت الدراسة الحالية بصورة رئيسة إلى اختبار تأثير الاحتواء الاستراتيجي ودورها في تحقيق الميزة الرائدة للعلامة، وذلك كمحاولة جادة لردم الفجوة المعرفية في تفسير طبيعة العلاقة بين هذه المتغيرات عبر تحليل طبيعة العلاقات بينها من خلال استطلاع آراء مجموعة من الافراد العاملين في شركة الجود لتكنولوجيا الصناعة والزراعة الحديثة. ولتحقيق هذا الهدف، فقد تم استخدام الاستبانة الالكترونية بوصفها أداة رئيسة لجمع البيانات المطلوبة من خلال توزيعها بأسلوب الحصر الشامل للمجتمع، وبعد قيام الباحث بأرسال الاستبانة الالكترونية على العاملين في المنظمة قيد الدراسة، تم استرجاع (156) استبانة من الشركة المبحوثة، تم تحليلها باستخدام عددٍ من الاختبارات الإحصائية المتوافرة ضمن البرنامجين الإحصائيين SPSS و SmtPLS. توصلت الدراسة بعد ذلك إلى مجموعة من النتائج الإحصائية التي اثبتت الدراسة من خلال هذه النتائج التي تم التوصل اليها وجود تأثير معنوي موجب للاحتواء الاستراتيجي في تحقيق الميزة الرائدة للعلامة. اما اهم التوصيات التي يوصي بها الباحث، ضرورة اعتماد المنظمة المبحوثة ان تهتم وتجاري كل التطورات والحدثة في تكنولوجيا الصناعة من خلال اعتماد الاحتواء الاستراتيجي في تقليل الوقت والجهد والموارد والطاقة من جانب وجذب الزبون من خلال الاهتمام باحتياجات وتفضيلات الزبائن من جانب اخر لتحقيق الميزة الرائدة لعلامة المنظمة. كلمات مفتاحية: الاحتواء الاستراتيجي، الميزة الرائدة للعلامة.

أولاً: مشكلة البحث

أصبحت المنظمات في العصر الحديث تعرف من علامات التجارية وتبني هويتها من خلال تلك العلامات التي تتميز بها لو نلاحظ على سبيل المثال الشركات العملاقة مثل: أبل و سامسونج، أن مجرد رؤية العلامة التجارية لهذه الشركات فان الزبون ينجذب نحو تلك المنتجات بصورة لا ارادية، لأنها قد اصبحت لها ميزة رائدة لتلك العلامة التي تتمتع بها تلك الشركات.

لذلك يمكن للمنظمات العراقية ضمن البيئة الداخلية ان تعمل على تميز العلامة التجارية الخاصة بها لريادتها في الاسواق لتحقيق الحصة السوقية الكبيرة فيما بين المنافسين , يتم ذلك من خلال العمل على تطوير المنظمات من الداخل , إذ ان العمل على الاحتواء الاستراتيجي للمنظمة من خلال التركيز على العمليات التي تهتم في الجوانب الاقتصادية والاجتماعية والبيئية وكذلك المعرفية فان من شأنه المساعدة على جعل العلامة التجارية ذات ميزة رائدة بين المنظمات الاخرى.

ومن هنا تكونت فكرة البحث الحالي حول الدور الذي يقوم به الاحتواء الاستراتيجي في تحقيق الميزة الرائدة للعلامة واستناداً إلى مجموعة الحقائق المقدمة يمكن للباحث ان يحدد صياغة مشكلة الدراسة الحالية بالآتي : -

"ان عدم ظهور ميزة رائدة للعلامة التجارية للمنظمة قيد الدراسة قد يرجع الى ضعف في تطبيق استراتيجية المنظمة وعدم التركيز على متطلبات او معايير الاحتواء الاستراتيجي."

ثانياً: تساؤلات البحث

بالاعتماد على مشكلة الدراسة الواردة في أعلاه، تسعى الدراسة الحالية إلى معالجتها عن طريق وضع عدت تساؤلات تتمثل بالآتي:

- ما مستوى توافر الاحتواء الاستراتيجي في المنظمة قيد الدراسة ؟
- ما مستوى توافر الميزة الرائدة للعلامة في المنظمة قيد الدراسة؟
- ما مستوى توافر ابعاد الاحتواء الاستراتيجي في المنظمة قيد الدراسة ؟
- ما مستوى توافر ابعاد الميزة الرائدة في المنظمة قيد الدراسة ؟
- هل يؤثر الاحتواء الاستراتيجي بأبعاده في تحقيق الميزة الرائدة للعلامة في المنظمة قيد الدراسة؟

ثالثاً: أهمية البحث

تكمن أهمية الدراسة بحيوية وديناميكية الموضوع الذي يعالجه، والمرتكز على دور الاحتواء الاستراتيجي في إيجاد الميزة الرائدة للعلامة من جهة، وتعزيز ادارة الجودة الخضراء من جهة أخرى. وتتمثل فيما يأتي:

- واقعاً ووفق الفلسفة التطبيقية والمبدئية حيث على حد علم الباحث بكون هذه المتغيرات لم يتم التطرق لها مجتمعة وهي: (الاحتواء الاستراتيجي و الميزة الرائدة للعلامة) في المنظمات العراقية بشكل عام والقطاع الصناعي بشكل خاص، التي يمكن من خلالها معرفة مدى تطبيقها في تلك المنظمات.
- يمكن الاستفادة من النتائج والتوصيات، التي توصلت إليها هذه الدراسة في تقديم آليات علمية وعملية تساعد المنظمات الصناعية بالنهوض بواقعها التنظيمي لضمان بقائها واستقرارها واستمرارها في بيئة العمل والريادة في مجالها مستقبلاً.
- من الممكن الاستفادة من هذه الدراسة في تطوير واقع المنظمات الصناعية العراقية خاصة في ظل المنعطفات التنظيمية، التي تمر بها في الوقت الحالي خاصة القطاع الصناعي في العراق .
- تطبيق متغيرات البحث الحالي (الاحتواء الاستراتيجي والميزة الرائدة للعلامة) ومقاييسها المعتمدة من دراسات عالمية في البيئة التنظيمية للمنظمات الصناعية العراقية.
- فتح الأبواب المستقبلية أمام الباحثين للقيام بدراسات وبحوث في هذا المجال.

رابعاً: أهداف البحث

- بناءً على مشكلة البحث والتساؤلات التي تم استعراضها ، فإن الدراسة الحالية تسعى إلى تحقيق هدف رئيس يتمثل بتشخيص طبيعة العلاقة بين الاحتواء الاستراتيجي والميزة الرائدة للعلامة وتحليلها، وعليه يمكن اشتقاق عدد من الأهداف الفرعية، التي تتمثل بالآتي :
- التعرف على مستوى توافر الاحتواء الاستراتيجي في المنظمة قيد الدراسة من وجهة نظر عدد من المستجيبين.
 - التعرف على مستوى توافر الميزة الرائدة للعلامة في المنظمة قيد الدراسة من وجهة نظر عدد من المستجيبين.
 - التعرف على اثر الاحتواء الاستراتيجي بأبعادها في تحقيق الميزة الرائدة للعلامة في المنظمة قيد الدراسة.

خامساً: مجتمع وعينة البحث

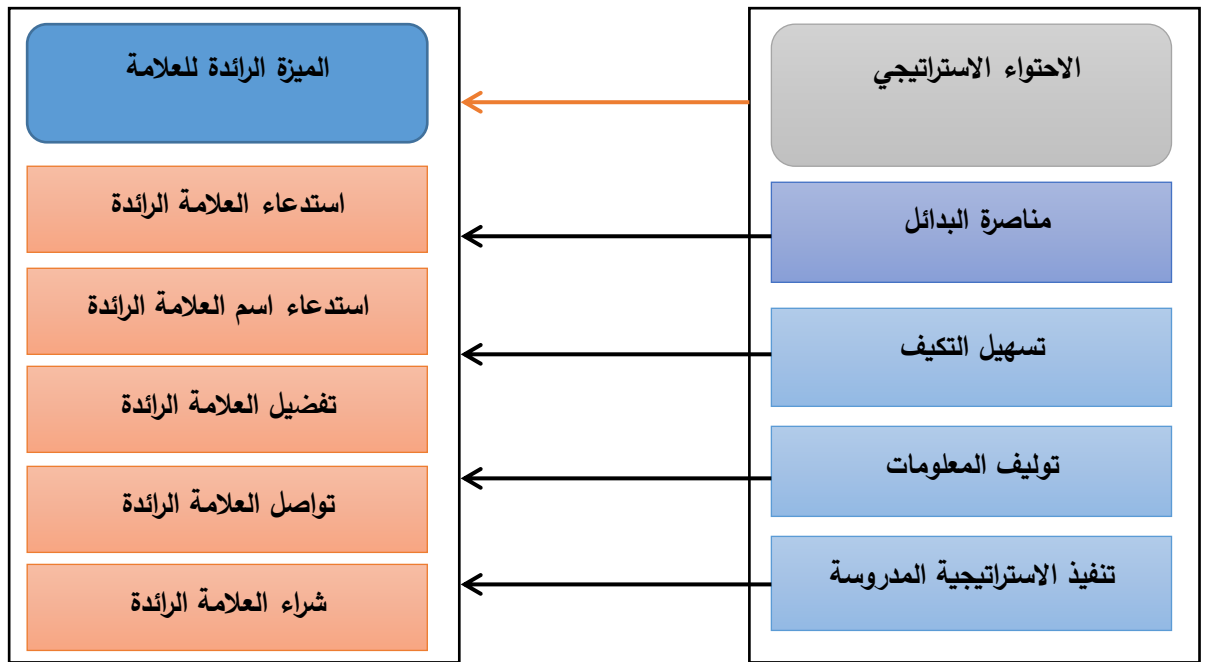
يتألف مجتمع الدراسة من 188 فرداً و يشمل مهندسين واداريين ضمن مختلف التخصصات بالإضافة الى مسؤولي التسويق والتوزيع في شركة الجود لتكنولوجيا الصناعة والزراعة الحديثة. وفقاً لـ (Krejcie & Morgan, 1970) فانه يتطلب 127 استجابة لتمثيل مجتمع قدره 188 فرد. تتبنى الدراسة الحالية أسلوب عينة الحصر الشامل والتي تضمن إمكانية تعميم النتائج التي سيتم التوصل اليها بخصوص المنظمة المبحوثة الى كافة المنظمات ضمن القطاع الصناعي. قام الباحث بتبني أسلوب الاستبيان الالكتروني لغرض جمع البيانات من مجتمع البحث وخلال الفترة الزمنية (5/8/2021 – 25/8/2021) تم الحصول على 156 استجابة.

سادساً: فرضيات البحث

H1 توجد علاقة تأثير موجبة للاحتواء الاستراتيجي في الميزة الرائدة للعلامة. وتنبثق عن هذه الفرضية اربعة فرضيات فرعية, هي:

- H1-1 توجد علاقة تأثير لمناصرة البدائل في الميزة الرائدة للعلامة.
- H1-2 توجد علاقة تأثير موجبة لتسهيل التكيف في الميزة الرائدة للعلامة.
- H1-3 توجد علاقة تأثير موجبة لتوليف المعلومات في الميزة الرائدة للعلامة.
- H1-4 توجد علاقة تأثير لموجبة تنفيذ الاستراتيجية المدروسة في الميزة الرائدة للعلامة.

سابعاً : المخطط الفرضي للبحث



شكل (1) المخطط الفرضي للبحث

ثامناً : مقياس البحث

جدول (1) مقياس البحث

	variable		The dimension	Scale
A	Strategic Involvement الاحتواء الاستراتيجي	1	مناصرة البدائل Championing alternatives	Floyd & Wooldridge,) (1992
		2	تسهيل التكيف Facilitating adaptability	
		3	توليف المعلومات Synthesizing information	
		4	تنفيذ استراتيجية مدروسة Implementing deliberate strategy	
B	Brand Pioneer Advantage	1	Pioneer Brand Recall استدعاء العلامة الرائدة	(Rettie et al , 2002)
		2	Pioneer brand Name Retrieval استدعاء اسم العلامة الرائدة	
		3	Pioneer brand Preference	

	الميزة الرائدة للعلامة	تفضيل العلامة الرائدة	
		4 Pioneer brand Communication تواصل العلامة الرائدة	
		5 Pioneer brand Purchase شراء العلامة الرائدة	

المصدر: اعداد الباحث بالاعتماد على الادبيات الواردة في الجدول أعلاه.

المبحث الثاني: الجانب النظري

أولاً : الاحتواء الاستراتيجي

1 - مفهوم الاحتواء الاستراتيجي

ان الاحتواء الاستراتيجي وهو يستند إلى مفهوم أن الاستراتيجيات تهتم بالحصول على مزايا مستدامة على المنافسة بحيث يمكن الحصول على بعض هذه المزايا من سوق توريد الشركة وأن استراتيجية الأعمال الناجحة تتطلب توازناً وتكاملاً فعالين بين العناصر المختلفة في نظام الشركة ومن ثم فإن الموقف العكسي هو أن عدم الاهتمام بجوانب سوق العرض الخاصة بالاحتواء الاستراتيجي سوف يؤدي إلى اختلال التوازن وبالتالي ضياع الفرص وعدم استغلالها وبالرغم من الظاهرة الواضحة للحجة يبدو أن هناك عددًا قليلاً من المنظمات التي تسهم فيها بالاحتواء الاستراتيجي في تطوير المنظمة من الواضح أن استراتيجيات بعض المنظمات الأكثر نجاحاً تشمل تحليلاً دقيقاً وعملاً مرتبطاً بسوق التوريد وبالتالي فإن أولئك الذين يسعون إلى تحسين أداء الأعمال يجب أن يحاولوا التخلص من هذه العوامل الضارة إلى إدارة ناجحة (Farmer, 1981 : 20) .

يتعلق الاحتواء الاستراتيجي " بمشاركة الادارة في صياغة مهمة المنظمة ومساهمتها في تطوير استراتيجية المنظمة ووضع إرشادات للتنفيذ والتحكم الفعال في الاستراتيجية المختارة" حيث أن المدراء هم الخبراء الذين يستخدمون الخبرة الاستراتيجية في حل المشكلات التي طوروها في مهامهم الاولى ويوفرون المدخلات المعرفية في المسح والتفسير والاختبار المهام المعرفية التي يتم من خلالها تنفيذ القرار الاستراتيجي ومن ثم يحتاج أعضاء الإدارة إلى امتلاك وتطبيق معارفهم وخبراتهم القيمة من أجل تنفيذ مهامهم الاستراتيجية بين وجود واستخدام المهارات والمعرفة ويجادلان بأن قدرة المجلس على الاستفادة من المهارات والمعرفة المتاحة له ومن ثم تطبيقه على مهامه تحدد فعالية المجلس وعلى وجه التحديد "يجب على أعضاء الإدارة أن يتتبعوا ويحترموا خبرات بعضهم البعض وأن يبنوا على مساهمات بعضهم البعض وأن يسعوا إلى الجمع بين رؤاهم بطرق مبتكرة ومتآزرة" وبناء على ذلك فإن الاحتواء الاستراتيجي للأنشطة المساهمة في صنع القرار قد تعزز الاحتواء الاستراتيجي الإدارة كما يفترض أن مساهمة في الإدارة في اتخاذ القرارات قد تؤثر على الاحتواء الاستراتيجي الإدارة وتوحي بأن

تأثير المدراء الأعلى في الإدارة الأرجح أن المجلس سيعزز استراتيجية المنظمة (Nielsen & Huse, 2010: 20).

توحي نماذج التأثيرات الاحتوائية سواء كانت معرفية أو عاطفية في المنظور بأن أشكال الاحتواء المختلفة في صنع القرار أو أنشطة حل المشكلات يجب أن يكون لها تأثير مفيد على مجموعة من العمليات التنظيمية والمواقف الفردية على سبيل المثال تشير الأبحاث إلى أن التعرض المباشر للمعلومات الاستراتيجية والأولويات الاستراتيجية يسهل الفهم المشترك لاستراتيجية المنظمة ومع ذلك لم نعرش على أي دراسات تفحص مباشرة كيف أن الاحتواء في تشكيل الاستراتيجية تتوافق مع الالتزام النفسي الأوسع للمدراء بالمنظمة ووظائفهم كما تم قياسها من خلال رضاهم الوظيفي ومشاركاتهم الوظيفية والالتزام التنظيمي ومع ذلك قدمت الدراسات التي أجريت في السياقات الاحتوائية الأخرى معلومات ذات صلة كما يشير الاحتواء في الوظيفة إلى مدى شعور الأفراد بأنهم مستثمرون شخصياً في وظائفهم ويتم تحديدهم في وظائفهم . أيضاً فإن صياغة الاستراتيجية جزء متوقع من دور المدراء المستوى الأعلى وبالتالي يمكن اعتبار الاحتواء الاستراتيجي شكلاً محدداً من أشكال المشاركة يحقق الأفراد من خلاله توقعات الدور ولذلك تمشياً مع الحجة العامة المقدمة للرضا الوظيفي نتوقع أن تتوافق الاحتواء في الوظيفة مع مشاعر الأفراد الإجمالية للمشاركة في العمل .

وعلى غرار تقييم بيرس (1991) للسلطة التنفيذية طُلب من المدراء تقييم مدى احتوائهم الاستراتيجي. تم استخدام أربعة بنود لقياس الاحتواء. قام اثنان من العناصر بتقييم مدى الاحتواء المديرين في التخطيط الاستراتيجي للمنظمة ووحدتها "إلى أي مدى تشارك حالياً في جهود التخطيط الاستراتيجي في المنظمة". وقد قام اثنان من العناصر الأخرى بقياس الدرجة التي تتطلب وظائفهما من المستطلعين أن يفكروا في المستقبل البعيد المدى لوحدة أعمالهم والدرجة التي يكون لهم رأيهم في تحديد خطط المدى الطويل لوحدة أعمالهم "تتطلب عملي فكر في المستقبل على المدى الطويل لوحدة العمل الخاصة بي 'و' لدي رأي ضئيل في تحديد الخطط طويلة المدى لوحدة العمل الخاصة بي. (Oswald et al, 1994 : 481).

على مدى عقود كان دور الإدارة مفهوماً على نطاق واسع على أنه يحكم المنظمة دون التدخل في العمليات الإدارية أو السياسية الفعلية ولكن على مر السنين أصبح الرؤساء التنفيذيون يهيمنون على الإدارة التي كان لها تأثير كبير في اختيار المديرين والاحتفاظ بهم ومكافأتهم ونتيجة لذلك كان ينظر إلى الإدارة على نطاق واسع على أنها سلبية وتعمل فقط كطابع للخيارات الإدارية . فشلت المجالس التي تعمل كطابع في توفير وظيفة التحكم الضرورية داخل هيكل الإدارة. بعد سلسلة من إفلاس الشركات في منتصف 1977، وتكثيف المنافسة الدولية تم التأكيد على أهمية المساهمة الاستراتيجية. واعترافاً بالحاجة إلى إعادة تنشيط الإدارة أشار جورن ولودن إلى أن "صياغة سياسات الشركة من المحتمل أن تكون واحدة من أكثر الأنشطة قيمة للمجلس" كما اقترح بينيل (1986) أن تصور واستهلال الخطة الاستراتيجية هو مسؤولية مشتركة للرئيس التنفيذي والمجلس وبالتالي تم توسيع دور المجلس ليشمل

الاهتمام بالشواغل الاستراتيجية التي تواجه الشركات ومع اقتراب عقد السبعينيات من القرن العشرين ، عكس أندروز مشاعر متزايدة السرعة في أوروبا والولايات المتحدة الأمريكية من خلال ملاحظة أن "الإدارة الاستراتيجية تأتي لتتوجها في رئاسة المجالس الفعالة" في وقت لاحق حدد المجالات المحتملة لاستراتيجية مجلس الإدارة وبناءً على ذلك تم تشجيع المديرين على إيلاء اهتمام خاص لـ "استراتيجية الشركة للإدارة العليا" حيث كانت المهمة الرئيسية هي التأكد مما إذا كان كبار التنفيذيين قد اتفقوا على الافتراضات التي تقوم عليها الاستراتيجية والاتجاه العام لها وبالمثل حدد خمسة مجالات رئيسية للمسؤوليات الاستراتيجية: (أ) تحديد المفاهيم الاستراتيجية التي تميز المنظمة عن منافسيها أي مهمة المنظمة والميزة التنافسية (ب) ضمان التخطيط التنظيمي الفعال لتحقيق ميزة تنافسية بديلة (ج) تصميم برامج تؤدي إلى خلافة إدارية ناجحة (د) فحص سياسات الاستثمار الكلية للمنظمة (هـ) اتخاذ القرارات بشأن تصفية المنظمة . تعتمد هذه الدراسة على الاقتراحات الواردة أعلاه حول الاحتواء الاستراتيجي للإدارة. حيث يشير مصطلح الاحتواء الاستراتيجية للإدارة إلى مستوى الاهتمام الذي يوليه المديرون للعناصر المختلفة للعملية الاستراتيجية لذلك فإن الاحتواء الاستراتيجي لمجلس الإدارة تغطي تطوير مهام المنظمة مفهوم الاستراتيجية وتنفيذ الاستراتيجية وفيما يتعلق بالمهمة يمكن للإدارة أن تساعد في تحديد الفرص أما فيما يتعلق بصياغة الاستراتيجية تشمل الاحتواء مراجعة التحليلات التنفيذية لنقاط القوة والضعف في المنظمة ومناقشة مختلف التوقعات ودراسة افتراضات الرئيس التنفيذي حول بيئة المنظمة والمساعدة في تطوير خيارات استراتيجية جديدة والمساعدة في اختيار استراتيجية المنظمة . وقد يشمل الاحتواء وضع حدود ملموسة لتقييم التقدم المحرز نحو اضمحاء المنظمة على الاستراتيجية وتقييم اداء المنظمة (Zahra & Pearce, 1990:165).

ويمكن توضيح اهم تعريفات الاحتواء الاستراتيجي كما في الجدول (2) ادناه

ت	التعريف	المصدر
1	بمشاركة الادارة في صياغة مهمة المنظمة ومساهمتها في تطوير استراتيجية المنظمة ووضع إرشادات للتنفيذ والتحكم الفعال في الاستراتيجية المختارة	(Nielsen& Huse, 2010: 20) .
2	مستوى الاهتمام الذي يوليه المدراء للعناصر المختلفة للعملية الاستراتيجية	(Zahra & Pearce , 1990:165)
3	يشمل الاحتواء وضع حدود ملموسة لتقييم التقدم المحرز نحو اضمحاء المنظمة على الاستراتيجية وتقييم اداء المنظمة	(Zahra & Pearce , 1990:165)

المصدر: اعداد الباحث استناد الى ادبيات السابقة.

2 - أبعاد الاحتواء الاستراتيجي

وضع (Floyd & Wooldridge, 1992, p. 154) أربعة أبعاد للاحتواء الاستراتيجي لمدرء الإدارة الوسطى وكما يلي:

أ- مناصرة البدائل **Championing Alternatives**

يعد مدرء الإدارة الوسطى بمثابة رواد المبادرات في المنظمة، إذ يعد هؤلاء المدرء المركز في كافة مراحل المشروع فهم يلعبون دور المؤيد ويقومون ببناء شبكات تواصل مع الأطراف الخارجية والداخلية للمنظمة، ويمكن تعريف مناصرة البدائل على أنها التبليغ المكثف والمقنع للرؤى الاستراتيجية للإدارة العليا، ولذا فإن الإدارة الوسطى تشكل وظيفة هامة في الاستراتيجية (Floyd & Wooldridge, 1992, p. 154; Burgelman, 1983).

ب - تسهيل التكيف **Facilitating Adaptability**

أكدت العديد من الأدبيات السابقة على دور مدرء الإدارة الوسطى في جعل المنظمة أكثر مرونة وتكيفاً، ويمكن تعريف تسهيل التكيف على أنه تعزيز للترتيب التنظيمي المرن (Floyd & Wooldridge, 1992, p. 155).

ج- توليف المعلومات **Synthesizing Information**

تقوم الإدارة الوسطى بإعطاء المعلومات التي تجمعها قيمة إضافية من خلال تقديم النصح والتقييم والتفسير لهذه المعلومات التي تجمعها من المصادر الداخلية والخارجية، ويمكن تعريف توليف المعلومات على أنه تفسير وتقييم المعلومات المؤثرة على مدركات الإدارة العليا. ومن خلال توليف المعلومات يستطيع مدرء الإدارة الوسطى التأثير على عملية صياغة الاستراتيجية (Floyd & Wooldridge, 1992, p. 155).

د - تنفيذ استراتيجية مدروسة **Implementing Deliberate Strategy**

تعد عملية التنفيذ الاستراتيجي من الأدوار الرئيسية للإدارة الوسطى فضلاً عن مراقبة الأداء ومطابقته مع الأهداف، ولذا يمكن تعريف التنفيذ الاستراتيجي المدروس على أنه التدخل الإداري اللازم لمطابقة الاجراء التنظيمي مع النوايا الاستراتيجية (Floyd & Wooldridge, 1992, p. 155).

3 - المبادئ العامة للاحتواء الاستراتيجي

نحدد نهج الاحتواء لتشكيل الاستراتيجية كأية مجموعة محددة ومتناسكة من المبادئ والقواعد والممارسات التي تعمل على تحقيق التغيير الاستراتيجي بطريقة شاملة المصطلح الأساسي هنا هو "شامل"، مما يعني أن جميع أصحاب المصلحة الداخليين والخارجيين يشاركون في عملية الاستراتيجية. يمكن تحديد وتعريف العديد من المبادئ العامة لصياغة عمليات الاحتواء الاستراتيجي وهي (Romme, 2009 : 5):

أخلاقيات المعاملة بالمثل : هذا المبدأ الرئيسي في عمليات الاحتواء يجمع بين المصلحة الذاتية والإيثار وتتطوي أخلاقية المعاملة بالمثل والمعروفة أيضًا باسم القاعدة الذهبية على "ضرورة معاملة الأشخاص الآخرين لأننا نفضل أن نعامل أنفسنا"

السلامة النفسية: تعتبر السلامة النفسية شرطًا هامًا لسلوك التعلم ولا سيما تعليم الفريق وقد تم تعريف السلامة النفسية بأنها "الاعتقاد المشترك " الذي عقده أعضاء فريق أن الفريق آمن لأخذ المخاطر الشخصية وهذا يعني أن عمليات صنع الاحتواء الاستراتيجي لكي تكون فعالة يجب أن تتم في أوضاع تدعم التعلم الفردي والمخاطرة بمعنى أن المشاركين يرون أن هذه الأوضاع آمنة نفسياً.

التفكير : المعروف أيضا باسم التصميم المثالي يدور حول ابتكار أفكار وحلول جديدة ينطوي التفكير على تركيز قوي على الأغراض التي تعمل على التخلص من الجوانب غير الضرورية للمشكلة أو التحدي الموجود في متناول اليد. يدعم التفكير الابتكاري للأهداف الأكبر والتفكير الموسع ويحفز المشاركين على النظر في مجموعة واسعة من الحلول الممكنة من خلال تحديد حل الهدف المثالي والاتفاق عليه .

ثانيا: الميزة الرائدة للعلامة

1 - مفهوم الميزة الرائدة للعلامة

يعد مفهوم العلامة التجارية في الوقت الحالي على الرغم من ان هذا الموضوع قديم في الفكر التسويقي، ولكن الفلسفة الأساسية في هذا الموضوع هو كيف ان المنظمة تجد او تخلق علامة تجارية رائدة في المجال التنافسي لتكون طريقة للاستدامة وتوحي للزبون بان هذه العلاقة هي علاقة المجتمع والبيئة والاقتصاد ذات المعرفة التنافسية بعمل المنظمة وخلق حالة من الثقة فيما بين الزبون والمنظمة.

ان العلامة التجارية عاملا مهما في التسويق بما يتوافق مع زيادة اختيار المستهلكين في اختيار العلامة التجارية، إذ تظهر العلامة التجارية غالبا كمعيار محدد او كمؤشر لجودة المنتج بالنسبة للمستهلكين و تعد الثقة بالعلامة التجارية المشهورة وسيلة للحد من المخاطر ونتيجة لذلك تجعل العلامة التجارية الشهيرة تحظى بحماس كبير من المستهلكين وتهيمن على السوق على الرغم من ارتفاع الاسعار، اي ان المنتج بدون علامة تجارية يمكن ان يكون مجرد سلعة ويمكن ان تكون القيمة التي تم انشاؤها بواسطة العلامة التجارية مهمة جدا لمستهلكي المنتج فضلاً عن توقع الفائدة من المنتج، إذ ان القيمة الاضافية التي انشأتها العلامة التجارية تعد ميزة اضافية للمنتج وبالتأكيد تصبح مثالية لكل منتج لامتلاك علامة تجارية قوية (Syahlani et al, 2011 108).

على مدى العقود الماضية أصبحت العلامات التجارية اصولا اكثر استراتيجية للمسوقين إذ يعرف (Kotler 2003) العلامة التجارية بانها اسم او مصطلح او رموز او تصميمات او اي مجموعة منها وتهدف الى تحديد السلع والخدمات لمجموعة من البائعين وتتميز العروض عن منافسيها، اما الميزة الرائدة للعلامة تعرف بانها اول ظهور لعلامة تجارية في فئة منتجات جديدة مميزة، ويشير تعريف اخر

الى ان الميزة الرائدة للعلامة التجارية هي ان العلامة التجارية الاولى لنوع جديد من المنتجات إذ ان المستهلكين يميلون الى الحصول على تصورات ايجابية عن العلامات الرائدة ويمكن اعتبار الميزة الرائدة للعلامة التجارية شكلا من اشكال الارتباط بالعلامة (Taryadi & Hananto, 2013 : 1).

وان موضوع ترتيب دخول السوق أمر بالغ الاهمية لبقاء المنظمات ونجاحها إذ ان ريادة الاسواق الجديدة باهضه الثمن ومحفوفة بالمخاطر ولكنها ايضا مجزية للغاية، اذا كانت الميزة الرائدة في الامدادات والتكاليف والمعلومات وجودة المنتج واتساع خط الانتاج والتوزيع وحصة السوق طويلة الاجل فقد تستفيد المنظمات من الدخول المبكر، أما على النقيض من ذلك اذا أستطاع الوافدون في وقت لاحق اجتياز الرواد مع التكنولوجيا المتفوقة وتحديد المواقع او الاسماء التجارية فقد تكون المنظمات في وضع افضل في وقت متأخر، ومن ثم يجب فهم مدى طبيعة الميزة الرائدة للعلامة التجارية، التي تعرف بشكل كامل على انها العلامة التي تتمتع بمزايا حصتها في السوق ولمدة طويلة (Golder & Tellis, 1993: 158). ان الابتكارات عموما يصعب حمايتها وان الاجراءات التنافسية يسهل تحديدها وتقليدها في صناعات الخدمات والمنتجات، مما يجعل من الصعب التمسك بمزايا لفترات طويلة نسبيا وعلى الرغم من ان الخدمات والمنتجات لها خصائص مشتركة الا انها تختلف ايضا بعدة طرق عن مزايا الريادة، مثل القيادة التكنولوجية او الاستباقية الى جانب انشاء تكاليف تبديل المشتري، فضلاً عن ذلك تواجه الميزة الرائدة سلسلة من المخاطر مثل عدم اليقين التكنولوجي والتجاري والحاجة الى انشاء السوق، التي يتبعها المتابعون كل هذا يلقي ظلالا من الشك على امكانية انشاء مزايا رائدة للعلامة (Ferna'ndez & Usero, 2007 : 196).

إذ اصبحت الميزة الرائدة للعلامة التجارية موضوعا رئيسيا في الادب التسويقي إذ يدرك المسوقون الان ان هذه الظاهرة معقدة ومتعددة الوجة وذات منظور حديث للمساعدة في هيكلة العديد من العوامل المعنية في ترتيب الدخول والنجاح المالي، إذ هناك نظرة متخصصة لتحديد ودمج وهيكلية العديد من المفاهيم وعلاقتها التي تشكل الوجة السلوكية للميزة الرائدة للعلامة التجارية مثل هذه النظرة ستكون خطوة مهمة نحو الفهم الكامل لهذا الموضوع المعقد ومن ثم يضيف اطار العمل المقترح هنا عوامل اضافية للجوانب السلوكية الاساسية للميزة الرائدة للعلامة، إذ ان فهم الاسس التي تقوم عليها الميزة الرائدة للعلامة التجارية امر مهم للغاية لأنه بحكم تعريفه فريد من نوعه ولا يمكن تقليده وعلى خلاف السعر المنخفض على سبيل المثال يمكن ان يقابله منافسين جدد ومن ثم يمكن ان يكون حجر الزاوية في الاستراتيجية الفعالة في اسواق اليوم شديدة المنافسة (Alpert & Kamins, 1994 : 244).

وتشير الميزة الرائدة الى الظاهرة التي تستمد العلامات التجارية من ميزة تنافسية فيها من اول دخول الى السوق ويمكن ان تحصل العلامات التجارية على هذه الميزة عندما يساعدها النجاح المبكر في السوق على انشاء ولاء للعلامة التجارية وانشاء تكاليف تحويل للمستهلكين وتطوير خطوط انتاج اوسع لاستباق المنافسة وتحقيق وفورات الحجم، ويمكن ان تنشأ الميزة الرائدة ايضا من العمليات المعرفية للمستهلكين، و

ان الذاكرة والتعلم عن المنتج وتكوين سماته يؤثر على تفضيلاتهم، وتتمثل احد الطرق التي يمكن من خلالها تفوق اداء الريادة على تحسين السمات الاساسية للميزة الرائدة على سبيل المثال اتصالات سريعة ونقاط الوصول الاكثر تنافسية إذ تعد هذه الطريقة فعالة, لان المستهلكين يمكنهم مقارنة السمات على طول تلك الابعاد (1 : 2016 , Besharat et al).

مما سبق يمكن توضيح اهم تعريفات الميزة الرائدة للعلامة التجارية وكما موضحة في الجدول في ادناه :

جدول (3) تعريفات الميزة الرائدة للعلامة

ت	المصدر	التعريف
1	(Sadik-Rozsnyai & Bertrandias, 2019:3)	تشير الى تمكن الزبون من ادراك وتذكر سمات العلامة التجارية للمنتجات, إذ انها تعمل على تلبية الحاجة وفق تفضيلات واحتياجات الزبون.
2	(Cha & Jo , 2019 : 1)	تعرف على انها العلامة التجارية التي تتمتع بالامتيازات الي يمكن ان يكون لها تسويق متميز بعيدا عن منتجاتها.
3	(Shams et al., 2020 :2)	تعرف على انها تصور طويل الامل لقدرة المنظمة على ان تؤدي افكار وحلول ابداعية ولا سيما بالمنتجات ومؤثرة بالسوق.

المصدر: اعداد الباحث بالاعتماد على الادبيات السابقة.

2 - اهمية الميزة الرائدة للعلامة

تكمن اهمية الميزة الرائدة للعلامة التجارية بانها تستبقي الموارد النادرة مثل المواقع المادية المواتية والمدخلات للمنظمات والمعدات وانظمة التوزيع والخدمة للالزام للأعمال، ومن ثم يفرض مواقع المحطات الاساسية مشاكل على الرسائل التي تدخل السوق لاحقا إذ يوجد عدد اقل من المواقع المتاحة، الى جانب ذلك فأنها تعد مهمة في الخدمات القائمة على المعدات مثل اتصالات عن بعد وربما تكون مصدرا للميزة التنافسية حيث ان الاستباق ليس فقط يجعل من الصعب على المنافسين الجدد دمج مراكزهم بل انه يمكن الرواد ايضا من خفض تكاليفهم واستهداف العملاء الذين يريدون الوصول اليهم، و تسهم الميزة الرائدة للعلامة التجارية في اقتصادات الخبرة نحو الافضل حيث يكون لديهم المزيد من الوقت لتراكم تكاليف الوحدة وخفضها (Ferna'ndez & Usero , 2007 : 199).

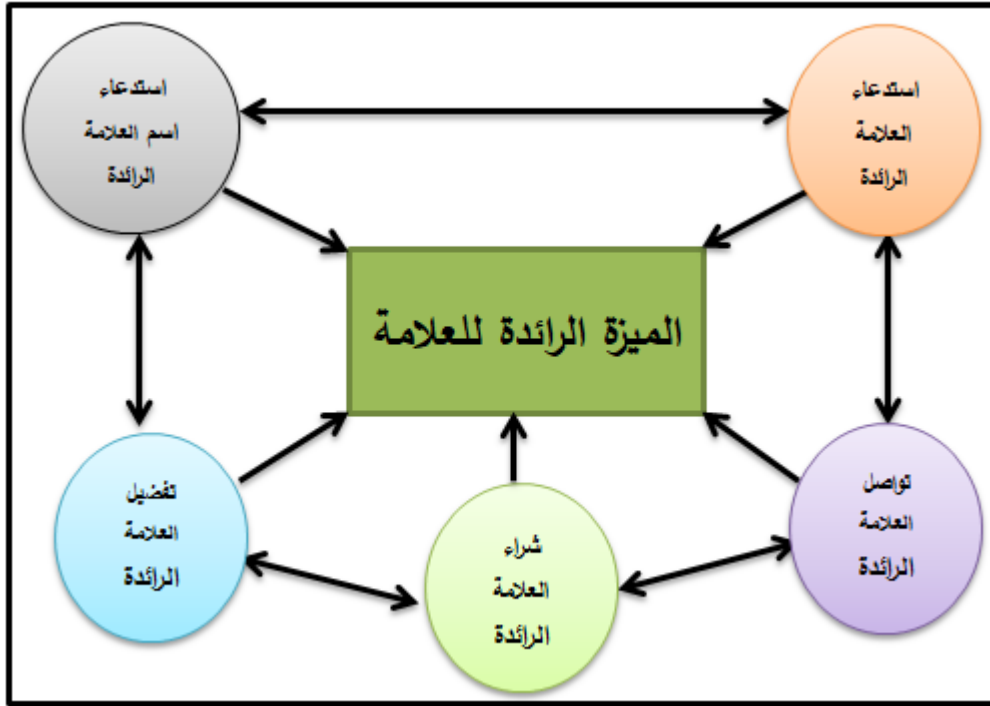
تعد الميزة الرائدة للعلامة التجارية واحدة من الميزات التي يمكن ان تكون جزءا من استراتيجية تسويقية ممتازة للفوز بالمنافسة عند ادارتها جيدا، ايضا فان من الفوائد لتكون رائدة هي الحصول على المركز الاول في ذاكرة المستهلكين إذ تعد الميزة الرائدة للعلامة التجارية عاملا هاما للمنتج، وكذلك فأنها تتمتع بفرصة للحصول على صورة العلامة التجارية الممتازة في اذهان المستهلك اما العلامات الاخرى التي تظهر بعد ذلك فهي تعد علامات تجارية تابعة لها وتكون لديها فرصة اقل لتشكيل صورة الميزة الرائدة للعلامة التجارية (Syahlani , 2011 : 109).

مما سبق يمكن تحديد اهمية الميزة الرائدة للعلامة التجارية بالنقاط الآتية :

- تكمن اهمية الميزة الرائدة للعلامة التجارية بانها تستبق الموارد النادرة مثل المواقع المادية المواتية والمدخلات للمنظمات والمعدات وانظمة التوزيع والخدمة للآعمال.
- تكون مصدرا للميزة التنافسية إذ ان الاستباق ليس فقط يجعل من الصعب على المنافسين الجدد دمج مراكزهم بل انه يمكن الرواد ايضا من خفض تكاليفهم واستهداف العملاء الذين يريدون الوصول اليهم .
- تسهم الميزة الرائدة للعلامة التجارية في اقتصادات الخبرة نحو الافضل إذ يكون لديهم المزيد من الوقت لتراكم وخفض تكاليف الوحدة.
- تعد الميزة الرائدة للعلامة التجارية واحدة من الميزات التي يمكن ان تكون جزءا من استراتيجية تسويقية ممتازة للفوز بالمنافسة عند ادارتها جيدا.
- تعد الميزة الرائدة للعلامة التجارية عاملا مهما للمنتج وكذلك فأنها تتمتع بفرصة للحصول على صورة العلامة التجارية الممتازة في اذهان المستهلك اما العلامات الاخرى التي تظهر بعد ذلك فهي تعد علامات تجارية تابعة لها، وتكون لديها فرصة اقل لتشكيل صورة الميزة الرائدة للعلامة التجارية.

3 - ابعاد الميزة الرائدة للعلامة

تعد الميزة الرائدة للعلامة التجارية بانها مكافاة طويلة الاجل، وقد تجنيها المنظمة على اقرانها وتكسبها ميزة تنافسية قوية مقارنة بالعلامات الاخرى، ويمكن ان تحصل العلامة التجارية على تلك الميزة الرائدة عن طريق الابعاد الخمسة التي تم تحديدها من قبل الباحث (Rettie et al , 2002) وهي كما يأتي :



شكل (2) ابعاد الميزة الرائدة للعلامة

المصدر: بتصريف الباحث بالاعتماد على الادبيات السابقة.

أ- استدعاء العلامة الرائدة

يعد استدعاء العلامة الرائدة Pioneer Brand Recall أحد اهم ابعاد الميزة الرائدة للعلامة التجارية اذا ان هذا البعد يركز على الجانب الذهني للزبون في تذكر واستدعاء العلامة التجارية، إذ يتذكر المستهلكين بسهولة اكبر العلامة التجارية الاولى التي يستخدمونها او يسمعونها او يسمعون عنها في فئة منتج معين، ونتيجة لذلك يمكن ان تظل الميزة الرائدة للعلامة التجارية في قمة اهتمامها، وتشجع على عمليات الشراء الشفهية المستمرة (Golder, 2010 : 1).

ب- استدعاء اسم العلامة الرائدة

يعد استدعاء الاسم الرائد للعلامة Pioneer brand Name Retrieval النموذج الاول الذي يسهل تذكره عموماً مقارنة بالعناصر غير الافتراضية من الفئة نفسها، إذ يجب ان تتمتع الميزة الرائدة للعلامة التجارية بسهولة تذكرها من خلال ذكر اسمها حيث في كثير من الاحيان يصبح الارتباط بين اسم العلامة التجارية الرائدة والفئة قويا لدرجة انه يصبح مرادفا لاسم الفئة، وبالمثل فان المستهلكين يتذكروا المزيد من سمات العلامة التجارية التي لديها ميزة رائدة اكثر من السمات للعلامات التابعة (Alpert & Kamins , 1994 : 247).

ت - تفضيل العلامة الرائدة

ان التوفيق بين الاختلافات من خلال فحص كل من موقف العلامة التجارية وتفضيلها في الوقت الذي تستقر فيه الريادة من خلال الموقع غير المؤلفين وترتيب الخبرة في اطار نموذج الذي استخدمه الباحثون السابقون، إذ ان تعزيز فهمنا للميزة الرائدة من الناحية السلوكية كخطوة اولى وعلى وجه التحديد معرفة حالة تفضيل العلامة التجارية الرائدة تجاه العلامات الاخرى بل ايضا مصداقية المنظمة لجذب المستهلكين وتفضيلهم لها، فضلاً عن ذلك تفضيل العلامة التجارية الرائدة يتم من خلال وضع العلامة التجارية واستدعاء السمة وكذلك ترتيب الخبرة وحالة التأثيرات مضافة على تفضيل العلامة التجارية (Niedrich & Swain , 2003 : 469).

ث - تواصل العلامة الرائدة

ويعد التواصل بين العلامات التجارية والعنصر البشري الاساسي التكاملي في ادره علاقات العلامة التجارية مع العملاء والموظفين والموردين واعضاء القناة ووسائل الاعلام والجهات التنظيمية والمجتمع، و يجب ان يهدف تواصل العلامة التجارية الى تعزيز ولاء العلامة التجارية من خلال جعل المستهلك اكثر ارتباطا بالعلامة التجارية من اجل تعزيز علاقة العلامة التجارية مع مرور الوقت ومن ثم حصول العلامة التجارية على ميزة رائدة لها على المدى الطويل (Zehir et al , 2011 : 1219).

ج - شراء العلامة الرائدة

قبل الشراء يبدأ المستهلكون بجمع المعلومات للمنتج استنادا الى التجربة الشخصية والبيئة الخارجية عندما تصل كمية المعلومات الى مستوى معين يبدأ المستهلكون في عملية التقييم ويتخذون قرار شراء العلامة التجارية بعد المقارنة والحكم، غالبا ما يتم استخدام نية الشراء لتحليل سلوك المستهلك في الدراسات ذات الصلة وتعني نية الشراء وجود ميل شخصي لدى المستهلك تجاه علامة تجارية محددة او منتج معين وقد ثبت انه عامل رئيسي في التنبؤ بسلوك المستهلك، إذ يحدث سلوك المستهلك عندما يتم تحفيز المستهلكين من خلال عوامل خارجية والتواصل الى قرار شراء بناء على خصائصهم الشخصية وعملية صنع القرار، و تتضمن هذه العوامل اختيار المنتج والعلامة التجارية وتاجر التجزئة والتوقيت والكمية، وهذا يعني ان سلوك المستهلكين عند الشراء يتأثر باختياره للمنتج والعلامة التجارية (Sadeghi et al , 2011 : 12027).

4- عوامل نجاح الميزة الرائدة للعلامة التجارية

هناك عدة عوامل تسهم في نجاح الميزة الرائدة للعلامة التجارية، وهي كما يأتي (Onzo & Alpert : 34 : 1998):

- يعد التمايز بين اداء المنتج والجودة الخضراء هو أهم عامل بالنسبة الى العلامات التجارية الناجحة والتي تكسب الميزة الرائدة على اقرانها .
- هناك العديد من العلامات التجارية التي حققت نجاحا للغاية، وذلك بسبب قدرتها على استخدامات عمليات قادرة على تحقيق الاستدامة وكذلك جذب انتباه المستهلكين وتثقيفهم حول تلك المنتجات .
- أسهمت بعض المصادر الاساسية للميزة الرائدة للعلامة التجارية مثل تأثيرات الخبرة وتكاليف التحويل.
- هناك عوامل يمكن التحكم بها مباشرة مثل السعر والتوزيع والترويج، ولكن عوامل فهم الميزة الرائدة للعلامة التجارية من هذا المنظور المزيج التسويقي تعد اقل فهما .
- ضمان جودة المنتج والاداء الاخضر إذ تسهم بشكل كبير في نجاح الميزة الرائدة للعلامة التجارية.
- ايضا فان طاقة الترويج للمنتجات ذات الميزة الرائدة تسهم في النجاح ايضا وتحقق الميزة الرائدة .
- تقدر تصميم العبوات، وقوة التوزيع عوامل رئيسة في نجاح الميزة الرائدة للعلامة ولبناء سوق لوحدها .
- ويعد دخول المنافسين مفتاح النجاح وربما يضمن هذا الاعتقاد ان المنافسة تساعد ايضا في تسريع نمو الفئة ذات الميزات الرائدة .

المبحث الثالث: الجانب التطبيقي للبحث

أولاً: جمع وفحص البيانات

تم توزيع الاستبانات على مجموعة من موظفي شركة الجود لتكنولوجيا الصناعة الحديثة، حيث تم الحصول على 156 استمارة صالحة للتحليل الاحصائي.

ثانياً: التحليل الوصفي

يكشف الجدول (4) عن التحليل الوصفي للمقياس وباستخدام المعدل كمقياس للنزعة المركزية واستخدام الانحراف المعياري كمقياس لتشتت البيانات، لقد أظهرت نتائج المعدل تجاوز كافة الفقرات للوسط الفرضي البالغ 3 (عند استخدام مقياس ليكرت الخماسي) وهذا يدل على انتشار كافة الفقرات والمتغيرين في المنظمة قيد الدراسة، كما أظهرت نتائج التحليل الوصفي نسب متدنية من الانحراف المعياري مما يدل دقة إجابات المستجيبين وفهمهم للفقرات.

جدول (4) التحليل الوصفي لفقرات المقياس

الانحراف المعياري	المعدل	رمز الفقرة	الفقرات
0.82	4.33	V1	تتسم ادارة المنظمة بتقديم وتبرير البرامج الجديدة
0.86	4.05	V2	تتسم ادارة المنظمة بتقييم مزايا المقترحات الجديدة
0.78	3.74	V3	تتسم ادارة المنظمة بالبحث عن بدائل جديدة
0.75	3.51	V4	تتسم ادارة المنظمة باقتراح البرامج والمشاريع للادارة العليا للمنظمة
0.83	3.27	V5	تشجع النقاش غير الرسمي وتبادل المعلومات
0.70	4.48	V6	تقدم اجراءات ميسرة من اجل بدء المشاريع الجديدة.
0.80	4.27	V7	توفر الوقت اللازم لتجربة البرامج الجديدة.
0.78	4.03	V8	تخصص وتقدم الموارد المطلوبة لتجربة المشاريع.
0.77	3.65	V9	توفر المناخ الملائم لتجربة البرامج.
0.76	3.39	V10	تجمع المعلومات عن مدى جدوى البرامج الجديدة.
0.72	4.42	V11	تقدم المعلومات حول أنشطة المنافسين والموردين..الخ.
0.85	4.19	V12	لها تماس بالتغيرات الحاصلة في البيئة الخارجية.
0.93	3.85	V13	لها تماس بالتغيرات الحاصلة في البيئة الخارجية.
0.92	3.61	V14	تقوم بترجمة الأهداف الى خطط تنفيذية.
0.89	3.41	V15	تقوم بترجمة الأهداف الى غايات منفردة.
0.83	3.80	V16	تدعم وتتبنى مبادرات الإدارة العليا وتقوم بتبليغها الى المرؤوسين.
0.81	3.87	الاحتواء الاستراتيجي	
0.85	4.23	R1	لدينا ولاء للعلامة التجارية عندما نصنع منتجاتنا المتنوعة
0.90	3.80	R2	نعمل جاهدين على تميز علامتنا التجارية عندما نروج لها
0.72	4.38	R3	نغرس فيهم الولاء لاسترجاع العلامة التجارية للشركة بشكل صحيح من قبل الزبون
0.76	4.18	R4	من خلال برامجنا الترويجية نستطيع الزبون ان يميز علامتنا التجارية من بين العلامات الاخرى
0.85	3.89	R5	لعلامتنا التجارية قوة جذب لزبون لأنها تراعي العوامل البيئية
0.84	3.55	R6	يسهل تذكر اسم علامتنا التجارية من قبل الزبون التي ولائه لها
1.02	3.26	R7	سهولة تذكر اسم العلامة التجارية الخاصة بمنظمتنا لأنها تتسم بالميزة الرائدة للعلامة

0.74	4.24	R8	ان المستهلكين يتذكروا المزيد من سمات العلامة التجارية الخاصة بمنظمتنا لأنها تأخذ بنظر الاعتبار العوامل الاجتماعية
0.80	3.96	R9	ان المستهلكين يتذكروا المزيد من سمات العلامة التجارية الخاصة بمنظمتنا لأنها تأخذ بنظر الاعتبار العوامل الاجتماعية
0.92	4.19	R10	يتم استرجاع وتذكر العلامة التجارية للمنظمة بدلا من العلامات الاخرى بسبب تميز علامتنا
0.89	3.85	R11	من خلال نظام الاستخبارات التسويقي اتضح ان الزبائن يفضلون علامتنا التجارية
0.83	3.61	R12	نهى البحث السهل للزبون للحصول على علامتنا وتقليل تكاليف البحث النفسية
0.81	3.41	R13	يفضل زبائننا علامتنا التجارية لان منتجاتنا تتمتع بالجودة الرائدة
0.85	3.80	R14	علامتنا التجارية تنافس العلامات الاخرى من خلال التميز السعري الذي تتمتع به
0.90	3.80	R15	لزبائننا ثقة عالية بعلامتنا التجارية لأنها تتميز بخصائص ايجابية
0.82	4.38	R16	نستخدم سياسة التواصل مع الزبون قبل شرائه للعلامة
0.86	4.18	R17	نعمل جاهدين على ادارة علاقات الزبون من خلال العلامة التجارية لتحقيق الرضا والولاء
0.78	3.89	R18	تراضي علامتنا التجارية العوامل البيئية والاجتماعية من خلال المقبولية التي حققناها
0.75	3.55	R19	هناك استجابة للزبون اتجاه علامتنا التجارية من خلال التواصل العلاقات
0.83	4.19	R20	نقوم بتوفير الولاء لعلامتنا التجارية في سيكولوجية الزبون
0.70	3.85	R21	ان الزبائن عندما يتذكرون العلامة التجارية الخاصة بنا فانهم يشتركون تلك العلامة بدون تردد
0.86	3.55	R22	سمعة منظمتنا البيئية والاجتماعية ساهمت في بناء الثقة بين الزبون والعلامة التجارية
0.78	4.19	R23	من خلال علامتنا التجارية نحقق الاستدامة التسويقية لها
0.75	3.85	R24	شراء علامتنا التجارية يهم في رفد البلد بالموارد الاقتصادية وتشغيل الايدي العاملة
0.82	3.66	R25	تتمتع علامتنا التجارية بان لديها الشهرة والموثوقية التي تجذب لاتخاذ قرار الشراء
0.83	3.89	الميزة الرائدة للعلامة	

المصدر: مخرجات برنامج SPSS.

ثالثاً: تقييم جودة المقياس

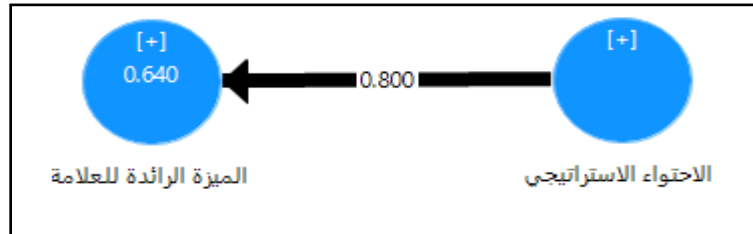
يعد تقييم جودة المقياس أو ما يسمى بانموذج القياس من الخطوات الأساسية للتحليل والتي تسبق عملية اختبار الفرضيات، ويتم تقييم انموذج القياس في نمذجة المربعات الصغرى وفقاً لـ (Hair et al., 2014) من خلال ثلاثة معايير وكما يظهر في الجدول (5):

جدول (5) معايير تقييم انموذج القياس

المعيار	الغرض	الحد الأدنى المقبول
معامل كرونباخ الفا	اختبار ثبات واتساق المقياس	0.7
لثبات المركب	اختبار ثبات واتساق المقياس	0.6
متوسط التباين المستخلص (AVE)	اختبار صدق المقياس	0.5

المصدر: اعداد الباحث بالاستناد الى Hair, J. (2014). *A primer on partial least squares structural equations modeling (PLS-SEM)*. Los Angeles: SAGE.

وباستخدام برنامج Smart PLS تم بناء انموذج القياس والذي يظهر في الشكل (3) ادناه:



شكل (3) انموذج القياس لمتغيرات البحث

المصدر: مخرجات برنامج SmartPLS

جدول (6) نتائج اختبار انموذج القياس المعدل

المتغير	الفقرات	التشبعات	كرونباخ الفا	الثبات المركب	AVE
الاحتواء الاستراتيجي	V1	0.715	0.955	0.957	0.573
	V2	0.825			
	V3	0.792			
	V4	0.719			
	V5	0.780			
	V6	0.670			
	V7	0.774			
	V8	0.751			
	V9	0.711			
	V10	0.815			
	V11	0.846			

			0.830	V12	
			0.775	V13	
			0.772	V14	
			0.813	V15	
			0.814	V16	
0.561	0.935	0.934	0.811	R1	الميزة الرائدة للعلامة
			0.695	R2	
			0.782	R3	
			0.794	R4	
			0.807	R5	
			0.726	R6	
			0.814	R7	
			0.847	R8	
			0.782	R9	
			0.794	R10	
			0.807	R11	
			0.726	R12	
			0.814	R13	
			0.847	R14	
			0.782	R15	
			0.794	R16	
			0.814	R17	
			0.847	R18	
			0.782	R19	
			0.794	R20	
			0.786	R21	
			0.782	R22	

			0.794	R23	
			0.814	R24	
			0.743	R25	

المصدر: مخرجات برنامج SmartPLS

يبين الجدول (6) نتائج اختبار انموذج القياس المعدل والتي أظهرت تحقيق كافة الفقرات للحدود المقبولة من التشبعات، كما حققت المتغيرات الحدود المقبولة لكل من كرونباخ الفا والثبات المركب و AVE.

رابعاً: اختبار فرضية التأثير

يتم اختبار فرضيات التأثير من خلال معاملات المسار في الانموذج الهيكلي، ويتم تقييم الانموذج الهيكلي في نمذجة المربعات الصغرى وفقاً لـ (Hair et al., 2014) من خلال المعايير في الشكل معايير وكما يظهر في الجدول (7) ادناه:

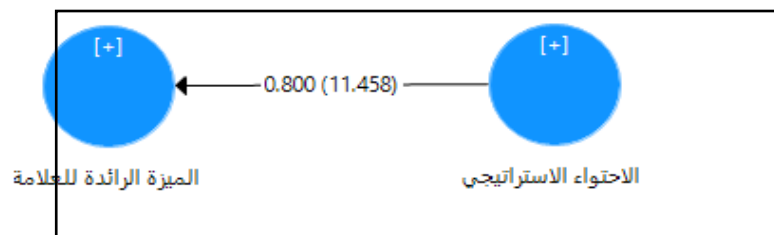
جدول (7) معايير تقييم الانموذج الهيكلي

المعيار	العتبة (الحد المسموح)
معنوية معامل المسار	قيمة t أكبر أو تساوي 1.96
	قيمة p أقل أو تساوي 0.05
معامل التفسير	0.25 ضعيف، 0.5 متوسط، 0.75 عالي

المصدر: اعداد الباحث بالاستناد الى Hair, J. (2014). *A primer on partial least squares structural*

equations modeling (PLS-SEM. Los Angeles: SAGE.

لغرض اختبار فرضية التأثير تم بناء الانموذج الهيكلي وكما يظهر في الشكل (4) ادناه



شكل (4) الانموذج الهيكلي لمتغيرات البحث

المصدر: مخرجات برنامج Smart PLS

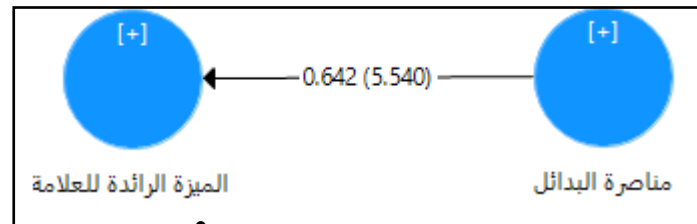
جدول (8) نتائج تحليل الانموذج الهيكلي

المسار	معامل المسار	R ²	قيمة t	قيمة p
الميزة الرائدة للعلامة → الاحتواء الاستراتيجي	0.800	0.640	11.458	0.000

المصدر: مخرجات برنامج SmartPLS

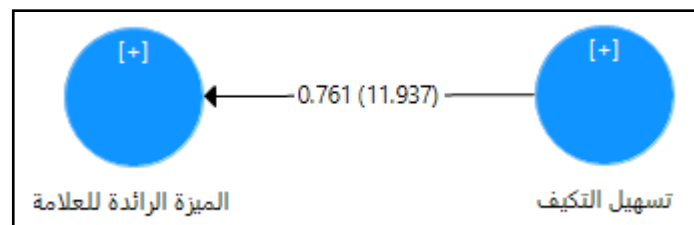
من خلال النتائج في الجدول اعلاه اتضح بان معامل المسار قد بلغ (0.800) وكذلك معامل التحديد R^2 قد بلغ (0.640) وللتحقق من ان الفرضية تحقق الحدود المسموحة في الجدول رقم (7) فقد تم اختبار قيمة كل من (t , p) وكما في الجدول اعلاه فان هاتين القيمتين قد تحققت. وهذا يدل على ان علاقة التأثير معنوية وبالتالي يتم قبول الفرضية الرئيسية التي نصت على انه "توجد علاقة تأثير معنوية بين الاحتواء الاستراتيجي و الميزة الرائدة للعلامة " . وكما ياتي اختبار الفرضيات الفرعية الاتية :

• اختبار الفرضية الفرعية الاولى :



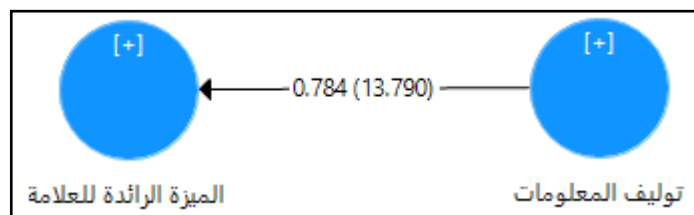
من خلال النتائج في الشكل اعلاه اتضح بان معامل التحديد R^2 قد بلغ (0.642) وللتحقق من ان الفرضية تحقق الحدود المسموحة في الجدول رقم (7) فقد تم اختبار قيمة كل من (t , p) وكما في الشكل اعلاه فان هاتين القيمتين قد تحققت. وهذا يدل على ان علاقة التأثير معنوية وبالتالي يتم قبول الفرضية الفرعية الاولى التي نصت على انه "توجد علاقة تأثير معنوية بين مناصرة البدائل والميزة الرائدة للعلامة " .

• اختبار الفرضية الفرعية الثانية :



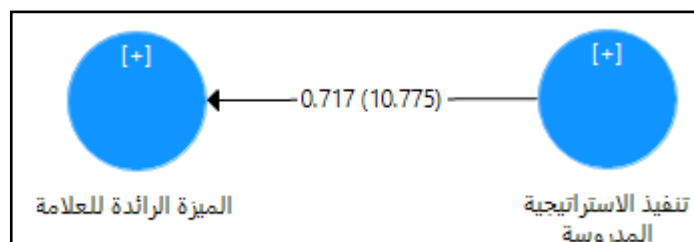
من خلال النتائج في الشكل اعلاه اتضح بان معامل التحديد R^2 قد بلغ (0.761) وللتحقق من ان الفرضية تحقق الحدود المسموحة في الجدول رقم (7) فقد تم اختبار قيمة كل من (t , p) وكما في الشكل اعلاه فان هاتين القيمتين قد تحققت. وهذا يدل على ان علاقة التأثير معنوية وبالتالي يتم قبول الفرضية الفرعية الثانية التي نصت على انه "توجد علاقة تأثير معنوية بين تسهيل التكيف والميزة الرائدة للعلامة".

• اختبار الفرضية الفرعية الثالثة :



من خلال النتائج في الشكل اعلاه اتضح بان معامل التحديد R^2 قد بلغ (0.784) وللتحقق من ان الفرضية تحقق الحدود المسموحة في الجدول رقم (7) فقد تم اختبار قيمة كل من (t , p) وكما في الشكل اعلاه فان هاتين القيمتين قد تحققت. وهذا يدل على ان علاقة التأثير معنوية وبالتالي يتم قبول الفرضية الفرعية الثالثة التي نصت على انه " توجد علاقة تأثير معنوية بين توليف المعلومات والميزة الرائدة للعلامة".

• اختبار الفرضية الفرعية الرابعة :



من خلال النتائج في الشكل اعلاه اتضح بان معامل التحديد R^2 قد بلغ (0.717) وللتحقق من ان الفرضية تحقق الحدود المسموحة في الجدول رقم (7) فقد تم اختبار قيمة كل من (t , p) وكما في الشكل اعلاه فان هاتين القيمتين قد تحققت. وهذا يدل على ان علاقة التأثير معنوية وبالتالي يتم قبول الفرضية الفرعية الثالثة التي نصت على انه " توجد علاقة تأثير معنوية بين تنفيذ الاستراتيجية المدروسة والميزة الرائدة للعلامة".

المبحث الرابع: الاستنتاجات والتوصيات

أولاً: الاستنتاجات

1. على الرغم من ان كافة ابعاد الميزة الرائدة للعلامة متوافرة في المنظمة قيد البحث الا ان بعد تقضيل العلامة الرائدة هو الأكثر انتشاراً من بين الابعاد الخمسة للميزة الرائدة للعلامة.
2. ان المنظمة تحقق الميزة الرائدة للعلامة وذلك من خلال الاهتمام بتنفيذ الاستراتيجية المدروسة وفقاً للخطط المعدة في المنظمة.
3. من الممكن تحقيق الميزة الرائدة للعلامة, من خلال توليف المعلومات و تحسين عمليات تواصل المنظمة مع المجتمع.

4. ان المنظمة تحقق الميزة الرائدة للعلامة من خلال ترسيخ اسم العلامة في ذاكرة الزبون, وذلك عن طريق استخدام وسائل مناصرة البدائل في عملية الاحتواء الاستراتيجي.
5. اتضح من خلال التحليل الاحصائي بان المنظمة المبحوثة تحقق توليف المعلومات بنسبة عالية مع الميزة الرائدة للعلامة وهذا يدل على تميز العلامة من خلال عملية الاحتواء الاستراتيجي.

ثانياً: التوصيات

1. ضرورة الاعتماد المنظمة على الاحتواء الاستراتيجي على الرغم من ان كافة ابعاد الاحتواء الاستراتيجي متوافرة في المنظمة قيد البحث الا ان بعد توليف المعلومات هو الأكثر انتشاراً من بين الابعاد الخمسة للميزة الرائدة للعلامة.
2. على المنظمة العمل على تحقيق الميزة الرائدة للعلامة, وذلك من خلال الاهتمام بعمليات الاحتواء الاستراتيجي.
3. ضرورة الاهتمام المتزايد بتحقيق الميزة الرائدة للعلامة من خلال تنفيذ الاستراتيجيات المدروسة.
4. على المنظمة العمل على تحقيق الميزة الرائدة للعلامة, وذلك من خلال ترسيخ اسم العلامة في ذاكرة الزبون عن طريق استخدام عملية الاحتواء الاستراتيجي.
5. يجب على المنظمة العمل على استدعاء العلامة من خلال اسم المنظمة وسمعتها في بين المنظمات الاخرى وذلك عن طريق عملية الاحتواء الاستراتيجي.

المصادر

1. Floyd, S. W., & Wooldridge, B. (1992). Middle management involvement in strategy and its association with strategic type: A research note. *Strategic management journal*, 13(S1), 153-167.
2. Syahlani, S. P., Rahmadi, P. N., & Haryadi, F. T. (2011). Brand Evaluation and Consumers' Preference Towards Pioneer and Follower Brands: Empirical Study on Dairy Products. *Animal Production*, 13(2).
3. Taryadi, T., & Hananto, A. (2013). Analysis of Relationship between Pioneer Brand Status and Consumer's Attitude toward a Brand (Case on Yamaha Automatic vs. Honda Automatic Transmission Motorcycle in Indonesia). *ASEAN Marketing Journal*.
4. Golder, P. N., & Tellis, G. J. (1993). Pioneer advantage: Marketing logic or marketing legend?. *Journal of marketing Research*, 30(2), 158-170.
5. Fernández, Z., & Usero, B. (2007). The erosion of pioneer advantage in the European mobile telecommunications industry. *Service Business*, 1(3), 195-210 .
6. Alpert, F. H., & Kamins, M. A. (1994). Pioneer brand advantage and consumer behavior: A conceptual framework and propositional inventory. *Journal of the Academy of Marketing Science*, 22(3), 244-253.
7. Besharat, A., Langan, R. J., & Nguyen, C. A. (2016). Fashionably late: Strategies for competing against a pioneer advantage. *Journal of Business Research*, 69(2), 718-725.
8. Sadik-Rozsnyai, O., & Bertrandias, L. (2019). New technological attributes and willingness to pay: the role of social innovativeness. *European Journal of Marketing* .

9. Cha, J. B., & Jo, M. N. (2019). The Effect of the Corporate Social Responsibility of Franchise Coffee Shops on Corporate Image and Behavioral Intention. *Sustainability*, 11(23), 6849.
10. Shams, R., Brown, M., & Alpert, F. (2020). A model and empirical test of evolving consumer perceived brand innovativeness and its two-way relationship with consumer perceived product innovativeness. *Australasian Marketing Journal (AMJ)*.
11. Rettie, R., Hilliar, S., & Alpert, F. (2002). Pioneer brand advantage with UK consumers. *European Journal of Marketing*.
12. Golder, P. N. (2010). First-Mover (Pioneer) Advantage. *Wiley International Encyclopedia of Marketing*.
13. Niedrich, R. W., & Swain, S. D. (2003). The influence of pioneer status and experience order on consumer brand preference: A mediated-effects model. *Journal of the Academy of Marketing Science*, 31(4), 468-480.
14. Zehir, C., Şahin, A., Kitapçı, H., & Özşahin, M. (2011). The effects of brand communication and service quality in building brand loyalty through brand trust; the empirical research on global brands. *Procedia-Social and Behavioral Sciences*, 24, 1218-1231.
15. Sadeghi, T., Tabrizi, K. G., & Noroozi, A. (2011). The effective factors related with feelings, brand perception and purchase decision under a model. *African Journal of Business Management*, 5(30), 12025-12030.
16. Onzo, N., & Alpert, F. (1998). Pioneer Brand Advantage in Japan. *Australasian Marketing Journal (AMJ)*, 6(2), 29-37.
17. David H. Farmer , " Seeking Strategic Involvement " , *Journal of Purchasing and Materials Management*, Fall 1981 .
18. Sabina Nielsen', Morten Huse , " Women directors' contribution to board decision-making and strategic involvement: The role of equality perception " , *European Management Review* (2010) 7, 16-29 .
19. SHaron I. Oswald , Kevin W. Mossholder , S Tanley, G. Harris , " vision salience and strategic involvement: implications for psychological attachment to organization and job " , *Strategic Management Journal*, Vol. 15, 477-489 (1 994) .
20. Shaker A. Zahra , John A. Pearce II , " Determinanta OF Board Directors strategic involvement, emj vol. 8 no. 2: June 1990.
21. Georges Romme , " Toward High Involvement Strategy Formation: Conversations and Decisions that Matter " , *University of Technology* April 2009 .
22. Hair, J. (2014). *A primer on partial least squares structural equations modeling (PLS-SEM)*. Los Angeles: SAGE.
23. Krejcie, Robert V., and Daryle W. Morgan. "Determining sample size for research activities." *Educational and psychological measurement* 30.3 (1970).

العوامل المؤثرة على قبول تطبيقات الهواتف الذكية لخدمات الرعاية الصحية في سياق مستشفيات وزارة الصحة الأردنية في عصر الأزمة: نحو تطوير نموذج مفاهيمي

د. عبير فريد الخوالدة، أستاذ مساعد

قسم نظم المعلومات الادارية، جامعة مؤتة، الأردن

Abeerkh@mutah.edu.jo

"محمد زكي" علي الطراونة، طالب ماجستير

قسم نظم المعلومات الادارية، جامعة مؤتة، الأردن

620192115002@mutah.edu.jo

الملخص:

يزداد اهتمام المنظمات الصحية في جميع أنحاء العالم باستخدام تطبيقات تكنولوجيا الهواتف الذكية لتقديم خدمات الرعاية الصحية بشكل أفضل للمواطنين. وتعد مثل هذه التطبيقات أحد أكثر التطبيقات التي تلقى اهتماماً من حيث التطوير و الدعم في القطاعين العام و الخاص على حد سواء. لقد تم استثمار قدر كبير من الجهد والمال والوقت لتقديم مثل هذه التكنولوجيا المبتكرة بشكل فعال و كفؤ. ومع ذلك ، فإن تبني هذه الخدمات لا يزال منخفضاً في الدول النامية. بالإضافة إلى ذلك ، لم يتم بذل جهود بحثية كافية لدراسة هذه الأنظمة في سياق مستشفيات وزارة الصحة الأردنية ، و بشكل خاص خلال فترة الأزمات (مثل: جائحة كورونا). وبالتالي ، تهدف هذه الدراسة تطوير نموذج مفاهيمي يتناول أهم العوامل التي يمكن أن تشكل نية المواطنين الأردنيين السلوكية لاستخدام تطبيقات الهواتف الذكية في مجال الرعاية الصحية. تم اقتراح الاداء المتوقع، والجهد المتوقع، والتأثير الاجتماعي، و الظروف الميسرة، و الثقة، و الخصوصية و الخوف من نقشي فايروس كورونا المستجد كمؤشرات رئيسية للنية السلوكية. يوفر النموذج المقترح مساهمة في الأدبيات الأكاديمية في هذا المجال بالإضافة الى الآثار العملية وفهم أفضل لخدمات الرعاية الصحية المعتمدة على تطبيقات الهواتف الذكية. الكلمات المفتاحية: خدمات الرعاية الصحية، تطبيقات الهواتف الذكية، الأردن، فايروس كورونا.

1. المقدمة:

تطورت تكنولوجيا الهاتف المحمول بشكل كبير خلال السنوات الأخيرة سواء من حيث عدد المستخدمين أو من حيث التطبيقات والمنتجات التقنية والخدمات المقدمة (مثل التعليم ، والتجارة ، والخدمات المصرفية، وخدمات الرعاية الصحية عبر تطبيقات الهواتف الذكية) [1-3]. على سبيل المثال، و وفقاً للاتحاد الدولي للاتصالات، فقد بلغ عدد اشتراكات الهاتف المحمول 7.74 مليار اشتراك في جميع أنحاء العالم ويوجد 6.133 مليار من هذه الاشتراكات في الدول النامية [4]. تمثل هذه الأرقام الكثير من الفرص للمنظمات من مختلف القطاعات (مثل: الحكومة والتعليم والمصارف والرعاية الصحية) لاستخدام هذه التكنولوجيا لتقديم خدماتها للعملاء بطريقة متقدمة ومبتكرة. و في هذا الصدد، يتم تقديم حوالي 3.48 مليون تطبيق لمستخدمي اندرويد وحوالي 2.22 مليون تطبيق لمستخدمي متجر أبل وفقاً لإحصائيات الربع الأول من عام 2021 [5].

كانت هذه التطبيقات أيضًا محور اهتمام المنظمات الصحية لخدمة مرضاهم وتقديم خدماتهم ومعلوماتهم في قناة فعالة وحديثة توفر الوقت والجهود التي تبذلها المنظمات الصحية ومتلقي الخدمات الصحية [6]. في الواقع ، أحد الأسباب الرئيسية التي تعزز الازدهار الحالي لاستخدام الأجهزة المحمولة وقبولها هو الاهتمام الكبير بالاستثمار في تكنولوجيا الهاتف المحمول من قبل المؤسسات الصحية والطبية [7]. وفي هذا الخصوص، من المتوقع أن يصل إجمالي حجم سوق تطبيقات الهواتف الذكية لخدمات الرعاية الصحية (M-health) العالمي إلى ما يقرب من 100 مليار دولار أمريكي في نهاية عام 2021. وهذا سيشكل زيادة بمقدار خمسة أضعاف (من حوالي 21 مليار دولار) ما كان عليه في عام 2016 [7]. وفي السياق نفسه ، استحوذ سوق تطبيقات الهواتف الذكية لخدمات الرعاية الصحية (M-health) على 46.048 مليون دولار في عام 2019 ومن المتوقع أن يصل إلى 230.419 مليون دولار بحلول عام 2027 ، مسجلًا معدل نمو سنوي قدره 22.3٪ من عام 2020 إلى عام 2027 [8]. نظرًا لأن تطبيقات الهواتف الذكية لخدمات الرعاية الصحية توفر للمستخدمين فرصة مناسبة للحصول على المعلومات الصحية وفي الوقت المناسب والإدارة الذاتية لهذه المعلومات [9]، فإن حجم السوق المرتبط بهذه التطبيقات ينمو بسرعة، وقد تم تطوير عدد كبير من التطبيقات لمساعدة الأشخاص على إدارة ظروفهم/حالتهم الصحية ، مما يشير إلى أن هذا النوع من التطبيق اكتسب اهتمامًا عالميًا.

ويمكن أن يعزى الانتشار الواسع لتطبيقات الهواتف الذكية لخدمات الرعاية الصحية (M-health) إلى قدرة مثل هذا النظام على تحسين جودة الخدمات الطبية المقدمة ؛ ووجود قنوات تواصل تفاعلية أكثر مع متلقي الخدمات الصحية ؛ وتقليل التكلفة، بالإضافة إلى تقليل تأثير قيود الوقت والمكان [3, 6, 10]. وأشار (Wang و Qi (2021) إلى أن تطبيقات الهواتف الذكية لخدمات الرعاية الصحية تعمل على معالجة النقص في موارد المعلومات الصحية إلى حد معين ، وتوفر طريقة ملائمة للمستخدمين للحصول على المعلومات والخدمات الصحية ، وتلعب دورًا مهمًا في نشر المعرفة الصحية وتلبية حاجة المستخدمين إلى الاستشارة الصحية و الخدمات الصحية بشكل عام. بالإضافة إلى ذلك ، يزداد وعي الناس بالصحة بشكل متزايد ، وبالتالي فهم أكثر اهتمامًا بتبني تطبيقات الصحة المحمولة [9]. ومن ناحية المفهوم، يمكن تعريف تطبيقات الهواتف الذكية لخدمات الرعاية الصحية (M-health) على أنها "الحلول الطبية وحلول الرعاية الصحية المدعومة بالتقنيات المحمولة مثل: الهواتف المحمولة والهواتف الذكية والأجهزة اللوحية والمساعدات الرقمية الشخصية (PDA) وبعض التقنيات اللاسلكية الأخرى [11]."

وفي المملكة الأردنية الهاشمية، هناك اهتمام حديث العهد باستخدام تطبيقات الهواتف الذكية لتوفير وتأمين مستوى مناسب من خدمات الرعاية الصحية خاصة للمواطنين في المناطق النائية على وجه الخصوص. على سبيل المثال، يعتبر برنامج حكيم أحد برامج شركة الحوسبة الصحية ، المبادرة الوطنية الأولى لحوسبة القطاع الصحي في الأردن، والذي تم إطلاقه في نهاية عام 2009 تحت رعاية حضرة

صاحب الجلالة الملك عبد الله الثاني بن الحسين المعظم [12]. يهدف تعميم تطبيق برنامج حكيم على المستوى الوطني إلى زيادة فعالية الإدارة الطبية وتحقيق تطوير جذري في الرعاية الصحية المقدمة للمواطنين والوصول بها إلى أفضل المعايير الدولية إلى جانب الكفاءة الاقتصادية وتحسين إجراءات سير العمل والتي ستعكس بشكل إيجابي على تجربة المريض في المستشفى أو المركز الصحي، من خلال إنشاء ملف طبي إلكتروني لكل مواطن وتيسير وصول مستخدمي النظام إليه من أية منشأة طبية باستخدام الرقم الوطني، عن طريق الربط بين قاعدة بيانات دائرة الأحوال المدنية وقاعدة بيانات النظام، حيث يحتوي الملف على التقارير الإجرائية والجراحية الشاملة والأدوية الحالية والتجاوب معها أو الحساسية منها والتاريخ الطبي والجراحي والملاحظات المدونة عند زيارة المستشفى أو العيادة [12]. و أطلقت شركة الحوسبة الصحية/ البرنامج الوطني لحوسبة القطاع الصحي (حكيم) تطبيق "حكيم" الذي يتيح للمرضى الإطلاع على معلوماتهم الصحية مجاناً والمسجلة على نظام حكيم في أية من منشآت وزارة الصحة المطبقة لنظام حكيم. ويمتاز التطبيق "حكيم" ، بخاصية عرض المواعيد المحجوزة للمريض لدى عيادات الاختصاص في أية من منشآت الرعاية الصحية العامة التي تستخدم نظام حكيم، إضافة إلى خاصية عرض الأدوية التي يتناولها المريض والحساسيات التي يعاني منها والفحوصات المخبرية والمطاعيم الخاصة به [13]. ويتوجب على المستخدم وبعد تحميل تطبيق "حكيم" المتوفر على نظامي أندرويد و OS اوبالغتين العربية والانجليزية، الذهاب لأول مرة فقط إلى المنشأة الصحية التي يتلقى الرعاية الصحية فيها للحصول على رمز التسجيل للدخول إلى التطبيق. وأوضح الرئيس التنفيذي لشركة الحوسبة الصحية المهندس فراس كمال، أن تطبيق "حكيم" متاح حالياً للمرضى في 23 مستشفى ومركز صحي تابع لوزارة الصحة موزعة في محافظات الشمال والوسط ، فيما سيجري تعميمه لاحقاً على منشآت صحية أخرى ليتمكن المراجعون من استخدام التطبيق في المنشآت الصحية المطبقة لبرنامج "حكيم" [13].

استفاد كل من المرضى والأطباء من استخدام خدمات الرعاية الصحية عن بعد عن بعد (مثل : تطبيقات الهواتف الذكية لخدمات الرعاية الصحية) خلال أزمة كوفيد -19 [14] . إن مرض كوفيد -19 ليس مرضاً قاتلاً فحسب، بل معدياً أيضاً، لذا فإن الاجراء الاحترازي المتمثل في التباعد الاجتماعي يمكن أن ينقذ حياة المريض [15]. لوحظ أن الأشخاص الأصحاء يتأثرون أثناء زيارة المستشفيات و المنشآت الصحية خلال أزمة جائحة كوفيد -19. و يشير تقرير صادر عن Healthline (2020) إلى أن الأطباء والموظفين الطبيين يتأثرون ب كوفيد -19 ، و توفي العديد منهم نتيجة اصابتهم في جميع أنحاء العالم بسبب الطبيعة المعدية ل كوفيد -19 [16]. لذلك ، يلزم وجود نظام بديل لتقديم الرعاية الصحية يتمثل بتقديم خدمات الرعاية الصحية عن بعد، و تعد تطبيقات الهواتف الذكية لخدمات الرعاية الصحية (M-health) مفيدة في هذا المجال.

ومع ذلك ، فإن التحدي الدائم لأي نظام جديد مثل M-health هو إقناع الناس بفوائد هذا النظام وبالتالي تحفيزهم على اعتماده [1, 17]. لذلك، هناك حاجة لاكتشاف ودراسة الجوانب الرئيسية التي يمكن أن تشكل نية المواطنين الأردنيين تجاه تطبيقات الهواتف الذكية لخدمات الرعاية الصحية، خلال فترة الأزمات بشكل خاص. ومع ذلك، باعتبارها تقنية جديدة نسبياً في الأردن، لم تحظ القضايا المتعلقة تطبيقات الهواتف الذكية لخدمات الرعاية الصحية باهتمام الباحثين في الأردن، و خلال فترة جائحة كورونا بشكل خاص. وبناءً على ذلك ، تهدف هذه الدراسة إلى تطوير نموذج مفاهيمي يوضح و يحدد العوامل الرئيسية التي يمكن أن تتنبأ بالنية السلوكية لدى المواطنين في الاردن لقبول تطبيقات الهواتف الذكية لخدمات الرعاية الصحية في سياق مستشفيات وزارة الصحة الأردنية في عصر الأزمة.

2. الدراسات السابقة والاطار النظري

2.1 جائحة كورونا (كوفيد-19) و تقديم خدمات الرعاية الصحية عن بعد

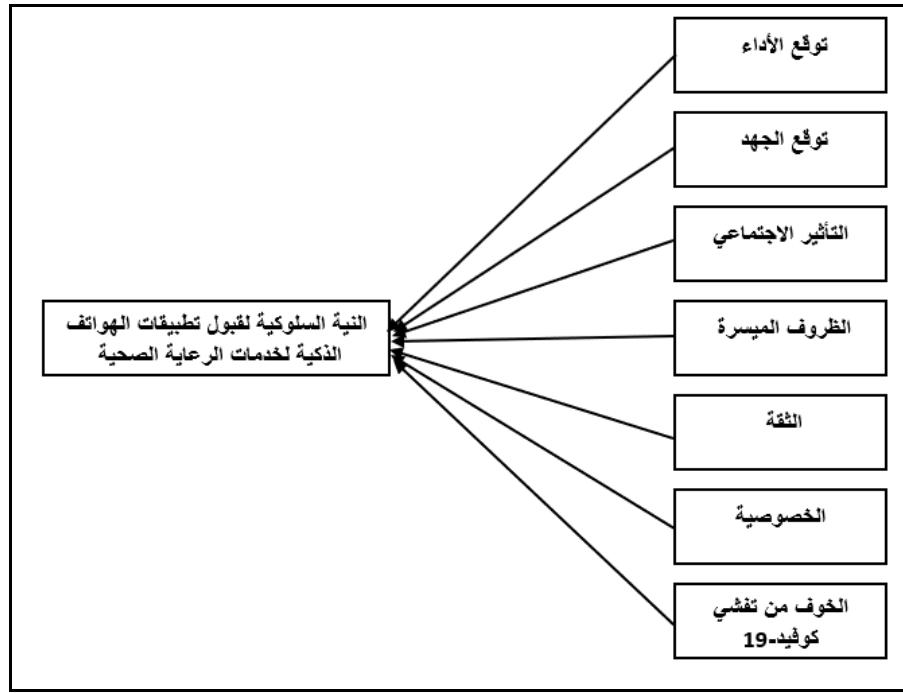
في 11 اذار من عام 2020، أعلنت منظمة الصحة العالمية (WHO) تفشي مرض فيروس كورونا 2019 (كوفيد-19) باعتباره وباءً عالمياً ، حيث تم الإبلاغ عن أكثر من 720000 حالة في أكثر من 203 دولة بحلول 31 اذار من العام ذاته. لقد أحدثت جائحة كوفيد-19 المستجد تغييرات ضخمة على صعيد المجتمع و الاقتصاد وأنظمة الرعاية الصحية [18]. تم نصح المواطنين بحجر أنفسهم ، وأغلقت الدول أبوابها أمام الزوار لحماية السكان [14]. نظراً لانتشار كوفيد-19، أصبحت هناك حاجة أكثر إلحاحاً إلى اتباع نهج مبتكر للسيطرة على الانتشار [19]. بالإضافة إلى ذلك ، أدت جائحة كوفيد-19 إلى انخفاض غير مسبوق في الموارد الطبية وزيادة مخاطر التعرض للإصابة بالنسبة للأطباء و الممرضين و مراجعي المنشآت الصحية من المواطنين والمقيمين [20]. على الرغم من أن التعامل مع جائحة كوفيد-19 متعدد الجوانب ، فإن إحدى الطرق المهمة التي لم يتم استكشافها بالكامل حتى الان هي الاستفادة من تكنولوجيا المعلومات والاتصالات (ICT) لدعم عملية تقديم الرعاية المثلى (خدمات الرعاية الصحية) مع تقليل مخاطر التعرض المباشر للبشر [21]. يمكن اعتماد تقديم خدمات الرعاية الصحية عن بعد ، وهو اشارة الى استخدام تكنولوجيا المعلومات والاتصالات لتقديم الرعاية الصحية إلكترونياً (مثل: تطبيقات الهواتف الذكية لخدمات الرعاية الصحية) ، للحد من التفاعل البشري الفعلي [19]. تزايد استخدام تقديم خدمات الرعاية الصحية عن بعد و استخدام تطبيقات الهواتف الذكية لهذا الغرض خلال جائحة كوفيد-19 ، باعتباره أداة تمكن مقدم الرعاية الصحية من التواصل مع المرضى في منازلهم. في هذا السياق ، يوفر تقديم خدمات الرعاية الصحية عن بعد باستخدام تطبيقات الهواتف الذكية خياراً فعالاً وجذاباً و ذو تكلفة مقبولة نسبياً. وبالتالي ، يمكن استخدامه للتعامل مع الوباء [22]. في حين أن هذه الأزمة قد قدمت لنظام تقديم الرعاية الطبية تحديات لا مثيل لها ، فإن كوفيد-19 قد حفز الاستخدام السريع لتكنولوجيا المعلومات والاتصالات مثل خدمات الرعاية الصحية عن بعد و

استخدام تطبيقات الهواتف الذكية لهذا الغرض [23]. على الرغم من استخدام خدمات الرعاية الصحية عن بعد و تطبيقاتها الافتراضية لمراقبة المرضى بشكل كبير في مختلف المرافق الطبية، إلا أن تطبيقاتها كان على نطاق ضيق في البيئات الأكثر اتساعاً [24]. في جائحة كوفيد-19 الحالية، تم اعتماد التباعد الاجتماعي والحجر الصحي كطرق فعالة للحد من انتشار الفيروس. أيضاً، نظراً للإجراءات الحالية التي فرضتها الحكومات للتخفيف من انتشار المرض، يُقترح تقديم خدمات الرعاية الصحية عن بعد واستخدام تطبيقات الهواتف الذكية لهذا الغرض كأحد الأساليب الفعالة في إدارة الأزمة [25].

2.2 نموذج الدراسة

من أجل تحقيق هدف هذه الدراسة وهو تطوير نموذج مفاهيمي يساعد في استكشاف العوامل الرئيسية التي يمكن أن تتنبأ بالنية السلوكية لدى المواطنين في الأردن لقبول تطبيقات الهواتف الذكية لخدمات الرعاية الصحية في عصر الأزمة (كوفيد-19)، تتبنى هذه الدراسة نموذج تحليل سلوك وقبول المستخدم الأكثر تأثيراً من بين النظريات والنماذج الأخرى، النظرية الموحدة لقبول واستخدام التكنولوجيا (UTAUT). تم تطوير عدد من النظريات بما في ذلك نظرية الفعل المعقول (TRA)، نظرية انتشار الابتكار (IDT)؛ نظرية السلوك المخطط له (TPB)؛ نموذج قبول التكنولوجيا (TAM)؛ النموذج الذي يدمج نظريتي TAM-TPB؛ النموذج التحفيزي (MM)، نموذج استخدام الكمبيوتر (MPCU)، والنظرية المعرفية الاجتماعية (SCT)، واستخدامها لتوضيح النية السلوكية لاستخدام التقنيات الجديدة. تم تطوير نموذج UTAUT من خلال فحص شامل لمختلف النماذج المذكورة أعلاه بهدف تحقيق رؤية موحدة لقبول المستخدم للتكنولوجيا [26]. يذكر أن نموذج UTAUT يمكنه شرح ما يصل إلى 70% من التباين في النية السلوكية. وقد تم استخدامه على نطاق واسع في مجالات مختلفة بما في ذلك خدمات الصحة الإلكترونية و تطبيقات الهواتف الذكية لخدمات الرعاية الصحية M-health [1, 27].

بالاعتماد على مراجعة الدراسات السابقة في سياق الرعاية الصحية، اقترح الباحثين بناء نموذج البحث المفاهيمي يتضمن المتغيرات الأساسية الأربعة لنموذج UTAUT: توقع الأداء (PE)، يعمل توقع الجهد (EE) والتأثير الاجتماعي (SI) و الظروف الميسرة (FC) كمحددات للنوايا السلوكية للمستخدمين (BI)، مع تضمين ثلاثة متغيرات إضافية: الثقة (TR) و الخصوصية (PR) و الخوف من نقشي فايروس كورونا (انظر الشكل 1). يهدف النموذج المتكامل المقترح إلى استكشاف العوامل المؤثرة في قبول المستخدمين لتطبيقات الهواتف الذكية لخدمات الرعاية الصحية في سياق مستشفيات وزارة الصحة الأردنية في عصر الأزمة (كوفيد -19).



الشكل 1. نموذج الدراسة

-توقع الأداء :

يتم تعريف توقع الأداء (PE) على أنه "الدرجة التي يعتقد بها الفرد أن استخدام النظام سيساعده على تحقيق مكاسب في أداء الوظيفة" [26]. وجد Venkatesh وآخرون (2003) أن PE هو المحدد الأقوى للنية السلوكية للمستخدم (BI) لتبني تكنولوجيا المعلومات المبتكرة [26]. أشار Ami-Narh و Williams إلى أن PE يعتبر من العوامل الهامة المؤثرة على النية السلوكية لقبول أنظمة المعلومات الصحية [28]. أثبت Alaiad وآخرون تجريبياً أن PE كان له تأثير إيجابي على نوايا المريض لاستخدام تطبيقات الهواتف الذكية لخدمات الرعاية الصحية (M-Health) [1]. وفي السياق نفسه، أظهرت نتائج الدراسة التي قام بها Sun وآخرون (2013) أن PE كان له تأثير كبير على نية المستخدمين في استخدام M-Health [29]. وفي سياق هذه الدراسة، يُنظر إلى توقع الأداء على أنه الدرجة التي يعتبر عندها المريض (المستخدم) أن استخدام تطبيقات الهواتف الذكية لخدمات الرعاية الصحية سيكون مفيداً. يرتبط PE في خدمات M-Health بالفوائد المتصورة لهذه الخدمات، بما في ذلك تقليل تكاليف الأدوية والنقل، وتسهيل التواصل مع مقدمي خدمات الرعاية الصحية، ومراقبة وتشخيص الأمراض المزمنة، مما يشير إلى أن المرضى يقومون بتقييم خدمات تطبيقات الرعاية الصحية فيما يتعلق بالكفاءة بناءً على التكاليف والفوائد التي تقدمها هذه التطبيقات. بعبارة أخرى، إذا شعر المرضى أن خدمات M-Health مفيدة وستحسن مخرجات الخدمات الصحية، وتعزز إدارة حالتهم الصحية، فإن هذه الفائدة ستسهم في نيتهم السلوكية لاستخدام تلك الخدمات.

-توقع الجهد:

يتم تعريف توقع الجهد على أنه "درجة السهولة المرتبطة باستخدام النظام" [26]. تشير الدراسات السابقة إلى أن توقع الجهد له تأثير هام على نية المستخدمين في تبني نظام المعلومات الصحية وقبوله. على سبيل المثال ، تم تحديد توقع الجهد كعامل مهم يؤثر بشكل مباشر على نية المستخدمين لاستخدام خدمات الصحة الإلكترونية عبر الهواتف الذكية M-Health [29]. نظرًا لأن M-Health لا تزال حديثة الاستخدام في الدول النامية (مثل : الأردن)، فمن المعتقد أن توقع الجهد سيكون عاملاً محدداً مهماً لنية استخدام هذا النوع من الخدمات. في مرحلة مبكرة من انتشار التكنولوجيا ، قد يتسم استخدام الهواتف الذكية لخدمات الرعاية الصحية بالحاجة الى جهود فعلية ملموسة و جهود عقلية كذلك. لذلك ، عندما لا يجد المرضى أن نظاماً معيناً سهل الاستخدام ومفيداً في إكمال المهام ومريحاً للحصول على الخدمة ، سيرفضون عادةً استخدام هذا النظام ، مما يؤدي إلى فشل اعتماد و تبني هذا النظام. بالإضافة إلى ذلك ، فإن عدم ارتياح المرضى عند استخدام هواتفهم الذكية وتطبيقاتها بشكل عام يجعل من الصعب استخدام تطبيقات M-Health ، مما يجعل التطبيقات أقل قبولاً و لا تلقى الاستحسان من قبل المستخدمين بالدرجة المتوقعة. وفقاً لذلك ، يعتمد تبني تطبيقات M-Health على ما إذا كانت التطبيقات سهلة الاستخدام و لا تحتاج الى مجهود كبير. كلما تطلب الأمر المزيد من الجهود لتعلم استخدام تطبيقات الرعاية الصحية ، سيكون هناك مقاومة أكبر من جانب المريض لاستخدامها. إذا كان استخدام تطبيقات M-Health يتضمن تدريباً وتوثيقاً وتسجيلاً وتعلماً عن شروط وأحكام استخدام الخدمة يشعر المستخدم المحتمل بالملل ، فلن يكون التفاعل معها واضحاً ومفهوماً ، مما سيعيق تبني المرضى لـ M-Health.

-التأثير الاجتماعي:

يتم تعريف التأثير الاجتماعي على أنه "الدرجة التي يدرك بها الفرد أن الآخرين المهمين بالنسبة له يعتقدون أنه يجب عليهم استخدام النظام الجديد" [26]. وجد Lian (2015) أن للتأثير الاجتماعي تأثير قوي على نية المستخدمين لتبني التكنولوجيا [30]. ذكر Sun و اخرون (2013) أن التأثير الاجتماعي يؤثر على النية السلوكية لاستخدام الخدمات الصحية عبر تطبيقات الهواتف الذكية [29]. وتم تحديد علاقة مشتركة مهمة بين التأثير الاجتماعي والنوايا السلوكية للمستخدمين لتبني السجلات الصحية الإلكترونية (EHR) في نظام الرعاية الصحية [27]. وفي سياق البحث الحالي، يستند التأثير الاجتماعي على فكرة أن سلوك الفرد يتأثر بالطريقة التي يعتقد المرء من خلالها أن الآخرين سوف ينظرون إليه كنتيجة لاستخدام خدمات الرعاية الصحية عبر تطبيقات الهواتف الذكية خلال فترة الأزمة (كوفيد-19). وبالتالي ، قد يؤثر الأصدقاء والأقارب والأقران في المجتمع على قرارات المرضى لاستخدام M-Health.

-الظروف الميسرة :

يتم تعريف الظروف الميسرة على أنها "الدرجة التي يعتقد الفرد بوجود بنية تحتية تنظيمية وتقنية لدعم استخدام النظام" [26]. وجد Dwivedi وآخرون أن الظروف الميسرة هي محدد مباشر للنوايا السلوكية لاستخدام التكنولوجيا [31]. أكد Hossain وآخرون الدور الحاسم لدعم البنية التحتية في تبني نظم المعلومات الصحية [27]. كما اقترحت دراسة أجراها Alaiad وآخرون أن الظروف الميسرة تؤثر بشكل إيجابي على النية السلوكية لاستخدام تطبيقات الهواتف الذكية لخدمات الرعاية الصحية [1]. يجب أن يحظى المرضى (المستخدمين) بالقدرة والمعرفة والموارد اللازمة لاستخدام M-Health. يعتمد الاستخدام الفعال لخدمات M-Health من قبل المرضى على توافر الموارد التنظيمية والبنية التحتية التقنية المناسبة المطلوبة لتحقيق الأداء الأمثل. هذا يعني أن الدرجة التي يعتقد بها المرضى أن الموارد التنظيمية والبنية التحتية التقنية موجودة لدعم الاستخدام الفعال لخدمات M-Health يمكن أن تحدد ما إذا كانوا سيستخدمون بالفعل تطبيقات هواتفهم الذكية لخدمات الرعاية الصحية أم لا. يتردد بعض المرضى في تبني تطبيق M-Health بسبب نقص الموارد التقنية والدعم الفني. لذلك ، نتوقع أن الظروف الميسرة المتصورة، بما في ذلك الدعم الفني والموارد التنظيمية والمعرفة ، ستؤثر بشكل إيجابي على نية استخدام تطبيقات الهواتف الذكية في خدمات الرعاية الصحية، و بشكل خاص في وقت الازمة (جائحة كورونا).

-الخصوصية:

الخصوصية في قطاع خدمات الرعاية الصحية المحوسبة (مثل: تطبيقات الهواتف الذكية لخدمات الرعاية الصحية) هي قضية ذات أهمية متزايدة. يحتاج المرضى إلى مشاركة المعلومات مع أطبائهم لأغراض التشخيص والعلاج [32]. ومع ذلك ، يحجم المرضى عن الكشف عن المعلومات ذات الطبيعة الشخصية والحساسية المتعلقة بالصحة ، مثل فيروس نقص المناعة البشرية والسلوك النفسي والمعلومات الوراثية وغيرها، لأنهم يشعرون أنها قد تؤدي إلى وضعهم في موقف محرج أو تعرضهم للتمييز المجتمعي [33]. كما تمت الإشارة إلى أن إدراك المريض لمخاوف الخصوصية قد ازداد مع زيادة مستوى استخدام تكنولوجيا المعلومات الصحية [34]. وجد Sankaranarayanan و Sallach (2014) أن معظم المرضى وافقوا على مشاركة المعلومات مع الأطباء ولكن ليس مع طرف ثالث ، مثل أصحاب العمل وحتى مع أفراد الأسرة [35]. وتم تأكيد أن المرضى لديهم قلق بالغ فيما يتعلق بخصوصية معلوماتهم الصحية الشخصية ويقلقون بشأن توزيع هذه المعلومات دون موافقتهم، كما يؤثر ذلك بشكل سلبي على نيتهم السلوكية لتبني تطبيقات الهواتف الذكية لخدمات الرعاية الصحية [1].

-الثقة:

بشكل مماثل لمتغير الخصوصية ، أكد العديد من الباحثين وجود علاقة بين عامل الثقة وقبول التكنولوجيا المبتكرة. Moorman وآخرون عرفوا الثقة بأنها "استعداد للاعتماد على شريك تبادل (للمعلومات)

يثق به المرء." [36]. تلعب الثقة دوراً مهماً في رغبة المستخدمين في الكشف عن حالتهم ومعلوماتهم الطبية عند استخدامهم لأنظمة الرعاية الصحية [37]. وجد Zwaan وآخرون علاقة قوية بين أخطاء التشخيص بسبب فشل المريض في الإبلاغ عن المعلومات الصحية وزيادة تعرض المريض للمخاطر والأذى. كما جادل Sillence بأن الثقة هي أحد أهم العوامل التي تؤثر على قرار المريض باستخدام مواقع خدمات الصحة الإلكترونية [38]. و أجرى Briggs و آخرون دراسة على أكثر من 2500 شخص طلبوا المشورة الصحية عبر الإنترنت ووجدوا أن الناس أكثر استعداداً للثقة في موقع ما إذا كانت المخاطر المتصورة منخفضة [39]، خاصة فيما يتعلق بالخصوصية المتصورة. بالإضافة إلى ذلك، زعم Smith و Manna أن نجاح أنظمة الطب الإلكتروني يعتمد على الثقة والولاء [40]. وتشير الدراسات الاستقصائية لمستخدمي الإنترنت إلى أن الثقة هي قضية حيوية في مجال الخدمات الصحية الإلكترونية [41]. و مؤخراً تم تحديد الثقة أيضاً باعتبارها القضية الأكثر أهمية في تبني قبول واعتماد الخدمات الطبية من خلال تطبيقات الهواتف الذكية [42].

-الخوف من تفشي فايروس كورونا (كوفيد-19) :

نداءات الخوف هي "رسائل إقناع تهدف إما إلى نقل الحقائق أو ترهيب الناس عن طريق الاستياء أو المبالغة في العواقب الوخيمة لتجاهل تحذير معين" [43]. تم تأكيد أن عامل نداء الخوف له ارتباط إيجابي بسلوك الشراء عبر الإنترنت [44]. أظهرت دراسة أخرى أن الخوف من انتشار كوفيد-19 كان عاملاً إيجابياً قوياً أثر على تبني العمل عن بعد [45]. وفي الآونة الأخيرة ، دعم Aji و آخرون تأثير مخاطر COVID-19 المتصورة على نوايا العملاء لتبني المحفظة الإلكترونية أثناء تفشي فيروس كورونا [46]. في هذه الدراسة ، تم تقديم اقتراح بأنه كلما زادت نداءات الخوف بشأن فيروس COVID-19 ، زادت نوايا المرضى في استخدام تطبيقات الهواتف الذكية لخدمات الرعاية الصحية.

3. مناقشة ما توصلت اليه الورقة البحثية

قدمت هذه الورقة نموذجاً مفاهيمياً لقبول المرضى (المستخدمين) لتطبيقات الهواتف الذكية لخدمات الرعاية الصحية في سياق مستشفيات وزارة الصحة الأردنية في عصر الأزمة: (على سبيل المثال ، جائحة COVID-19). يدمج النموذج مجموعة من العوامل المهمة التي تؤثر على نية المستخدمين السلوكية لقبول واستخدام تطبيقات الرعاية الصحية. تم بناء النموذج أيضاً على أساس مراجعة الأدبيات في مجال البحث ؛ وعالج الفجوات البحثية/المعرفية. وبالتالي ، يقدم إطار البحث المقترح رؤى جديدة: (1) تناول النموذج الخصائص الفريدة للتكنولوجيا خلال فترة الأزمة بينما تم بذل جهود بحثية محدودة في هذا السياق. (2) تضمن نموذج البحث ، بالإضافة إلى عوامل UTAUT الأصلية ، عوامل مهمة إضافية: الخوف من تفشي كوفيد-19 (FoC) ، الثقة (TR) ، الخصوصية (PR). أيضاً ، النموذج المقترح له آثار نظرية وعملية.

4. الخاتمة

قدمت هذه الورقة مساهمة في مجال تطبيقات الهواتف الذكية لخدمات الرعاية الصحية في سياق البلدان النامية ، والأردن على وجه الخصوص. قامت الورقة بتحليل ودمج النظرية الموحدة لقبول واستخدام التكنولوجيا (UTAUT) مع توسيعها ، من أجل تحديد العوامل التي تؤثر على نية المستخدمين في استخدام تطبيق الهاتف الذكي لخدمات الرعاية الصحية خلال حقبة كوفيد-19. يُظهر النموذج الجديد فهمًا أفضل ورؤى أكثر إثراء فيما يتعلق بتبني هذه التطبيقات. يهدف البحث الحالي إلى سد الفجوة البحثية بسبب نقص الأبحاث التي تتناول استخدام تطبيقات الهواتف الذكية لخدمات الرعاية الصحية خلال أوقات الأزمة في الأردن. سيخضع النموذج لمزيد من التقييم والتعديل إذا لزم الأمر ؛ وسيتم الإبلاغ عن نتائج البحث كمساهمات مستمرة لكل من قطاع تقديم خدمات الرعاية الصحية ، و القطاع الأكاديمي البحثي.

المراجع:

- Alaiad, A., M. Alsharo, and Y. Alnsour, *The determinants of m-health adoption in developing countries: An empirical investigation*. Applied clinical informatics, 2019. **10**(05): p. 820-840.
- Lin, S.-P., *Determinants of adoption of mobile healthcare service*. International Journal of Mobile Communications, 2011. **9**(3): p. 298-315.
- Shanko, G., S. Negash, and T. Bandyopadhyay, *Mobile healthcare services adoption*. International Journal of Networking and Virtual Organisations, 2016. **16**(2): p. 143-156.
- ITU. *Mobile-cellular subscriptions_Statistics*. 2018 15.08.2021]; Available from: <https://www.itu.int/>
- statista. *Number of apps available in leading app stores as of 1st quarter 2021*. 2021 15.08.2021]; Available from: <https://www.statista.com/>
- Wu ,L., J.-Y. Li, and C.-Y. Fu, *The adoption of mobile healthcare by hospital's professionals: An integrative perspective*. Decision support systems, 2011. **51**(3): p. 587-596.
- statista. *Total global mHealth market forecast from 2016 to 2025*. 2021 15.08.202 ;[1 Available from: <https://www.statista.com/statistics/938544/mhealth-market-size-forecast-globally/>
- Research and Markets. *mHealth Market by Type, Stakeholders and Application: Global Opportunity Analysis and Industry Forecast, 2020-2027*. 2020 15.08 ;[2021.Available from: <https://www.researchandmarkets.com/reports/5118805/mhealth-market-by-type-stakeholders-and>
- Wang, C. and H. Qi, *Influencing Factors of Acceptance and Use Behavior of Mobile Health Application Users: Systematic Review*. Healthcare :9. 2021 ,p. 357.
- Chib, A., M.H. van Velthoven, and J. Car, *mHealth adoption in low-resource environments: a review of the use of mobile healthcare in developing countries*. Journal of health communication, 2015. **20**(1): p. 4-34.
- Weinstein, R.S., et al., *Telemedicine, telehealth, and mobile health applications that work: opportunities and barriers*. The American journal of medicine, 2014. **127**(3): p. 183-187.

- EHS. *Hakeem Program_National Health E-program*. 2021 15.08.2021]; Available from: <https://ehs.com.jo/>
- Petra. *Hakimi application allows patients to view their health information for free*. 2021 15.08.2021]; Available from: <https://petra.gov.jo/Include/InnerPage.jsp?ID=167663&lang=ar&name=news>.
- Hollander, J.E. and B.G. Carr, *Virtually perfect? Telemedicine for COVID-19*. New England Journal of Medicine, 2020. **382**(18): p. 1679-1681.
- Quest, H. *COVID-19 Frequently Asked Questions*. 2020 15.08.2021]; Available from: <https://patients.healthquest.org/novel-coronavirus-covid-19-update-2-2/nuvance-health-community-events-and-volunteersd-for-covid-19-2-2/>
- healthline. *Here's What Could Happen If Doctors Get COVID-19*. 2020 15.08.2021]; Available from: <https://www.healthline.com/health-news/what-happens-if-nurses-and-doctors-get-covid-19>.
- Alkhwaldi, A.F. and A.A. Absulmuhsin, *Crisis-centric distance learning model in Jordanian higher education sector: Factors influencing the continuous use of distance learning platforms during COVID-19 pandemic*. Journal of International Education in Business, 2021.
- Rao, S.S., et al., *Establishing telemedicine in an academic total joint arthroplasty practice: needs and opportunities highlighted by the COVID-19 pandemic*. Arthroplasty today, 2020. **6**(3): p. 617-622.
- Okerefor, K., O. Adebola, and R. Djehaiche, *Exploring the potentials of telemedicine and other noncontact electronic health technologies in controlling the spread of the novel coronavirus disease (covid-19)*. 2020.
- Shokri, T. and J.G. Lighthall, *Telemedicine in the era of the COVID 19-pandemic: implications in facial plastic surgery*. Facial plastic surgery & aesthetic medicine, 2020. **22**(3): p. 155-156.
- Chauhan, V., et al., *Novel coronavirus (COVID-19): Leveraging telemedicine to optimize care while minimizing exposures and viral transmission*. Journal of emergencies, trauma, and shock, 2020. **13**(1): p. 20.
- Hakim, A.A., et al., *Implications for the use of telehealth in surgical patients during the COVID-19 pandemic*. The American Journal of Surgery, 2020. **220**(1): p. 48-49.
- O'Reilly, M.F., K. Merghani, and E. Sheehan, *Virtualised care and COVID-19*. Irish Journal of Medical Science (1971-), 2021. **190**: p. 39-40.
- Leite, H., I.R. Hodgkinson, and T. Gruber, *New development: 'Healing at a distance'—telemedicine and COVID-19*. Public Money & Management, 2020. **40**(6): p. 483-485.
- Moazzami, B., et al., *COVID-19 and telemedicine: Immediate action required for maintaining healthcare providers well-being*. Journal of Clinical Virology, 2020. **126**: p. 104345.
- Venkatesh, V., et al., *User acceptance of information technology: Toward a unified view*. MIS quarterly, 2003: p. 425-478.
- Hossain, A., R. Quaresma, and H. Rahman, *Investigating factors influencing the physicians' adoption of electronic health record (EHR) in healthcare system of Bangladesh: An empirical study*. International Journal of Information Management, 2019. **44**: p. 76-87.
- Ami-Narh, J.T. and P.A.H. Williams, *A revised UTAUT model to investigate E-health acceptance of health professionals in Africa*. Journal of Emerging Trends in Computing and Information Sciences, 2012. **3**(10): p. 1383-1391.
- Sun, Y., et al., *Understanding the acceptance of mobile health services: a comparison and integration of alternative models*. Journal of electronic commerce research, 2013 . **14**(2): p. 183.

- Lian, J.-W., *Critical factors for cloud based e-invoice service adoption in Taiwan: An empirical study*. International Journal of Information Management, 2015. **35**(1): p. 98-109.
- Dwivedi, Y.K., et al., *An empirical validation of a unified model of electronic government adoption (UMEGA)*. Government Information Quarterly, 2017.
- Appari, A. and M.E. Johnson, *Information security and privacy in healthcare: current state of research*. International journal of Internet and enterprise management, 2010. **6**(4): p. 279-314.
- Appelbaum, P.S., *Privacy in psychiatric treatment: threats and responses*. American Journal of Psychiatry, 2002. **159**(11): p. 1809-1818.
- Angst, C.M. and R. Agarwal, *Adoption of electronic health records in the presence of privacy concerns: The elaboration likelihood model and individual persuasion*. MIS quarterly, 2009: p. 339-370.
- Sankaranarayanan, J. and R.E. Sallach, *Rural patients' access to mobile phones and willingness to receive mobile phone-based pharmacy and other health technology services: a pilot study*. Telemedicine and e-Health, 2014. **20**(2): p. 182-185.
- Moorman, C., *Factors Affecting Trust in Market Relationships*, "Journal of Marketing, 57 (January), 81-101., Gerald Zaltman, and Rohit Deshpandé (1992) Relationships Between Providers and Users of Market Research: The Dynamics of Trust Within and Between Organizations," Journal of Marketing Research, 1993. **29**(3): p. 14-29.
- Ozawa, S. and P. Sripad, *How do you measure trust in the health system? A systematic review of the literature*. Social science & medicine, 2013. **91**: p. 10-14.
- Sillence, E., et al., *A framework for understanding trust factors in web-based health advice*. International Journal of Human-Computer Studies, 2006. **64**(8): p. 697-713.
- Briggs, P., et al., *Trust in online advice*. Social science computer review, 2002. **20**(3): p. 321-332.
- Smith, A.D. and D.R. Manna, *Exploring the trust factor in e-medicine*. Online Information Review, 2004.
- Williams, P., D. Nicholas, and P. Huntington. *Health information on the Internet: a qualitative study of NHS Direct Online users*. MCB UP Ltd.
- Li, Q., *Healthcare at your fingertips: The acceptance and adoption of mobile medical treatment services among chinese users*. International journal of environmental research and public health, 2020. **17**(18): p. 6895.
- Witte, K., *Putting the fear back into fear appeals: The extended parallel process model*. Communications Monographs, 1992. **59**(4): p. 329-349.
- Addo, P.C., et al., *COVID-19: fear appeal favoring purchase behavior towards personal protective equipment*. The Service Industries Journal, 2020. **40**(7-8): p. 471-490.
- Nguyen, M.H., *Factors influencing home-based telework in Hanoi (Vietnam) during and after the COVID-19 era*. Transportation, 2021: p. 1-32.
- Aji, H.M., I. Berakon, and M. Md Husin, *COVID-19 and e-wallet usage intention: A multigroup analysis between Indonesia and Malaysia*. Cogent Business & Management, 2020. **7**(1): p. 1804181.

حاضنات الاعمال ودورها في تنمية المشروعات الصغيرة والمتوسطة

د/ محمد عبدالمنعم السيد أبو سليمان

كلية الحقوق – جامعة طنطا

pg_2613@f-law.tanta.edu.eg

الملخص:

تعد حاضنات الأعمال من أهم الأدوات الحديثة التي ساهمت بشكل ملحوظ في دعم ونجاح المشروعات الصغيرة والمتوسطة ونموها، من خلال توفير مجموعة من الخدمات أهمها تأمين راس المال المطلوب وإخضاع أصحاب المشروع للتدريب الفني والتقني وعمل دراسة الجدوى الاقتصادية اللازمة والعمل على تطوير وتنمية المشروعات وتسويق منتجاتها. وهنا تتمركز دور حاضنات الأعمال الرئيس حول المشروعات الصغيرة، إذ أن المشروعات أكثر استجابة للأفكار المستحدثة، ولديها القابلية للتغير والتطوير المستمر. وحيث يتوقف نجاح مشروعات الأعمال الصغيرة والمتوسطة على مستوى الدعم وحجم المساعدة التي تتلقاها منذ بداية تأسيسها، حتى تتجاوز المصاعب والمشاكل التي قد تواجهها في المرحلة الأولى من تشغيلها، كما تعتبر حاضنات الأعمال من أهم الوسائل التي تقدم الدعم سواء في التجمعات الحضرية أو الريفية وبتكلفة أقل، حيث إن ما يميز بعض حاضنات الأعمال عن بعض الآخر، هو نوعية الخدمات التي تقدمها إلى المجموعات المحتضنة من المشروعات والتي تتمتع في الغالب بإمكانات للبقاء والنمو السريع، فيكمن دور الحاضنات في مساعدة المشروعات الصغيرة في التغلب على المشاكل التي تواجهها والتي قد تؤدي في بعض الأحيان إلى فشلها، حيث إن من أهم هذه المشاكل التي تواجه المشروعات الصغيرة والمتوسطة نقص الخبرة في مجال الإدارة.

الكلمات المفتاحية: حاضنات الاعمال – المشروعات الصغيرة والمتوسطة – القدرات المستدامة

المقدمة:

تعتبر المشروعات الصغيرة والمتوسطة من أهم اليات تحقيق التنمية الاقتصادية والاجتماعية لكافة البلدان، وحيث تواجه في بداية أعمالها مجموعة من الصعوبات والتحديات التي تحد من قدراتها التنافسية وتهدد فرص استمرارها، و لذلك تحتاج المشروعات الناشئة إلى الدعم والمساندة، و توفير الخدمات الأساسية، ومنها مساحة مادية بأسعار مخفضة، ومعدات أعمال أساسية مشتركة بتكلفة قليلة، واستشارات قانونية وتقنية، ودعم مالي ودعم إداري.

وتعد حاضنات الأعمال مؤسسات لها كيانها المستقل تقدم حزمة من الخدمات والتسهيلات وآليات المساندة والاستشارة الفنية والدعم المالي ولمرحلة محددة من الزمن للرياديين الذين يرغبون في إقامة المشروعات الصغيرة والمتوسطة في مراحلها الأولى، حيث تعد منشآت مصممة لتهيئة بيئة مواتية للمشروعات الجديدة و الصغيرة من أجل مساعدتها على مواجهة الصعوبات والعوائق الموجودة في المراحل الأولى، والبقاء على قيد الحياة والنمو لتصبح أعمال ناضجة.

لذلك فإن حاضنات الأعمال تعتبر من الآليات الهامة والمتطورة في عالمنا اليوم والتي تستطيع المساهمة في القضاء على المشكلات الاقتصادية والاجتماعية التي تواجه المشروعات الصغيرة والمتوسطة ولكنها تحتاج لخطط واستراتيجيات واضحة من خلال صياغة أهداف الحاضنة وتحديد هويتها بشكل دقيق

سيؤدي إلى منع المنافسة بين الحاضنات أو دخول أعضاء لا تتناسب طموحاتهم مع أهداف الحاضنة والذي سيؤثر سلباً على كفاءة أدائها.

1/1 أهمية البحث:

تكمن أهمية البحث من الدور الهام لحاضنات الأعمال ودورها في التوسع في تقديم الخدمات ادارية، مالية، تسويقية، تنمية الموارد البشرية، فنية، استشارية، سكرتارية ومعلومات بشكل عام إلي المشروعات الصغيرة والمتوسطة، ودورها الهام في التركيز على مراقبة وتطوير المشروعات الصغيرة والمتوسطة بشكل دائم أثناء فترة الاحتضان، من أجل تقديم يد العون عند الحاجة وتقادي تطور المشاكل التي يمكن أن تتعرض لها .

1/2 هدف البحث:

يهدف البحث إلى التعرف على المشروعات الصغيرة والمتوسطة ودور حاضنات الأعمال في تقييم أعمالها بشكل دوري ومعرفة وجه الاخفاق ومحاولة مفاداته، وذلك من أجل ان تقوم بتحقيق الهدف الذي أنشئت من أجله. حيث إن دعم المشروعات الصغيرة والمتوسطة سيكون له مردوده الايجابي على بنية ونمو الاقتصاد الوطني ككل ونشوء مؤسسات واعدة كفيلة بخلق فرص عمل تساهم في استيعاب الكثير من العاملين وبالأخص الشباب الذين يدخلون سوق العمل لأول مرة.

1/3 إشكالية البحث:

يهدف هذا البحث إلى إظهار واقع حاضنات الأعمال وطبيعة الخدمات التي تقدمها للمشروعات الصغيرة والمتوسطة، والتي تؤثر على تنميتها وتطويرها ، وذلك من خلال دراسة ماهية المشروعات الصغيرة والمتوسطة وخصائصها المشاكل التي تعاني منها وبالتالي مدى قدرة هذه الحاضنات على توفير الخدمات لها ومساعدتها على حل هذه المشاكل .

1/4 منهج البحث:

تم الاستعانة بالمنهج الوصفي التحليلي لإعداد هذا البحث من كافة جوانبها ومختلف أبعادها لملاءمته في جوهره مع أهداف البحث وغاياته، وتم الاستعانة بالمنهج الاستقرائي وذلك من خلال استعراض الجوانب حاضنات الاعمال ودورها في تنمية المشروعات الصغيرة والمتوسطة واستعراض الدراسات السابقة المتعلقة بهذا الموضوع، ثم جمع المعلومات المتعلقة به.

1/5 خطة البحث:

سوف نتناول خطة البحث من خلال المحاور الاتية:

❖ ماهية المشروعات الصغيرة والمتوسطة

❖ ماهية حاضنات الاعمال

❖ دور حاضنات الاعمال في دعم وتطوير المشروعات الصغيرة والمتوسطة:

2/ ماهية المشروعات الصغيرة والمتوسطة

1/2 تعريف المشروعات الصغيرة والمتوسطة:

بادئ ذي بدء يتعين الإشارة إلى أنه يختلف تعريف ومفهوم المشروعات الصغيرة والمتوسطة من بلد لآخرى وفقاً لاختلاف إمكانياتها وظروفها الاقتصادية والاجتماعية مثل طبيعة مكونات وعوامل الإنتاج، ونوعية الصناعات الحرفية التقليدية القائمة قبل الصناعة الحديثة، والكثافة السكانية، ومدى توفر القوى العاملة ودرجة تأهيلها، والمستوى العام للأجور والدخل، وغيرها من الجوانب الاقتصادية والاجتماعية التي تحدد ملامح وطبيعة المشروعات القائمة فيها. كما يختلف التعريف وفقاً للهدف منها، هل هو للأغراض الإحصائية أم للأغراض التمويلية أو لأية أغراض أخرى. وذلك نظراً لأن مصطلح "المشروعات الصغيرة والمتوسطة" يعد اصطلاحاً واسعاً انتشر استخدامه في الآونة الأخيرة، ويشمل الأنشطة التي تتراوح بين من يعمل لحسابه الخاص أو في منشأة صغيرة تستخدم عدداً معيناً من العمال، وكذلك أنشطة التعاونيات ومجموعات الإنتاج الأسرية أو المنزلية، وتكاد تجمع الآراء على الأهمية المتعاضمة للمشروعات الصغيرة في الاقتصاد القومي، سواء في البلدان المتقدمة أو النامية خاصة في ظل الاحتياج المتزايد لتوليد فرص العمل المنتجة وخاصة في مصر.

كما ترجع صعوبة تحديد مفهوم دقيق للمشروعات الصغيرة والمتوسطة إلى أن هذا القطاع بكافة مكوناته هو دائم التغيير وذلك لأن ما يعد مشروعاً صغيراً في وقت من الأوقات قد لا يعد كذلك في وقت لاحق وما يعد منشأة صغيرة في بلد ما يعد منشأة كبيرة في بلد آخرى.

غير أنه تكمن أهمية وجود تعريف محدد للمشروعات الصغيرة والمتوسطة من خلال الآليات الاتية⁽¹⁾:

- إمكانية حصر وتصنيف المشروعات في كل بلد.
- تحديد مشكلات كل مجموعة وأساليب علاجها.
- قياس مساهمة كل مجموعة في الاقتصاد القومي لتعزيز المساعدات والدعم المناسب لكل منها.
- زيادة كفاءة البرامج والامتيازات المقدمة.
- ترشيد استخدام الموارد المالية وضمان وصولها للهدف.
- تقييم الأداء وتصحيح المسار.
- تسهيل الدراسات وعمل مقارنة بين الوحدات في القطاع داخل البلد، لذلك يعتبر وضع تعريف بالنسبة لإجراءات التأسيس والسجل التجاري.

(2) د.سيد ناجي مرتجي " تقييم المشروعات الصغيرة والمتوسطة " ندوة المشرعات الصغيرة والمتوسطة في الوطن العربي

" الإشكاليات وآفاق التنمية وورشة العمل - المشروعات الصغيرة والمتوسطة المفهوم والمشكلات وإطار التطوير 2004

- القاهرة، ص12.

- التعامل بوضوح مع المؤسسات الدولية المعنية بتمويلها.
 - سهولة التنسيق بين المؤسسات والجهات التي تعمل في مجال دعم وتنمية هذه المشروعات.
 - يفيد في المعاملة المالية والتسهيلات الانتمائية.
- ونجد أن المشرع المصري في المادة الأولى من القانون رقم ١٥٢ لسنة ٢٠٢٠ بإصدار قانون تنمية المشروعات المتوسطة والصغيرة ومتناهية الصغر عرف المشروعات المتوسطة بأنها كل مشروع يبلغ حجم أعماله السنوي 50 مليون جنيه ولا يجاوز 200 مليون جنيه، أو كل مشروع صناعي حديث التأسيس يبلغ رأس ماله المدفوع أو رأس المال المستثمر، بحسب الأحوال، 5 ملايين جنيه ولا يجاوز 15 مليون جنيه، أو كل مشروع غير صناعي حديث التأسيس يبلغ رأس ماله المدفوع أو رأس المال المستثمر، بحسب الأحوال، 3 ملايين جنيه ولا يجاوز 5 ملايين جنيه.
- في حين عرفت المادة المشار إليها المشروعات الصغيرة: كل مشروع يبلغ حجم أعماله السنوي مليون جنيه ويقل عن 50 مليون جنيه، أو كل مشروع صناعي حديث التأسيس يبلغ رأس ماله المدفوع أو رأس المال المستثمر، بحسب الأحوال، 50 ألف جنيه ويقل عن 5 ملايين جنيه، أو كل مشروع غير صناعي حديث التأسيس يبلغ رأس ماله المدفوع أو رأس المال المستثمر، بحسب الأحوال، 50 ألف جنيه ويقل عن 3 ملايين جنيه.
- ويلاحظ من التعريف السابق أن المشرع المصري قد استخدم معياري العمالة ورأس المال في تعريف المشروعات الصغيرة؛ كما تجدر الإشارة إلى أن الآراء تختلف من دولة إلى أخرى - بل قد تختلف داخل الدولة الواحدة - حول تعريف المشروعات الصغيرة والمتوسطة، وذلك لاختلاف وتعدد المعايير المستخدمة في التعريف⁽¹⁾. وتتمثل أهم المعايير الكمية المرجحة في تعريف المشروعات الصغيرة في كل من عدد العمال، وتكلفة رأس المال، فيما عدا الأرض والمباني (أصول ثابتة + رأس مال تشغيل)، وحجم الأعمال (عنصر مرجح للمشروعات التجارية والخدمية وغير الصناعية)، وحجم التكنولوجيا المستخدمة، كما يمكن أن يستخدم أكثر من معيار في التعريف الواحد، ويمكن تصنيف المشروعات الصغيرة استناداً إلى عدد من المعايير على النحو التالي: المعايير الكمية وهي تشمل على عدد من المعايير الفرعية مثل عدد العمال، قيمة رأس المال المستثمر، الحصة السوقية للمشروع والمبيعات السنوية.

2/2 خصائص المشروعات الصغيرة والمتوسطة:

1/2/2 الخصائص العامة للمشروعات الصغيرة والمتوسطة:

- انخفاض مستويات معامل رأس المال/ العمل: من المعتاد أن المشروعات الصغيرة والمتوسطة تتخصص في عمل محدد من مراحل التصنيع، وينتج عن ذلك أنها لا تستخدم تكنولوجيا كثيفة، وبالتالي رأس مال أقل، وهذا بدوره يؤدي إلى انخفاض مستويات معامل رأس المال/ العمل نسبياً

⁽¹⁾ Louis Jacques Filion, Management des PME, De la création à la croissance, Pearson éducation, Canada, 2007., P: 4

في المشروعات الصغيرة، وبالتالي في حالة انخفاض استخدام التكنولوجيا ينتج عنه أن هذه المشروعات تكون أكثر قدرة على استيعاب فائض العمالة، وبالتالي تكون عاملاً مهماً في القضاء على البطالة، وأيضاً استخدام التكنولوجيا البسيطة يجعل من السهل على العاملين للتدريب بسهولة دون الحصول على دورات تدريبية وخبرات سابقة للعمل بها، وكذلك يؤدي إلى الإقلال من نفقات وتكاليف الصيانة، وبالتالي الإقلال من مشكلات الأعطال في هذه المنشآت، لذلك تتميز المشروعات الصغيرة بهذه الخصائص التي تميزها عن المشروعات الكبيرة والعملاقة⁽¹⁾.

- انخفاض الحجم المطلق لرأس المال اللازم لإنشاء وتشغيل المنشآت الصناعية الصغيرة: الواضح من هذه الخاصية أن المشروعات الصغيرة والمتوسطة تكون أكثر جاذبية لدى صغار المدخرين الذين لا تكون لديهم الرغبة إلى أنماط الاستثمار والتوظيف التي تحرمهم من الإشراف المباشر دون وسيط على استثماراتهم وبالتالي يمكن أن نقول أن إقامة المشروعات الصغيرة والمتوسطة تمثل نمطاً للاستثمار أكثر اتفاقاً مع تفضيلات المستثمرين في الدول النامية لأن هذه المشروعات تسمح لهم بمراقبة رأس مالهم دون وسيط.

- اختلاف أنماط الملكية: نتيجة الانخفاض الحجم المطلق لرأس المال اللازم المفترض لإنشاء وإقامة المشروعات الصغيرة بأشكال مختلفة للملكية والتي في الغالب أن تكون الملكية فردية أو عائلية أو شركات الأشخاص، وتساعد هذه الأنماط من الملكية على جذب الخبرات والمهارات التنظيمية والإدارية في البيئة المحلية وذلك يرجع إلى صغر حجم رأس المال المطلوب استثماره في تلك المشروعات، وكذلك قيام هذه المشروعات على العلاقات الأسرية.

- انخفاض القدرات الذاتية على التوسع والتطوير والتحديث: هذه الخاصية نتيجة عن انخفاض الطاقات الإنتاجية والقدرات التنظيمية والتمويلية للمشروعات الصغيرة وبالتالي تلقي بالأعباء على عاتق الأجهزة المسؤولة عن تنمية الصناعات وتزايد متطلبات المشروعات الصغيرة والمتوسطة من متطلبات فنية ومالية نتيجة التقدم التكنولوجي الهائل التي تمر به الصناعات الأخرى.

- انخفاض وفورات الحجم وأهمية الاستفادة من وفورات التجمع: إن حجم المشروعات الصغيرة والوفورات الناتجة عن هذا الحجم تنخفض كثيراً إذا تم المقارنة بينها وبين المشروعات الكبيرة، وذلك يرجع إلى انخفاض الطاقة الإنتاجية وحجم الإنتاج، وكذلك تتميز المشروعات الكبيرة عن المشروعات الصغيرة والمتوسطة أن يستطيع أن يحصل على رؤوس الأموال التي يحتاجها لأجل طويلة أو قصيرة، وبفوائد أقل نسبياً من المشروع الصغير، وبشروط أفضل أيضاً، وكل ذلك يوضع تحت بند الوفورات الداخلية⁽²⁾. ويتطلب تعويض هذا الانخفاض ضرورة استفادة المشروعات

(1) P.A. Julien. M. marthesnay, La petite Entre Prise, op. cit. p.57.

(2) د. محمد صالح الشيخ. عميد المعهد العالي للإدارة والمنشآت الصناعية بالمحلة الكبرى تحت عنوان "الاقتصاد الصناعي" الجزء الثاني، دار المغربي للطباعة، ص28، 29.

الصغيرة من نوع آخر من الوفرات وهو "وفرات التجميع" ويقصد بها وجود مختلف الخدمات التمويلية والفنية والتجارية وتسهيل التدريب والتكوين المهني، وبالتالي يكون من الأفضل أن تنشأ المشروعات الصغيرة محميات صناعية، بحيث تكون مرئية من المصادر التمويلية والتسويقية لها⁽¹⁾. حتى تكون هذه المشروعات ذات جدوى وأهمية كما هي في الدول المتقدمة من أجل تنمية الاقتصاد الوطني ومناقشة صادرات الدول الأخرى.

- عدم قابلية المستثمرين الأجانب استثمار أموالهم في مجال المشروعات الصغيرة: ويرجع السبب في ذلك إلى عدم رغبة المستثمرين الأجانب في استثمار أموالهم في المشروعات الصغيرة، أو لعدم تفضيل أصحاب المشروعات الصغيرة قبول مشاركة الأجانب بها، نظراً لطابع المشاركة العائلية، كما يرجع ضعف مشاركة رأس المال الأجنبي في مجال الصناعات الصغيرة إلى أسباب أخرى عديدة، منها عدم نضج التنظيمات القانونية والمؤسسية لتلك المشروعات واقتصار أغلبها على الأشكال العائلية للملكية والعمل، وارتفاع درجة المخاطرة نظراً لصغر حجم رأس المال⁽²⁾.

- ارتفاع الكثافة العمالية بالمشروعات الصغيرة: الصفة الغالبة على المشروعات الصغيرة هي صفة اليدوية والحرفية لأن هذه الصناعات تعتمد على تجميع أفراد الصناعات الصغيرة التي تكون مغذية بصفة أساسية للمشروعات الكبيرة، ومن ثم يكون لدى هذه المشروعات فرصة أكبر في تشكيل عدد أكبر من العمال، وبالتالي تساعد في القضاء على نسبة عالية من البطالة.

- ميل المشروعات الصغيرة لاستخدام الفنون الإنتاجية المحلية: وذلك يرجع إلى أن هذه الفنون المحلية تكون أكثر ملاءمة للظروف البيئية والمالية لهذه المشروعات، ورغم تطور الإنتاجيات المستوردة، وتمد لها التكنولوجيا وملاءمتها لظروف العصر الذي نرى فيه التكنولوجيا هي التي تلعب الدور الرئيسي لدى كل الصناعات.

- قدرة المشروعات الصغيرة على الانتشار والتوطن في مناطق مختلفة بعيدة عن المراكز الصناعية التقليدية:

ويرجع ذلك إلى قدرة هذه المشروعات على التنوع في مجالات الأنشطة الصناعية المختلفة، مثل الصناعات اليدوية وأعمال الصيانة ومحلات البقالة الصغيرة، لأن التاجر الصغير يكون بجوار المستهلك وتنشأ بينهم علاقات أسرية وشخصية⁽³⁾.

(1) د. محمد صالح الشيخ. "جدوى المشروعات الصغيرة" قد كان استاذي الفاضل يذكر هذه الوفرات بشكل تفصيلياً حيث قام بتقسيمها إلى وفرات داخلية ووفرات خارجية. المرجع السابق، ص 22.

(2) د. عثمان محمد عثمان، ندوة عن دور الصناعات الصغيرة في التنمية، معهد التخطيط القومي، القاهرة 1988، ص 418.

(3) د. محمد صالح الشيخ، "الاقتصاد الصناعي" ص 33، مرجع سابق.

- نجاح المشروعات الصغيرة في خدمة الأسواق المحدودة والمتخصصة التي لا تكون مغذية للمشروعات الكبيرة:

وبالتالي تكون هناك فرصة للمشروعات الكبيرة من تركيز المشروعات الصغيرة بجوارها من أجل الحصول على المواد الخام والصناعات المغذية لها من تلك المشروعات الصغيرة، مثال ذلك مصنع لإنتاج الملابس، فإن هذا المصنع يحتاج إلى أيدي عاملة، وكذلك يحتاج إلى الخيوط والأصواف والمواد الأولية، فيجد المصنع الكبير لدى هذه المنشآت الصغيرة التي تكون بجواره.

- عدم حاجة المشروعات الصغيرة لعمل دراسات الجدوى مثل المشروعات الكبيرة: إن المشروعات الاستثمارية الكبرى تحتاج إلى عمل دراسات جدوى استثمارية ضخمة من ذوي خبرات متخصصة قبل الدراسات التسويقية والفنية والتجارية والاقتصادية والبيئية وتكون كل جدوى على حسب نوع المشروع، أما المشروعات الصغيرة فإنها لا تحتاج إلى ذلك، ويرجع هذا إلى صغر حجم رأس المال المستثمر في هذه الصناعات، وكذلك القيام على الروابط العائلية والمعاملة الأسرية فيها⁽¹⁾.

2/2/2 الخصائص الأساسية للمشروعات الصغيرة والمتوسطة:

- الخصائص المتعلقة بالعملاء: تنقسم هذه الخصائص إلى أولاً: خصائص متعلقة بالطابع الشخصي لخدمة العميل حيث تتميز هذه المشروعات الصغيرة بقلّة العاملين فيها، وكذلك محلية النشاط وينتج عن ذلك الترابط والألفة والمحبة بين صاحب المشروع والمستهلك، وعادة ما يكون على علم كامل بظروف حياتهم الخاصة والعامة، وعادة قبل العمل يتم التطرف إلى هذه الحياة الخاصة، ويرجع تفضيل العملاء لهذه المؤسسات نتيجة لهذه الخصوصية، ثانياً: خصائص متعلقة بالمعرفة التفصيلية للعملاء والسوق: حيث إن المؤسسات الصغيرة والمتوسطة عادة ما تكون محدودة نسبياً، وكما ذكرنا سابقاً في البند الأعلى أن العلاقة بين العملاء تكون شخصية، وبالتالي يمكن لصاحب المشروع أن يتعرف على ذوق المستهلكين واتجاهاتهم، ومن ثم سهولة تطوير هذه المنتجات حسب رغبات كل عميل لذلك لا يتفاجأ صاحب المشروع الصغير بالتغيرات في احتياجات العميل، وذلك على عكس المؤسسات الكبيرة التي تحتاج دراسات وأبحاث كثيرة تسمى بدراسات الجدوى التسويقية لأن المعروف أن السوق في تغير وتوسع مستمر، مما يستوجب الاستمرارية في عمل البحوث على فترات متباعدة نسبياً من أجل معرفة السوق، وذلك على عكس المؤسسات الصغيرة التي لا تحتاج إلى ذلك.

- خصائص متعلقة بقوة العلاقة المجتمعية وتأثيرها على العملاء: وهذه أهم ما يميز المشروعات الصغيرة هو العلاقة المجتمعية القوية بالمجتمع المحلي المتواجد به، لذلك فإن العلاقة الشخصية القوية بين العملاء ومعرفة كافة ما يمرون به من مشكلات أو مناسبات سعيدة وبكافة أحوالهم

(1) د. محمد صالح الشيخ، "الاقتصاد الصناعي"، المرجع السابق، ص55.

وظروفهم تجعل من العملاء والمجتمع أحسن عون لهم في مواجهة صعوبات وعوائق معينة يمرون بها في العمل. ونتيجة لهذا الترابط يصبح العملاء والمجتمع قوة تساند هذه المؤسسات الصغيرة وتجعلها تفضل انتاجها عند تعرضها للمنافسة من مؤسسات أخرى غير محلية أو المؤسسات الكبرى أو حتى الشركات الأجنبية، حتى مع فرض جودة منتجات المؤسسات الأخرى التي هي أعلى جودة من المنتجات المحلية، ويرجع السبب في ذلك إلى قوة العلاقة الشخصية بين صاحب المؤسسة والعملاء⁽¹⁾.

- خصائص متعلقة بالمنهج الشخصي للتعامل مع العمال: حيث تتميز المشروعات الصغيرة والمتوسطة تميز خاص يجعلها تتفوق على المؤسسات الكبيرة وهي العلاقة الشخصية القوية التي تكون بين صاحب المشروع والمستخدمين (العمال) ويرجع ذلك لقلة عدد العمال وكذلك أسلوب وكيفية اختيارهم والتي تكون في الغالب تستند إلى اعتبارات شخصية إلى حد كبير وغالبًا ما تكون بينهم علاقات أسرية وأيضًا صغر العدد يمكن صاحب المشروع من الإشراف المباشر على العمال وتوجيههم مباشرة دون اللجوء إلى الطابع الرسمي واللوائح أو القرارات والأوامر أي السلم الإداري وغيرها من الأشياء التي تنسم بها المشروعات الكبيرة وينتج عن ذلك أن تكون القرارات سريعة وقوية تتلائم مع طبيعة المشكلات المطروحة والمواقف التي يجب معالجتها بشكل سريع مما ينعكس ذلك على مفاءة وفاعلية المشروع الصغير وكذلك تتميز هذه المشروعات أن يقوم أصحاب المؤسسات بمشاركة العمال أفراحهم وأحزانهم ومساعدتهم على حل مشاكلهم المادية والشخصية وفي المقابل يقوم العمال بالعمل وبالوفاء والطاعة لصاحب المؤسسة حتى لو نتج عن ذلك التنازل عن بعض حقوقه مثل الأجر البسيط أو الزيادة في عدد ساعات العمل⁽²⁾.

- خصائص المشروعات الصغيرة والمتوسطة المتعلقة بالجوانب الإدارية ورأس المال والتمويل: تنقسم هذه الخصائص إلى أولاً: خصائص متعلقة بمرونة الإدارة: حيث إن المشروعات الصغيرة والمتوسطة تتميز بقدر عالي من المرونة وبسرعة مواكبة التغيرات حسب ظروف ومقتضيات العمل والتكيف بسرعة فائقة، ويرجع ذلك إلى الطابع الغير رسمي بين العملاء وصاحب المشروع وسهولة الهيكل التنظيمي، وعدم وجود السلم الإداري المعروف داخل المشروعات الكبيرة التي من سماتها عرقلة اتخاذ القرارات بسرعة، لأن في المشروعات الصغيرة يكون الأمر متروك لصاحب المؤسسة وحده وخبرته في تقدير وتقييم الوقت، وكذلك تلك المؤسسات أكثر سرعة في مواكبة التغيرات على عكس المشروعات الكبيرة التي تتميز بتعدد مراكز اتخاذ القرارات، وتعدد السلم الإداري والتدرج الوظيفي بالإضافة إلى رسمية العلاقات الوظيفية، مما يجعل القرار الإداري

(1) سمير علام، مرجع سابق، ص22.

(2) رابح خوفي، رقية حساني، المؤسسات الصغيرة والمتوسطة ومشكلات تحويلها، الجمعية المصرية للاقتصاد السياسي، جامعة بسكرة بالجزائر 2008، ص44.

يستغرق وقتاً طويلاً إلى حد ما. ثانياً: خصائص تتعلق بالفعالية والكفاءة: حيث إن المشروعات الصغيرة غالباً ما تكون على درجة محدودة من الكفاءة والفاعلية ويرجع ذلك إلى أحد المشكلات الهامة التي سوف نعرضها بعد ذلك وهي نقص التدريب الفني وأيضاً نقص الخبرة للعاملين بهذه المشروعات، وأيضاً يرجع إلى أن هذه المشروعات لا تعتمد على منافسة الأسواق المحلية أو الأجنبية ولكن تكون الدرجة الأولى تشبع رغبات محدودة من العملاء، لذلك لا تكون على درجة عالية من الكفاءة مثل المنتجات المستوردة أو المحلية المنتجة داخل المشروعات الكبيرة التي تكون على درجة عالية الجودة⁽¹⁾.

- خصائص تتعلق بالضآلة النسبية لرأس المال وسهولة التمويل: حيث إن صغر حجم المال المستثمر في المشروعات الصغيرة وضآلته يجعل من السهل الحصول على التميز اللازم من طرف أصحابها سواء التمويل النقدي أو العيني وهذا ما يقلل من الضغوط المالية على البنوك والمؤسسات التمويلية الأخرى وكذلك إن صغر رأس المال المستثمر في تلك المشروعات يجعل من السهل على هذه المشروعات قابلية التقيد وفقاً لظروف ومقتضيات السوق بسهولة والسرعة على التكيف مع الأوضاع الاقتصادية المحلية والعالمية في ظل العولمة والانفتاح الاقتصادي العالمي مما يجعل هذه المشروعات لها دور هام في الاقتصاد الوطني من خلال تنمية الصناعات الهامة والتي لا تستطيع أن تحتل مكانها بين المشروعات الكبيرة مهما بلغت أهميتها وكذلك القضاء على مشكلة البطالة وتوفير الخدمات والمنتجات للأفراد محلياً⁽²⁾.
- خصائص تتعلق بالأنشطة: حيث إن معظم أنشطتها غير رسمية؛ ويرجع ذلك لوجود فرد مالك للمشروع وقد يكون العامل الوحيد بهذا المشروع ولكن من المحتمل أن يساعد المالك (الأب) (الأم) أفراد لا يتقاضون أجراً مثل الأبناء أو عمال مدفوعي الأجر ومعظم هذه المشروعات لا يتم تسجيلها وإشهارها رسمياً في أنظمة التسجيل في الدولة وذلك يرجع إلى ارتفاع التكاليف المطلوبة للتسجيل في السجلات التجارية وكذلك الخوف من رقابة الدولة أو الشعور بصغر حجم المشروع أو لعدم استقراره.

3/2 المراحل التي تمر بها المشروعات الناشئة

أن المشروعات الناشئة تسعى لتسويق وطرح منتج جديد أو خدمة مبتكرة تستهدف بها الدخول الي سوق كبير، وبغض النظر عن حجم المشروع، أو قطاع أو مجال نشاطها، كما أنها تتميز بارتفاع عدم التأكد

(1) مباركى محمد الهادى، المؤسسة الصغيرة المفهومة والدور المرتقب، مجلة العلوم الاقتصادية، جامعة قسنطينة، الجزائر، العدد 11، 1999، ص 133، 134.

(2) حسين رحيم، ترقية شبكة دعم الصناعات الصغيرة والمتوسطة ودورها في التنمية 2002، ص 52.

<http://www.idf-kwt.org/htm1/1.2.htm>.

ومخاطرة عالية في مقابل تحقيقها لنمو قوي وسريع مع احتمال جنيها لأرباح ضخمة في حالة نجاحها، لذلك يمكن القول بأن الشركات الناشئة تمر بالعديد من المراحل نذكر منها⁽¹⁾:

المرحلة الأولى: وتبدأ قبل انطلاق المؤسسة الناشئة، حيث يقوم شخص ما، أو مجموعة من الأفراد بطرح نموذج أولي لفكرة ابداعية أو جديدة أو حتى مجنونة، وخلال هاته المرحلة يتم التعمق في البحث، ودراسة الفكرة جيدا ودراسة السوق والسلوك وأذواق المستهلك المستهدف للتأكد من امكانية تنفيذها على أرض الواقع وتطويرها واستمرارها في المستقبل. والبحث عن من يمولها، وعادة ما يكون التمويل في المراحل الأولى ذاتي، مع امكانية الحصول على بعض المساعدات الحكومية.

المرحلة الثانية: مرحلة الانطلاق، في هذه المرحلة يتم إطلاق الجيل الأول من المنتج أو الخدمة، حيث تكون غير معروفة، وربما أصعب شيء يمكن أن يواجهه المقاول في هاته المرحلة هو أن تجد من يتبنى الفكرة على أرض الواقع ويمولها ماديا، وعادة ما يلجأ رائد الأعمال في هذه المرحلة إلى ما يعرف ب(Fools, Family, Friends)، فغالبا ما يكون الأصدقاء والعائلة هم المصدر الأول الذي يلجأ إليهم المقاول للحصول على التمويل، أو يمكن الحصول على تمويل من قبل الحمقى وهم الأشخاص المستعدين للمقامرة بأموالهم اذا صح القول خاصة عند البداية حيث تكون درجة المخاطرة عالية. في هذه المرحلة يكون المنتج بحاجة إلى الكثير من الترويج كما يكون مرتفع السعر، ويبدأ الاعلام بالدعاية للمنتج.

المرحلة الثالثة: مرحلة مبكرة من الاقلاع والنمو: يبلغ فيها المنتج الذروة ويكون هناك حماس مرتفع، ثم ينتشر العرض ويبلغ المنتج الذروة في هاته المرحلة يمكن أن يتوسع النشاط إلى خارج مبتكريه الأوائل، فيبدأ الضغط السلبي حيث يتزايد عدد العارضين للمنتج ويبدأ الفشل، أو ظهور عوائق أخرى ممكن أن تدفع المنحنى نحو التراجع.

المرحلة الرابعة: الانزلاق في الوادي، وبالرغم من استمرار الممولين المغامرين (رأس المال المغامر) بتمويل المشروع إلا أنه يستمر في التراجع حتى يصل إلى مرحلة يمكن تسميتها وادي الحزن أو وادي الموت، وهو ما يؤدي إلى خروج

المشروع من السوق في حالة عدم التدارك خاصة وأن معدلات النمو في هذه المرحلة تكون جد منخفضة.

المرحلة الخامسة: تسلق المنحدر، يستمر رائد الأعمال في هذه المرحلة بإدخال تعديلات على منتجه وإطلاق إصدارات محسنة، لتبدأ الشركة الناشئة بالنهوض من جديد بفضل الاستراتيجيات المطبقة واكتساب الخبرة لفريق العمل، ويتم إطلاق الجيل الثاني من المنتج وضبط سعره، وتسويقه على نطاق أوسع.

(1) د. بوالشعور شريفة، دور حاضنات الأعمال في دعم وتنمية المؤسسات الناشئة Startups: دراسة حالة الجزائر، مجلة البشائر الاقتصادية، العدد الرابع، 2018، ص 422-423.

المرحلة السادسة: مرحلة النمو المرتفع، في هذه المرحلة يتم تطوير المنتج بشكل تلقائي ويخرج من مرحلة التجربة والاختبار، وطرحه في السوق المناسبة، وتبدأ الشركة الناشئة في النمو المستمر ويأخذ المنحنى بالارتفاع، حيث يحتمل أن 20 إلى 30 % من الجمهور المستهدف قد اعتمد الابتكار الجديد، لتبدأ مرحلة اقتصاديات الحجم وتحقيق الأرباح الضخمة.

وفي وقتنا الحالي تعمل حاضنة الأعمال على احتضان المشروعات بين مرحلة بدء النشاط ومرحلة النمو لمنشآت الأعمال، و دعم المقاولين الجدد ومساعدتهم على اطلاق مشروعات ناشئة up-start وعليه تعمل حاضنة الأعمال على تزويد المقاولين بالأدوات اللازمة لنجاح المشروع، والمخطط التالي يوضح الخدمات المقدمة من قبل حاضنة الأعمال للمقاول بهدف إطلاق مشروعه، فما هو المقصود بحاضنات الأعمال ، وهذا هو ما سوف نتناوله في المحور التالي.

3/ ماهية حاضنات الأعمال:

1/3 تعريف حاضنة الاعمال:

تعددت التعريفات الخاصة بحاضنات الأعمال، فقد عرفها البعض بأنها عبارة عن مؤسسات تعمل على تأجير مساحة للأعمال الجديدة أو للأفراد الذين يرغبون في بدء عمل جديد ، وذلك بهدف المساعدة في بدء أعمال جديدة وبالتالي بقاءها في الحاضنة لمدة من الزمن ومن ثم خروجها للمجتمع من أجل ممارسة دورها الفعال فيه¹.

وعرفها البعض حاضنات الأعمال بأنها عبارة عن المشروعات مؤسسات تنموية وغير ربحية تسعى إلى دعم المبادرات الفكرية وتقديم المساعدات اللازمة للانطلاق ، وذلك عن طريق تهيئة البيئة المناسبة والتي تستطيع من خلالها المشاريع الحصول على الخدمات والإجراءات الداعمة ليصبح قادراً على الاعتماد على الذات في سوق العمل².

وحيث يقصد بالحضانة في مجال ريادة الأعمال رعاية روادا لأعمال من أجل تطوير فكرة العمل وتحويلها الى فكرة قابلة للتطبيق العملي والنشاط المستدام، فهي مجموعة من العمليات تهدف لدعم رواد الاعمال في تطوير أعمالهم الخاصة، ويتم تنفيذ هذه العمليات أو بعض منها في مكان مخصص كلما كانت هناك حاجة لذلك.

K. Mathernová, F. Le Bail, The Smart Guide to Innovation- Based Incubators (IBI), European Union Regional Policy, February 2010, p. 5

¹ Longenecker , JustinG , Moore , Carlos w , small bus. Managements ,ohio -south –western Publishing Co,eight edition ,1991 page 225

² السنوسي ، رمضان ، الدويبي ، عبد السلام بشير ، حاضنات الأعمال والمشروعات الصغيرة ، دار الكتب الوطنية ، بنغازي – ليبيا ، الطبعة الأولى ، ص 15

في حين نجد أن البعض عرف حاضنات الأعمال بأنها عبارة عن بناء مؤسسي حكومي أو خاص تمارس مجموعة من الأنشطة التي تستهدف تقديم المشورة والنصح والخدمات والمساعدات المالية والإدارية والفنية لمنشآت الأعمال والصناعات الصغيرة سواء في المراحل الأولى لبدء النشاط أو أثناء ممارسته ، أو من خلال مراحل النمو التي تمر بها المنشآت المختلفة¹. من خلال استعراض عدد من التعريفات المتعلقة بحاضنات الأعمال نلاحظ بأنه يمكن اعتبارها بأنها: مؤسسة تعمل على استضافة المشروعات وخاصة الصغيرة والمتوسطة التي يخشى من عدم نجاحها في السوق، وتوفير لها البيئة المواتية لكي تصل إلى مرحلة النضج والاستقرار والنمو من خلال توفير لها الخدمات الاستشارية والقانونية والمالية والفنية اللازمة لبقائها على قيد الحياة وإقامة العلاقات والروابط مع كل عناصر المجتمع.

وحيث تعد نشأ فكره حاضنات الأعمال محاوله لتطوير نشاط مراكز الأعمال، وكانت الانطلاقة الأولى لفكره حاضنات الأعمال من الولايات المتحدة الأمريكية، فقد تم إنشاء أول حاضنه أعمال في عام ١٩٥٩ بالمركز الصناعي لباتافيا بمدينة نيويورك، وذلك عندما قامت إحدى العائلات الامريكية بتحويل مقر شركتها التي توقفت عن العمل الي مركز للأعمال يتم تأجير وحدات للأفراد الراغبين في أقامه مشروع مع توفير النصائح والاستشارات لهم، حيث لاقت هذه الفكرة نجاحا كبيرا في ذلك الوقت، ثم تحولت هذه الفكرة فيما بعد الي ما يعرف بالحاضنة، ولزال هذا المركز يعمل حتى الآن وساهم في تخرج الالاف من الشركات الصغيرة والمتوسطة.

وبالنسبة لمصر، فإن مصر تعد اول دولة عربية تقيم حاضنه اعمال تابعه لوزارة الصناعة في عام ١٩٩٨، وقد مثلت حاضنات الأعمال في مصر بدأ من ١٩٩٨ نقطه تحول جوهريه داخل الاقتصاد المصري، حيث أصبحت الحاضنات الاداة المجتمعية الملائمة لتحقيق التنمية الاقتصادية في مصر من خلال مساعده منظمات الأعمال الصغيرة على النمو والاستمرار.

2/3 مراحل تطور حاضنات الاعمال

أن حاضنة الأعمال تعتبر كأي مشروع يتم التفكير فيه ، سواء من ناحية توليد الفكرة مروراً بدراسة الجدوى الاقتصادية وانتهاءً بتسجيل المشروع ، وبشكل عام فإن أي حاضنة أعمال على مستوى العالم تمر بثلاث مراحل أساسية نذكرها فيما يلي²:

¹ أبو قحف ، عبد السلام ، دراسات في ادارة الأعمال ، مصر : مكتبة ومطبعة الاشعاع الفنية ، الطبعة الأولى ، 2001 ، ص 70 .
² الجودر، احمد عبد الرحمن علي ، الأسس التخطيطية في اختيار مواقع حاضنات الأعمال " دور صناعة الأعمال " ، المؤتمر السنوي العام السادس في الادارة والابداع والتجديد من أجل التنمية الانسانية ودور الادارة العربية في اقامة مجتمع المعرفة وورشه عمل حاضنات الاعمال، المنظمة العربية للتنمية الادارية ، صلالة - سلطنة عمان ، 10-14 سبتمبر 2005. 553-559.

مرحلة التأسيس والبناء: في بداية الأمر تقوم الحاضنة بتحديد الهدف وآلية العمل لديها ، ومن ثم عمل دراسة الجدوى الاقتصادية، وتحديد طاقم التأسيس وأعضاء المنشأة وتقرير حجم رأس المال وتحديد حجم الموظفين

مرحلة التطوير: وهنا تبدأ الحاضنة بقبول المشاريع من أجل تقديم الخدمات والتسهيلات لهم
مرحلة الحاضنة الناضجة: وهنا تستطيع الاعتماد على نفسها في الحصول على التمويل وتقديم خدمات متكاملة سواء أكانت مالية ، فنية ، إدارية ، قانونية بشكل دائم ، بحيث يمكن قياس تأثيرها على الاقتصاد وتقديم شركات واعدة تساعد على تطور هذا الاقتصاد وتنميته؟

3/3 الجدوى الاقتصادية لحاضنات الأعمال

وتقدم حاضنات الأعمال حزمه متكاملة من الخدمات التي ترتبط مباشرة بتقليل الصعوبات والعقبات، والتي تساعد المشروعات المحتضنة على النمو والتطور ومن هذه الخدمات توفير المرافق المتعلقة بالبنية التحتية من اجهزه وبرامج وخدمات تقنيه وشبكات الاتصال، وكذلك تقديم الخدمات الفنية كبرامج التعاون وقواعد المعلومات، وكذلك تسهيل الوصول الي مصادر التمويل من خلال تسهيل اليه التواصل بين تلك المشروعات والمستثمرين الراغبين في الوصول إليها والاستثمار بها في بدايات طور النمو، وكذلك توفير الخدمات القانونية المرتبطة بتأسيس وتسجيل تلك المشروعات وما يتعلق بحقوق الملكية الفكرية الخاصة بها، واخيرا بناء شبكات للتواصل على مستوى الدولة عن طريق تنظيم المنتديات والملتقيات، حيث يشكل استمرار الحاضنات في التواصل مع المشروعات المتخرجة منها أداه تسويقي فعالة لتلك المشروعات. واخيرا فإن حاضنات الأعمال تلعب دورا استراتيجيا داخل كافه الاقتصاديات، من خلال تشجيع مستثمرين غير تقليدي على انشاء شركات خاصه، وتوفير فرص عمل للراغبين بأن يكونوا رواد اعمال ناجحين داخل بلدانهم، وكذلك إيجاد منافذ تسويقي ملائمه تدعم التعامل مع الشركات الكبيرة التي ستدعم المشروعات التي تم احتضانها، وكذلك تشجيع عمليات نقل التقنيات المتطور وتوطينها وتعزيز استخدامها محليا وبالأخص تقنيات الجيل الأول الغير معقده والتي قد لا تحتاج الي استثمارات كبيره. مراحل تطور حاضنة الاعمال.

وحيث تشارك المشروعات الصغيرة والمتوسطة في الأنشطة الأولية والثانوية التي تعتمد اعتماد كبيرا على الموارد المحلية وتحقق عمليات ذات قيمة مضافة عالية¹.

وحيث تمثل مصدر لتنمية قدرات ريادة الاعمال والابتكار ونتاج المنتجات الجديدة والمساهمة في العمليات التكنولوجية وتسويق التقنيات الحديثة وتعزيز الاستفادة من نمو تكنولوجيا المعلومات والاتصالات².

¹ K.O. Oduntan, The Role of Small and Medium Enterprises in Economic Development: The Nigerian Experience, International Conference on Arts, Economics and Management (ICAEM'14) March 22-23, 2014 Dubai (UAE), 2014, P. 76

² C. NEAGU, The importance and role of small and medium-sized businesses, Theoretical and Applied Economics, Volume XXIII, No.3(608),2016,

وبناء عليه فإن حاضنات الأعمال تعمل على تقديم حزمة من الخدمات للمشاريع وخاصة الصغيرة وهذه الخدمات لا تقدم إلا للأعضاء المنتسبين للحاضنة (يختلف الأمر حسب النظام الداخلي للحاضنة) ، وقاموا بتقديم طلبات من أجل المساعدة لهذه المؤسسات . إن حاضنات الأعمال تعتبر من المؤسسات المساندة والتي تهتم بدعم ومساندة ورعاية المبادرين والمبتكرين لمشروعات صغرى قادرة على استيعاب أعداد متزايدة من العمالة وخلق فرص عمل، وبالتالي فهي تتصدى للمشكلات الاجتماعية الناتجة عن البطالة.

4/3 أنواع حاضنات الاعمال

يمكن تقسيم الحاضنات إلى أنواع عدة منها¹:

- حاضنات تقنية، تكون جزءاً من مشروع متكامل يتضمن مؤسسات تعليمية او بحثية ولها اهتمامات تهدف الى تحقيق تنمية المنطقة عن طريق الابحاث العلمية والابتكارات التكنولوجية وتحويلها الى مشروعات ناجحة.
- حاضنات عامة، تقوم بخدمة الكثير من مشروعات الاعمال بدون تخصص محدد غير انها قد تركز على مجالات الابتكارات في قطاع الاعمال الخاصة وقد يجري تأسيس الحاضنات العامة لهذا الغرض أو يتم إنشاؤها لخدمة قطاع محدد ثم تتحول الى حاضنة عامة.
- حاضنات محلية، وتهدف الى استغلال موارد محلية معينة لتطوير مشروعات اعمال جديدة في قطاع محدد وبالتالي تصبح الحاضنة نواة للنمو المحلي وتركز على جذب مشروعات الاعمال الزراعية والصناعات الهندسية الخفيفة او ذات المهارات المتميزة.
- حاضنات تنمية، تهدف إلى إنشاء مشروعات أعمال وشركات تنمية عن طريق تأسيس الفرق المناسبة للإدارة بحيث تكون قادرة على استغلال وتنمية فرص تجارية محددة وكذلك عن طريق انتقاء المتفوقين في مجال التنمية وإمدادهم بالمهارات والإرشادات اللازمة الضرورية.
- من كل هذا يمكن أن نستنتج بأن الحاضنات التجارية أداة هامة لدعم أو نمو المشروعات الصغيرة والمشروعات التجارية المتوسطة، خاصة تلك القائمة على المهارات الفردية وذلك بالعمل على تطوير وتنمية وتسويق منتجاتها، وعادة ما تحقق معدلات نمو عالية وسريعة خلال فترة احتضانها إذ إنها تمنح الحاضنات لهذه المشروعات فرصاً للنجاح والتطور في ظل المنافسة المتزايدة.
- علماً أن فكرة الحاضنة تكون في البداية وكأنها فكرة بسيطة وبعدها تثبت أنها تحقق بين طياتها تحديات كثيرة لما يتطلب عملها من توفير آليات فعالة توفر فرص عمل وتؤدي إلى تنمية اقتصادية للمجتمعات

ITU, A review of Micro, Small and Medium Enterprises in the ICT Sector, ITU, 2016.

¹ <https://uabonline.org/ar/%D8%A3%D8%AB%D8%B1-%D8%AD%D8%A7%D8%B6%D9%86%D8%A7%D8%AA-%D8%A7%D9%84%D8%A3%D8%B9%D9%85%D8%A7%D9%84-%D9%81%D9%8A-%D8%AA%D9%86%D9%85%D9%8A%D8%A9-%D9%88%D8%AA%D8%B7%D9%88%D9%8A%D8%B1-%D8%A7%D9%84%D9%85/>

بما تنتجه من منشآت قوية تحقق الكثير من طموحات أصحابها، إذ يتم تحويل الأفكار الوليدة والتقنيات الجديدة إلى منتجات تتغلغل في السوق وتحقق لأصحابها أرباحاً مجزية.

4/ دور حاضنات الاعمال في دعم وتطوير المشروعات الصغيرة والمتوسطة:

لاشك ان اهميه حاضنات الأعمال ودورها في دعم قطاع المشروعات الصغيرة والمتوسطة ينطلق من احتياج تلك المشروعات منذ بداية انطلاقها الي ظروف مواتيه للعمل والي أنشطه وآليات تدعم عمليتها على الاقل في السنوات الاولى من دوره حياتها، حيث أن تلك الشركات قد تعجز عن مواجهه ظروف بيئتها بشكل منفرد، مما استوجب ذلك ضرورة احتضان تلك المشروعات الصغيرة والمتوسطة وتوفير أسس نشأتها واستمرارها من خلال هيئات وجهات توفر كافه أشكال المساعدات بدءا من تقديم دراسات الجدوى ومصادر التمويل مروراً بتقديم كافه الآليات التسويقية لمنتجات تلك المشروعات وحتى التصدير.

ومن هنا اتى اهتمام الدولة المصرية بدعم انشاء حاضنات الأعمال وتوفير كافه أشكال الدعم لها في سياق اهتمام الدولة المصرية بقطاع المشروعات الصغيرة والمتوسطة ومنحه كافه أشكال الدعم ليمثل محورا جديدا، ونقطه قويه لتحقيق التنمية الاقتصادية المستدامة في مصر، ويأتي توجه الدولة المصرية لإنشاء حاضنات الأعمال بهدف التقليل من اي احتمالات لفشل المشروعات الصغيرة والمتوسطة، بالإضافة إلى احتضان ورعايته أصحاب الأفكار الجديدة والمشروعات حديثه العهد، وكذلك تقديم كافه سبل الدعم والاهتمام لرواد الأعمال، وتسهيل انطلاق تلك المشروعات الصغيرة والمتوسطة، وذلك وفق معايير متطورة، يتم من خلالها توفير كافه الموارد المالية المناسبة لطبيعة تلك المشروعات وبما يساهم في تحقيق نجاحها، وكذلك دعمها في مواجهه ايه مخاطر محتمله قد تحدث عند انطلاق تلك المشروعات، هذا بالإضافة إلى قيام حاضنات الأعمال بتقديم الاستشارات الفنية المتخصصة وكافه المساعدات التسويقية بما يتفق مع طبيعة تلك المشروعات ويدعم نجاحها.

وحيث إن الهدف الرئيسي لبرنامج حاضنات الأعمال هو تخريج العديد من رجال الأعمال أو المنشآت الناجحة والتي تستطيع أن تبقى في السوق وتنمو وتزدهر، هذا بالإضافة إلى مجموعة من الأهداف الاستثمارية وأهداف على مستوى دعم الاقتصاد الوطني ، وبالتالي يمكن اعتبار حاضنة الأعمال كأى مشروع يستطيع أي يستثمر فيه الشخص ويقدم الخدمات مقابل عمولة والتي تعتبر بالنسبة له إيرادات المشروع، ومن هنا يمكن استعراض أهم أهداف الحاضنات على النحو التالي¹ :

- المساعدة في إقامة مشاريع إنتاجية أو خدماتية تعمل على تقديم خدماتها للمجتمع والعمل على تهيئة المناخ المناسب وتوفير كافة الإمكانيات والتي تعمل على تسهيل إقامة المشاريع .

¹ ميسون محمد القواسمة ، واقع حاضنات الأعمال ودورها في دعم المشاريع الصغيرة في الضفة الغربية، رسالة مقدمة لنيل درجة الماجستير في إدارة الأعمال، جامعة الخليل، كلية الدراسات العليا والبحث العلمي ،قسم إدارة الأعمال، 2010، ص66.

- العمل على ربط المشاريع الجديدة مع السوق من خلال تكوين حلقة مشتركة بين هذه المشاريع والمشاريع الموجودة أصلاً ، ويمكن أن تعمل على ربط المشاريع المحتضنة داخل الحاضنة مع بعضها للاستفادة من خبراتها ونقاط ضعفها ، وكيفية التغلب عليها .
- تهدف الحاضنة إلى تحقيق مجموعة من الأهداف الاجتماعية من أجل تنمية الموارد البشرية ، وحل مشكلة البطالة.
- تشجيع قيام الاستثمارات ذات الجدوى الاقتصادية والتي تساعد الوضع الاقتصادي للدولة على النمو والتطور .
- العمل على مساعدة المشاريع الصغيرة على تخطي المشاكل والمعوقات الادارية والمالية والفنية التي يمكن أن تتعرض لها وخاصة في مرحلة التأسيس.
- العمل على توطيد الابتكارات والتكنولوجيا من أجل دعم أفكار رواد الأعمال وتحويلها إلى سلع .
- العمل على الاستغلال الأمثل للموارد البشرية ذات الكفاءات العلمية والتقنية العالية.
- تقييم عمل المشاريع المحتضنة باستمرار من أجل معرفة نقاط الضعف لديها ومحاولة تفاديها في المشاريع الأخرى ، هذا وبالإضافة فإن على حاضنات الأعمال أن تعمل على التقييم المستمر للحاضنة للتأكد من صحة أعمالها وتحقيقها لأهم أهدافها التي أنشئت من أجلها.
- العمل على إيجاد ظروف عمل مناسبة من أجل تطوير المشروعات الصغيرة والمتوسطة وتقديم المساعدة لها بما يسمح بتحقيق معدلات نمو وجودة عالية وقدرة على منافسة مثيلاتها في السوق .
- المساهمة في زيادة معدلات الدخل للأفراد وزيادة عدد المشاريع في المجتمع مما يساعدها على تنمية الاقتصاد المحلي¹.
- العمل على حل مشكلات محددة ، حيث يتم في عديد من الدول انتشار بعض الحاضنات من أجل حل بعض المشاكل التي تواجه المجتمع ، وكمثال على ذلك عندما قامت هيئة اليونيدو بالتعاون مع الحكومة الباكستانية بإنشاء أحد الحاضنات بهدف استيعاب الضباط العسكريين الذين يتم إحالتهم إلى المعاش وتدريبهم على المهارات الأساسية لإدارة المشروعات بهدف إقامة شركات جديدة².
- تدريب أصحاب الأعمال على أسلوب الإدارة الجيدة وكيفية تنمية قدراتهم الإدارية.
- توفير مكان مؤقت من أجل إقامة المشاريع وهذا يساعدها على تبادل الخبرات والمعلومات بين المشروعات المختلفة في الحاضنة.
- توفير العديد من الخدمات الاستشارية والمالية الضرورية لاستمرار المشروع أو حتى تأسيسه.

¹ السنوسي ، رمضان ، الدويبي ، عبد السلام بشير ، مرجع سابق ، ص 25 - 26.

² الحناوي ، محمد صالح ؛ الصحن ، محمد فريد ، سلطان ، محمد سعيد ، مقدمة في الأعمال والمال ، الاسكندرية : الدار الجامعية ، 1999، ص

وبالرغم من الآثار الاقتصادية التي قد تتركها الحاضنات، وبالرغم من الدور الذي تلعبه في خدمة المشاريع والأفراد، إلا أنها قد تواجه بعض المشاكل التي تحد من فعاليتها، أو قد تؤثر على دورها، ويمكن إجمال هذه المشاكل فيما يلي:

- قد تواجه الحاضنة في بعض الأحيان مشكلة الاعتمادية التي قد تنتهجها الشركات المحتضنة واعتمادها على الحاضنة في القيام بكافة أعمال المشاريع الخاصة بهم .
- انخفاض مستوى تقديم الخدمات المالية للحاضنات وتركزه في تقديم التكلفة الاستثمارية وإهمال الجوانب الأخرى ذات العلاقة بهذا النوع من الخدمات ، وهذا عائد إلى تركيز الحاضنة على خبرة أصحاب المشاريع وقدرتهم على توظيف المال بالشكل المطلوب في حال توفر التكلفة الاستثمارية من قبل الحاضنة هذا من جانب، بالإضافة إلى افتقار الحاضنات إلى الأشخاص المتخصصين في مجال المساعدات المالية ، والتركيز على توفير المساعدات الأخرى من جانب آخر ، هذا ويمكن أن يعود إلى افتقار الحاضنات للدعم المالي لمشاريعها وفشلها في إعداد ميزانيها الذي قد يكون له الأثر في ذلك.
- أكثر الخدمات المقدمة من وجهة نظر المشاريع المحتضنة بشكل عام أثناء فترة الاحتضان كانت خدمات تنمية الموارد البشرية تلاها خدمات السكرتارية والمعلومات ، وهذه الخدمات تعتبر غير مكلفة بالنسبة للحاضنة وضمن طاقتها المادية والبشرية . أما بالنسبة للخدمات المقدمة من وجهة نظر المشاريع المحتضنة بشكل عام بعد التخرج من الحاضنة فقد كان أكثرها خدمات تنمية الموارد البشرية تلاها الخدمات الاستشارية ، وهذا يرجع إلى اعتبار هذه العوامل التي يمكن أن تكون أقل تكلفة بالنسبة للحاضنة لأنها لا تحتاج إلى ميزانية أو أي تكاليف مالية، على اعتبار أن هذه الخدمات يتم تقديمها في الأساس لباقي المشاريع التي لا تزال في فترة الاحتضان ، ويتم دعوة المشاريع المتخرجة للانضمام إلى الدورات التي تعقدتها في هذا المجال ، وبالتالي تتفرغ الحاضنة إلى تقديم الخدمات الأخرى والتي بحاجة إلى رأس مال للمشاريع الجديدة ومساعدتها على النهوض.
- عدم حصول الحاضنة على كافة وسائل الدعم من المجتمع المحلي التي تنتمي إليه وخاصة في بداية تأسيسها، الأمر الذي يؤثر على طبيعة الخدمات وحجمها والتي يكون بالإمكان تقديمها وتوفيرها وخاصة المساعدات المتعلقة بالتمويل ، والتي تشكل حجر الأساس لكل من الحاضنة والمشاريع المحتضنة .
- التوقعات المرتبطة بمدى حجم الخدمات التي كان بالإمكان الحصول عليها من قبل المشاريع وخاصة الفنية ، الإدارية ، والمالية ، وبالتالي خيبة الأمل من عدم تلبية الحاضنة هذا الطلب على مستوى الطموح المغالى فيه.

ولتغلب علي هذه المشاكل يتعين أن يتم التخطيط الجيد لحاضنات الاعمال وتحديد استراتيجيتها والاهداف الكمية الفعلية الواقعية والممكنة في ظل الظروف الحالية، وعقد اتفاقيات شراكة وطنية واقليمية ودولية ومع الجهات الفاعلة والبحثية المتخصصة في تقديم خدمات محددة وعالية الجودة، ولتجنب هذه المشاكل يتعين اختيار الموقع المناسب وخاصة من القريبة من الجامعات والمؤسسات البحثية، ويتعين لها أن تتكامل ادوات الدعم الفني التي تقدمها الحاضنة لعملائها مع كما يجب أن تتوفر لحاضنات الاعمال مساحة كافية من الأرض والمباني المناسبة والمكاتب وورش العمل وغيرها من المعدات الامكانات المادية والبشرية اللازمة لتحقيق أهدافها.

وحيث يتمثل أحد مقاييس الإدارة الجيدة في قدرة الحاضنة على جذب الرعاة والمساهمين والشركاء الذين يمكنهم تقديم الدعم المالي لجمع الأموال وتعبئة الموارد التي يمكن استخدامها لتحسين نموذج أعمال الحاضنة في تقديم الخدمات لعملائها¹.

ومن التجارب الدولية الرائدة في مجال الحاضنات: التجربة الأمريكية حيث تعتبر أقدم التجارب حيث أن مفهوم حاضنات الأعمال تم استحداثه وتطويره بشكل أساسي في الولايات المتحدة الأمريكية، وكما سبق الذكر من خلال التجربة الأولى من مركز أعمال Batavia عام 1959 لكن البداية الحقيقية لانتشار مفهوم الحاضنات تمت في بداية الثمانينيات وتحديداً في عام 1984 حينما قامت الهيئة الأمريكية للمشروعات الصغيرة (Administration, SBA National Business) بالاهتمام ببرامج إقامة الحاضنات وتنمية إعدادها حيث لم يكن يعمل في الولايات المتحدة حينئذ سوى حوالي 20 حاضنة، ثم ارتفع عدد هذه الحاضنات بشكل كبير عند قيام الجمعية الأمريكية لحاضنات الأعمال (Incubator Association, NBIA National Business) في عام 1985، والتي تمت إقامتها من خلال بعض رجال الصناعة الأمريكيين في صورة 800 حاضنة، وذلك من خلال إقامة حوالي حاضنة في السبوع كمعدل منذ نهاية عام 1986.

وتذكر أحدث تقارير الجمعية الفرعية لحاضنات الأعمال في الولايات المتحدة NBIA أن معدل ازدياد أعداد حاضنات الأعمال في الخمسة عشر سنة الأخيرة كان مرتفعاً، وذلك حتى نهاية عام 1993، حيث بلغ هذا العدد أكثر من 500 حاضنة أعمال في الولايات المتحدة، وذلك إحصائيات الجمعية أن معدل ازدياد حاضنات الأعمال وصل إلى إقامة حاضنة كل أسبوع في هذه الفترة، ومثال هذا النمو السريع في أعداد الحاضنات أنه في عام 1991 كان ثلثا هذه الحاضنات لا يتعدى عمر إنشائها أربعة أعوام، ومعظم هذه الحاضنات لا تزال في مراحل التنمية الأولى لها، حيث تبدو الحاجة في أشدها إلى المعلومات، وأيضاً إلى التحقيق من إمكانيات الحصول على المعلومات واستخدامها.

¹ T. Lose, R. K. Tengeh, The Sustainability and Challenges of Business ncubators in the Western Cape Province, South Africa, sustainability, Volume 7,2015, PP. 14349

بالإضافة إلى وجود الجمعية القومية لحاضنات الأعمال في الولايات المتحدة NBIA وهي تمثل الشبكة القوية للحاضنات، يوجد عدد من شبكات الحاضنات الإقليمية المختلفة، نذكر منها على سبيل المثال: جمعية تكساس لحاضنات الأعمال، وشبكة حاضنات ولاية نيوجرسي، ...الخ¹. وترتبط على ما تقدم بأن حاضنات الأعمال لها دور كبير في نجاح المشروعات الصغيرة والمتوسطة، ويتعاضد هذا الدور بتوفير البيئة المحلية المناسبة إذ يتطلب الأمر تفكيراً خلاقاً وابداعاً لكل من الحكومات المركزية والمحلية²، حيث إن حاضنات الأعمال تزيد من فرص المشروعات الصغيرة والمتوسطة بالنجاح والاستمرار، ففي دراسات سابقة وجد أن نسبة 87% من الشركات الناشئة التي استفادت من دعم الحاضنات نجحت واستمرت في السوق؛ نظراً لكون حاضنات الأعمال تقوم بمساعدة تلك المشروعات في التغلب على كافة التحديات والصعوبات التي تعوق نموها³.

5/ الخاتمة:

تحرص حاضنات الأعمال على دعم وتطوير المشروعات الصغيرة والمتوسطة لما لها من دور في تقليل نسبة البطالة. وحيث تهتم بشكل عام بجميع الأمور التي قد تؤدي إلى نجاح المشروعات الصغيرة والمتوسطة ومن ضمنها الاهتمام بتقديم الخدمات الإدارية، الاستشارية، المالية، التسويقية، الفنية، خدمات السكرتارية والمعلومات، وخدمات تنمية الموارد البشرية أثناء فترة الاحتضان، هذا بالإضافة إلى الاهتمام بجميع الأعمال التي تقوم بها ومن ضمنها آلية مساعدة المشروعات الصغيرة لما سيعود عليها بالنفع ويحقق نجاح الحاضنة .

ولحاضنات الأعمال دور كبير في تنمية الاقتصاد وذلك عن طريق تقديم كافة وسائل الدعم للمشروعات الصغيرة والمساهمة في تطويرها بكل ما أمكنها من طاقة ، وبالتالي المساهمة في تطوير قطاع التكنولوجيا والذي هو محور عملها الرئيسي. يلعب الدعم الاجتماعي دوراً في إقامة ونجاح الحاضنات الصناعية بتقديم رأس المال المطلوب وإمدادها بالمستخدمات فضلاً عن تعظيم الطلب على مخرجاتها . وقد توصل البحث إلى النتائج الآتية:

- انخفاض مستوى تقديم الخدمات المالية للحاضنات وتركزه في تقديم التكلفة الاستثمارية وإهمال الجوانب الأخرى ذات العلاقة بهذا النوع من الخدمات.
- أن آلية الحاضنات تعد واحدة من انجح الخيارات لمعالجة مشاكل الصناعات الصغيرة والارتقاء بها إلى المستوى المطلوب للمساهمة في عملية التنمية الاقتصادية.

¹ عاطف الشبراوي إبراهيم، حاضنات الأعمال، مفاهيم مبدئية وتجارب عالمية، منظمة الاسسكوا ، المغرب، 2007، ص1.
² Lesáková.L, (2012), "The Role of Business Incubators in Supporting the SME Start-up", Acta Polytechnica Hungarica, Vol. 9, pp, 95-85
³ Molnar, Lawrence A., Donald R. Grimes, Jack Edelstein, Rocco De Pietro, Hugh Sherman, Dinah Adkins and Lou Tornatzky, Business Incubation Works. Athens, Ohio: National Business Incubation, Association, 1997,p112.

- تختلف نظرة الصناعات الصغيرة لما يجب أن تكون عليه ملكية حاضنات الأعمال، فالثقة بالملكية الحكومية على أنها الملاذ الذي تلجأ إليه لحل مشاكلها، وشكوك البعض الآخر بالملكية الحكومية جراء الروتين الإداري والتحفز في كشف الخصائص الذاتية لهذه الصناعات أمام الجهات الأخرى ، وقد انعكس ذلك في تنوع رغبة الصناعات الصغيرة بنمط ملكية حاضنات الأعمال .

- إيلاء الصناعات الصغيرة اهتماماً متميزاً نظراً للدور الكبير الذي تضطلع به في الاقتصاديات المختلفة.

- إن الحاضنات الصناعية آلية جديدة وفعالة للارتقاء بالصناعات الصغيرة بتقديمها منظومة متكاملة من الخدمات والمقومات التي تحتاجها لاسيما في المرحلة الأولى لبنائها.

- ساهمت الحاضنات الصناعية في النمو الاقتصادي بتشجيع ولادة وديمومة الشركات الصغيرة ومكافحة البطالة وقيامها بدور المكاتب الاستشارية ، إضافة لتوليدها القيم المضافة الكفيلة بتحقيق التطور الاقتصادي

وقد خلص الباحث في نهاية الدراسة إلى التوصيات التالية :

- يتعين أن تكون حاضنات الأعمال غير ربحية فهي الأكثر ملائمة في البيئات الاقتصادية والاجتماعية، وأن توائم أعمال الحاضنة مع خطط التنمية الوطنية وتبني خطط مستقبلية محددة لإزالة المعوقات الخارجية والداخلية للمشروعات الصغيرة والمتوسطة.

- استخدام الحاضنات التكنولوجية في دعم المشروعات الصغيرة والمتوسطة ذات التخصصات التي تركز على المهارات الحرفية المتميزة عالمياً.

- ربط حاضنات الأعمال وبخاصة التكنولوجية منها بالمؤسسات العلمية ومراكز البحوث العالمية، وتأكيد الدعم المجتمعي للحاضنات الصناعية بتعزيز الثقة بفعاليتها وأن تأخذ التوعية والإعلام أهمية بتحديد هويتها ومهامها.

- معالجة مشكلة تمويل الحاضنات برصد المبالغ اللازمة لإقامتها واستمرار عملها حتى فترة بلوغها حالة التوازن بين الإيرادات والتكاليف، مع ضرورة متابعة المستفيدين من الحاضنات بعد الخروج بمشاريعهم، ومحاولة مساعدتهم للنهوض بأعمالهم ولو لفترة زمنية محدودة حتى يستطيع المشروع الاعتماد على نفسه بشكل تام.

- يجب العمل على توفير المزيد من الخدمات المالية والتسويقية للمشاريع الصغيرة المحتضنة نظراً أن هذا النوع من الخدمات يعتبر من أهم الخدمات التي يحتاج لها أي مشروع وتساعد على تقدمه وتطوره.

- الاستفادة من التجارب السابقة لإقامة الحاضنات التكنولوجية في الدول المتقدمة وبعض الأقطار العربية، وذلك للاستفادة من تجربتها في إقامة الحاضنات وتقادي المشاكل التي عانت منها.

6/ المراجع:

المراجع باللغة العربية:

- أبو قحف، عبد السلام ، دراسات في ادارة الأعمال، مصر: مكتبة ومطبعة الاشعاع الفنية، الطبعة الأولى، 2001.
- بوالشعور شريفة، دور حاضنات الأعمال في دعم وتنمية المؤسسات الناشئة Startups :دراسة حالة الجزائر، مجلة البشائر الاقتصادية، العدد الرابع، 2018.
- الجودر، احمد عبد الرحمن علي ، الأسس التخطيطية في اختيار مواقع حاضنات الأعمال" دور صناعة الأعمال"، المؤتمر السنوي العام السادس في الادارة والابداع والتجديد من أجل التنمية الانسانية ودور الادارة العربية في اقامة مجتمع المعرفة وورشة عمل حاضنات الاعمال، المنظمة العربية للتنمية الادارية ، صلالة - سلطنة عمان ، 10-14 سبتمبر 2005.
- حسين رحيم، ترقية شبكة دعم الصناعات الصغيرة والمتوسطة ودورها في التنمية 2002.
- الحناوي ، محمد صالح ؛ الصحن ، محمد فريد ، سلطان ، محمد سعيد ، مقدمة في الأعمال والمال ، الاسكندرية: الدار الجامعية ، 1999.
- راجح خوفي، رقية حساني، المؤسسات الصغيرة والمتوسطة ومشكلات تحويلها، الجمعية المصرية للاقتصاد السياسي، جامعة بسكرة بالجزائر 2008.
- السنوسي ، رمضان ، الدويبي ، عبد السلام بشير ، حاضنات الأعمال والمشروعات الصغيرة ، دار الكتب الوطنية ، بنغازي - ليبيا ، الطبعة الأولى، 2007.
- سيد ناجي مرتجي " تقييم المشروعات الصغيرة والمتوسطة " " ندوة المشروعات الصغيرة والمتوسطة في الوطن العربي " الإشكاليات وآفاق التنمية وورشة العمل- المشروعات الصغيرة والمتوسطة المفهوم والمشكلات وإطار التطوير 2004 - القاهرة.
- عاطف الشبراوي إبراهيم، حاضنات الأعمال، مفاهيم مبدئية وتجارب عالمية، منظمة الاسسكوا، المغرب، 2007.
- عثمان محمد عثمان، ندوة عن دور الصناعات الصغيرة في التنمية، معهد التخطيط القومي، القاهرة 1988.
- مباركى محمد الهادى، المؤسسة الصغيرة المفهوم والدور المرتقب، مجلة العلوم الاقتصادية، جامعة قسنطينة، الجزائر، العدد 11، 1999.
- محمد صالح الشيخ، "الاقتصاد الصناعي" الجزء الثاني، دار المغربي للطباعة، بدون سنة نشر.
-، "جدوى المشروعات الصغيرة" قد كان استاذي الفاضل يذكر هذه الوفرات بشكل تفصيلاً حيث قام بتقسيمها إلى وفرات داخلية ووفرات خارجية، 2008.

- ميسون محمد القواسمة ، واقع حاضنات الأعمال ودورها في دعم المشاريع الصغيرة في الضفة الغربية، رسالة مقدمة لنيل درجة الماجستير في إدارة الأعمال، جامعة الخليل، كلية الدراسات العليا والبحث العلمي، قسم إدارة الأعمال، 2010.

المراجع باللغة الاجنبية:

- C. NEAGU, The importance and role of small and medium-sized businesses, Theoretical and Applied Economics, Volume XXIII, No.3(608),2016.
- ITU, A review of Micro, Small and Medium Enterprises in the ICT Sector, ITU, 2016.
- K.O. Oduntan, The Role of Small and Medium Enterprises in Economic Development: The Nigerian Experience, International Conference on Arts, Economics and Management (ICAEM'14) March 22-23, 2014 Dubai (UAE), 2014.
- Lesáková.L, (2012), "The Role of Business Incubators in Supporting the SME Start-up", Acta Polytechnica Hungarica, Vol. 9.
- Longenecker , JustinG , Moore , Carlos w , small bus. Managements ,ohio -south – western Publishing Co,eight edition ,1991.
- Louis Jacques Filion, Management des PME, De la création à la croissance, Pearson éducation, Canada, 2007.
- Molnar, Lawrence A., Donald R. Grimes, Jack Edelstein, Rocco De Pietro, Hugh Sherman, Dinah Adkins and Lou Tornatzky, Business Incubation Works. Athens, Ohio: National Business Incubation, Association, 1997.
- P.A. Julien. M. marthesnay, La petite Entre Pris,2006 .
- T. Lose, R. K. Tengeh, The Sustainability and Challenges of Business ncubators in the Western Cape Province, South Africa, sustainability, Volume 7,2015.

اثر المناخ التنظيمي في تخفيض حدة الصراع التنظيمي: دراسة ميدانية في الشركة العامة لتجارة الحبوب العراقية / فرع صلاح الدين

م. د محمد مظهر مزعل

dr_mohammed_m@alimamunc.edu.iq

م. رقية سامي شريف

rokasami86@gmail.com

كلية الامام الجامعة / بلد

الملخص

تمثلت مشكلة الدراسة بـ هل يوجد أثر للمناخ التنظيمي المتمثل بـ (القيادات الادارية ، الهيكل التنظيمي، المكافأة) على الصراع التنظيمي في الشركة العامة لتجارة الحبوب العراقية، هدفت الدراسة الى التعرف على اثر المناخ التنظيمي في تخفيض حدة الصراع التنظيمي في الشركة العامة لتجارة الحبوب العراقية ، و توصلت الدراسة إلى أن هناك أثر للمناخ التنظيمي والمتمثل بـ(القيادات الادارية ، الهيكل التنظيمي ، المكافأة) على الصراع التنظيمي في الشركة العامة لتجارة الحبوب العراقية ، اوصت الدراسة على ضرورة تعزيز العمل الجماعي وتشجيع التعاون وكذلك اشراك العاملين في وضع الخطط والبرامج لمواجهة الصراع .

الكلمات المفتاحية : المناخ التنظيمي (القيادات الادارية ، الهيكل التنظيمي ، المكافأة) الصراع التنظيمي.

المقدمة:

تعد الموارد البشرية في بيئة الاعمال التنافسية في عالمنا اليوم واحد من أكثر الأصول أهمية وخاصة بالنسبة للمنظمات التي تركز على الخدمات ,ونتيجة لذلك فإن التحدي الذي يواجه معظم المنظمات هو الاحتفاظ بموردها البشري واشباعها مما يؤثر على القدرة التنافسية وتحقيق الأهداف المرسومة حيث اصبحت معنويات الموظفين لا تقدر بثمن للحفاظ على الأداء التنظيمي وتعزيز الرضا الوظيفي لا ان هناك العديد من المعوقات التي قد تؤثر على أداء الموظفين ورضاهم والتزامهم ومن هذه المعوقات هو الصراع في مكان العمل (الشوابكة، 2، 2019).

قد يلعب المناخ التنظيمي دوراً مهماً فيما يتعلق بسلوك الأعضاء ومستويات التحفيز ، والالتزام التنظيمي يمكن يحقق المناخ من خلال الجهود الداخلية للمؤسسات للحد من ضغوط العمل وايضاً المناخ التنظيمي التعاوني والودي بين الأعضاء قد يخفف من الظروف السلبية مثل التنافر العاطفي أو التنافر في المقابل ، قد يؤدي عدد أقل من الحالات السلبية إلى انخفاض في مخاطر, (Jeung , Chang , 2021, p2).

وأن الصراع في مكان العمل يحدث نتيجة عدم وجود علاقة جيدة ذلك بسبب الاحتياجات أو الأهداف أو الاهتمامات أو القيم الفعلية أو المتصورة من مختلف الأعضاء لا يتفقون وهناك إحباط مثل يحاول كل منهم تقديم مساهمته الخاصة في تحقيق أهداف الشركة، لا بد أن تحدث النزاعات التنظيمية بشكل خاص بسبب الشركة لديها أفراد مختلفون ويمكن للعلاقة اليومية ان تؤدي الى خلافات مع الآخرين في الشركة (Mwaniki ,p183 ,2021)

وأن الهدف الرئيسي لهذه الدراسة هو توضيح اثر المناخ التنظيمي في تخفيض حدة الصراع التنظيمي دراسة ميدانية في الشركة العامة لتجارة الحبوب العراقية / فرع صلاح الدين ، وما هي المشاكل أو العقبات التي تواجه توفير المناخ الملائم الذي من خلاله تقليل الصراع داخل الشركة والتي من الممكن أن تعيا تبنيها من وجهة نظر المديرين والموظفين او لزبائن المتكررين في الشركة العامة لتجارة الحبوب العراقية .

المبحث الاول: منهجية الدراسة

اولاً : مشكلة الدراسة:

ان المنظمات اياً كان نشاطها وحجمها ومسمياتها أصبح ينظر ليها على انها مركز او موقع يتنافس فيه العاملين ويحكم فيه الأقوياء وتستغل الفرص وتضطنع المواقف وتتصارع الافكار وتتناقض المصالح وتشن فيها المؤامرات وترسم لأجلها الخطط وهذه النظرة الجديدة لم يدركها التقليديون الذين افترضوا الرشد والعقلانية في المنظمات ولم يتوصل اليها السلوكيون الذين ركزوا على الفرد وتعاملوا مع المنظمات كنها اعضاء في جسد واحد ،(الرشدي ، 4 ، 2012) تعد ظاهرة الصراع داخل المنظمات من أهم معوقات العمل لدي المديرين، لأنها تستهلك جهد الإدارة ووقتها في مواجهتها وحلها بدلا من استثمار هذا الوقت والجهد في أنشطة منتجة وبالإضافة إلى أنها تنعكس سلباً على مستوى أداء العاملين وتشتت جهودهم بعيدا عن مسار تحقيق الأهداف.

لهذا الامر يتطلب الكشف عن المناخ التنظيمي السائد في الشركة ومراجعة اسلوب ادارة الصراع في الشركة من قبل القيادات الإدارية ، ومن ثم القيام بتحليل العلاقة بين متغيرات الدراسة المتمثلة بالمناخ التنظيمي الصراع التنظيمي في الشركة العامة لتجارة الحبوب ، ومن هنا يمكن صياغة مشكلة الدراسة في التساؤل التالي :

هل يوجد أثر يوجد أثر للمناخ التنظيمي المتمثل ب (القيادات الادارية ، الهيكل التنظيمي ، المكافأة) في تخفيض حدة الصراع التنظيمي في الشركة العامة لتجارة الحبوب العراقية/ فرع صلاح الدين ؟

ثانياً : أهداف الدراسة :

يأتي هذا الإسهام العلمي المتواضع تنافساً مع الاهتمامات التي أظهرها الباحثون في مجال المناخ التنظيمي والصراع التنظيمي، وهكذا فإن الدراسة الحالية تسعى لتحقيق مجموعة من الأهداف الأساسية وهي:

- التعرف على اثر المناخ التنظيمي في تخفيض حدة الصراع التنظيمي في الشركة العامة لتجارة الحبوب العراقية/ فرع صلاح الدين .
- اللقاء الضوء على مستوى المناخ التنظيمي في الشركة العامة لتجارة الحبوب العراقية/ فرع صلاح الدين.
- الكشف عن مستوى الصراع التنظيمي في الشركة العامة لتجارة الحبوب العراقية/ فرع صلاح الدين.
- من خلال النتائج التي سوف يتم التوصل إليها يأمل الباحث في تقديم الحلول لتطبيق المناخ التنظيمي بما له من تأثير في تخفيض الصراع التنظيمي في الشركة العامة لتجارة الحبوب العراقية/ فرع صلاح الدين.

ثالثاً : اهمية الدراسة :

تبرز اهمية الدراسة في النقاط التالية:

أ. الأهمية العلمية:

أهمية المتغيرات المبحوثة في الدراسة الحالية بوصفها مصطلحات إدارية حديثة في الفكر الإداري إذ لم تطرق لها الدراسات العراقية التي حاولت إن تربط ما بين المناخ التنظيمي والصراع التنظيمي في الشركة العامة لتجارة الحبوب العراقية/ فرع صلاح الدين.

- تسليط الضوء على اثر المناخ التنظيمي في تخفيض الصراع التنظيمي في الشركة المبحوثة
- ارتباط هذه الدراسة بظاهرة إنسانية طبيعية الحدوث، لا بد من التعرف عليها وكيفية التعامل معها، فهذه الدراسة تسعى للتعرف على مفهوم الصراع التنظيمي، أسبابه، أنواعه، وأساليب التعامل معه، فلا يمكن إدارته والحصول على إيجابياته إلا بعد التعرف على كيفية التعامل معه.

ب- الأهمية التطبيقية :

- ان التغطية البحثية لموضوع المناخ التنظيمي في العراق ما زالت تحتاج الى مزيدا من الجهود الاكاديمية .
- الاستفادة المثلى من الوقت الذي يمكن اهداره خلال إدارة الصراع التنظيمي بين العاملين في الشركة المبحوثة.
- مساعدة الإدارة والعاملين في الشركة العامة لتجارة الحبوب للمشاركة والاطلاع على نتائج الدراسة التي ستساعدهم في التعرف على المناخ التنظيمي واثره في تخفيض حدة الصراع التنظيمي.

- يأمل الباحثان أن تسفر هذه النتائج عن تقديم بعض المقترحات المفيدة للقيادات العاملة في الشركة المبحوثة .

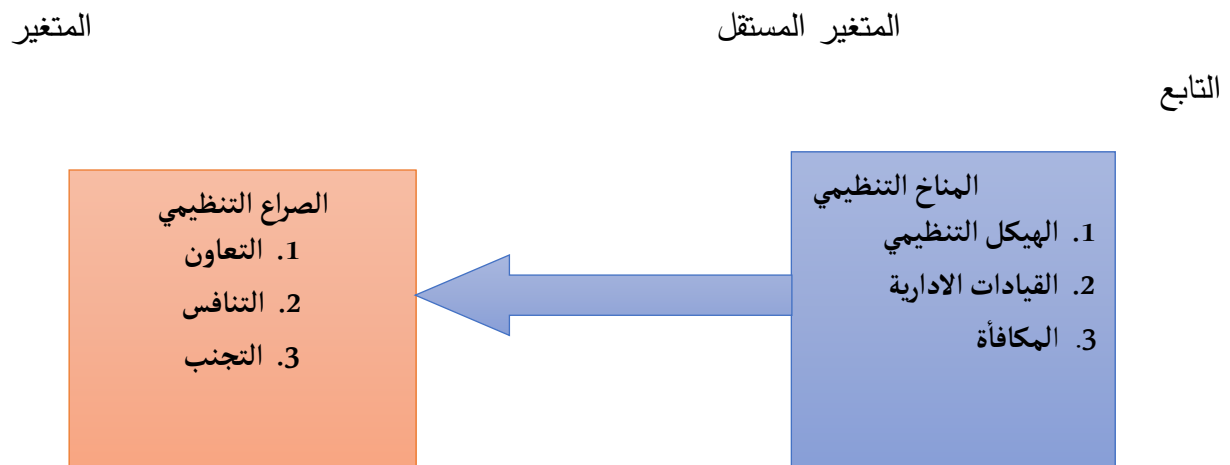
رابعاً : فرضيات الدراسة :

الفرضية الرئيسية : لا يوجد أثر للمناخ التنظيمي والمتمثل ب(الهيكل التنظيمي, القيادات الادارية ، المكافأة) على الصراع التنظيمي في الشركة العامة لتجارة الحبوب العراقية عند مستوى دلالة إحصائية (0.05).

خامساً : أنموذج الدراسة:

طور هذا النموذج من قبل الباحثان اعتماداً على الدراسات السابقة التي تمت مراجعتها حيث تم اعتماد هذه العوامل بناء على تكرارها في اغلب الدراسات السابقة ، وفيما يلي الدراسات التي تم الاعتماد عليها لتطوير هذا النموذج:

الشكل رقم (1) نموذج الدراسة



المصدر : أعداد الباحثان

تم بناء هذا النموذج استناداً الى عدد من الدراسات كدراسة (عبد الرزاق ، محمود،9, 2021 , عباس, حسن ,250, 2020 , كريم ,13, 2017 , Zaman, Nawaz,5,2021 , Lab,220,2021).

سادساً : منهجية البحث:

بناءً على طبيعة الدراسة والأهداف التي تسعى إلى تحقيقها فقد استخدم الباحث المنهج الوصفي التحليلي ؛ والذي يعتمد على دراسة الظاهرة كما توجد في الواقع ويهتم بوصفها وصفاً دقيقاً ويعبر عنها تعبيراً كيفياً وكمياً، كما لا يكتفي هذا النهج بجمع المعلومات المتعلقة بالظاهرة من أجل استقصاء مظاهرها وعلاقاتها المختلفة بل يتعداه إلى التحليل والربط والتفسير للوصول إلى استنتاجات يبنى عليها

التصور المقترح بحيث يزيدها رصد المعرفة الموضوعية ، وقد تم الاعتماد على أسلوب المصادر الثانوية والمصادر الأولية لتحقيق أهداف الدراسة كما يتضح على النحو التالي:

المصادر الثانوية: اعتمد الباحث في تكوين الإطار النظري للدراسة على المجالات العلمية والدوريات والأبحاث العلمية المتخصصة المنشورة وغير المنشورة والكتب العربية والأجنبية والتي تناولت موضوع الدراسة ؛ وأي جانب من جوانبه.

2. المصادر الأولية : من خلال تصميم استبانة تتألف من 20 بند تعالج بعدين هما المناخ التنظيمي يحتوي على (10) بنود ، والصراع التنظيمي (10) بنود، وتم توزيع الدرجات على بنود الاستبانة وفقاً لمقياس ليكرت الخماسي، تم استخدام برنامج spss للتحليل الاحصائي وتم اختبار ثبات الاستبانة باستخدام معامل الثبات ألفا كرونباخ وفقاً للاتي:

الجدول (1) اختبار ثبات اداة البحث

اختبار ثبات الاستبانة	N of Items	Cronbachs Alpha
معامل الثبات لجميع العبارات الاستبانة معا	20	.844
معامل الثبات لبنود المحور الاول	10	.762
معامل الثبات لبنود لمحور الثاني	10	.763

المصدر : برنامج spss

يتبين من خلال الجدول اعلاه ان قيم معامل الثبات لجميع عبارات الاستبانة معاً، ولكل محور من محاور الاستبانة تتراوح بين (0.761 – 0.844) وهي معاملات ثبات مقبولة .

وتم اختبار فرضيات البحث باستخدام الاساليب الاحصائية الأتية :

الاحصائيات الوصفية وهي المتوسط الحسابي والانحراف المعياري .

اختبار الوسط الحسابي test.

قوائم الاستبيان :

سابعاً: مجتمع وعينة الدراسة:

تتمثل بالشركة العامة لتجارة الحبوب فرع صلاح الدين حيث بلغ عدد العاملين في الشركة (200) موظف وشملت الدراسة عينة عشوائية من مختلف المستويات الادارية تساوي (132) عنده مستوى الدقة 5% ومستوى الدلالة 0.05 المقابلة للقيمة الجدولية $Z=1.69$ والمحسوبة وفقاً للقانون الآتي :

حساب حجم العينة في المعادلة: (Moore ,D., McCabe,2003)

$$N = \left(\frac{Z}{2M} \right)^2 \quad (1)$$

حيث:

Z: القيمة المعيارية المقابلة لمستوى دلالة معلومة (مثلاً: $Z=1.96$ لمستوى دلالة $a \leq 0.05$).

M: الخطأ الهامشي: ويعبر عنه بالعلامة العشرية (مثلاً: ± 0.05) .

يتم تصحيح حجم العينة في حالة المجتمعات النهائية من المعادلة:

$$N = \frac{n N}{N + n - 1} \quad (2)$$

حيث N تمثل حجم المجتمع.

باستخدام المعادلة (1) نجد أن حجم العينة يساوي:

$$N = \left(\frac{1.96}{2 \times 0.05} \right)^2 \cong 384$$

وحيث إن مجتمع البحث 300, فإن حجم العينة المعدل باستخدام المعادلة (2) يساوي:

$$N = \frac{384 \times 200}{200 + 384 - 1} \cong 132$$

وبذلك فإن حجم العينة المناسب في هذه الحالة يساوي 132 تقريباً, حيث بلغت الاستثمارات المستردة القابلة الى التحليل 120 استبانة بنسبة استجابة 90%

ثامناً: حدود الدراسة:

الحدود المكانية: تتمثل الحدود المكانية لدراسة الشركة العامة لتجارة الحبوب العراقية / فرع صلاح الدين.
الحدود البشرية: الحدود البشرية لهذه الدراسة تمثل بالعاملين بالشركة العامة لتجارة الحبوب العراقية / فرع صلاح الدين.

المبحث الثاني: الاطار النظري للدراسة

المطلب الأول: المناخ التنظيمي

أولاً : مفهوم المناخ التنظيمي :

يعتبر المناخ التنظيمي من الموضوعات التي كشف عنها بواسطة الدراسات الكثيرة التي اجراها الباحثين في تخصص الادارة منذ نهاية الستينيات الى بداية السبعينيات من القرن المنصرم، ونتيجة لما افرزته هذه الدراسات والبحوث، فقد قامت المنظمات بإعادة النظر في البيئة النفسية والوظيفية للموظفين سعياً ترسيخ العلاقات الانسانية بين جميع الموظفين ، لنشر روح المساعدة الامان والاستقرار بين صفوف الموظفين لتحقيق الاهداف المطلوبة.(ماجد، 2020، 264)

يبدو أن الباحثون لهم آراء متعددة في تحديد مفهوم المناخ التنظيمي، جاء ذلك البيئة التنظيمية من منظمة إلى أخرى، إضافة إلى أن كل موظف يرى المناخ التنظيمي من وجهة نظر محدده أو موقف خاص، كذلك فإن هذه الرؤية تختلف من موظف إلى آخر، وهذا التصور أو الرؤية ستؤثر على سلوكيات ودوافع كل موظف على حدة (Madhukar, 280, 2017).

ويمكن تعريف المناخ التنظيمي بأنه "المعنى المشترك الذي يربط أعضاء المنظمة بالأحداث والسياسات والممارسات والإجراءات التي يواجهونها والسلوكيات التي يرون أنها تكافأ وتدعم وتتوقع" (Powell, Mettert ,3,2021),

وقد عرف أن المناخ التنظيمي يتغير على مستوى المنظمة، ويتم الحصول على قيمة قياسه من خلال تكامل السلامة النفسية للموظفين الأفراد. (Chen, Zhao, p6,2021)

ثانيا: أهمية المناخ التنظيمي :

يحتل موضوع المناخ التنظيمي بالنسبة للمنظمات أهمية خاصة نظرا لتأثيراته المحسوسة سواء كانت مباشرة أو غير مباشرة في مختلف المظاهر والسلوكيات الادارية والمتصلة بالأفراد داخل المنظمات، وكذلك التأثير الواضح للمناخ التنظيمي على مختلف أعمال المنظمات سواء المتعلقة بأدائها اعمالها وتحقيق أهدافها أو علاقتها بالبيئة المحيطة بها، لذلك فإن قدرة المنظمات على إيجاد المناخ التنظيمي الملائم ينعكس على درجة نجاحها والوصول إلى غاياتها المنشودة. (عباس ,حسن, 251, 2020)

تكمن أهمية المناخ التنظيمي في عدة نقاط وذلك وجهة نظر كل من (الشوابكة , 40, 2019, ماجد , 265, 2020)

- يؤثر بصورة مباشرة او غير مباشرة، في جميع نشاطات المنظمة، سواء كانت المرتبطة بتحقيق اهدافها او التي لها علاقة بالبيئة المحيطة لها.
- المناخ الجيد يعمل على توفير بيئة مناسبة الابتكار، من خلال تكاتف الموظفين وإشراكهم في جميع الاعمال بواسطة نظام اتصال المنظمة.
- يؤثر في حالة الرضا الوظيفي والأداء الوظيفي للموظفين من خلال التأثير في سلوكياتهم وتوقعاتهم، وهذا ينعكس على كفاءة وفاعلية المنظمة.
- يسهم في إجراء التحسين والتغيير لمواكبة التطورات التنظيمية.
- المناخ الجيد يزيد من الالتزام التنظيمي للعاملين والعكس صحيح .
- المناخ التنظيمي الايجابي يعتبر حالة تحفيزية غير مادية تعمل على دفع الموظفين لتقديم أفضل ما لديهم من طاقات وافكار تخص العمل .
- المناخ التنظيمي الصحي يشجع الموظفين على التعاون فيما بينهم وتشارك افكار العمل الجديدة.

ثالثا: خصائص المناخ التنظيمي :

من خلال مفهوم وأهمية المناخ التنظيمي يمكن تحديد خصائص والسمات وهي : (عبد الرزاق , محمود ,6, 2012)

- إن المناخ التنظيمي عالم إداري يراه العاملين وفق تصوراتهم الخاص، وليس بالضرورة كما هو قائم فعلا" ، أي أن المناخ التنظيمي يعبر عن خصائص المنظمة كما يدركها العاملون.
- إن المناخ التنظيمي يمتاز بنوعية ثابتة ، بمعنى أن خصائص المناخ التنظيمي تتسم بدرجة من الاستقرار النسبي، إلا أنه خاضع للتغيير عبر الزمن وهذه الخاصية مستمدة من أن شخصية المنظمة عملية مكتسبة.

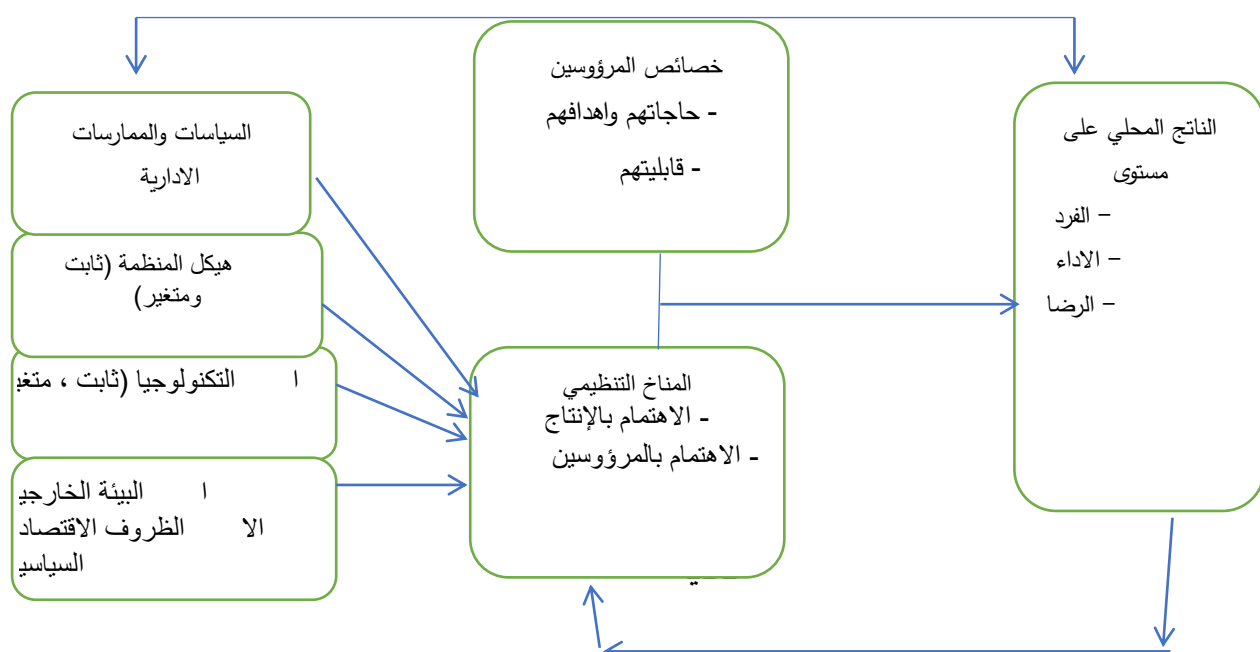
- إن المناخ التنظيمي الناشئ في منظمة ما يؤثر بشكل مباشر في سلوكيات العاملين.
- المناخ التنظيمي يختلف عن المناخ الإداري الذي يعد مصطلحاً أضيق من مصطلح المناخ التنظيمي.

- المناخ التنظيمي فكرة من نسيج واحد لا تتجزأ مثل الشخصية الإنسانية
- المناخ التنظيمي تجسيم معين لمتغيرات موضوعية
- العناصر المكونة للمناخ التنظيمي قد تختلف ولكن تبقى هويتها كما دائماً

رابعاً : عناصر المناخ التنظيمي :

نقلاً عن (أبراهيم ، 441، 2019) فقد قدم (steers) نموذجاً أكثر واقعية لاعتماد نتائج البحوث التطبيقية والدراسات النظرية خلال عقد الثمانينيات وهو يظهر في الوقت ذاته العناصر او المتغيرات الأساسية الأكثر شيوعاً في الوقت الحالي وخاصة المناخ التنظيمي ونتائجها الرئيسية على مستوى الفرد وهذا ما يوضحه الشكل رقم (2):

الشكل رقم (2) العناصر الأساسية في بناء نموذج المناخ التنظيمي



المصدر: (أبراهيم ، 442، 2019)

خامساً: أبعاد المناخ التنظيمي :

يتمثل المناخ التنظيمي بمجموعة من الأبعاد (القيادات الادارية، الهيكل التنظيمي، المكافأة) واتفق عدد من الباحثين على هذه الابعاد (حبيب،غالي ، 2018، صادق، 2018، عباس ،حسن ، 2020

الحداد, 2017, , Powell Mettert ,Jeung, Chang,2021, Melati, Moeins,2021,) وسيتّم فيما يلي شرح كل واحدة من هذه الأبعاد على حدّا :

أ. القيادة الادارية:

تمثل القيادة الادارية وانماطها القاعدة الاساسية في تحديد طبيعة المناخ التنظيمي و ذات تأثير مباشر على المناخ التنظيمي السائد في المنظمة.(عباس ,حسن ,225, 2020) ولقد أهتم الكثير من الكتاب والباحثين بكيفية ممارسة عملية القيادة ومصادر القوة ووسائل التأثير التي يستخدمها القائد في التأثير على مرؤوسيههم لتحقيق أهداف المنظمة، ومن أهم هذه المصادر والأدوات ما يلي:

1- القوة المشروعة: تتمثل في استخدام السلطة الرسمية المخولة لمن يشغل الوظيفة في السلم الهرمي للمنظمة

2- قوة المكافأة: تتمثل في استخدام وسيلة الحوافز الإيجابية المعنوية أو المادية مثل منح زيادة في الراتب أو ترقية أو امتياز في العمل.

3- قوة الإكراه أو العقاب: تتمثل في قيام الرئيس بفرض عقوبة على المرؤوس في حالة عدم التزامه بأوامر الرئيس أو استخدام الحوافز السلبية مثل الخصومات المالية أو الإنذار بالفصل أو غيرها

4- قوة الاقتداء أو الإعجاب: تتمثل في ما يمتلكه المدير من قوة تأثير على أتباعه وما يتمتع به من خصائص وسمات شخصية.

5- قوة الخبرة: تتمثل في ما يتمتع به المدير من خبرة ومهارة وكفاءة ومقدرة فنية و إدارية وسلوكياته حيث يدرك الجميع علمه وفهمه وفعله مما يزيد احترام وامتثال المرؤوسين له ويرفع الروح المعنوية لهم.(كريم ,118, 2017).

ب. الهيكل التنظيمي:

أن خلق بيئة عمل جيدة ومريحة ومتوازنة ، ومناخ تنظيمي صحي يتطلب على المنظمات تصميم هياكل أكثر مرونة وتوزيع المسؤوليات بين العاملين بالمنظمة ،حيث أن ذلك يخلق جو من العمل الجماعي والتعاون وفي هذه الحالة تكون المنظمات أكثر دعماً لموظفيها وبالتالي سيؤدي ذلك الى توافق بين الموظفين والمنظمة، الأمر الذي سيؤدي بدوره إلى نتائج عمل ايجابية.(الشوابكة ,45, 2019)

ويقصد بالهيكل التنظيمي "البناء أو الشكل الذي حدد التركيب الداخلي للعلاقات السائدة في المنظمة ويوضح التقسيمات أو الوحدات الرئيسية والفرعية التي تضطلع بمختلف الأعمال والأنشطة التي تتطلبها تحقيق أهداف المنظمة (الشماع، وحمود، 166، 2007).

ويعرف الهيكل التنظيمي ل عبارة عن البناء أو الشكل الذي يتم من خلاله توزيع الأفراد بطرق شتى بين الوظائف الإدارية ويحدد نظام للسلطة والمساءلة والعلاقات بين الوحدات التنظيمية الذي يحدد شكل وطبيعة العمل اللازم للمنظمة. (صادق، 153، 2018).

ج. المكافأة :

ويقصد بنظام المكافآت "الشعور بان هناك نظام يلائم روح الابداع في العمل، فاعتماد الادارة في منحها العلاوات الاضافية، والترقية ، والمكافئة على الاداء الوظيفي يولد هذا مدى شعور الأفراد العاملين بالمنظمة بوجود نظام مكافآت عادل من خلال عدم التحيز في توزيعها على الأفراد والتركز على مبدأ الثواب اكثر من العقاب فيها، واشعارهم بانها مرتبطة بالاداء الجيد شرط ان توزع فيها العدالة والانصاف عند منحها." (حبيب ، غالي ، 185، 2018)

ويمكن أن يعبر عن المكافأة وهي مدى شعور الأفراد بوجود نظام مكافآت عادل من خلال عدم التحيز أو المحاباة في توزيعها على الأفراد واشعارهم بأنها مرتبطة بالاداء الجيد والنتائج مع التركيز على مبدأ الثواب أكثر من العقاب فيها. (عبد الرزاق ، محمود ، 10، 2012)

المطلب الثاني: الصراع التنظيمي

أولاً: مفهوم الصراع التنظيمي:

حظي موضوع الصراع باهتمام واسع من قبل الكتاب والباحثين، انطلاقاً من ايمانهم بأن الصراع امر حتمي لا مفر منه في حياة الفرد والجماعات والمنظمات ولذلك لتعدد المؤشرات النفسية والاجتماعية الداخلية والخارجية التي يمر به الفرد وللتباين في اتجاهاتهم وقيمهم ، وتعارض الاهداف والادوار والصلاحيات فيما بينهم. فالتحديد إشتقائي لكلمة الصراع في اللغة هو النزاع والخصام أو الخالف والشقاق أما كلمة (Conflict) فتعني العراك أو الخصام والصدام، والصراع اشتقاقا يعني التعارض بين مصالح وآراء، أو الخلاف. (ولي ، محمد ، 196، 2021)

ان الصراع شيء طبيعي وظاهرة صحية، بل هو دليل على حيوية المنظمة ويقوم على افتراضات رئيسية هي: (قدوري ، محمود، 41، 2019)

1. الصراع حالة يمكن تجنبها.
2. الصراع انعكاس طبيعي للتجديد .
3. إن إدارة الصراع ممكنة
4. يعتبر الحد الأدنى من الصراع أمر طبيعي وضروري.

يعرف الصراع داخل المنظمات كشكل من أشكال التنافر الناتج عن ديناميكيات التفاعلات الاجتماعية داخل منظمة ، والتي لها أبعاد المكان والزمان والتحكم، وهي مستمدة من نموذج الصراع الطارئ وقد تكون هذه ذات صلة للخصائص الشخصية مثل الجنس أو العمر أو الشخصية. (Samuel,127,2018)

ثانياً: أهمية الصراع التنظيمي:

تظهر الحاجة لإثارة الصراع عندما تسود الأوضاع تجعل الاداء متدني والسلبية تغلب على الايجابية بين العاملين وصح جل هم العاملين تعطيل اهداف الآخرين وتظهر اهمية الصراع من خلال المزايا التالية:(الخالقاني ,الشحمانى ,70, 2019), (AL- Rousan,Al-Kenani,65,2018)

- تحفز العاملين والمديرين على التنافس الإيجابي المثمر .
- ايجاد فرص للتغيير والتحسين .
- اكتشاف مسببات الصراع حيث سهل معالجتها .
- اشاعة الايجابية والتنافس بين الافراد وفرص العمل .
- ظهور واكتشاف المواهب والقدرات الابداعية
- زيادة العلاقات الافقية بين الوحدات الادارية وخلق فرص التنافس .
- تعيين موظفين جدد اصحاب مهارات وخبرات وقيم تكون مدخلات للتنافس.
- ان المدراء غالباً ما يتم تقييم ادائهم ومكافئاتهم وفقاً لقدراتهم على مواجهة الصراع .

ثالثاً: اسباب الصراع : (Zaman, Nawaz ,p21,2021)

- اختلال وظيفي تنظيمي ويزيد من مستوى التوتر لدى الفرد.
- تعارض في العلاقات والمهام.
- لأدوار والقيم والتوقعات والتصورات والسلوكيات.
- ردود الفعل العاطفية السلبية كالعصبية والخوف وعدم الثقة والغضب.

رابعاً: اساليب ادارة الصراع :

ثلاثة أساليب لإدارة الصراع التنظيمي وهي: (خوين, 272, 2015)

التعاون: مفتاح هذه الاسلوب النجاح عمل جماعي اكثر منه عمل فردي والتعاون يساعد على تعميق الافكار ومبني على مبدأ ان الجميع (تكسب)، وهذا الاسلوب انعكاس لما يبذله رئيس المنظمة بغية تدعيم اعتقاد المرؤوسين ان اهدافهم متناغمة اكثر منها متنافسة وتوظف الصراع لمصلحة الاطراف المختلفة .

التنافس: مفتاح هذا الأسلوب تنازل احد الاطراف عن شيء للحصول على شيء آخر ومبني على مبدأ تحقيق الفرد مصلحة ذاتية او نظرية (اكسب ويخسر)، وهو انعكاس لإجبار المرؤوسين على الامتثال لوجهة نظر الرئيس ومقترحاته .

التجنب: مفتاحه تجاهل مسببات الصراع مع السماح باستمرار حدوثه تحت ظروف مبنية على مبدأ (الكسب القليل مع طول اجل الاستثمار) من خلال اعطاء فرصة للتروي والعقلانية واعادة النظر في الامور التي أدت الى حدوث الصراع، وهو انعكاس لمحاولة الرئيس المحاولة على التجانس والتهذئة النسبية للخلافات الموجودة داخل منظمته.

خامساً: استراتيجيات ادارة الصراع:

اشار كل من(ولي ,يحيى,197, 2021, منصور, حسن,45, 2019, AL- Rousan,Al- Kenani,65,2018, هناك استراتيجيات كثيرة ونماذج تناولت الصراع والتي يمكن ان تستخدم من قبل الادارة للتعامل معه ومن هذه الاستراتيجيات نذكر منها::

استراتيجية التعاون: ويعني تعاون أطراف الصراع لإيجاد حل ملائم، وبالتالي إشباع اهتماما جميع الأطراف وهو نمط حازم وتعاوني والتعاون يأخذ شكل استثمار الخلاف لكي يتعلم أطراف، وتكون مناسبة عندما يريد جميع القادة من ما موجود من معارف من اجل الوصول الى صياغة حل مرضي لجميع الأطراف فهو يعطي لكل طرف متصارع إمكانية في الوصول الى إيجاد طريقة تتكامل فيها أهداف إطراف الصراع وتسمى هذه الاستراتيجية أيضا باستراتيجية التكامل والدمج.

استراتيجية التنازل: يعني أن يترك أحد أطراف النزاع مصالحهم لصالح الطرف الآخر، يمكن ملاحظة أن هناك نوعان الأساليب التي يمكن استخدامها في هذا المجال ، الأول يقلل من نقاط الخلاف والثاني التوافق بين أطراف الصراع ، يمكن تقسيم الموارد إلى الصراع .

استراتيجية التجنب: هو عدم قيام أحد أطراف الصراع بملاحقة اهتماماته مباشرة وإهمال اهتمامات الطرف الآخر، وال يحاول معالجة الصراع، فصاحب هذا النمط يتبع نمط المسايسة في تجنب قضية ما، وكذلك تأجيلها حتى وقت آخر مناسب أو الانسحاب من موقف فيه تهديد لمصالحه، وهو غير حازم وغير متعاون.

سادساً: أنواع الصراع:

يمكن تصنيف الصراع في الأنواع الأربعة التالية:(Jokanovi, Tomi, Duak,p442,2017) **الصراع بين الأفراد:** يمثل الصراع بين فردين أو الزملاء والموظفين والمديرين ، أو بين لإدارة ، وانها حالة طبيعية يمكن أن تساعد في النهاية النمو الشخصي أو تطوير العلاقات مع الآخرين, عندما يحصل الخلاف بين الأشخاص مدمر للغاية ، فإن استدعاء وسيط من شأنه أن يساعد حتى يتم حلها.

الصراع الشخصي : ممكن أن يحدث الصراع الشخصي عندما يجد الموظف أنه يتعين عليه أداء مهمة من أجله وهو ليس مؤهلاً بما فيه الكفاية.

الصراع بين المجموعات : حدث الصراع بين المجموعات الأفراد داخل الفريق. لسوء الفهم بين الأفراد يؤدي إلى صراع داخل المجموعة , ينشأ من الخلافات الشخصية .

المبحث الثاني: الجانب العملي

المقدمة:

من خلال البيانات العامة التي تم جمعها عن مجتمع الدراسة بواسطة القسم الأول من الاستبانة، وباستخدام التكرارات الإحصائية التي تحديد خصائص عينة الدراسة، وذلك بهدف التعرف على صفات مجتمع الدراسة من حيث التركيبة العلمية والعملية والاجتماعية، وفيما يلي توزيع عينة الدراسة تبعا " **أولاً : المتغيرات الديمغرافية :**

جدول رقم (2)

توزيع أفراد عينة الدراسة حسب المتغيرات الديمغرافية

ت	المتغيرات	الفئة	التكرار	النسبة المئوية (%)
1	العمر	أقل من 30 سنة	20	15%
		من 30 - 40 سنة	50	38%
		من 40 - 50 سنة	45	34%
		من 50 - 60 سنة	17	13%
		المجموع	132	100%
2	الجنس	ذكر	102	77%
		أنثى	30	23%
		المجموع	132	100%
3	المؤهل العلمي	إعدادية	45	34%
		بكالوريوس	80	60%
		ماجستير	5	4%
		دكتوراه	2	2%
		المجموع	132	100%
4		من 5 سنوات فأقل	10	8%

سنوات الخدمة	من 6-10 سنوات	40	%30	
	من 11-20 سنوات	60	%45	
	من 21 سنوات فأكثر	22	%17	
المجموع				
5	المستوى الإداري	الإدارة العليا	10	%12
		الإدارة الوسطى	22	%27
		الإدارة الدنيا	100	%61
	المجموع		132	%100

المصدر: اعداد الباحث استناداً الى نتائج التحليل الاحصائي

من الجدول أعلاه يتضح أن نسبة الأفراد الذين تقل أعمارهم اقل من 30 سنة بلغت 15% والأشخاص اعمارهم من 31 الي 40 سنة بلغت نسبتهم 38% وهي النسبة الكبرى عند مجتمع الدراسة و الأفراد الذين تتراوح أعمارهم من 40 الي 50 سنة بلغت 34% والأفراد الذين تتراوح أعمارهم من 50 الي 60 سنة بلغت نسبتهم 13%, و ان نسبة الذكور 77% وهي النسبة الكبرى عند مجتمع الدراسة مقارنة مع نسبة الإناث التي بلغت 23%, أن عدد الأشخاص الذين يحملون شهادة الدكتوراه بلغت 2% والأشخاص الذين يحملون شهادة الماجستير بلغت نسبتهم 4% والأشخاص الذين يحملون شهادة بكالوريوس بلغت نسبتهم 60% وهي النسبة الكبرى بين مجتمع الدراسة والأشخاص الذين لديهم شهادات إعدادية بلغت نسبتهم 34%, وأن عدد الأشخاص اللذين تقل خبرتهم عن 5 سنوات بلغت 8% و الأشخاص اللذين تتراوح خبرتهم من 6-10 سنوات بلغت 30% والأشخاص اللذين تتراوح خبرتهم 11-20 بلغت نسبتهم 45% والأشخاص الذين كانت خبرتهم عن 21 فأكثر بلغت نسبتهم 12%.

ثانياً: وصف متغير الدراسة للمتغير المستقل (المناخ التنظيمي):

يهدف الى استخراج المتوسطات الحسابية والانحرافات المعيارية وبيان مدى درجة الأهمية وترتيب الفقرات عند المتوسطات الحسابية واختبار (T) للتحقق من معنوية الفقرة وأهميتها لوصف اتجاهات عينة الدراسة نحو المناخ التنظيمي.

الهيكل التنظيمي:

يبين الجدول رقم (3) الوسط الحسابي والانحراف المعياري والترتيب لإجابات المبحوثين على الهيكل التنظيمي والذي تم قياسه اعتماداً على (5) فقرات:

الجدول رقم (3)

المتوسط الحسابي والانحراف المعياري لاستجابة أفراد عينة الدراسة على الهيكل التنظيمي

ت	الفقرات	المتوسط الحسابي	الانحراف المعياري	قيمة T	الأهمية النسبية	الترتيب
1	تفوض إدارة الشركة بعض من صلاحياتها للمستويات الإدارية بما يتناسب مع متطلبات العمل	4.310	0.64601	16.617	0.000	1
2	تعديل إدارة الشركة هيكلها التنظيمي بما يتوافق مع التغيرات في البيئة المحيطة	4.303	0.67861	15.251	0.000	2
3	تسمح الاتصالات بين المستويات الإدارية بانسياب المعلومات بسهولة	4.005	0.72243	14.423	0.000	3
4	توزع إدارة الشركة سلطة اتخاذ القرار بين المستويات الإدارية في الشركة	4.002	0.75551	14.124	0.000	4
5	تتسم طُبعة العائلة بِن الرؤساء والمرؤوسين بدرجة كِبَرَة من الوضوح	4.000	0.76254	13.223	0.000	5
	المجموع	4.222	0.64234			

المصدر: نتائج التحليل الإحصائي

قيمة (t) الجدولية عند مستوى $\alpha \leq 0.05$ (1.99) تم حساب قيمة (t) الجدولية بالاستناد إلى الوسط الافتراضي للفقرة والبالغ (3) .

يشير الجدول إلى إجابات عينة الدراسة والمتعلقة بالهيكل التنظيمي، حيث تراوحت المتوسطات الحسابية بين 4.000-4.310 بمتوسط كلي مقداره 4.235 على مقياس ليكرت الخماسي، وهو ما يشير إلى مستوى مرتفع لإجابات عينة الدراسة نحو الهيكل التنظيمي. تبين من النتائج في الجدول رقم (3) أن أعلى متوسط حسابي كان للفقرة رقم (1) والتي تنص " تتصف المواقع الالكترونية الخاصة بشركة المعارض تعمل على كافة أنظمة التشغيل الذكية بانحراف

معياري مقداره(0.61403) بينما كان أدنى متوسط حسابي للفقرة رقم (5) والتي تتسم طُبْعَة العلالة بِنَ الرؤساء والمرؤوسين بدرجة كَبْرَة من الوضوح بانحراف معياري مقداره(0.76254) .

القيادة الإدارية :

يبين الجدول رقم (4) الوسط الحسابي والانحراف المعياري والترتيب لإجابات المبحوثين على القيادة الإدارية والذي تم قياسه اعتمادا على (5) فقرات:

الجدول رقم (4)

المتوسط الحسابي والانحراف المعياري لاستجابة أفراد عينة الدراسة على القيادة الإدارية

ت	الفقرات	المتوسط الحسابي	الانحراف المعياري	قيمة T	الأهمية النسبية	الترتيب
1	يتيح المسؤول المباشر المجال للموظفين المشاركة في اتخاذ القرار	4.001	0.61452	15.726	0.000	3
2	تتسم معاملته المسؤول المباشر للموظفين بالعدالة والمساواة دون تمييز بينهم	3.821	0.71732	13.624	0.000	5
3	تستجيب الشركة لمطالب حاجات موظفيها لزيادة الابداع كالتميز في الاداء	4.002	0.73265	14.521	0.000	2
4	تعمل إدارة الشركة على تحفيز الموظفين وتشجيعهم على التميز والابتكار في العمل	4.022	0.66411	15.123	0.000	1
5	يعقد المديرين اجتماعات مفتوحة مع الموظفين في الشركة يسمح لهم بالحوار دون قيود	4.000	0.71234	13.212	0.000	4
	المجموع	4.025	0.61325			

المصدر: نتائج التحليل الاحصائي

قيمة(t) الجدولية عند مستوى $\alpha \leq 0.05$ (1.99) تم حساب قيمة(t) الجدولية بالاستناد إلى الوسط الافتراضي للفقرة والبالغ(3) .

يشير الجدول إلى إجابات عينة الدراسة والمتعلقة بالقيادة الادارية، حيث تراوحت المتوسطات الحسابية بين 3.821-4.022 بمتوسط كلي مقداره 4.025 على مقياس ليكرت الخماسي، وهو ما يشير إلى مستوى متوسط لإجابات عينة الدراسة نحو القيادة الإدارية. تبين من النتائج في الجدول رقم (4) أن أعلى متوسط حسابي كان للفقرة رقم (4) والتي تنص تعمل إدارة الشركة على تحفّز الموظفين وتشجّعهم على التميز والابتكار في العمل بانحراف معياري مقداره(0.69311) بينما كان أدنى متوسط حسابي للفقرة رقم (2) والتي تنص تتسم معاملته المسؤول المباشر للموظفين بالعدالة والمساواة دون تميّز بينهم بانحراف معياري مقداره(0.71732) .

المكافأة :

يبين الجدول رقم (5) الوسط الحسابي والانحراف المعياري والترتيب لإجابات المبحوثين على المكافأة والذي تم قياسه اعتمادا على (5) فقرات:

الجدول رقم (5)

المتوسط الحسابي والانحراف المعياري لاستجابة أفراد عينة الدراسة على المكافأة

ت	الفقرات	المتوسط الحسابي	الانحراف المعياري	قيمة T	الأهمية النسبية	الترتيب
1	تقدم إدارة الشركة مكافآت عادلة لقاء الأداء المتميز	4.381	0.61216	14.826	0.000	2
2	تستخدم إدارة الشركة المكافآت لزيادة نشاط العاملين في الشركة	4.051	0.75281	13.321	0.000	3
3	تعزز المكافآت الممنوحة من رفاية العاملين في الشركة	4.391	0.67255	14.372	0.000	1
4	تحفز المكافآت من عزيمة العاملين بالشركة في تحقيق أهداف الشركة	3.721	0.75141	15.609	0.000	5
5	يشعر العاملون بالشركة بالرضا حول قرارات منح المكافآت	4.002	0.78041	14.312	0.000	4
	المجموع	4.219	0.69534			

المصدر: نتائج التحليل الاحصائي

قيمة (t) الجدولية عند مستوى $\alpha \leq 0.05$ (1.99) تم حساب قيمة (t) الجدولية بالاستناد إلى الوسط الافتراضي للفقرة والبالغ (3) .

يشير الجدول إلى إجابات عينة الدراسة والمتعلقة بالمكافأة، حيث تراوحت المتوسطات الحسابية بين 4.381 - 3.721 بمتوسط كلي مقداره 4.219 على مقياس ليكرت الخماسي، وهو ما يشير إلى مستوى مرتفع لإجابات عينة الدراسة نحو المكافأة.

تبين من النتائج في الجدول رقم (5) أن أعلى متوسط حسابي كان للفقرة رقم (3) والتي تنص " تعزز المكافآت الممنوحة من رفاة العاملين في الشركة بانحراف معياري مقداره (0.67255) بينما كان أدنى متوسط حسابي للفقرة رقم (4) والتي تنص تحفز المكافآت من عزيمة العاملين بالشركة في تحقيق أهداف الشركة بانحراف معياري مقداره (0.75141) .

ثالثاً: وصف متغير الدراسة للمتغير التابع (الصراع التنظيمي):

يهدف إلى استخراج المتوسطات الحسابية والانحرافات المعيارية وبيان مدى درجة الأهمية وترتيب الفقرات عند المتوسطات الحسابية واختبار (T) للتحقق من معنوية الفقرة وأهميتها لوصف اتجاهات عينة الدراسة نحو الصراع التنظيمي.

-التعاون:

يبين الجدول رقم (6) الوسط الحسابي والانحراف المعياري والترتيب لإجابات المبحوثين على التعاون والذي تم قياسه اعتماداً على (5) فقرات:

الجدول رقم (6)

المتوسط الحسابي والانحراف المعياري لاستجابة أفراد عينة الدراسة على التعاون

ت	الفقرات	المتوسط الحسابي	الانحراف المعياري	قيمة T	الأهمية النسبية	الترتيب
1	عند نشوء أي صراع بينك وبين زملائك في العمل تحاول التعاون معهم من أجل فهم حقيقة المشكلة .	4.314	0.64345	14.317	0.000	1
2	ان فريق العمل يصل الى افضل الحلول مقارنة بالحلول التي يصلها اي شخص يعمل بمفرده	4.312	0.66251	13.153	0.000	3
3	التفاهم المشترك وتبادل المعلومات الصحيحة بين الأطراف المتصارعة قد يقود	4.331	0.65145	14.242	0.000	2

					الى حلول مرضية	
4	3.723	0.73162	15.362	0.000	5	نحاول تقديم اكبر قدر من المساعدة اذا طلب منك ذلك للوصول الى افضل الحلول للمشاكل القائمة
5	3.621	0.77195	14.412	0.000	4	نفضل ان نسمع رأي كل واحد في المشكلة المطروحة وتساهم في تكوين رأي جماعي لحلها
	4.142	0.66236				المجموع

المصدر: نتائج التحليل الاحصائي

قيمة (t) الجدولية عند مستوى $\alpha \leq 0.05$ (1.99) تم حساب قيمة (t) الجدولية بالاستناد إلى الوسط الافتراضي للفقرة والبالغ (3) .

يشير الجدول إلى إجابات عينة الدراسة والمتعلقة بالتعاون، حيث تراوحت المتوسطات الحسابية بين 3.723-4.314 بمتوسط كلي مقداره 4.142 على مقياس ليكرت الخماسي، وهو ما يشير إلى مستوى مرتفع لإجابات عينة الدراسة نحو التعاون.

تبين من النتائج في الجدول رقم (6) أن أعلى متوسط حسابي كان للفقرة رقم (1) والتي تنص " عند نشوء أي صراع بينك وبين زملائك في العمل تحاول التعاون معهم من اجل فهم حقيقة المشكلة , وبانحراف معياري مقداره (0.64345) بينما كان أدنى متوسط حسابي للفقرة رقم (4) والتي تنص نحاول تقديم اكبر قدر من المساعدة اذا طلب منك ذلك للوصول الى افضل الحلول للمشاكل القائمة بانحراف معياري مقداره (0.73162) .

-التنافس:

يبين الجدول رقم (7) الوسط الحسابي والانحراف المعياري والترتيب لإجابات المبحوثين على التنافس والذي تم قياسه اعتمادا على (5) فقرات:

الجدول رقم (7)

المتوسط الحسابي والانحراف المعياري لاستجابة أفراد عينة الدراسة على التنافس

ت	الفقرات	المتوسط الحسابي	الانحراف المعياري	قيمة T	الأهمية النسبية	الترتيب
1	عند نشوء صراع بينك وبين زميلك عادة تستخدم خبرتك العلمية والعملية لجعل زميلك في العمل يستقبل افكارك	4.051	0.68433	14.017	0.000	1

2	تصر دائماً على متابعة دورك في المشكلة المطروحة وتتمسك بها	4.022	0.68221	14.152	0.000	3
3	قدرتك في التعامل مع المعلومات تتيح لك الفرصة لا قناع الآخرين بالحلول التي تقدمها لحل المشاكل	4.011	0.68133	13.243	0.000	2
4	السلطة والنفوذ تؤهلك لترويج الافكار والقرارات التي تسعى الى تحقيقها	3.920	0.70072	15.162	0.000	4
5	تعمل بجهد كبير لتطوير القضية التي تهكم وتحمي حقوقك كعضو في الفريق. الافكار والقرارات التي تسعى الى تحقيقها	3.821	0.71093	14.214	0.000	5
	المجموع	4.010	0.68536			

المصدر: نتائج التحليل الاحصائي

قيمة (t) الجدولية عند مستوى $\alpha \leq 0.05$ (1.99) تم حساب قيمة (t) الجدولية بالاستناد إلى الوسط الافتراضي للفقرة والبالغ (3) .

يشير الجدول إلى إجابات عينة الدراسة والمتعلقة بالتنافس، حيث تراوحت المتوسطات الحسابية بين 3.821 - 4.051 بمتوسط كلي مقداره 4.010 على مقياس ليكرت الخماسي، وهو ما يشير إلى مستوى متوسط لإجابات عينة الدراسة نحو التنافس.

تبين من النتائج في الجدول رقم (7) أن أعلى متوسط حسابي كان للفقرة رقم (1) والتي تنص " عند نشوء صراع بينك وبين زميلك عادة تستخدم خبرتك العلمية والعملية لجعل زميلك في العمل يستقبل افكارك بانحراف معياري مقداره (0.68433) بينما كان أدنى متوسط حسابي للفقرة رقم (5) والتي تنص تعمل بجهد كبير لتطوير القضية التي تهكم وتحمي حقوقك كعضو في الفريق بانحراف معياري مقداره (0.71093) .

-التجنب:

يبين الجدول رقم (8) الوسط الحسابي والانحراف المعياري والترتيب لإجابات المبحوثين على التجنب والذي تم قياسه اعتمادا على (5) فقرات:

الجدول رقم (8)

المتوسط الحسابي والانحراف المعياري لاستجابة أفراد عينة الدراسة على تنفيذ الابداع

ت	الفقرات	المتوسط الحسابي	الانحراف المعياري	قيمة T	الأهمية النسبية	الترتيب
1	تعمل على تجنب الصراع الذي يحدث بين العاملين في الشركة	3.812	0.66433	14.117	0.000	1
2	تحاول اتجنب تبادل الامور الغير سارة مع الجهات الاخرى لصراع	3.757	0.67421	14.242	0.000	3
3	تحاول اتجنب اتخاذ القرارات التي تؤدي الى الصراع	3.652	0.68131	14.762	0.000	4
4	تتجنب الصراعات اذا تعارضت مع القيم السائدة في لشركة	3.825	0.71172	14.843	0.000	2
5	تتخذ اجراءات ادارية مختلفة متجنب الصراعات مثل نقل موظف من مكان الى اخر	3.536	0.74023	14.712	0.000	5
	المجموع	3.821	0.69513			

المصدر: نتائج التحليل الاحصائي

قيمة (t) الجدولية عند مستوى $\alpha \leq 0.05$ (1.99) تم حساب قيمة (t) الجدولية بالاستناد إلى الوسط الافتراضي للفقرة والبالغ (3) .

يشير الجدول إلى إجابات عينة الدراسة والمتعلقة بالتجنب، حيث تراوحت المتوسطات الحسابية بين 3.536- 3.812 بمتوسط كلي مقداره 3.821 على مقياس ليكرت الخماسي، وهو ما يشير إلى مستوى متوسط من إجابات عينة الدراسة نحو بالتجنب.

تبين من النتائج في الجدول رقم (8) أن أعلى متوسط حسابي كان للفقرة رقم (1) والتي تنص تعمل على تجنب الصراع الذي يحدث بين العاملين في الشركة لها بانحراف معياري مقداره (0.66433) بينما كان أدنى متوسط حسابي للفقرة رقم (5) والتي تنص تتخذ اجراءات ادارية

مختلفة متجنب الصراعات مثل نقل موظف من مكان الى اخر فيها بانحراف معياري مقداره (0.74023) .

رابعاً: نتائج اختبار فرضيات الدراسة :

الفرضية الرئيسية : لا يوجد أثر للمناخ التنظيمي والمتمثل ب(الهيكل التنظيمي, القيادات الادارية ، المكافأة) على الصراع التنظيمي في الشركة العامة لتجارة الحبوب العراقية عند مستوى دلالة إحصائية (0.05).

لاختبار هذه الفرضية تم استخدام تحليل الانحدار البسيط لتحقيق من أثر للمناخ التنظيمي والمتمثل ب(الهيكل التنظيمي, القيادات الادارية ، المكافأة) على الصراع التنظيمي في الشركة العامة لتجارة الحبوب العراقية عند مستوى دلالة إحصائية (0.05) .، وكما موضح في الجدول التالي :

جدول رقم (9)

نتائج اختبار تحليل الانحدار البسيط لتأثير المناخ التنظيمي على الصراع التنظيمي

المتغير التابع	(R)	(R2)	F	DF	Sig*	معامل	T	Sig*
	الارتباط	معامل التحديد	المحسوبة	درجات الحرية	مستوى الدلالة	ل	المحسوبة	مستوى الدلالة
الصراع التنظيمي	0.796	0.634	170.323	الانحدار	7	0.645	182.233	0.000
				البواقي	140			
				المجموع	147			

المصدر: نتائج التحليل الاحصائي

يوضح الجدول (9) تأثير محددات التجارة الالكترونية على التوجه الابداعي , إذ أظهرت النتائج التحليل الاحصائي بوجود تأثير ذي دلالة احصائية لمحددات التجارة الالكترونية على التوجه الابداعي , وبلغ معامل الارتباط (0.796) , وعند مستوى دلالة (0.05), اما معامل التحديد R2 فقد بلغ (0.634) , كما بلغت قيمة درجة التأثير (0.645) , ويؤكد معنوية التأثير قيمة F المحسوبة والتي بلغت (168.326) وهي دالة عنده مستوى معنوية (0.05) كما بلغت قيمة T (182.233) وهي دالة عند مستوى (0.05) , تبين أنه تم رفض الفرضية العدمية، والتي تنص لا يوجد أثر للمناخ التنظيمي والمتمثل ب(الهيكل التنظيمي, القيادات الادارية ، المكافأة) على الصراع التنظيمي في الشركة العامة

لتجارة الحبوب العراقية عند مستوى دلالة إحصائية (0.05) . " وقبول الفرضية البديلة، بأن هناك أثر للمناخ التنظيمي والمتمثل ب(الهيكل التنظيمي, القيادات الادارية ، المكافأة) على الصراع التنظيمي في الشركة العامة لتجارة الحبوب العراقية عند مستوى دلالة إحصائية (0.05) .

خامساً: النتائج :

1. توصلت الدراسة إلى أن هناك أثر للمناخ التنظيمي والمتمثل ب(الهيكل التنظيمي, القيادات الادارية ، المكافأة) على الصراع التنظيمي في الشركة العامة لتجارة الحبوب العراقية عند مستوى دلالة إحصائية (0.05) اي ان الشركة العامة لتجارة الحبوب ان توفر مناخ تنظيمي ملائم ومناسب للعاملين بالشركة بهدف القيام بالواجبات والمهام الموكلة إليهم وبنجاح وذلك لتحقيق أهداف الشركة.
2. هناك اهتمام كبير من قبل عينة الدراسة بأن المكافآت الممنوحة للعاملين تعزز من رفاهية في الشركة هذا ما يدفع ادارة الشركة على تحفّز وتشجّعهم على التميز والابتكار في العمل.
3. هناك اتفاق كبير من قبل عينة الدارسة على ان ادارة الشركة تعتمد على اشراك العاملين في وضع الخطط الاستراتيجية وتعمل على تفوض بعض من صلاحياتها للمستويات الإدارية بما يتناسب مع متطلبات العمل.
4. أظهرت نتائج الدراسة ان عند نشوء صراع بينك وبين زميلك عادة تستخدم خبرتك العلمية والعملية لجعل زميلك بالعمل في فهم حقيقة المشكلة ويستقبل افكارك و قدرتك في التعامل مع المعلومات تتيح لك الفرصة لا قناع الآخرين بالحلول التي تقدمها لحل المشاكل.
5. اوضحت نتائج الدارسة ان مستوى الأهمية القيادة الإدارية والتنافس والتجنب في الشركة العامة لتجارة الحبوب العراقية محل الدراسة من وجهة نظر عينة الدراسة كانت متوسطة.

سادساً: التوصيات

1. على إدارة الشركة ان توزع سلطة اتخاذ القرارات بين المستويات الإدارية في الشركة و ان تتسم طُبّعة العلالة بئين الرؤساء والمرؤوسين بدرجة عالية من الوضوح والثقة.
2. ان تكون الاجتماعات مفتوحة مع الموظفين في الشركة يسمح لهم بالحوار دون قيود تتسم معاملته المسؤول المباشر للموظفين بالعدالة والمساواة دون تمييز بينهم ضرورة تبني إدارة الشركة التوجهات الابداعية.
3. على إدارة الشركة ان نسمع رأي كل واحد من الموظفين في المشكلة المطروحة وتساهم في تكوين رأي جماعي لحلها تحاول ان تقديم اكبر قدر من المساعدة اذا طلب منك ذلك للوصول الى افضل الحلول للمشاكل القائمة.

4. على إدارة الشركة أن تتجنب اتخاذ القرارات ادارية مختلفة تؤدي الى الصراع مثل نقل موظف من مكان الى اخر.

5. على إدارة الشركة ان تعمل بجهد كبير لتطوير القضية التي تهم وتحمي حقوق اعضاء في الفريق وتنمية الافكار والقرارات التي تسعى الشركة الى لتحقيقها.

قائمة المراجع

اولاً : المراجع العربية :

ابراهيم, غفران حسين , المناخ التنظيمي في المدارس الابتدائية من وجهة نظر المعلمين, مجلة نسق, العدد 23, 2019.

حبیب لقاء مّري , غالي, بتول عبد علي, تأثير المناخ التنظيمي على تحسين الأداء الوظيفي للعاملين, مجلة كلية الادارة والاقتصاد والدراسات الاقتصادية, المجلد 10, العدد 4, 2018.

الحداد , حسون محمد علي , أثر عناصر مناخ الأبداع التنظيمي على الرضا الوظيفي العاملين في شركات الاتصالات, مجلة كلية بغداد للعلوم الاقتصادية الجامعة, العدد 50, 2017.

الخاقاني, ضرغام محمد شاطي , الشحمانى , زهير كاظم جبر, العلاقة السببية بين الاستقامة السببية والصراع التنظيمي, مجلة الدراسات المحاسبية والمالية , مجلد 14, العدد 48, 2019.

خوين, سندس رضوي , أساليب ادارة الصراع وأثرها في تنمية رأس المال الاجتماعي التنظيمي , مجلة كلية بغداد للعلوم الاقتصادية الجامعة, العدد 46, 205.

الرشيدي, خالد عبد لله بريكان, دور الائتلافات الداخلية في تخفيض الصراع التنظيمي , كلية الأعمال , جامعة الشرق الأوسط , الأردن , 2012.

الشوابكة , عرين عدنان, أثر سلوكيات التنمر في مكان العمل على دوران العمل الطوعي : المناخ التنظيمي متغير معدل , رسالة ماجستير , كلية الاعمال , جامعة الشرق الأوسط الأردن , 2019.

صادق , زانا مجيد , دور أبعاد المناخ التنظيمي في تعزيز الالتزام التنظيمي, مجلة جامعة كركوك للعلوم الإدارية والاقتصادية المجلد 8 , العدد 2, 2018.

عباس, نسيم خضير, حسن ,علي ميري , تأثير المناخ التنظيمي على ضغوط العمل, مجلة كلية التربية الأساسية للعلوم التربوية والانسانية, العدد 46 المجلد 1, 2020.

عبد الرزاق ,أبان عثمان , محمود ,ناجي عبد الستار, تقويم المناخ التنظيمي , مجلة جامعة كركوك للعلوم الإدارية والاقتصادية , العدد 1, مجلد 2, 2012.

قدوري , فائق مشعل , محمود, علا نافع, دور استراتيجيات إدارة الصراع التنظيمي في تعزيز سلوك العمل,مجلة تكريت للعلوم الإدارية والاقتصادية, المجلد 51,العدد 7, 4, 2019.

كريم ,خولة صدر الدين , **أثر المناخ التنظيمي في رضا العاملين** , مجلة جامعة كركوك للعلوم الإدارية والاقتصادية, العدد 1, مجلد 7, 2017.

لشماع ,خليل , حمود خضر كاظم , **"نظرية المنظمة"** , عمان ,دار المسيرة للنشر والتوزيع, 2007.

ماجد , زيد صادق , **تشخيص واقع المناخ التنظيمي في مديرية زراعة محافظة البصرة**, مجلة تكريت للعلوم الإدارية والاقتصادية/ المجلد 16, العدد 51, 2020.

ولى , أحلام إبراهيم , محمد ,غازي يحيى, **دور الذكاء العاطفي في إدارة الصراع التنظيمي**, مجلة تكريت للعلوم الإدارية والاقتصادية, المجلد 71, العدد 4, 2021.

ثانياً: المراجع الأجنبية

- Al-Rousan Mahmoud Ali ,Al-Kenani ,Reem Abdallah, **he Role of Organizational Conflict Management Strategies in Organizational Citizenship Behavior: A Field Study for Secondary Schools in Jordan** , International Journal of Business and Social Science Vol. 9 • No. 7 • July 2018 .
- Chen ,Yun Liu,1 Lingjuan Liangjie Zhao, **The Interactive Effect of Organizational Identification and Organizational Climate on Employees' Taking Charge Behavior: A Complexity Perspective** Complexity in Economics and Business 2021 View this Special Issue
- Garcia, E, , **The Relationship Between Faculty Conflict Management, Emotional Intelligence, Leadership And Quality In Higher Education**, University Of Phoenix, Doctor, 2015.
- Jeung, Da-Yee, Chang, Sei-Jin, **Moderating Effects of Organizational Climate on the Relationship between Emotional Labor and Burnout among Korean Firefighters**, Int J. Environ. Res. Public Health 2021, 18, 914. <https://doi.org/10.3390/ijerph18030914>
- Jokanović, Bojana, Tomić, Ivana, Duđak, Ljubica , **Organizational conflict resolution**, XVII International Scientific Conference on Industrial System, Novi Sad, Serbia, 2017.
- Madhukar V, **Organisational Climate: A Conceptual Perspective**, International Journal of Management and Business, Vol. 7 Issue 8, 2017, <https://www.researchgate.net/publication/325057614>
- Melati1, Berti Anggun, Moeins ,Anoesyirwan, **THE RELATIONSHIP BETWEEN THE ORGANIZATIONAL CLIMATE AND WORK MOTIVATION WITH THE COMMITMENT TO THE ORGANIZATION IN PT. CITRA ABADI SEJATI** , INTERNATIONAL JOURNAL OF SOCIAL POLICY AND LAW , Vol. 02 No. 2, 2021.
- Moore ,D., McCabe ,G., Duckworth ,W, Sctove, S. **"The practice of Business Statistics: Using data for decisions"**, 2003
- Mwaniki, Gertrude Muthoni , **Organizational Conflict Management: The All Important Public Universities Performance Strategy Under Neglect in Kenya**, European Scientific Journal, ESJ, 17(12), 2021, <https://doi.org/10.19044/esj.2021.v17n12p181>
- Powell1, Byron J , Mettert, Kayne , Dorsey, Caitlin , **Measures of organizational culture, organizational climate, and implementation climate in behavioral health: A systematic review**, Implementation Research and Practice, Volume 2: Jan-Dec 2021
- Samuel Remi, **DIMENSIONALITY OF INTRA-ORGANIZATIONAL CONFLICT AND THE CHALLENGES FOR HUMAN RESOURCE MANAGEMENT IN**

SMALL AND MEDIUM SCALE ENTERPRISES IN NIGERIA, Journal of Competitiveness, Vol. 10, Issue 1, 2018.

Subramani, A. K., Jan, N., Gaur, M., & Vinodh, N.. **Impact of organizational climate on organizational citizenship behaviour with respect to automotive industries at ambattur industrial estate**, .Chennai. International Journal of Applied Business and Economic Research, 13(8), 2015.

Zaman, Umer, Nawaz, Shahid, Owais Shafique ,Saba Rafique, **Making of rebel talent through workplace ostracism: A moderated-mediation model involving emotional intelligence, organizational conflict and knowledge sharing behavior**, Cogent Business & Management, 8, 2021, <https://doi.org/10.1080/23311975.2021.1941586>

الإشهار الرقمي عبر مواقع التواصل الاجتماعي الخيار التسويقي الأمثل لرواد الأعمال والمؤسسات في ظل جائحة كورونا

د. مسعودة طلحة¹

m.talha@univ-biskra.dz

جامعة محمد خيضر _ بسكرة - الجزائر

مقدمة

يقول **زيجمونت باومن**: أننا عاجزون عن خفض السرعة التي يسير بها التغيير² ، تشير هذه الرؤية إلى تراجع كل ما هو تقليدي من تقنية اتصالية لصالح الإعلام الجديد بأبعاده المختلفة وبما له من أثر بالغ في عملية التغيير المتسارع على مختلف الأصعدة. وتبرز وسائل التواصل الاجتماعي كبعد بين من أبعاد الإعلام الجديد لتعيد تحديد طريقة تواصلنا مع العائلة والأصدقاء، وأسلوب جذب العملاء للعلامات التجارية والمشاهير. ويستخدم مئات الملايين من الأشخاص حول العالم الشبكات الاجتماعية مثل Facebook و Twitter و LinkedIn وإذا كانت هناك تقنية ألغت قيود الزمان، وتغلبت على المسافة، وطوت العالم، فستكون وسائل التواصل الاجتماعية، والجائحة التي لم تسلم منها زاوية على هذه الأرض، بينت أهمية هذه الوسائل في حياتنا، وتغلغلها في كل المجالات بأدوات قوية مؤثرة ومتحورة هي الأخرى كالإشهار الرقمي الذي هو محور هذا البحث الرامي إلى إبراز كيف أن هذه الأداة تعد خيارا لا بديل عنه لإنجاح المهمة التسويقية لرواد الأعمال والمؤسسات، خاصة بعد أن وجدت نفسها تتبع أنشطة واستراتيجيات تسويقية وإشهارية لا تبقىها في الصورة سواء لدى العميل أو لدى المنافس ولا تتناسب وظروف الجائحة.

أولاً : إشكالية الدراسة وموضوعها:

تواجه اقتصادات العالم بمختلف توجهاتها في ظل جائحة كوفيد 19 تحدي الحفاظ على مستوى الفاعلية الاقتصادية ومواجهة شبح الركود وتراجع المداخل، ويتحمل رواد الأعمال والمؤسسات المنتجة عبئ التكيف مع متغيرات السوق الجديدة التي فرضتها وتيرة المنافسة المحلية والعالمية، ثم تذبذب وعدم استقرار الأوضاع السياسية لتتضافر جائحة كوفيد 19 لقائمة التحديات التي لا تنفك تقولب المشهد الاقتصادي وتؤثر على سيروية التنمية في أي مكان في العالم، وتعطل مشاريع استدامة المؤسسات ومن ثم استدامة الاستقرار الاقتصادي.

¹ د. مسعودة طلحة أستاذة محاضرة بجامعة محمد خيضر بسكرة - الجزائر بكلية العلوم الإنسانية و الاجتماعية ، مكلف بالدروس و الإشراف والتأطير في الأطوار الثلاث، رئيس فرقة بحث الميديا الجديدة و الحركات الاجتماعية في الجزائر و العالم العربي ، رئيس قسم الإعلام والاتصال سابقا ، وعضو خلية ضمان جودة التعليم العلي بذات الجامعة، شاركت في عدة محافل دولية كمتدخل أو عضو لجنة علمية ، محكم وخبير في مجالات علمية محكمة.

² _ زيجمونت باومن، **الازمنة السائلة العيش في زمن اللابيقين**، تر: حجاج ابو حجر، الشبكة العربية للأبحاث والنشر، لبنان، الطبعة الاولى، 2017 ، ص 34 .

ويتطلب التكيف مع ما سبق ذكره من تحديات، كسب رهان التحدي التقني وانتقان التطور الحاصل على مستوى تكنولوجيا الإعلام والاتصال واستغلالها الأمثل في مواجهة كل هذه الظروف .

ويعتبر الإشهار الرقمي من بين أبرز الأدوات التسويقية التي تستند عليها الفواعل الانتاجية والتجارية في عصرنا الحالي لمواجهة المنافسة والتكيف مع متغيرات السوق، خاصة في ظل الركود الاقتصادي الذي واجهته جراء إجراءات الحجر الصحي التي كانت حتمية بعد انتشار وباء كوفيد 19 في العالم، فبعد غلق الأسواق وفضاءات التسوق والخدمة الذاتية لم يعد من بد الوصول إلى المستهلك النهائي الذي يمثل نهاية وبداية الدورة الاقتصادية لأي مؤسسة منتجة سوى اللجوء إلى المتاح من تكنولوجيات الاتصال الحديثة وتطبيقات الإعلام الجديد، لضمان بقاء تداول منتجاتها وخدماتها وكذا حضورها في ذهن المستهلكين، والحفاظ على ولائهم ووفائهم كي لا تنقطع تلك الصلة بفعل الظروف الصحية والاقتصادية التي لم تتوضح سبل انفراجها بسبب الوباء، وعليه لقد لجأت المؤسسات المنتجة للسلع والخدمات بمختلف أطيافها إلى خيار التسويق الرقمي، معتمدة في ذلك على إحدى أهم عناصره ألا وهو الاشهار الرقمي خاصة منه على شبكات التواصل الاجتماعي. إذ نجد أن هذه الأخيرة مثلت المنفذ للتواصل مع العالم في ظروف الحجر الصحي، وأحد أهم السبل للحصول على الأخبار والمعلومات والحفاظ على العلاقات الاجتماعية، وأيضاً المشاركة في الدورات التدريبية والتعليمية، والأهم من هذا كله التسوق وممارسة العادات والسلوكيات الشرائية، خاصة بعد إتاحة هذه الشبكات فرصة إنشاء متاجر رقمية وإجراء المعاملات التجارية عبرها، وفرصة إنشاء الإشهار الرقمي سواء مجاني أو مدفوع من الأشخاص أو المؤسسات ورواد الأعمال، وطورت في تقنيات استقطاب الزبائن والعملاء، فلم تعد شبكات التواصل الاجتماعي أدوات تواصلية فقط فهي أيضاً أدوات إعلامية وتعليمية وتسويقية. فقد ازداد الاعتماد عليها من قبل الأفراد لعدم تمكنهم من ممارسة حياتهم الطبيعية كما في السابق قبل انتشار الوباء .

وفي المقابل عدّ الإشهار الرقمي عبر شبكات التواصل الاجتماعي إضافة إلى وسائل الإشهار الأخرى على الشبكة والمطبوعة والسمعية والبصرية السبيل الأمثل للمنتجين من أجل عكس المميزات المتفردة لمنتجاتهم، واستقطاب أكبر عدد من المستهلكين واشباع حاجاتهم المعرفية، وتحقيق رغباتهم وتحديد سلوكياتهم الشرائية، بسبب عدم قدرتهم على التنقل مباشرة للسوق وهي فرصة للمستهلكين لمعرفة البدائل والخيارات السوقية المناسبة لحاجاتهم ورغباتهم. والتعبير عن متطلباتهم اليومية التي تغيرت كما ونوعاً بسبب ما فرضته ظروف الجائحة. في هذا الصدد تحاول هذه الورقة البحثية التقديم لأهمية الاشهار الرقمي كخيار تسويقي استراتيجي في ظل الجائحة بالإجابة على التساؤلات الموالية:

ـ التساؤل الرئيسي:

ـ ما مدى فاعلية الإشهار الرقمي عبر شبكات التواصل الاجتماعي في إنجاح مهمة التسويق لدى رواد الأعمال والمؤسسات الاقتصادية خلال جائحة كوفيد 19؟

ـ الأسئلة الفرعية:

- ـ ما المقصود بالإشهار الرقمي عبر شبكات التواصل الاجتماعي وما هي مزاياه ؟
- ـ ما مؤشرات أهمية اعتماد رواد الأعمال والمؤسسات على خيار الإشهار الرقمي عبر مواقع التواصل الاجتماعي لإنجاح مهمة التسويق خلال جائحة كوفيد19؟
- ـ ماهي مختلف آفاق استخدام الاشهار الرقمي عبر مواقع التواصل الاجتماعي من قبل رواد الأعمال والمؤسسات فيما بعد الجائحة ؟

ـ منهج الدراسة :

للإجابة على السؤال المحوري والتساؤلات الفرعية اعتمدنا على المنهج الاستقرائي التحليلي الذي من شأنه أن يمكننا من مراجعة مختلف الأدبيات المتعلقة بموضوع البحث والكفيلة بإيصالنا إلى استنتاجات تجيبنا على الأسئلة التي طرحت في مستهل هذه الدراسة والمتعلقة أساسا بأهمية توجه رواد الأعمال والمؤسسات نحو خيار الإشهار الرقمي على مواقع التواصل الاجتماعي كأداة تسويقية خلال جائحة كورونا .

ـ أهداف الدراسة:

- ـ تحديد مفهوم الاشهار الرقمي وأبرز مميزاته وأدواره ، والكشف عن خصوصية الإشهار الرقمي عبر مواقع التواصل الاجتماعي.
- ـ معرفة الدور الاقتصادي لشبكات التواصل الاجتماعي.
- ـ الوقوف على أسباب لجوء رواد الأعمال والمؤسسات الاقتصادية للإشهار الرقمي عبر مواقع التواصل الاجتماعي.
- ـ الكشف عن مؤشرات أهمية اعتماد رواد الأعمال والمؤسسات على خيار الإشهار الرقمي عبر مواقع التواصل الاجتماعي لإنجاح مهمة التسويق خلال جائحة كوفيد19.
- ـ رصد آفاق استخدام الإشهار الرقمي من قبل رواد الأعمال والمؤسسات والاستفادة منه أكثر بعد الجائحة ؟
- ـ أهمية الدراسة : تتمحور أهمية هذه الدراسة حول جانبين اثنين :

تعد نتائج هذه الدراسة وتحليلاتها مهمة بالنسبة لرواد الأعمال والمؤسسات الاقتصادية التي تستخدم الإشهار الرقمي كحتمية بعد تفشي جائحة كورونا، من جهة لمعرفة الدور الحقيقي لهذا القطاع الاقتصادي الهام والسبيل الأفضل لاستغلاله بما يسمح لهذه المؤسسات من كسب رهان مهمتها التسويقية والحفاظ على استقرارها في الأسواق ومواجهة الأزمات. ومن جهة أخرى هي مهمة أيضا بالنسبة لأولئك الذين لم يعوا بعد أهمية هذا القطاع ومدى فاعليته التسويقية في ظل هذه الظروف.

أما الجانب الثاني فيتعلق بأهمية هذه الدراسة بالنسبة لصانعي المحتوى الإشهاري الرقمي والقائمين على الصناعة الرقمية ذات التوجه الاقتصادي، إذ تمكنهم نتائجها من تقديم خدمات أكثر تطورا

ومواكبة لمتطلبات رواد الأعمال والمؤسسات بما يتوافق وخصائص عروضهم الإشهارية والمستهلكين الذين يتوجهون إليهم عبر شبكات التواصل الاجتماعي .

_ الدراسات السابقة :

في إطار سعيها نحو ما يفتح مغاليق هذا البحث من معارف ومعلومات متعلقة بالمتغيرات التي تتفاعل حوله صادفتنا مجموعة من الدراسات التي قد تتشابه من موضوعه وسواء كانت دراسات تطبيقية أو نظرية تحليلية فإنها شكلت تراكماً معرفياً لا يستهان به لاستئناف هذا البحث، نأتي على ذكر بعضها فيما يلي :

_ دراسة عماد صقر محمد (2016) عن " : تأثير إعلانات وسائل التواصل الاجتماعي على السلوك الشرائي للمستهلك الكويتي : دراسة تطبيقية على المجتمع الكويتي " : هدفت هذه الدراسة للكشف عن علاقة إعلانات وسائل إعلانات التواصل الاجتماعي السلوك الشرائي للمستهلكين من المجتمع الكويتي، وقام الباحث بتصميم استبيان استخدمه كأداة للدراسة وشملت أسئلة الاستبيان المتغيرات (إعلانات وسائل التواصل الاجتماعي، أسلوب بثها الاجتماعي، ومضمونها) وتم تطبيقه على عينة الدراسة التي بلغ قوامها (205) مفردة من مستخدمي مواقع التواصل الاجتماعي من المجتمع الكويتي وتوصلت نتائج الدراسة الى وجود علاقة ذات دلالة احصائية بين إعلانات وسائل التواصل الاجتماعي والسلوك الشرائي لدى المستهلكين في المجتمع الكويتي¹.

_ دراسة Mitun Dutta 2013 عن : فاعلية الإعلان عبر الإنترنت على مواقع الشبكات الاجتماعية الفيس بوك أنموذجاً : هدفت هذه الدراسة إلى التحقق من فوائد الإعلان الإلكتروني عبر مواقع الشبكات الاجتماعية واتخذت الفيس بوك أنموذجاً في بنجلاديش، ناقشت الدراسة نظرة عامة موجزة عن سوق إعلانات الشبكات الاجتماعية وتحديد مدى فعاليتها في جذب العملاء، وقد توصلت الى أن الإعلان الإلكتروني عبر الفيس بوك قدم تسهيلات كثيرة للتسويق الإلكتروني ببنجلاديش، وكانت منظمة تسويق bikroy.com التي بدأت من أكثر من عامين في تطبيق التسويق الإلكتروني مثالا ناجحاً على ذلك وقد أوصت الدراسة بتعميم استخدام الإعلان الإلكتروني عبر مواقع الشبكات الاجتماعية على جميع المؤسسات في بنجلاديش.

_ دراسة Shirley Alex (2010) عن " اتجاهات مستخدمي شبكات التواصل الاجتماعي نحو أشكال الإعلان الرقمي " : استهدفت هذه الدراسة التعرف على اتجاهات مستخدمي شبكات التواصل الاجتماعي نحو أشكال الإعلان الرقمي، وتوصلت إلى نتائج ميزها وجود اختلافات لاتجاهات مستخدمي شبكات التواصل الاجتماعي عدت طفيفة بين الفئات العمرية لأفراد عينة الدراسة نحو أشكال الإعلان

¹ _ شيرين عبدالحفيظ البحري : تعرض الشباب الجامعي للإعلانات الرقمية عبر مواقع التواصل الاجتماعي واتجاهاتهم نحوها، المجلة العلمية لبحوث العلاقات العامة والإعلان ، العدد 13 ، ص ص 271-304.(بتصرف)

الإلكتروني المتنوعة، وتفاوتت آراء الفئات العمرية المختلفة بين كون هذه الإعلانات إيجابية اتجاه المدونات أو أكثر من الإيجابية إيجابية اتجاه العلامة التجارية.¹

ـ دراسة محمود عبد الحميد صالح وآخرون (2013) عن " أثر محتوى الاعلان في مواقع الشبكات الاجتماعية على اتجاهات المستهلكين نحو العلامة التجارية لشركة الاتصالات السعودية: استهدفت هذه الدراسة معرفة طبيعة العلاقة بين محتوى إعلانات شركة الاتصالات السعودية لمواقع التواصل الاجتماعي على الانترنت واتجاهات المستهلكين نحو علامتها التجارية وقد خلصت نتائج الدراسة إلى وجود علاقة طردية ذات دلالة إحصائية بين محتوى الإعلان للشركات عبر مواقع الشبكات التواصل الاجتماعية واتجاهات المستهلكين نحو علامتها التجارية، ووجود فروق معنوية في تقييم المستهلكين لمحتوى إعلان الشركة على الشبكات الاجتماعية تعزى لمتغير المستوى التعليمي، وعدم وجود فروق معنوية تعزى لمتغيرات الجنس والعمر والجنسية.²

ـ دراسة نور الدين مشاركة (2014) لبحث دور التسويق عبر شبكات التواصل الاجتماعي في إدارة العلاقة مع العميل لغرض دراسة حالة متعاملي قطاع الهاتف المحمول النقال بالجزائر، ركزت على مفهوم مواقع التواصل الاجتماعي والتسويق عبر مواقعها الأكثر شهرة فيسبوك، تويتر، وجوجل بلس، حيث تناولت الدراسة الدور الخاص بتلك المواقع في الترويج ودورها الفعال في الحوار بين المنتج والمستهلك، ودلت نتائج الفروض باعتبار مواقع التواصل الاجتماعي وسيلة بامتياز لتسويق المنتجات والخدمات.³

ثانيا : مفاهيم الدراسة :

1_ مواقع التواصل الاجتماعي:

لشبكات أو وسائل التواصل الاجتماعي تعريفات عديدة، إلا أنَّ جميعها في مفهومها الأساسي منصات على الأنترنت أو الهاتف المحمول تتيح التفاعل الثنائي الاتجاه عبر محتويات ينتجها المستخدمون أنفسهم، فضلا عن التواصل بين المستخدمين .ومن ثم، فوسائل التواصل الاجتماعي ليست كوسائل الإعلام التي لا تخرج إلا من مصدر واحد أو من موقع شبكي ثابت، وإنما هي وسائل للتواصل عبر منصات صُمِّمت خصيصا لتتيح للمستخدمين إيجاد(إنتاج)المحتويات بأنفسهم والتفاعل مع

¹ _ شيرين عبدالحفيظ البحيري : مرجع سبق ذكره ، ص ص 271-304.

² _ محمود عبد الحميد محمود صالح : أثر المحتوى الإعلاني في مواقع الشبكات الاجتماعية على اتجاهات المستهلكين نحو العلامة التجارية "حالة شركة الاتصالات السعودية، مجلة جامعة الملك سعود للعلوم الإدارية، مجلد 25 ، عدد 2، الرياض، 2013، ص ص 223 - 250، الرياض، 2013 .

³ _ نور الدين مشاركة: "دور التسويق عبر شبكات التواصل الاجتماعي في إدارة العلاقات مع الزبون: دراسة حالة متعاملي قطاع الهاتف النقال بالجزائر". رسالة ماجستير، جامعة قاصدي مرباح ورقلة. الجزائر، 2014.

المعلومات ومع مصدرها.¹ كما عرفت كل من Danah M.Boyd و Nicole B. Ellison مواقع الشبكات الاجتماعية" كخدمات ويب التي تسمح للأفراد 1 :إنشاء ملف متاح لعام أو شبه عام في إطار نظام محدد Bounded system ، 2: تقديم قائمة من شبكة المستخدمين المتصلين الآخرين، 3: عرض وتصفح قائمة اتصالاتهم واتصالات الآخرين². وعرفها راضي زاهر بكونها" منظومة من الشبكات الالكترونية التي تسمح للمشارك فيها بإنشاء موقع خاص به، ومن ثم ربطه من خلال نظام اجتماعي الكتروني مع أعضاء آخرين بهذا الموقع أو يشترك هؤلاء الأفراد في الاهتمامات والهوايات"³. وتنقسم مواقع التواصل الاجتماعي إلى:

حسب الاستخدام إلى :

- _ مواقع للاستخدامات الشخصية : وهي ومواقع تستخدم لأسباب شخصية كالتواصل أو الترفيه واللعب.
- _ مواقع للاستخدامات المهنية : مواقع مهنية تستخدم للدراسة والبحث أو إيجاد فرص عمل وتوسيع الأعمال التجارية، أو للتواصل مع الشركاء أو العملاء.
- _ مواقع للاستخدامات الإعلامية والإخبارية: منصات لنشر الأخبار والمحتوى والصوت أو لصورة وتبادل المعلومات والتفاعل معها.
- حسب الأهداف إلى :

_مواقع للتواصل والتراسل الاجتماعي، مواقع للتدوين والنشر ، مواقع لمشاركة الصور والفيديو.⁴
من بين منصات التواصل الاجتماعي الشائعة الاستخدام في الوقت الراهن، نذكر على سبيل المثال لا الحصر: فيس بوك Facebook، تويتر Twiter، إنستغرام Instagram، يوتيوب Youtube، تيك توك Tiktok، بامبوزر Bambuser ، فيمو Vimeo بلوغز Blogs ، فليكر Flickr، لينكد إن LinkedIn ،وغوغل بلس Google + ومن بين المنصات التي يشيع استخدامها في بلدان أو مناطق بعينها هناك، كلوب Cloob في إيران، أوركوت Orkut في البرازيل والهند، سايورلد Cyworld في كوريا الجنوبية، فريندستر Friendster في جنوب شرق آسيا، غرونو Grono.net في بولندا، هاي فايف hi5 في بعض مناطق آسيا وأفريقيا الوسطى وأميركا اللاتينية، ميكسي mixi في اليابان، سبيسر Spaces في روسيا، وسينا وايبو Sina Weibo في بر الصين الرئيسي. وبالإضافة إلى تلك المنصات، فهناك العديد من لوحات التحكم المصممة لتجميع جميع الرسائل والمشاركات المنقولة عبر مختلف منصات التواصل الاجتماعي مثل، 'ثريدسي Threadsy وهوت

¹ - شينا كايسر وآخرون : وسائل التواصل الاجتماعي دليل عملي للهيات المعنية بالإدارة الانتخابية، تر: شركة بانغلوس ، المؤسسة الدولية للديمقراطية والانتخابات International IDEA ، ستوكهولم، 2015 ، ص 11 .

² _Danah M Boyd Nicole B Ellison : **Social Network Sites: Definition, History and Scholarship**. Journal of Computer Mediated Communication, International Communication Association, vol 13,2008, p p 210-230.

³ _ أمينة لقرع ، بوعامة لعربي: دور حملات التسويق الاجتماعي عبر مواقع التواصل الاجتماعي في توعية السلوك الاستهلاكي، مجلة البشائر الاقتصادية، المجلد السادس، العدد 1، أبريل 2020 ، ص ص 1_15.

⁴ _ أمينة لقرع ، بوعامة لعربي: المرجع نفسه ، ص ص 1_15.

سويت HootSuite وبافر Buffer والبرمجيات التي تساعد على متابعة المناقشات التي تجري عبر وسائل التواصل الاجتماعي مثل تويت ديك Tweetdeck وميلت ووتر باز Meltwater Buzz بهدف نقل ردود الفعل إلى المستخدم صاحب المحتوى.¹

2_ التسويق الرقمي :

يعتبر التسويق الرقمي "بمثابة العملية التي يتم من خلالها استخدام الشبكة العنكبوتية العالمية وكل ما يرتبط بها من تكنولوجيا الاتصال الرقمية، كما تجسد العملية التي يتم بمقتضاها بناء روابط تهدف إلى المحافظة على العلاقة بين المؤسسة الاقتصادية أو التجارية وجمهور المستهلكين من خلال مجموع الأنشطة الافتراضية الهادفة إلى تبادل الآراء، الخدمات والسلع بغية تحقيق رضا كلا الطرفين".²

_التسويق عبر منصات التواصل الاجتماعي

التسويق عبر منصات التواصل الاجتماعي أو SMM هو شكل من أشكال التسويق عبر الإنترنت يتضمن إنشاء ومشاركة المحتوى على شبكات منصات التواصل من أجل تحقيق أهداف التسويق والعلامة التجارية. حيث يتضمن التسويق عبر وسائل التواصل الاجتماعي أنشطة مثل نشر تحديثات نصية، صور ومقاطع الفيديو والمحتويات الأخرى التي تحفز مشاركة الجمهور، بالإضافة إلى إعلانات المنصات المدفوعة كـ فيسبوك، تويتر، انستغرام، بنترست.³

3_ الإشهار الرقمي:

لقد أطلقت واستخدمت مصطلحات عديدة متنوعة تصف الإعلانات على شبكة الأنترنت مثل: W3، Advertising، Interactive Advertising، Web Advertising، Online Advertising، Internet Advertising، وجميع هذه المصطلحات وإن اختلفت من حيث الشكل إلا أنها تتشابه من حيث المضمون، وتشير إلى معنى واحد وهو مصطلح الإعلان عبر الشبكة العالمية العنكبوتية (الأنترنت)، وتعكس التطور الديناميكي لشبكة الأنترنت كوسيلة اتصال تسويقية ناشئة وحديثة.⁴

ويعرف أنه "جميع أشكال العرض الترويجي المقدم من معلن معين من خلال شبكة الأنترنت، فالإنترنت أدخلت شكلا جديدا للإشهار يقوم على تقديم خدمة خاصة للعملاء تبعا لأذواقهم، ونسبة تكاليف أقل من الطرق التقليدية، ويميزه عرض غير محدود".⁵ وعلى عكس الإشهار التقليدي فهو يركز بصفة

¹ _ شينا كايسر : مرجع سبق ذكره، ص 11.

² _ عبد الله ملوكي : الإشهار عبر مواقع الشبكات الاجتماعية وأثره في التنمية المستدامة ، مجلة كلية بغداد للعلوم الاقتصادية الجامعة ، العدد 46 ، 2015 ، ص ص 318-332 .

³ _ ما هو التسويق عبر منصات التواصل الاجتماعي؟ على الرابط <https://tasueq.com/> .شوه بناريخ 2021/07/27.

⁴ _ إبراهيم موصلي: دور محددات اتجاهات العملاء نحو الإعلانات عبر شبكة الأنترنت في سلوكهم الاستجابي " دراسة ميدانية"، عملاء الأسواق التجارية عبر الشبكة الاجتماعية Facebook ، أطروحة دكتوراه في إدارة الأعمال، جامعة حلب، 2015، ص 51.

⁵ _ بن عبو وليد : «الإشهار في عصر تكنولوجيا الاتصال: مقارنة تحليلية لمزايا الإشهار الإلكتروني وآفاقه »، مجلة مقاربات ، جامعة الجلفة- الجزائر، المجلد 05 ، العدد 03، ص ص 33-51. تم التحميل من <https://www.asjp.cerist.dz/en/article/83910> .

أساسية على رجوع الصدى أو التغذية الراجعة للفرد المتلقي أو المتعرض للمحتوى عبر الفضاء الافتراضي (Feedback). وهو أيضا يمثل وسيلة اتصال إلكترونية تنقل المعلومات الخاصة بالسلعة أو الخدمة بغرض إقناع الزبون بقرار الشراء للسلعة.¹

ووفقاً لمايكل ستلزنر Michael Stelzner ، فإن الإعلان الرقمي هو "شكل من أشكال الترويج يستخدم الإنترنت وشبكة الويب العالمية لغرض صريح يتمثل في توصيل الرسائل التسويقية لجذب العملاء". يناقش تايلور ستة مبادئ للإعلان الرقمي ، تتعلق بذكاء العملاء ووعيهم، "الخصوصية والثقة والأهمية ، قيم تجريبية للتفاعل والتسلية".²

كما أحصى الباحثان Thorson et Rodgers خمسة أشكال مختلفة للإعلانات الموجودة عبر شبكة الأنترنت تتضمن كلا من اعلانات الرعاية، والكلمات والروابط المفتاحية، والمواقع التجارية الخاصة بالشركات، وإعلانات Banner وإعلانات Pop-up ، ومن أكثر الأنماط الشائعة للإعلانات عبر الأنترنت هي: (المواقع الإلكترونية الخاصة بالشركات، إعلانات (Display)، إعلانات محركات البحث، إعلانات البريد الإلكتروني، إعلانات مواقع التواصل الاجتماعي).³

4_ ريادة الأعمال :

هي العملية التي يتم من خلالها إنشاء مشروع جديد قادر على إنتاج السلع والخدمات، وهي العملية التي يتم من خلالها تحويل الأفكار العظيمة الى واقع يحقق الأرباح المادية والمعنوية لرائد الأعمال. وهي العملية التي تتسم بالإبداع على خلق الأفكار الجديدة التي تساهم بحل مشكلة ما أو إيجاد حلول بطريقة مميزة. من أهم مميزات ريادة الأعمال هي تحويل العقبات والمخاطر الى فرص جديدة تحقق النتائج الإيجابية للمشاريع الجديدة.⁴ وحسب المفوضية الأوروبية، فإن ريادة الأعمال الرقمية هي "تأسيس مشاريع جديدة، وتحويل مشاريع قائمة، عن طريق تطوير تقنيات رقمية جديدة و/ أو استخدام جديد لهذه التقنيات".⁵ وتطور فكرة ريادة الأعمال على معالم رئيسية أهمها (الابتكار، الإبداع، اغتنام الفرص السوقية وتوليدها، المجازفة ، القيمة المجتمعية،...)⁶.

¹ _ يوسف أحمد أبو فارة: التسويق الإلكتروني "عناصر المزيج التسويقي عبر الأنترنت"، دار وائل للنشر والتوزيع، ط1، عمان - الأردن ، ص281.

²² _ Ibrahim Kircova : *Digital Advertising Practices and its Impacts on Students: An & Dilaysu Cinar* in *Handbook of Research on Effective Application in the Public and Private Universities in Turkey*, chapter 21, business science reference edition, Turkey, 2015, p390.

³ _ إبراهيم موصلي: مرجع سبق ذكره، ص 51.

⁴ _ أحمد شرفة : مفهوم ريادة الأعمال ومميزاتها وعناصرها، ألف ستارت أب على الرابط <https://www.alefstartup.com/blog>

^{2021/04/20} : ، شوه بتاريخ 2021/07/20 .

⁵ _ ريادة الأعمال الرقمية : مجلة رواد الأعمال، نشر بتاريخ 04/فيفري/2019 على الرابط <https://www.rowadalaamal.com/%> شوه بتاريخ 2021/07/20.

⁶ _ محمد نذير سالم: الفرق بين المشاريع الريادية Startups والشركات الصغيرة والمتوسطة SMEs ، ألف ستارت أب على الرابط <https://www.alefstartup.com/blog> ، شوه بتاريخ 2021/07/20 .

5_ **جائحة فيروس كورونا (كوفيد-19)** هي جائحة عالمية مستمرة حاليًا لمرض فيروس كورونا 2019 (كوفيد-19)، سببها فيروس كورونا المرتبط بالمتلازمة التنفسية الحادة الشديدة (سارس)، أعلنت منظمة الصحة العالمية رسميًا في 30 يناير أن تفشي الفيروس يُشكل حالة طوارئ صحية عامة تبعث على القلق الدولي، وأكدت تحوله إلى جائحة يوم 11 مارس. أُبلغ عن أكثر من 194 مليون إصابة بكوفيد-19 في أكثر من 188 دولة ومنطقة حتى تاريخ 27 يوليو 2021، ضمنت استجابة السلطات في جميع أنحاء العالم إجراءات عديدة مثل فرض قيود على حركة الطيران، وتطبيق الإغلاق العام، وتحديد ضوابط الأخطار المهنية، وإغلاق المرافق...سبب الوباء أضرارًا اجتماعية واقتصادية عالمية بالغة، تتضمن أضخم ركود اقتصادي عالمي منذ الكساد الكبير.

ثالثًا : مزايا الإشهار الرقمي عبر مواقع التواصل الاجتماعي:

يتميز الإشهار الرقمي عن التقليدي بخصائص متفردة تجعل منه وسيلة مختلفة في الأداء الترويجي والتسويقي ومختلفة أيضًا من حيث النتائج المنتظرة، وإذا خصصنا بالذكر الإشهار عبر مواقع التواصل الاجتماعي فهو الآخر وسيلة ذات خصوصية تتأتى من مزايا و فوائد نوردتها فيما يأتي:

المرونة والكفاءة: تعتبر الإشهارات على مواقع التواصل قنوات اشهارية وبيعية في آن واحد لأنها تيسر على العميل الوصول للمتجر والقيام بعملية الشراء والتواصل مع الشركة مباشرة، وتيسر على المعلن تعديل أو تحديث أو حذف الاشهار والتحكم في مكان وزمان عرضها، وكذا عرضه على جمهور محدد باهتمامات معينة دون غيره، وأيضاً يمكن الاستغناء عن القنوات التسويقية غير المنتجة.¹

تقليل التكاليف: مقارنة بالإشهار التقليدي فإن تكلفة الإشهار على شبكة التواصل منخفضة سواء من حيث الإعداد أو العرض إذ يمكن اختيار نموذج التسعير المناسب (التكلفة مقابل النقر) ، وإعداد إعلانات مجانية على الفايسبوك أو اليوتيوب، كما توفر بيانات الاستهداف وعملية صيانة الإشهارات الكثير من الجهود والتكاليف للوصول للجمهور المناسب بدقة.²

شد الانتباه والتركيز: إن درجة الإبداع والابتكار في أفكار وتصاميم الإشهارات على مواقع التواصل تجعل من هدف شد الانتباه وإثارة الاهتمام والتركيز هدفا سهلا للمعلنين يشجع على ضمان جذب العملاء وتفاعلهم مع المحتوى الذي يختاره العميل بمحض إرادته على عكس الوسائل الإشهارية الأخرى.³

¹ _ أنظر أكثر: حمزة طلحي ومراد ميلود: استخدام الإعلان الالكتروني كآلية جديدة وسبيل لتطوير مداخل وموارد الجمعيات الخيرية بالاعتماد على مواقع التواصل الاجتماعي -موقع الفايسبوك -دراسة اثنوغرافية وتحليلية حول جمعية السراج بولاية قسنطينة كنموذج، **مجلة الاجتهاد للدراسات القانونية والاقتصادية**، المجلد 04، العدد04، 2018، ص ص 371-309.

- ابراهيم موصلي، مرجع سبق ذكره، ص 67.

- Ibrahim Kircova & Dilaysu Cinar : op cit , p 393-394.

² _ أنظر أكثر : حمزة طلحي ومراد ميلود: المرجع نفسه ، ص ص 371-309.

- ابراهيم موصلي: مرجع سبق ذكره ، ص 65 .

³ _ الهذبة مناجلية: الإعلام الجديد "الواقع والخصائص"، **مجلة دراسات وأبحاث**، المجلد 3 ، العدد 11 ، ص 426 .

- ـ **الاستدامة البيئية:** الإشهار الرقمي صديق للبيئة فهو لا يستلزم قطعاً للأشجار أو تلويثاً للبيئة (استعمال الأوراق...الطلاء... ، واستخدام و المحروقات كما هو الحال في الاشهار التقليدي¹.
- ـ **سهولة الاستهداف:** إمكانية المعلن توجيه حملته الإشهارية للجمهور مباشرة حسب البلد والمهنة والجنس، واللغة، والعمر، والدخل و الغرض من الاتصال ومدة الجلسة والغرض من الزيارة².
- ـ **إمكانية قياس ردود الأفعال:** توفر الإشهارات الإلكترونية للمعلن تغذية عكسية فورية من المعلومات المرتدة من زوار صفحته أو متجره على موقع التواصل. كما تحت هذه الإشهارات المستهلك على عمل الاستجابة المطلوبة والتفاعل الفوري ، من خلال استخدام بعض العبارات مثل إذا أردت الاشتراك اضغط هنا، إذا لديك أي استفسار أو مشكلة لا تتردد في الاتصال بنا على الرقم...أو البريد الإلكتروني³.
- ـ **الابتكار والتجديد:** يقدم هذا النوع من الإشهارات الابتكار والتجديد دون توقف⁴، ما يجعل المستخدم دائم الانبهار به فضولياً نحوه. فقد استقادت الصناعة الإشهارية من التقنيات التي لا تتضب حتى وصلت إلى استغلال تقنيات الذكاء الاصطناعي.
- وقد جمعت **كنث لونج Keneth Leung** هذه الميزات في إشارة لها إلى أهمية الإنترنت كوسيلة تسويقية مباشرة بالنسبة للمؤسسات الكبيرة والمتوسطة والصغيرة الحجم، وأهمية التكامل بين الجهود الإشهارية عبر الإنترنت والوسائل الإشهارية التقليدية لزيادة فعالية الجهود التسويقية، حيث أوضحت الدراسات التي قامت في هذا المجال مميزات الإشهار الرقمي فيما يلي:
- ـ الإنترنت وسيلة إشهارية رخيصة إذا قورنت بالوسائل الأخرى.
- ـ الإنترنت وسيلة إشهارية تمتاز عن غيرها من الوسائل بحجم تعرض أكبر *High Exposure*.
- ـ الإشهار على الانترنت إشهار تفاعلي.
- ـ سهولة تغيير الرسالة الإشهارية أو تعديلها.
- ـ يضفي إشهار الإنترنت على المؤسسة المعلنة وضعاً تسويقياً متميزاً وصورة ذهنية مرغوبة.
- ـ الإشهار الإلكتروني يستخدم عرضاً جذاباً ومشوقاً للمستهلك، باستخدام تقنية وتكنولوجيا الوسائط المتعددة، وهي بذلك تجمع بين مزايا بالوسائل الإشهارية الأخرى كالتلفزيون والصحافة⁵.

¹ ـ بن عبو وليد،، مرجع سبق ذكره، ص ص 38-51. (بتصرف).

² ـ ربحي مصطفى عليان: إيمان فاضل السامرائي، تسويق المعلومات وخدمات المعلومات، دار الصفاء للنشر والتوزيع، عمان، 2010 ، ط1 ، ص 314.

³ ـ عبد الرزاق محمد الدليمي: الإعلان في القرن الحادي والعشرين، دار اليازوري العلمية للنشر والتوزيع، عمان- الأردن 2015، ص 253 .

⁴ ـ بريق حسين جمعة الربيعي: البناء الوظيفي للإعلانات في المواقع الصحفية العراقية، مجلة الباحث الإعلامي، مجلة فصلية محكمة تصدر عن كلية جامعة بغداد، العدد 28، السنة 2015، ص137.

⁵ ـ حسنين شفيق: الإعلام التفاعلي وما بعد التفاعلية، دار فكر وفن للطباعة والنشر والتوزيع، ط1 ، 2010 ، ص 235.

رابعاً: مؤشرات أهمية اعتماد رواد الأعمال والمؤسسات على خيار الإشهار الرقمي عبر مواقع التواصل الاجتماعي لإنجاح مهمة التسويق خلال جائحة كوفيد19:

تشير العديد من المؤشرات إلى أهمية اعتماد رواد الأعمال والمؤسسات على خيار الإشهار الرقمي عبر مواقع التواصل الاجتماعي خلال جائحة كوفيد 19 ، وحتى خلال فترات الأزمات التي قد تواجه هذه الأطراف، وهذا لسببين رئيسيين:

_ يضمن الإشهار الرقمي عبر مواقع التواصل الاجتماعي استدامة العلاقة بين العميل والمؤسسة خلال الظروف الطارئة التي قد ينجم عنها انقطاع التعامل التجاري العادي ، مما قد ينجر عنه خسارة فئات كثيرة من العملاء وخسارة وفائهم أيضاً.

_ يوفر الإشهار الرقمي فرصة بقاء ظهور المؤسسات في السوق وفرصة تسيير السوق الافتراضية الخاصة برواد الأعمال والمؤسسات، مما يحافظ على مكانتها في السوق وعلى قوة علامتها.

_ تسمح الإمكانيات التقنية الفنية والإبداعية للإشهار الرقمي عبر مواقع التواصل الاجتماعي إلى التكيف مع المتغيرات السوقية ومجاعة التغييرات السلوكية للعملاء، تذبذب العرض والطلب، مواجهة المنافسة على الشبكة، وكل ما من شأنه أن يؤثر على النشاط التسويقي لرواد الأعمال والمؤسسات خلال الجائحة (أنظر الجدول في الملحق). ذكر تقرير لموقع Social Bakers social media trends في إجابة لسؤال كيف يتفاعل المستهلكون مع تنسيقات المنشورات المختلفة في وسائل التواصل الاجتماعي؟ كانت الإجابة أن المسوقين يعرفون بشكل بديهي أن النوع الصحيح من المرئيات ومقاطع الفيديو أكثر فاعلية في اكتساب المشاركة، هذا راجع لمعدلات التفاعل الملحوظة. وفقاً لـ LinkedIn ، عادةً ما ينتج عن الصور معدل تعليق أعلى بمقدار الضعفين (2x)، ويحصل الفيديو على مشاركة بخمسة أضعاف (5x) أكثر على LinkedIn ، بينما يحصل Live Video الفيديو المباشر على أربع وعشرين ضعفاً 24x أكثر¹. كما يمكن للمؤسسات المعلنة على الشبكات الاجتماعية استخدام التسويق الفيروسي² على نطاق أوسع ، ويحصل المستخدمون على مزيد من المعلومات حول المنتجات والعلامات التجارية خصوصاً مع توصيات أقربائهم وأصدقائهم .

_ يمثل الاشهار الرقمي مؤشراً لإعادة التفكير في الفلسفة التسويقية لرواد الأعمال والمؤسسات، فبعد ما كان من الصعب ايجاد سوق مناسبة تحتوي مخرجاتها أو دخول وخلق مكانة داخل سوق المنافسة، أصبح من السهل على كل مؤسسة إنشاء فضائها التجاري الخاص على مواقع التواصل التي وصل الابتكار في

¹ -By Dave Chaffey: **Global social media research summary 2021** , 23 Jul, 2021 online : <https://www.smartinsights.com/social-media-marketing/social-media-strategy/new-global-social-media-research/> 10/08/2021.

² _ **التسويق الفيروسي**: يرى Sauer أن التسويق الفيروسي ظاهرة تسويقية تسهل وتشجع الافراد الذين يستلمون الرسائل الاعلانية على تمريرها للأخرين طوعاً و تمثلاً تقنية تسويقية تستخدم الشبكات الاتصال الاجتماعية وتشجع الافراد على نشر الرسائل من خلال اعتماد الكلمة المنقولة . أنظر أكثر: ردينة عثمان يوسف: قياس اثر التسويق الفيروسي على قرار الشراء دراسة ميدانية، عمادة البحث العلمي والدراسات العليا في جامعة الزرقاء الخاصة / الاردن، أيلول 2009، ص 18.

تصميمها ليس فقط إلى إنشاء صفحة خاصة تعريفية بل إلى إمكانية فتح متجر الكتروني تعرض من خلاله منتجاتها وتتفاعل مع عملائها أو سوق افتراضي تتشارك فيه الخبرات مع من يشاطرها النشاط ذاته من المؤسسات .

_ يجعل الاشهار الرقمي للمؤسسات ورواد الأعمال كعملين ومسوقين يتمتعون بالمسؤولية والسيطرة وبحرية التحكم في إشهاراتهم، والقدرة على تحديث وتغيير المضامين على مدار الساعة¹ . بحيث تصبح المصدر الأساس الذي يلجأ إليه الجمهور المستهدف لطلب العون، إذا قامت الإدارة المكلفة به بتقديم محتوى رائع وأجابت على الأسئلة المطروحة ووفرت للجمهور الخدمة الجيدة، فلا شك أن المؤسسة ستحظى بزبائن أوفياء².

_ يعرف معدل نمو الإشهار والتسوق الإلكتروني عالميا عبر الإنترنت تطور كبيرا جدا وهو ما يؤهل الإشهارات الإلكترونية لتصبح الرائدة، فمن سنة 2010 إلى غاية 2014 كان معدل النمو وفق النسب التالية: (204% في قارة أمريكا الجنوبية، 184% في قارة آسيا، 104% في قارة أستراليا، 98% في قارة أمريكا الشمالية وإفريقيا، 84% في قارة أوروبا)³.

وفي دراسة قام بها قسم الآراء والاستراتيجية المؤسساتية في فرنسا، لمعرفة قوة الإشهار الرقمي، خرج بالإحصاءات التالية: (74% من عينة الدراسة أجابوا أن محتويات الإشهار تتميز بالجودة، 73% أن الإشهار على الإنترنت يحمل معلومات مهمة وجيدة ، 53% أجابوا أنه يحمل تخفيضات وعروض مهمة، 82% من أفراد العينة)، يستعملون الإنترنت فوق (2) ساعتين يوميا⁴. وحسب تقرير لنفس الجهة فإن من 07 إلى 08 من متابعي مواقع التواصل الاجتماعي ممن شاهدوا إعلانات على مواقع التواصل الاجتماعي (Facebook, Google+, Twitter, autres...) ، قد أجروا عملية شراء فعلا⁵. في دراسة أجراها Michael Stelzner بتاريخ ماي 2014 حول أهم الشبكات الاجتماعية بالنسبة للمسوقين ورجال الأعمال، توصل إلى النتائج التالية⁶ : الفاييبوك في المرتبة الأولى بنسبة 54 %، المدونات في المرتبة الثانية بنسبة 18 %، لينكدان في المرتبة الثالثة بنسبة 17 %، و أخيرا تويتر في المرتبة الرابعة بنسبة 12 %.

¹ _ عبد النور بوصابة، الإشهار الإلكتروني في الجزائر ومدى تلقي الجمهور لمضامينه، مجلة الحكمة، كنوز الحكمة للنشر والتوزيع، الجزائر، العدد 2013، 15، ص 167.

² _ حاسي مليكة، مواقع التواصل الاجتماعي والتسويق التجاري: دراسة في الأهمية والمميزات، مجلة الحوار الثقافي، عدد خريف وشتاء 2016، جامعة عبد الحميد ابن باديس، مستغانم، ص 275-276 (بتصرف).

³ _ عبد العظيم كامل الجميلي، ثناء إسماعيل العالي، الإعلام الجديد وإشكاليات التواصل الرقمي، دار الأيام للنشر والتوزيع، ط1 ، عمان - الأردن ، 2016، ص 22 .

⁴ _ Département opinion et stratégies d'entreprise, les français et la publicité sur internet, juin 2013, p03-08.

⁵ - Les Français et la publicité sur les Réseaux Sociaux : Département Opinion et Stratégies d'Entreprise- , Generix group , paris , octobre 2013 , p 05.

⁶ _ واضح فواز ، شين الخثير : « الابتكار في الإعلان عبر مواقع التواصل الاجتماعي - دراسة الإعلانات الأجنبية والوطنية »، مجلة ميلاف للبحوث و الدراسات ، منشورات المركز الجامعي بميلة-الجزائر ، العدد 04، ديسمبر 2016 ، ص ص 119- 138 .

_ بين ملخص تقرير أعده موقع Statista.Com حول الإنفاق على الإشهار الرقمي لسنة 2021 Worldwide Digital Ad Spending 2021 ، أن حجم الانفاق على الاشهار الرقمي قد فاق كل التوقعات صمودا خلال جائحة كوفيد 19 ،بعد تراجع حجم الانفاق على الإشهار التقليدي ، وبينت الإحصائيات الرئيسية زيادة الإنفاق على الإعلانات الرقمية في جميع أنحاء العالم بنسبة 12.7% العام 2020 ، تقريباً بقدر ما تم توقعه قبل انتشار الوباء (13.6%) في السنة ذاتها، مع انتعاش سوق الإعلانات بشكل عام، وقدرت قيمة الإنفاق ب 455.3 بليون دولار خلال سنة 2021، و سيزداد الإنفاق على الاشهار الرقمي بنسبة 20.4% في آفاق 2024.¹

_ ويفحص تقرير خاص صادر عن Datareportal في يوليو 2020 التغييرات في استخدام وسائل التواصل الاجتماعي خلال بداية فترة إغلاق COVID-19، ويسجل بشكل ملحوظ زيادة هائلة في الأنشطة عبر الإنترنت والبيئة الرقمية. حيث أجريت الدراسة على المستخدمين الأكثر تفاعلاً الذين تتراوح أعمارهم بين 16-64 سنة وفيها أقرت نسبة 43% منهم أنهم يقضون وقتاً طويلاً على مواقع التواصل الاجتماعي.²

خامساً: آفاق استخدام الاشهار الرقمي من قبل رواد الأعمال والمؤسسات فيما بعد الجائحة :

تتجلى أهمية التسويق عبر القنوات الاجتماعية في كونها تمكن الأفراد والشركات من الترويج عن منتجاتهم وأفكارهم أو حتى عن مواقعهم الخاصة بهم، بالإضافة إلى تواصلهم مع مجتمعات ضخمة وكبيرة جداً من العملاء والتي لا تكون متاحة عبر قنوات الاتصال التقليدية ، حيث تقتض مواقع التواصل الاجتماعي أن تواصل الأفراد فيما بينهم عبرها ذو فعالية أكثر من تواصلهم الشخصي. وهنا تبرز فرصة لرجال التسويق في الاستفادة واغتنام هذه المواقع بالشكل الصحيح بغية التواصل بفاعلية مع المجتمعات الافتراضية والتأسيس لعلاقات جيدة معهم، والاستماع لرغباتهم والاستجابة لهم ولتمتطلباتهم.³ بالإضافة إلى إنشاء الشركات لصفحات خاصة بها عبر مواقع التواصل الاجتماعي مثل (Youtube ,Myspace,Facebook) يعتبر فرصة كبيرة للإعلان عن منتجاتها وخدماتها، خاصة مع خصوصية المرحلة التي يمر بها العالم وضغط الوباء على كل الأصعدة.

وقد توقع بعض الباحثين أن الإعلانات عبر مواقع التواصل الاجتماعي سوف تصبح قريباً مفتاح الاستراتيجيات التسويقية وأولوية هامة للمعلنين، فقد توصلت بعض الدراسات إلى أن مواقع الشبكات

¹ -Ethan Cramer-Flood : Worldwide Digital Ad Spending 2021 “ Executive Summary”
Apr 29, 2021, online /<https://www.emarketer.com/content/worldwide-digital-ad-spending-2021>
07/08/2021.

op cit.- 2

³ - Weinberg t: The New Community Rules: Marketing on the Social Web, O'Reilly, U S A, 2009, pp:1-11.

الاجتماعية تزيد من عدد زوار المواقع الإلكترونية التجارية، وهذه الزيادة سببها التحويلات التي تحدث عندما يضغط الزائر على الإعلانات أو يضغط على الروابط الخاصة بالشركات داخل مواقع التواصل.¹ وفي محاولة للتوصل إلى آلية فعالة لاستخدام مواقع التواصل الاجتماعي في الإشهار، أوصت دراسة (اللدعة والخزندار، 2011) بضرورة الاهتمام بمواقع الشبكات الاجتماعية، وتحسين نوعية خدماتها المقدمة للمعلنين. أوصت الدراسة كذلك بضرورة إعطاء مزيد من الاهتمام لترتيب وتنسيق المواد الإعلانية المقدمة في مواقع الشبكات الاجتماعية، ووضع ضوابط للمعلنين عند رغبتهم في الإعلان، بحيث يتناسب مضمون الإعلان مع فئات الجمهور المستهدفة. كما أوصت المعلنين بالحرص على ألا يسبب الإعلان إزعاجاً للجمهور، وضرورة اختيار أوقات عرض الإعلان بحيث تتناسب مع الجمهور في ظهوره، إضافة إلى ضرورة تفعيل التسويق الإلكتروني وتطويره، حتى يصبح ذا جماهيرية ومصادقية عالية، وكذلك تفعيل التجارة الإلكترونية، لأنها تساعد في انتشار وسائل الترويج الحديثة ومنها الإعلان الرقمي بكل أشكاله.² وعلى سبيل المثال استخدمت المؤسسات في سنة 2020 بشكل متزايد منصة واتساب للاتصالات التجارية، كوكالات السفر (المسافر Almosafer)، شركة اتصالات (زين البحرين Zain و Ooredoo) بالإضافة إلى منتج جزيرة ياس الترفيهي في أبو ظبي leisure resort Yas Island in Abu Dhabi، الذي يستخدم المنصة للعلاقات مع العملاء.

وأفادت دراسة استقصائية في مصر والمملكة العربية السعودية والإمارات العربية المتحدة، عن زيادة بنسبة 25 % في المبيعات الرقمية، حيث استخدمت المزيد من الشركات الصغيرة ورواد الأعمال وسائل التواصل الاجتماعي للترويج للسلع والخدمات خلال الجائحة .

ويستخدم وسائل التواصل الاجتماعي حوالي (60%) في المغرب ومصر و(59%) والمملكة العربية السعودية و(56%) في تركيا و(49%) الإمارات العربية المتحدة للبحث أكثر عن العلامات التجارية. واعتبرت الشبكات الاجتماعية وشركات التكنولوجيا من بين العلامات التجارية الأعلى تصنيفاً في منطقة الشرق الأوسط، وكانت Google و WhatsApp و YouTube ضمن أفضل 10 شركات لمصر والمملكة العربية السعودية والإمارات العربية المتحدة في تصنيفات YouGov لأفضل العلامات التجارية لعام 2020.³

وخير مثال مبادرة Facebook التي أسماها #LoveLocal، لدعم الشركات المحلية الصغيرة والمتوسطة في الشرق الأوسط وشمال إفريقيا. من خلال الحملة سيوفر Facebook لأصحاب الأعمال إمكانية الوصول إلى مركز تدريب SMB في الشرق الأوسط وشمال إفريقيا ، ويقدم دورات مجانية لاستكشاف التسويق الرقمي والتجارة الإلكترونية وأنشطة أخرى عبر الإنترنت.

¹ _ ابراهيم موصلي ، مرجع سبق ذكره، ص 66.

² _ محمود عبد الحميد محمود صالح: مرجع سبق ذكره ، ص 228.

³ - Damian Radcliffe & Hadil Abuhmaid : **How The Middle East Used Social Media In 2020**, New Media Academy , Dubai, March 2020, P 11.

قال رامز شحادة: "وفقاً لتقرير" الحالة العالمية للأعمال الصغيرة "[الذي نشرته فيسبوك] في يوليو 2020 ، أبلغت 70٪ من الشركات في منطقة الشرق الأوسط وشمال إفريقيا عن انخفاض المبيعات ، مع تقليص قوتها العاملة بنسبة 40٪ بسبب وباء كورونا".

وأجرى فيسبوك Facebook والبنك الدولي ومنظمة التعاون الاقتصادي والتنمية (OECD) مسحاً لتحديد كيفية تأثير الوباء على الشركات الصغيرة والمتوسطة الحجم (SMBs) في مصر والمملكة العربية السعودية والإمارات العربية المتحدة. تمخض عن نتيجة مفادها أنه على الرغم من انخفاض المبيعات الإجمالية، فقد سجلت زيادة بنسبة 25٪ في المبيعات الرقمية ، نتيجة تسريع الشركات الصغيرة والمتوسطة لرقمنتها واستخدام وسائل التواصل الاجتماعي للترويج لسلعها وخدماتها.

أنشأت نستله الشرق الأوسط سابقاً روبوتاً لـ Facebook Messenger خلال شهر رمضان في عام 2019. متوفر في جميع أنحاء دول مجلس التعاون الخليجي، دخلت Nestlé في شراكة مع Zenith MENA وتطوير الروبوت وكالة Chatlab لإنشاء روبوت ثنائي اللغة يتواصل باللغتين الإنجليزية أو العربية ، وبالحديث عن تأثير هذه الحملة في أوائل عام 2020 ، كشف راينر مولر مدير الاتصالات في شركة نستله الشرق الأوسط وشمال إفريقيا : "أن الروبوت تمكن من التواصل مع أكثر من 7000 مستخدم اشتركوا وأمضوا أكثر من ثلاث دقائق في التفاعل مع المحتوى على المنصة، وهو ما يقرب من ثلاثة أضعاف الوقت الذي نقضيه على منصات الإنترنت الخاصة بنا. تمكن المستخدمون من طرح أسئلة بسيطة عبر خمس فئات: أفكار الطعام، ومعلومات عامة عن رمضان، والصحة والعافية، وأفكار الترفيه والهدايا.¹

توضح لنا كل المعطيات السابقة الذكر والتي كانت محور دراسات اكااديمية ومواقع إحصائية متخصصة و تجارب لشركات و ماركات تجارية معروفة، حجم الإمكانيات التي أتاحتها مواقع التواصل الاجتماعي للمؤسسات ورواد الأعمال خلال الجائحة ، والتي تتم عن آفاق واعدة يمكن استغلالها في لتطوير مهامها التسويقية وتحقيق استدامة في الأسواق وفي العلاقة مع العملاء .

خاتمة وتوصيات

إن كلمة وسائل التواصل الاجتماعي ليست فقط كلمة مشهورة تتداول بين الأفراد، بل إنها طريقة للعيش والتأقلم مع نمط حياة جديدة، وقد جلب الانتشار السريع لهذه الوسائل معه ديناميكية حياة جديدة ومجتمع مدني أكثر شمولية وفرصا وثرية حقيقية لرجال الأعمال والشركات.

تلعب وسائل التواصل الاجتماعي دورا واضحا في نمو الأعمال التجارية وتسريعها لوتيرة العمل نتيجة لقوة تأثيرها على المجتمع، أيضاً دورها الفاعل في إنشاء أعمال تجارية جديدة وزيادة تسويق المنتجات عبر التواصل السريع مع الجميع بأقل التكاليف، وبما أننا اليوم نعيش ثورة المعلومات والاقتصاد الرقمي وأن كل شيء تقريباً أصبح رقمياً، فإن هذه الميديا باتت أداة مهمة في تحقيق التقدم الاقتصادي،

¹.p25 ,op cit , Damian Radcliffe & Hadil Abuhmaid

وهذا واضح من خلال صفحات الدعاية والإشهار والتسويق الإلكتروني على هذه الشبكات، إذ لم يعد يقتصر دورها على بث الأفكار والأحداث وما شابه، بل هي الآن تمثل منصة اقتصادية خدمتية عالمية لتسويق المنتجات من السلع والخدمات بالسرعة الممكنة وبأقل التكاليف، بل وأكثر من ذلك أصبحت هذه الشبكات هي مشاريع اقتصادية بحد ذاتها تنافس تلك المشاريع الموجودة على أرض الواقع¹، من هنا على رواد الأعمال والمؤسسات إدراك أهمية هذا الدور وفعاليته في الوقت الراهن الذي تزداد معه التحديات وتتشعب.

ذكرت الوكالة الأمريكية للتجارة والتنمية (USTDA) أن استخدام وسائل التواصل الاجتماعي جعلها تنتهز كل فرصة لزيادة الوعي بأهمية التجارة والتنمية بطريقة تؤدي إلى تغييرات في السلوك وتلهم العمل. إذ ربطت الصناعة الأمريكية بفرص الأعمال في الخارج مما يؤدي إلى التنمية المستدامة في البلدان الشريكة. وستواصل استخدام منصاتها على الأنترنت كأدوات لجذب متابعين جدد ونشر فرص التطوير للشركات الأمريكية.² ومع فهمنا لهذا الدور وإدراك مؤثراته نورد بعض التوصيات التي قد تيسر درب رواد الأعمال والمؤسسات في سعيهم لممارسة التسويق بالاعتماد على الإشهار الرقمي على مواقع التواصل:

_ تحتاج كل تقنية جديدة أسلوباً جديداً في التفكير ومهارات مناسبة، لذا على رواد الأعمال والشركات التنبيه لضرورة التدريب والرسكلة المستمرة لكفاءاتها التسويقية وإمكانياتها التقنية التواصلية حتى يمكنها مجازة التغيير السريع الحاصل في هذا المجال.

_ لا يجب النظر للإشهار الرقمي كحل مؤقت يستعان به أثناء الجائحة ويستغنى عنه في أوقات الرخاء، بل هو فرصة لدخول عالم التسويق بالتقنية التواصلية التي أصبحت وسيلة لا تستغنى عنها الأنشطة الاقتصادية وقبلها الاجتماعية والثقافية والسياسية .. والمستهلك والعميل في تلبية حاجاته.

_ يتميز الإشهار الرقمي بالإبداع الغير محدود سواء في عرض الرسالة الإعلانية أو في جذب العملاء أو في التمتع في الشبكة، وعلى رواد الأعمال والشركات الوعي بهذه الفرص وعدم الاستهانة بها في إعداد إشهاراتهم.

_ يمتلك كل موقع اجتماعي إمكانيات وفرص مميزة وخصوصية استخدام، ولا يكفي الوعي بأهمية الإشهار الرقمي على الشبكة الاجتماعية لتحقيق النجاح لمهمة التسويق، بل يجب تتبع التغييرات الحاصلة في التركيبة التقنية لهذه المواقع، وفي الإحصائيات المتعلقة بالتغييرات السلوكية للمستخدمين، مع مراعاة أن استخدام هذه الوسائل يتأثر بكل الأحداث التي يعيشها المجتمع، وهذا ما يساعد رواد الأعمال والمؤسسات على تصميم حملات اشهارية وتسويقية ناجحة وفعالة .

¹ - إيهاب علي النواب: شبكات التواصل الاجتماعي والتطور الاقتصادي ، شبكة الأنباء المعلوماتية ، 28 نيسان 2019، على الرابط

<https://annaba.org/arabic/economicarticles/19084> ، شوهبت بتاريخ : 2021/05/20.

² Using Social Media to Promote Economic Growth ، Granicus Marketing, online : <https://granicus.com/blog/using-social-media-promote-economic-growth/> 20/06/2021.

– العمل على الاستفادة من التجارب الإشهارية الرقمية للمنافسين أثناء الجائحة فمنها الناجحة ومنها الإخفاقات، وهي بمثابة معيار يستدل به للتخطيط والتنبؤ بنتائج الخطط التسويقية.

– مهما كان نوع المبادرة الإشهارية الرقمية التي هممت بها (منشور ، فيديو، صورة ، غرافيكس، فيديو حي ، رعاية قناة أو صفحة، أو حتى ربوت بتقنية الذكاء الاصطناعي...) كلها ستمثل إما فرصة لنجاح المهمة التسويقية أو هي خبرة للمستقبل .

المراجع

1_المراجع بالعربي:

الكتب:

- 1_حسنين شفيق: الإعلام التفاعلي وما بعد التفاعلية، دار فكر وفن للطباعة والنشر والتوزيع، 2010.
- 2_ربحي مصطفى عليان: إيمان فاضل السامرائي، تسويق المعلومات وخدمات المعلومات، دار الصفاء للنشر والتوزيع، عمان، 2010.
- 3_ زيجمونت باومن، الازمنة السائلة العيش في زمن اللايقين، تر: حجاج ابو حجر، الشبكة العربية للأبحاث والنشر، لبنان، الطبعة الاولى، 2017 .
- 4_شينا كايسر وآخرون : وسائل التواصل الاجتماعي دليل عملي للهيئات المعنية بالإدارة الانتخابية، تر: شركة بانغلوس ، المؤسسة الدولية للديمقراطية والانتخابات International IDEA ، ستوكهولم، 2015 .
- 5_عبد الرزاق محمد الدليمي: الإعلان في القرن الحادي والعشرين، دار اليازوري العلمية للنشر والتوزيع، عمان- الأردن 2015.
- 6_عبد العظيم كامل الجميلي، ثناء إسماعيل العالي: الإعلام الجديد وإشكاليات التواصل الرقمي، دار الأيام للنشر والتوزيع، ط1 ، عمان – الأردن ، 2016.
- 7_ يوسف أحمد أبو فارة: التسويق الإلكتروني "عناصر المزيج التسويقي عبر الانترنت"، دار وائل للنشر والتوزيع، ط1، عمان – الأردن ، ص281.

المقالات في الدوريات المحكمة:

- 1_بيرق حسين جمعة الربيعي: البناء الوظيفي للإعلانات في المواقع الصحفية العراقية، مجلة الباحث الإعلامي، مجلة فصلية محكمة تصدر عن كلية جامعة بغداد، العدد 28، السنة 2015.
- 2_أمينة لقرع ، بوعمامة لعربي: "دور حملات التسويق الاجتماعي عبر مواقع التواصل الاجتماعي في توعية السلوك الاستهلاكي"، مجلة البشائر الاقتصادية، المجلد السادس، العدد 1 ، أبريل 2020 ، ص 1_15.

3_ بن عبو وليد : «الإشهار في عصر تكنولوجيا الاتصال: مقارنة تحليلية لمزايا الإشهار الإلكتروني وآفاقه» ، مجلة مقاربات ، جامعة الجلفة- الجزائر ، المجلد 05، العدد 03، ص ص 33-51. تم التحميل من <https://www.asjp.cerist.dz/en/article/83910>.

4_ حاسي مليكة، "مواقع التواصل الاجتماعي والتسويق التجاري: دراسة في الأهمية والمميزات، مجلة الحوار الثقافي"، عدد خريف وشتاء 2016، جامعة عبد الحميد ابن باديس، مستغانم، ص ص 275-276 (بتصرف).

5_ ردينة عثمان يوسف: قياس أثر التسويق الفيروسي على قرار الشراء دراسة ميدانية، عمادة البحث العلمي والدراسات العليا في جامعة الزرقاء الخاصة / الاردن، أيلول 2009، ص 18.

6_ شيرين عبدالحفيظ البحري : تعرض الشباب الجامعي للإعلانات الرقمية عبر مواقع التواصل الاجتماعي واتجاهاتهم نحوها، المجلة العلمية لبحوث العلاقات العامة والإعلان ، العدد 13 ، ص ص 271-304. (بتصرف)

7_ عبد الله ملوكي : "الإشهار عبر مواقع الشبكات الاجتماعية وأثره في التنمية المستدامة" ، مجلة كلية بغداد للعلوم الاقتصادية الجامعة ، العدد 46 ، 2015 ، ص ص 318-332 .

8_ عبد النور بوصابة، "الإشهار الإلكتروني في الجزائر ومدى تلقي الجمهور لمضامينه"، مجلة الحكمة، كنوز الحكمة للنشر والتوزيع، الجزائر، العدد 15، 2013.

9_ محمود عبد الحميد محمود صالح : أثر المحتوى الإعلاني في مواقع الشبكات الاجتماعية على اتجاهات المستهلكين نحو العلامة التجارية "حالة شركة الاتصالات السعودية"، مجلة جامعة الملك سعود للعلوم الإدارية، مجلد 25 ، عدد 2، الرياض، 2013، ص ص 223 - 250، الرياض، 2013 .

10_ الهذبة مناجلية: الإعلام الجديد "الواقع والخصائص"، مجلة دراسات وأبحاث، المجلد 3 ، العدد 11 ، ص 426 .

11_ واضح فواز ، شين الخثير : « الابتكار في الإعلان عبر مواقع التواصل الاجتماعي - دراسة الإعلانات الأجنبية والوطنية »، مجلة ميلاف للبحوث و الدراسات ، منشورات المركز الجامعي بميلة- الجزائر ، العدد 04، ديسمبر 2016 ، ص ص 119-138 .

أطروحات ومذكرات:

1_ إبراهيم موصلي: دور محددات اتجاهات العملاء نحو الإعلانات عبر شبكة الأنترنت في سلوكهم الاستجابي " دراسة ميدانية"، عملاء الأسواق التجارية عبر الشبكة الاجتماعية Facebook ، أطروحة دكتوراه في إدارة الأعمال، جامعة حلب ، 2015.

2_ نور الدين مشارة: "دور التسويق عبر شبكات التواصل الاجتماعي في إدارة العلاقات مع الزبون: دراسة حالة متعاملي قطاع الهاتف النقال بالجزائر". رسالة ماجستير، جامعة قاصدي مرباح ورقلة. الجزائر، 2014.

وبيوغرافيا:

- 1_ أحمد شرفة : مفهوم ريادة الأعمال ومميزاتها وعناصرها، ألف ستارت أب على الرابط <https://www.alefstartup.com/blog/2021/04/20> : ، شوهده بتاريخ 20/07/2021 .
- 2_ إيهاب علي النواب: شبكات التواصل الاجتماعي والتطور الاقتصادي ، شبكة النباء المعلوماتية ، 28 نيسان 2019، على الرابط <https://annabaa.org/arabic/economicarticles/19084> شوهده بتاريخ : 20/05/2021.
- 3_ جائحة فيروس كورونا على موقع: <https://ar.wikipedia.org/wiki/%D8%AC> ريادة الأعمال الرقمية : مجلة رواد الأعمال، نشر بتاريخ 04/فيفري/2019 على الرابط <https://www.rowadalaamal.com/%> شوهده بتاريخ 20/07/2021.
- 4_ ما هو التسويق عبر منصات التواصل الاجتماعي؟ على الرابط <https://tasueq.com/>. شوهده بتاريخ 27/07/2021.
- 5_ محمد نذير سالم: الفرق بين المشاريع الريادية **Startups** و الشركات الصغيرة و المتوسطة **SMEs** ، ألف ستارت أب على الرابط <https://www.alefstartup.com/blog/2021/04/20> : ، شوهده بتاريخ 20/07/2021 .

2_ المراجع بالأجنبي

Books

- Damian Radcliffe & Hadil Abuhmaid : **How The Middle East Used Social Media In 2020**, New Media Academy , Dubai, March 2020.
- _Danah M Boyd& Nicole B Ellison : **Social Network Sites: Definition, History and Scholarship. Journal of Computer Mediated Communication**, International Communication Association, vol 13,2008, p p 210–230.
- Département opinion et stratégies d'entreprise, **les français et la publicité sur internet**, juin 2013.
- Département Opinion et Stratégies d'Entreprise : **Les Français et la publicité sur les Réseaux Sociaux** , Generix group , paris , octobre 2013 ..
- Weinberg t: **The New Community Rules: Marketing on the Social Web**, O'Reilly, U S A, 2009. **Webography:**
- _Dave Chaffey: **Global social media research summary 2021** , 23 Jul, 2021 online : <https://www.smartinsights.com/social-media-marketing/social-media-strategy/new-global-social-media-research/> 10/08/2021.
- _Ethan Cramer-Flood : **Worldwide Digital Ad Spending 2021 “ Executive Summary”** Apr 29, 2021 , online /<https://www.emarketer.com/content/worldwide-digital-ad-spending-2021> 07/08/2021.
- _Using Social Media to Promote Economic Growth , Granicus Marketing, online : <https://granicus.com/blog/using-social-media-promote-economic-growth/> 20/06/2021.
- "WHO Director-General's opening remarks at the media briefing on COVID-19—11 March 2020". 2020 مارس 11 منظمة الصحة العالمية. [://www.who.int/director-general/speeches/detail/who-director-general-s-opening-remarks-at-the-media-briefing-on-covid-19---11-march-2020](https://www.who.int/director-general/speeches/detail/who-director-general-s-opening-remarks-at-the-media-briefing-on-covid-19---11-march-2020) :online اطلع عليه بتاريخ 19 مايو 2020.

الملاحق

ـ امكانيات مواقع التواصل الاجتماعي التي يمكن أن يستفيد منها رواد الأعمال و المؤسسات لبناء خطتهم التسويقية خلال فترة الحجر الصحي

الشبكة	إمكانياتها التواصلية	امكانياتها الإشهارية
فيسبوك	<p>ـ 2.74 مليار مستخدم شهرياً. 1.82</p> <p>مليار شخص يسجلون الدخول كل يوم</p> <p>ـ 98.9% من مستخدمي Facebook يستخدمون منصات اجتماعية</p> <p>ـ حوالي 25.5 مليار زيارة شهرياً</p> <p>ـ المرتبة الثانية بين أكثر عمليات البحث شيوعاً على Google في عام 2020</p> <p>ـ يوفر للمعلن بيانات مختلفة حول المستهلكين</p>	<p>ـ 2.18 مليار من المستخدمين تصلهم الإعلانات (أي 36% من كل شخص في العالم فوق سن 13 عاماً)</p> <p>ـ نقر مستخدم Facebook العادي على 11 إعلاناً في الشهر الماضي</p> <p>ـ 18.3% من مستخدمي Facebook قاموا بالشراء.</p> <p>ـ بيئة نشطة للإعلان الفيروسي</p> <p>ـ خدمة الإعلان المجاني وخدمة السوق التجاري</p>
انستغرام	<p>ـ 928 مليون مستخدم و 1.2 مليار زائر شهرياً</p> <p>ـ يستخدم 99.8% من مستخدمي Instagram منصات اجتماعية أخرى</p> <p>ـ احتل المرتبة 11 بين عمليات البحث الأكثر شيوعاً على Google في عام 2020 (بعد أن كان 12 قبل "corona")</p> <p>ـ خدمة المواضيع الشهيرة Trending Topic للأشخاص و الأحداث</p> <p>ـ خدمة الوسوم Hachtag لمتابعة المناقشات.</p>	<p>ـ 20% من المستخدمين في العالم فوق سن 13 عاماً تصلهم الاعلانات</p> <p>ـ 200 مليون مستخدم يزور صفحات أعمال تجارية يومياً على الأقل.</p> <p>ـ يستخدم 81% من الأشخاص على Instagram المنصة للبحث عن المنتجات والخدمات.</p> <p>ـ 55% من متسوقي الأزياء على Instagram اشتروا منتجاً بعد رؤية أحد المؤثرين يروج له.</p>
تويتر	<p>ـ 353 مليون مستخدم</p> <p>ـ الموقع والرابع الأكثر زيارة</p> <p>ـ 42% من مستخدمي تويتر حاصلون على شهادة جامعية</p>	<p>ـ تصل إعلانات تويتر إلى 5.8% من الناس في العالم</p> <p>ـ زاد التفاعل مع الإعلانات على Twitter بنسبة 35% على أساس سنوي (اعتباراً من الربع الرابع من عام 2020)</p>
يوتيوب	<p>ـ 2 مليار مستخدم نشط شهرياً</p>	<p>ـ زاد البث المباشر على YouTube</p>

_المرتبة 2 الأكثر زيارة والمرتبة الثالثة بين عمليات البحث الأكثر شيوعًا على Google في عام 2020. _تتم مشاهدة مليار ساعة من الفيديو على YouTube كل يوم.	بنسبة 45% في الأشهر الستة الأولى من عام 2020 _% 70 من المشاهدين قاموا بشراء علامة تجارية بعد مشاهدتها على موقع يوتيوب الإعلانات التي تستهدف المستخدمين حسب النية (وليس المعلومات السكانية) تحقق زيادة بنسبة 100% في الرغبة في الشراء
---	--

الجدول من إعداد الباحثة بالإعتماد على:

1- تقرير Digital 2020 من شركة Hootsuite

-2 Paige Cooper :140+ Social Media Statistics that Matter to Marketers in 2021 ,April 13, 2021 ,online <https://blog.hootsuite.com/social-media-statistics-for-social-media-managers>.

التحول الرقمي وريادة الأعمال الرقمية

د. مها شحاده

كلية المال والأعمال- قسم المصارف الإسلامية - جامعة العلوم الإسلامية العالمية

Maha.shehadeh@wise.edu.jo

الملخص:

أدى التحول الرقمي إلى نشوء مفهوم "ريادة الأعمال الرقمية"، المتفرع من "ريادة الأعمال"، إذ يدمج هذا المفهوم بين التقنيات الرقمية وريادة الأعمال. لذا تهدف هذه الورقة إلى المساهمة في بيان مفهوم التحول الرقمي ودوره في ظهور نماذج أعمال جديدة، يطلق عليها "ريادة الأعمال الرقمية"، وإلى استكشاف المفهوم الناشئ لريادة الأعمال الرقمية ومزاياها وتحدياتها، كما تهدف أيضًا إلى التعرف إلى أهمية التكنولوجيا الحديثة في تحفيز مناخ الريادة والإبداع؛ إضافة إلى البحث في العلاقة بين التحول الرقمي وتحقيق أهداف التنمية المستدامة. وتوصلت الدراسة إلى أن للتحول الرقمي أهمية كبرى للحكومات ولمنظمات الأعمال، وخاصة الصغيرة والمتوسطة، عبر رفع كفاءتها التشغيلية، وتحسين أدائها التنظيمي وتعزيز قدرتها التنافسية. أما في مجال التنمية المجتمعية والمستدامة فإن التحول الرقمي وريادة الأعمال الرقمية أو القائمة على التكنولوجيا يعتبران من أهم الآليات المعتمدة في تحقيق عجلة أهداف التنمية المستدامة.

الكلمات المفتاحية: التحول الرقمي، التقنيات الرقمية، ريادة الأعمال الرقمية، التنمية المستدامة، الإبداع.

المقدمة:

تشهد الفترة الحالية اهتمام غالب دول العالم اهتمامًا واسعًا بالتحول الرقمي، حيث دشنت استراتيجيات شاملة للتحول الرقمي على مستوى جميع القطاعات الاقتصادية، وعلى رأسها القطاع المالي والصناعي، فضلًا عن إقامة عدد من المؤتمرات لمناقشة آليات التحول، وأهميته للتنمية المجتمعية والمستدامة. فقد أحدثت التطورات الجديدة في تكنولوجيا المعلومات والاتصالات، وظهور نماذج الأعمال المبتكرة في ظل الاقتصاد الرقمي والتوجه العالمي نحو التحول الرقمي؛ تأثيرًا كبيرًا في القطاعات الاقتصادية، فقد باتت المنظمات، لاسيما المشروعات الصغيرة والمتوسطة، تسعى إلى مواكبة هذه التطورات، من خلال توظيف التقنيات الرقمية الحديثة واستخدامها، للاستفادة من المزايا التي يحققها التحول الرقمي، حيث تُوفّر هذه التطورات بيئة خصبة لريادة الأعمال واكتشاف المبدعين؛ ليتمكن التحول الرقمي بذلك من خلق جيل جديد من رواد الأعمال، إذ لا يتوافر مكان للوظائف التقليدية وأصحاب المهارات الضعيفة. كما أن للتقنيات الحديثة أهمية، فهي تعزز بيئة الاقتصاد الرقمي، من خلال إنشاء أعمال ومنتجات وخدمات جديدة، وهو ما ينعكس إيجابًا على بناء اقتصاد ذكي.

وتبرز أهمية موضوع التحول الرقمي وريادة الأعمال الرقمية، لما لهم من أهمية كبيرة في التنمية الاقتصادية والمجتمعية المستدامة، إذ إن التقنيات الرقمية تهتم بإدماج شرائح المجتمع كافة وشمولها في النظام المالي، من خلال التمويل الرقمي وابتكارات التكنولوجيا المالية، كما أن مفهوم ريادة الأعمال الرقمية والتحول الرقمي يعتبران من الموضوعات المستجدة، فهما لم ينالا حظهما في الأدبيات والدراسات العربية فقد تمثلت محددات البحث في قلة المراجع والدراسات السابقة وخاصة العربية في مجال ريادة الأعمال الرقمية والتحول الرقمي. وبناء على ذلك تعنى هذه الدراسة ببحث مفهوم التحول الرقمي وريادة الأعمال الرقمية، في سبيل تقديم فهم

أعمق لهذه المفاهيم الحديثة، وذلك باستخدام المنهج الوصفي التحليلي من خلال استخلاص نتائج البحوث والدراسات والتقارير والإحصائيات ذات العلاقة.

ولتحقيق أهداف هذا البحث، تمت صياغة مشكلة البحث من خلال السؤال الرئيسي الآتي: **ما دور التحول الرقمي وتقنياته في دعم ريادة الأعمال الرقمية؟**

ومن هذا السؤال تتفرع الأسئلة الآتية؟

- ما التحول الرقمي وما هي أهميته لمنظمات الأعمال الصغيرة والمتوسطة؟
- ما مفهوم ريادة الأعمال الرقمية وما مزاياها وأهميتها وتحدياتها؟
- ما علاقة التحول الرقمي بتحقيق أهداف التنمية المستدامة؟

ولإجابة عن هذه الإشكالية تطرّق البحث إلى المحاور الرئيسة التالية:

المحور الأول: التحول الرقمي وأهميته لمنظمات الأعمال الصغيرة والمتوسطة.

المحور الثاني: ريادة الأعمال الرقمية وركائزها ومزاياها وتحدياتها ودور التكنولوجيا في دعم مناخ الريادة والإبداع.

المحور الثالث: علاقة التحول الرقمي بتحقيق أهداف التنمية المستدامة.

المحور الأول: التحول الرقمي وأهميته لمنظمات الأعمال الصغيرة والمتوسطة:

أحدثت التطورات الجديدة في تكنولوجيا المعلومات والاتصالات، والتوجّه العالمي نحو الاقتصاد الرقمي، تأثيراً كبيراً في منظمات الأعمال وبيئتها؛ وهو ما انعكس بدوره في بروز مفاهيم جديدة، كالتحول الرقمي وريادة الأعمال الرقمية، لذا سنركّز في هذا المحور على مفهوم التحول الرقمي وأهميته ودوره، في ظهور نماذج أعمال جديدة يُطلق عليها ريادة الأعمال الرقمية.

1. مفهوم التحول الرقمي (Digital Transformation):

يعدّ التحول الرقمي من أبرز المفاهيم المتداولة في الآونة الأخيرة في القطاعات الاقتصادية كافة، بل حتى على صعيد الدولة نفسها؛ فالتوجّهات العالمية حالياً هي في اتجاه رقمنة الاقتصاد وحكومات الدول، لما للتحول الرقمي من أهمية في التنمية الاقتصادية. فقد غدّت الرقمنة الاستراتيجية التي تتبّعها الدول لتنمية اقتصاداتها ومجتمعاتها. ومن بين تلك الدول المملكة الأردنية الهاشمية، والتي وضعت "الاستراتيجية الوطنية للتحول الرقمي" (ريتش 2025)، واستراتيجية التحول الرقمي للخدمات الحكومية 2019 - 2022. وكذلك عملت على تحويل وزارة التكنولوجيا والاتصالات إلى وزارة الاقتصاد الرقمي والريادة.

وللتحول الرقمي تعريفات مختلفة بحسب القطاع المراد تحويله. فهناك من ينظر إليه على أنه انتقال أساسي للمجتمع، مدفوعاً بأجيال تسمى "رقمية"، تتجذّر التقنيات الرقمية بعمق في ثقافتهم وممارساتهم اليومية. في هذا السياق يجب أن تكون الشركات قادرة على التكيف مع نفسها عن طريق تغيير نموذج أعمالها، أو تطوير نموذج جديد يناسب هذه الأجيال. كما عرّف برنامج التعاملات الإلكترونية الحكومية (التحول الرقمي الحكومي) بأنه: "الاستثمار في الفكر وتغيير السلوك لإحداث تحول جذري في طريقة العمل، عن طريق

الاستفادة من التطور التقني الكبير الحاصل، لخدمة المستفيدين بشكل أسرع وأفضل". ويرى أصحاب هذا التعريف أن التحول الرقمي يوفر إمكانات ضخمة لبناء مجتمعات فعّالة، تنافسية ومستدامة، عبر تحقيق تغيير جذري في خدمات مختلف الأطراف، من مستهلكين وموظفين ومستفيدين، مع تحسين تجاربهم وإنتاجيتهم عبر سلسلة من العمليات المتناسبة، مترافقة مع إعادة صياغة الإجراءات اللازمة للتفعيل والتنفيذ.

ومن المنظور الاقتصادي يعرف بأنه: تطبيق التكنولوجيا لبناء نماذج أعمال جديدة، وعمليات وبرامج وأنظمة تؤدي إلى إيرادات أكثر ربحية، وميزة تنافسية أكبر، وكفاءة أعلى. وتحقق الشركات ذلك من خلال تحويل العمليات ونماذج الأعمال، وتمكين كفاءة القوى العاملة والابتكار، وتخصيص تجارب العملاء (Schwertner, 2017).

ويشير مكاي (2019م) إلى أنه "استخدام التكنولوجيا الجديدة والتطورات المصاحبة للثورة الصناعية الرابعة (Industry 4.0) لتحقيق طفرات كبيرة في طريقة إنجاز الأعمال، عن طريق تحسين العلاقات مع العملاء وتحقيق الكفاءة التشغيلية، وإنشاء نماذج أعمال جديدة، مثل "المنصات الرقمية".

ويعرف التحول الرقمي كذلك بأنه: التغييرات التي يمكن أن تحدثها التقنيات الرقمية في نموذج عمل شركة ما؛ مما يؤدي إلى تغيير المنتجات أو الهياكل التنظيمية أو أتمتة العمليات (Clohessy et, al., 2017).

وهناك من يعرف التحول الرقمي بأنه: استخدام التقنيات الرقمية الجديدة، مثل: الهاتف المحمول، والذكاء الاصطناعي، والحوسبة السحابية، وسلسلة الكتل، وإنترنت الأشياء، لتمكين التحسينات التجارية الرئيسة، ولتحسين تجربة العملاء، وتبسيط العمليات، أو إنشاء نماذج تجارية جديدة (Singh & Hess, 2017).

وينبغي الإشارة في هذا السياق إلى أن الرقمنة والتحول الرقمي هما مصطلحان يرتبطان ارتباطاً وثيقاً، لكن لكلٍ منهما مفاهيم مختلفة. فالرقمنة هي أتمتة عمليات العمل اليدوية والورقية التي أنشئت سابقاً، وتحويلها إلى التنسيق الرقمي. لكن التحول الرقمي يمتلك مفهوماً أوسع، ويشير إلى استخدام التقنيات الرقمية لتطوير عملية تجارية جديدة لخلق قيمة للعملاء (Mahmood et, al., 2019).

وبذلك يتضح بأن التحول الرقمي يُعنى بدمج التقنيات الرقمية الجديدة في جميع مجالات الأعمال؛ مما يؤدي إلى تغيير أساسي في طريقة عمل المنظمة، وظهور نماذج أعمال جديدة، كالريادة الرقمية. وأن التحول الرقمي مدفوعٌ بمجموعة من التقنيات الرقمية، التي تشمل إنترنت الأشياء، والروبوتات، والطباعة ثلاثية الأبعاد، والذكاء الاصطناعي، والواقع المعزز، وتقنية البلوك شين (block chain)، وتكنولوجيا النانو، والحوسبة السحابية، والبيانات الضخمة، وغيرها من التقنيات الحديثة.

دوافع تبني التحول الرقمي:

إن من أهم دوافع المشروعات الصغيرة والمتوسطة إلى تبني التحول الرقمي، ومن ثمّ التوجه نحو ريادة الأعمال الرقمية، هي المنافسة المتزايدة التي تتعرض لها المشروعات الصغيرة والمتوسطة من الشركات الكبرى، وكذلك المنافسة مع نظائرها من الشركات الصغيرة والمتوسطة، ولذا لا يمكنها أن تستمر في العمل دون أن تتبنى ثقافة الابتكار والإبداع، فهي مفتاح نجاح هذا العصر، الذي يمكنها من الوصول إلى التميز والنجاح، وهذا يتطلب منها العمل على زيادة قدرتها الإنتاجية والابتكارية، وسرعة الوصول إلى الأسواق. وربما يكون دافع

الشركات الصغيرة والمتوسطة من التحوّل الرقمي هو زيادة أحجام المبيعات، وتحقيق وفورات في التكلفة، وابتكار طرق حديثة لخلق القيمة وتوليدها، وتقليل تكاليف الإنتاج، فضلاً عن تحسين جودة منتجاتها عبر تطبيق التكنولوجيا الجديدة (مكاوي، 2019م).

يضاف إلى ذلك غيرها من العوامل، منها: تقدّم التكنولوجيا والابتكار، وتغيير ممارسات الأعمال مع اقتصاد الإنترنت والتجارة الإلكترونية (Ulas, 2019)، ووسائل التواصل الاجتماعي، وأيضاً تلبية احتياجات العملاء المتبدّلة باستمرار وخاصة بعد أزمة وجائحة كورونا.

2- أهمية التحوّل الرقمي إلى منظمات الأعمال الصغيرة والمتوسطة وريادة الأعمال:

للمشروعات الصغيرة والمتوسطة⁽¹³⁷⁾ أهمية كبيرة في دعم النمو الاقتصادي، إذ يؤدي هذا القطاع دوراً مهماً في تنويع الاقتصاد وخلق فرص عمل جديدة للشباب ولرواد ولرائدات الأعمال. فتشكّل هذه المشروعات ما يزيد عن 90% من إجمالي المؤسسات العاملة في الأردن، وتستوعب حوالي 60% من الأيدي العاملة، وتسهم تقريباً بـ 50% من الناتج المحلي الإجمالي (مطالقة، 2015)، وهنا تبرز الحاجة إلى التحوّل الرقمي لهذه المشروعات، فلم تعد الطرق والأساليب التقليدية المتبعة في هذه المنظمات تتماشى ولا تتلاءم مع متطلبات هذا العصر (عصر الثورة الرقمية). ولكي تستمرّ المنظمات وتبقى في بيئة الأعمال شديدة الاضطراب عليها أن تستجيب لاحتياجات العملاء وتطلّعاتهم، من خلال تقديم خدمات ومنتجات مبتكرة. وهو ما يتطلب مواكبة التكنولوجيا وتوظيف التقنيات الحديثة، والتي توفرّ إمكانيات كبيرة لهذه المشروعات وفرصاً كبيرة عليها استغلالها.

وتبرز أهمية التحوّل الرقمي من الفوائد التي يقدّمها لهذه المشروعات، والتي تشمل تحقيق الكفاءة التشغيلية، وتحسين الأداء التنظيمي، وتحقيق النمو. فالتحوّل الرقمي يسهّل ظهور الشركات الصغيرة، ويوفّر فرصاً جديدة للشركات الصغيرة والمتوسطة، لتعزيز قدرتها التنافسية في الأسواق المحلية والعالمية بتكلفة منخفضة نسبياً، من خلال ابتكار المنتجات أو الخدمات، وتحسين عمليات الإنتاج، حيث توفرّ هذه العملية نموّاً إنتاجية وخفض التكاليف وارتفاع الدخل، نتيجة زيادة الربح، بسبب تقليل الأيدي العاملة، (Ulas, 2019). وهذا ما أكّته دراسة أجراها "معهد ماكنزي العالمي"، من أن التحوّل الرقمي والرقمنة تساعد مشروعات ريادة الأعمال على زيادة تنافسيّتها، وجودة خدماتها، ونموّ عائداتها (حداد، 2017م). لذلك فسوف نتطرق في المحور التالي إلى مفهوم ريادة الأعمال الرقمية لننتعرف على هذا المفهوم الناشئ على النحو الآتي:

المحور الثاني: ريادة الأعمال الرقمية (Digital Entrepreneurship):

أسفرت الثورة التكنولوجية التي يعيشها العالم اليوم عن تغيّرات كبيرة في عالم الأعمال، فتحوّلت بذلك نماذج الأعمال من النموذج التقليديّ إلى النموذج الرقمي، والذي هيأ بدوره الفرصة لولادة نماذج أعمال جديدة تسمى

⁽¹³⁷⁾ يصف الاتحاد الأوروبي المشروع الصغير بأنه ما قلّ عدد العاملين فيه عن 50 عاملاً، وأن المشروع المتوسط هو الذي يعمل به أقل من 250 عاملاً.

"ريادة الأعمال الرقمية". فما ريادة الأعمال الرقمية؟ وما مزاياها؟ وما أهميّتها وتحدياتها؟ هذا ما سنستعرضه في هذا المحور.

مفهوم ريادة الأعمال الرقمية:

يشير مصطلح ريادة الأعمال عمومًا إلى عملية تحديد الفرص التجارية المحتملة، واستغلالها من خلال إعادة تجميع الموارد الموجودة، أو إنشاء موارد جديدة لتطوير منتجات وخدمات جديدة وتسويقها، وتنفيذ الأفكار والحلول المبتكرة (Elia. et, al., 2020).

ونتيجة للتحوّلات الرقمية التي شهدها عالم المال والأعمال مؤخرًا والثورة الرقمية التي نعيشها حاليًا ظهر نوع جديد من ريادة الأعمال يدمج بين التقنيات الرقمية وريادة الأعمال، يشار إليه باسم "ريادة الأعمال الرقمية"؛ والتي تعتبر فئة فرعية لريادة الأعمال التقليدية، مع التركيز على الاستفادة من التقنيات الرقمية الجديدة بطرق جديدة.

كل ذلك من أجل تحويل الطريقة التقليدية لإنشاء الأعمال التجارية وممارستها في العصر الرقمي (Nikolova Alexieva & Angelova, 2019) -، وهي تختلف عن المشروعات الريادية التقليدية، لأنها تمتلك نماذج أعمال مختلفة، ويمكنها متابعة منتجاتها، وأنشطة التسويق والتوزيع التابعة لها باستخدام المنصات الرقمية. وتشمل ريادة الأعمال الرقمية كل ما هو جديد ومرتبط بالعالم الرقمي، بما في ذلك طرق جديدة للعثور على عملاء للمشروعات الجديدة، وطرق جديدة لتصميم المنتجات والخدمات وتقديمها، وطرق جديدة لزيادة الإيرادات وخفض التكلفة، ومصادر جديدة للفرص والميزات التنافسية.

وترى المفوضية الأوروبية أنّ ريادة الأعمال الرقمية هي: "تأسيس مشاريع جديدة، وتحويل مشاريع قائمة، عن طريق تطوير تقنيات رقمية جديدة، أو استخدام جديد لهذه التقنيات"، والاستفادة منها في تقديم السلع، والخدمات، والتعليم، والتدريب، والصحة، والتجارة، وغيرها" (الشمري، 2019). ويشمل هذا التعريف كلاً من الشركات الناشئة، وتقديم منتج أو خدمة رقمية جديدة إلى السوق، وأيضًا التحوّل الرقمي لنشاط تجاريّ موجود داخل شركة (World development Report, 2016).

أما مكاي (2019م) فعرفها بأنها: "أي نشاط رياديّ يعمل على تحويل المنتج، أو الخدمة، أو أي جزء من الأعمال إلى شكل رقمي...، ومن الأمثلة عليها في نطاق المشروعات الصغيرة والمتوسطة المنصات الرقمية، وهي تتكوّن من مجموعة من الطبقات (طبقة المحتوى، وطبقة الخدمة) تعمل كمنتج جديد، وفي نفس الوقت تمكّن الآخرين من ابتكار منتجات جديدة باستخدام موارد المنصة، والتي تعتبر مساحةً رقميةً توفّر لرواد الأعمال الفرصة للاتّصال مع بعضهم البعض ومع العملاء".

وعموماً فإن أيّ نشاط رياديّ ينقل أحد الأصول أو الخدمات أو الجزء الرئيس، من العمل إلى البيئة الرقمية، يمكن وصفه بأنه ريادة الأعمال الرقمية. ومن الأمثلة عليها: (Uber, AirBnB, Wikipedia)، والتي تتنفذ الأنشطة التي لم تكن موجودة في الأساس، ولكنها منقولةً وطُوّرت إلى البيئات الرقمية (Kraus et, al., 2019).

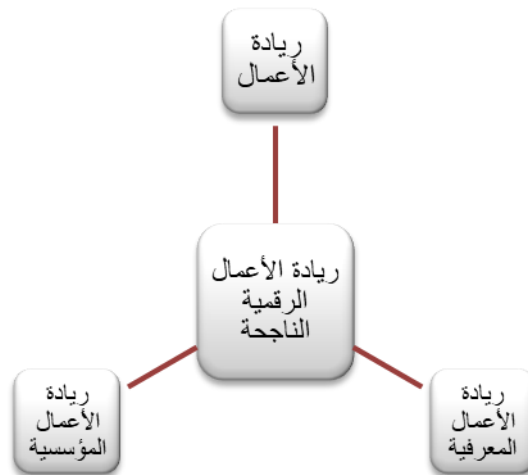
وتتبع أهمية ريادة الأعمال الرقمية من اعتبارها دعامة أساسية للنمو الاقتصادي والاجتماعي، من خلال توفير مجموعة واسعة من المنتجات، وزيادة القدرة التنافسية، والازدهار الشامل، ولأنها مصدرًا للابتكار في عدد من البلدان (Nikolova – Alexieva & Angelova, 2019; Zhao & Collier, 2016). وريادة الأعمال الرقمية تركز على الاستغلال الاقتصادي للأفكار الإبداعية والحلول المبتكرة، وهذا ما يسمح بتزايد الاهتمام بهذه الأفكار، وبالبحت والتنمية التكنولوجية، وينتج عنها تخفيف البطالة، ونشر ثقافة العمل الحر، وإيجاد فرص عمل جديدة، وتقديم منتجًا أو خدمةً تستجيب لحاجات المستهلكين، وتحفز التنافس بالأسواق، وتطور البيئة الاستثمارية، وتعزز قدرة الجهات والمناطق الضعيفة على جلب الاستثمارات، وتشجيع اللامركزية الاقتصادية حتى تجاوز العجز الاجتماعي، وتحقيق عدالة جغرافية ذات وقع إيجابي في الناتج المحلي والسلم الاجتماعي. وبذلك تُعد ريادة الأعمال الرقمية أحد أهم محاور الحراك والتقدم في المجتمعات (الشبراوي، 2019م).

وقد اتضح وجود آليات لدعم المشروعات التكنولوجية التي يقدمها رواد الأعمال وتنميتها، كالحاضنات التكنولوجية ومسرعات الأعمال؛ كما اتضح شدة تأثير الحاضنات التكنولوجية في المشروعات الملتحقة بها من خلال الشراكة التي تصنعها، في ثلاثة محاور: الأول: توفير مصادر التمويل (رؤوس الأموال المخاطرة، والمنح الحكومية، وشركات الاستثمار)، والثاني: تأسيس شبكة خبراء ومستشارين، والثالث: توفير شراكة استراتيجية، خاصة للمشروعات التي تحتاج إلى إجراء بحوث وتطوير (الشبراوي، 2019م).

وتعرف حاضنات الأعمال بأنها: "مؤسسة صُممت خصيصًا لتسريع نمو الشركات الريادية ونجاحها من خلال سلسلة من المصادر والخدمات الداعمة" (الهراشمة، 2014م).

ويرى (Kummenta & Mary, 2019) أن عددًا من المشروعات الريادية الرقمية تعتمد على الابتكار الرقمي، بسبب تداخل الابتكار وريادة الأعمال، التي تعتبر السمة الفريدة لريادة الأعمال الرقمية. ولأن ريادة الأعمال الرقمية الناجحة تتكون من ثلاثة أنواع مترابطة من ريادة الأعمال، هي: الأعمال، والمعرفة، والفرص المؤسسية؛ يوضحها الشكل التالي:

الشكل رقم (1): مكونات ريادة الأعمال الرقمية الناجحة

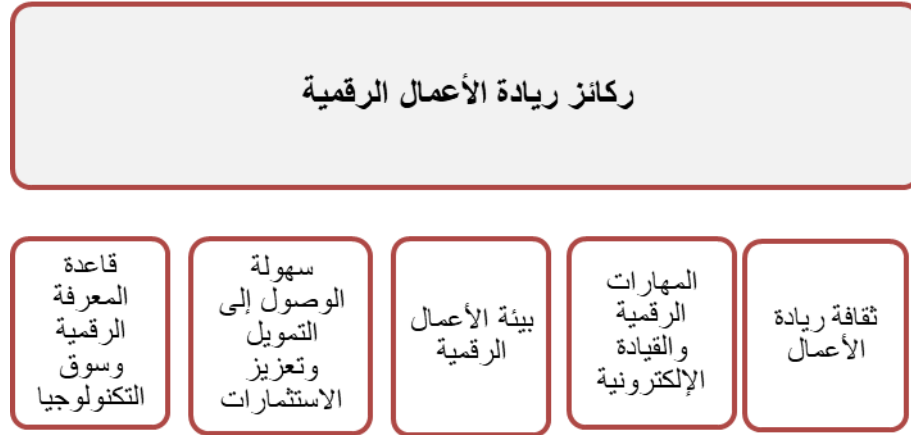


Source: (Kummenta & Mary, 2019)

ركائز ريادة الأعمال الرقمية:

تختلف ريادة الأعمال الرقمية بمفهومها الناشئ عن ريادة الأعمال التقليدية، التي دُرست في الماضي؛ لذا فقد حدّدت المفوضية الأوروبية خمسة ركائز أو أركان نموذجًا مفاهيميًا لريادة الأعمال الرقمية، إذ إن لكل منها له صلة بتحليل ريادة الأعمال الرقمية (Kummenta & Mary, 2019, p. 88)، والشكل التالي يوضّح ذلك.

الشكل رقم (2): ركائز ريادة الأعمال



المصدر: من إعداد الباحثة بناء على دراسة (Kummeta & Mary, 2019).

أولاً: قاعدة المعرفة الرقمية وسوق تكنولوجيا المعلومات والاتصالات: تعتبر قاعدة المعرفة الرقمية نوعًا من التكنولوجيا التي تستخدم لتخزين البيانات أو المعلومات المعقّدة المنظّمة وغير المنظّمة التي يستخدمها نظام الكمبيوتر. فتكنولوجيا المعلومات والاتصالات هي البنية التحتية الأساسية لريادة الأعمال الرقمية؛ إذ تعتمد جميع أنشطة ريادة الأعمال الرقمية على تكنولوجيا المعلومات والاتصالات التي تمكّنهم من إنشاء المنتج أو تسويقه أو توزيعه أو تحويله أو توفيره.

ثانيًا: بيئة الأعمال الرقمية: تعتبر بيئة الأعمال الرقمية مكانًا افتراضيًا يستخدم فيه نظام كمبيوتر واحد أو أكثر؛ لتسجيل معلومات الأعمال أو حفظها، وتفاصيل تفاعل الفرد. ويمكن القيام بذلك من خلال البيئة الاجتماعية الرقمية، مثل مواقع الشبكات الاجتماعية.

ثالثًا: سهولة الوصول إلى التمويل: التمويل هو المفهوم الأساسي لمتطلبات كلّ عمل، للقيام بالأنشطة الريادية القصيرة والطويلة المدى. والوصول إلى التمويل هو قدرة الفرد أو المؤسسة على الحصول على الخدمات المالية، إلى جانب خدمات الائتمان والخصم والدفع والتأمين وغيرها. وهناك عدد من الجهات الرسمية وغير الرسمية التي تقدّم المساعدة المالية والمنح والقروض والإعانات والدعم، لأصحاب المشروعات.

رابعًا: المهارات الرقمية والقيادة الإلكترونية: تُعرّف المهارات الرقمية بأنها: مهارات الفرد المرتبطة باستخدام التقنيات الرقمية. فرجال الأعمال يجدون صعوبة في الحصول على الموظفين الذين لديهم مهارات رقمية، كالقيادة الإلكترونية، والموقف الريادي الصحيح؛ لذا يجب عليهم جذب المهارات الرقمية وتطويرها والاحتفاظ بها. وأما القيادة الإلكترونية فهي عملية التأثير في الناس من أجل تغيير موقفهم ونيتهم وسلوكهم. فالقادة

ورجال الأعمال يحتاجون إلى امتلاك درجة من الوعي التكنولوجي تسمح لهم بتحديد التقنيات الجديدة التي تحوّل وتشكّل نموذج أعمالهم، والتي ستسمح لهم بفعل شيء جديد أو القيام بأشياء بشكل مختلف.

خامسًا: ثقافة ريادة الأعمال: تعرّف ثقافة ريادة الأعمال بأنها: بيئة يتأثر فيها الناس ويحفّزون للحصول على تفكير مبتكر، فمن المهمّ تعزيز ثقافة ريادة الأعمال منذ التعليم الأساسي، من أجل تطوير روح المبادرة والابتكار. وفي حالة الأعمال التجارية تُشجّع ثقافة ريادة الأعمال، من خلال تشجيع الموظفين على التعبير عن أفكارهم أو منتجاتهم المبتكرة.

وتهتمّ ريادة الأعمال الرقمية برؤاد الأعمال الرقميين القادرين على تسخير التقنيات الحديثة لتقديم منتجات وحلول وخدمات مبتكرة. ويؤكد (Kummenta, 2019) أن الطرق التي يعتمد عليها رواد الأعمال الرقميين في أعمالهم هي:

(1) التسويق الرقمي:

ينطوي التسويق الرقمي على متابعة التسويق من خلال الوسائل الرقمية كمنصات التواصل الاجتماعي. وهو ما يعدّ ميزة لرؤاد الأعمال الذين يحاولون إنشاء علاقات جيدة مع العملاء عبر متابعة إدارة علاقات العملاء بدقة.

(2) المنتجات الرقمية:

تتضمن المنتجات الرقمية أي سلع وخدمات في شكل رقمي. وقد ظهرت صناعات رقمية جديدة تدمج الميزة التقليدية والاتصالات مع الويب، وتحوّل الصناعات إلى مجال رقمي جديد.

(3) الخدمات الرقمية:

ازدادت أهمية الخدمات الرقمية مؤخرًا، فصار من الضروري جدًّا أن يعرف كل رجل أعمال رقمي أن الخدمة المقدّمة يجب أن تكون جديرة بالسعر الذي يُتقاضى مقابل الخدمة. وهذا ما يُكسبه صورةً إيجابيةً وحسن النية.

(4) التوزيع الرقمي:

التوزيع الرقمي هو إيصال المنتجات بالوسائل الرقمية أو الإلكترونية، بدلًا من الوسائل التقليدية. كما يمكن توزيع المنتجات التقليدية من خلال الوسائل شبه الرقمية. وهذا ما يوفرّ فرصة لرؤاد الأعمال من خلال إيجاد طريقة مبتكرة لتوزيع منتج تقليدي رقميًا.

مزايا ريادة الأعمال الرقمية:

توفر ريادة الأعمال الرقمية إمكانات جديدة لأي شخص يفكر في أن يصبح رائد أعمال، بفضل المزايا التي تتمتع بها ريادة الأعمال الرقمية عن ريادة الأعمال التقليدية ومن تلك المزايا (Rathee & Rajain, 2017; Nougueria, 2018):

- سهولة تأسيس العمل الرقمي، الذي يتطلب فقط مهارة رقمية، واتصالًا بالإنترنت، وجهازًا ذكيًا.
- عمل أكثر مرونة مقارنة بالعمل التقليدي، الذي يستغرق ساعات عمل معيّنة. فيستطيع رائد الأعمال الرقمي تحديد أوقات العمل المناسبة له، وقضاء مزيد من الوقت مع عائلته.

- تقليل التكاليف الثابتة للمنشآت مقارنة بمنشأة مادية مكانية. فرائد الأعمال الرقمي يستطيع مزاوله العمل من أي مكان يتوافر فيه اتصال بالإنترنت، ودون الحاجة إلى التكاليف الثابتة المتعلقة باستئجار الموقع، والبنية التحتية، كالكهرباء والمياه، ... إلخ.

- سهولة التسويق والوصول إلى مزيد من العملاء على النطاق المحلي والعالمي، والسهولة في الارتقاء. فالتوسع في السوق الرقمي غير مقيد بفئة معينة، ولا بمكان معين؛ إذ يوفر الإنترنت مجموعة كبيرة ومتنوعة من المنتجات والخدمات لكل شخص على هذا الكوكب، ولذلك فمن الممكن لأي مشروع ناجح أن يصل إلى العالمية، كما هي الحال مع تطبيقَي "أوبر" و"كريم".

- يتيح الوصول إلى الإنترنت لأصحاب المشروعات الرقمية الاستفادة من الموظفين والشراكات المحتملة في جميع أنحاء العالم، دون إجبار أي شخص على الانتقال، فيمكن للفرق الافتراضية العالمية أن تقدّم خدمات كثيرة مفيدة لرجل الأعمال الرقمي؛ مما يجعل من السهل تحديد المواهب وتوظيفها، وتسخير التنوع الثقافي، وتحسين استخدام الموارد، وزيادة المرونة والاستجابة.

- يوفر امتلاك منتج رقمي مزايا تتجاوز كذلك سهولة التصنيع والتخزين والشحن، إذ يمكن تعديل المنتج بسهولة، بل يمكن إجراء تغييرات جذرية دون تعطيل العملية التي يتم من خلالها تسويق المنتج وإنتاجه وبيعه.

دور التكنولوجيا الحديثة في تحفيز مناخ الريادة والإبداع:

تبرز أهمية التكنولوجيا في تحفيز مناخ الريادة والإبداع، من خلال دعم المشروعات الصغيرة والمتوسطة والناشئة، ومنحها فرص البقاء والتطور والاستمرارية عبر التقنيات الرقمية، التي تبشّر بعصر جديد في ريادة الأعمال؛ فمن خلال التكنولوجيا تستطيع هذه المشروعات جعل موقعها الإلكتروني أكثر جاذبية وسهولة للعملاء عبر مواقع التواصل الاجتماعي، وتساعدهم على الوصول إلى ملايين العملاء، لتحسين أعمالهم بطريقة مختلفة. فبنقرة واحدة على زر هاتف أو جهاز ذكي يمكنهم أن يجعلوا علامتهم التجارية متاحة لملايين المستخدمين في جميع أنحاء العالم، وفق العصر الرقمي الذي تعيشه البشرية حاليًا، فيما كان التسويق قديمًا من خلال الإعلان عبر الكتيبات المطبوعة واللافتات الضخمة والدعاية المرئية والمسموعة (Kummenta, 2019).

وعمل الانتشار السريع للتقنيات الرقمية كذلك على تغيير البيئات التنافسية بعمق، وإعادة تشكيل استراتيجيات الأعمال والهياكل والعمليات التقليدية. فعلى سبيل المثال: أصبح عدد من المؤسسات في الاقتصاد الشبكي الذي تدعمه التقنيات الرقمية أقل، وأكثر ابتكارًا. وتؤدي التقنيات الرقمية الجديدة - مثل: البيانات الضخمة، وتقنيات حلول الهواتف المحمولة، والحوسبة السحابية - إلى ظهور طرق جديدة للتعاون، والاستفادة من الموارد، وتصميم المنتجات والخدمات، والتطوير، والنشر عبر المعايير المفتوحة والتقنيات المشتركة (Zhao & Collier, 2016). فمثلاً: من شأن تقنية البيانات الضخمة (Big Data) أن تحسّن التركيز على العملاء، عبر جمع وتحليل هذه البيانات، التي من شأنها أن تعطي المنظمات الفرصة لمزيد من التبصّر في تفضيلات العملاء، وإنشاء منتجات وخدمات جديدة تواكب احتياجاتهم، وتمكّن المنظمات من علاج المشكلات الناشئة في طريقة فهمهم للعملاء؛ ولهذا وصفت البيانات بأنها "النفط الجديد" لهذا العصر.

وتعمل هذه التقنيات على دعم الاقتصاد الرقمي من خلال توفير مجموعة جديدة من الفرص ذات قيمة تجارية كبيرة محتملة، وإعطاء الفرصة لكل رائد أعمال للتطور بسرعة كبيرة، حتى بدون رأس مال كبير. فعدد الأشخاص الذين يستخدمون وسائل التواصل الاجتماعي كبير جدًا في العالم أجمع، ويتزايد مع مرور الوقت (Kummenta, 2019)؛ لذا يركز رواد الأعمال الرقميون حصرًا على التجارة الإلكترونية، فمن وجهة نظر الاختيار، أو السعر، أو الجودة، أو التسليم، أو الخدمة؛ لا يمكن لأعمال البيع بالتجزئة منافسة التجارة الإلكترونية.

لهذا زاد الاهتمام برواد الأعمال الذين يعملون في مجال التكنولوجيا الناشئة، كالتقنيات الرقمية الجديدة التي توفر أفقًا غير مسبوق للإمكانيات البشرية، مثل: وسائل التواصل الاجتماعي، والبيانات الضخمة، وتقنيات الهواتف المحمولة، والحوسبة السحابية، والذكاء الاصطناعي، والرجال الآليون (الروبوتات)، والتكنولوجيا المالية (Fintech)، وإنترنت الأشياء (IoT)، والطباعة ثلاثية الأبعاد.

ففي عالم اليوم تمثل رقمنة الاقتصاد آلية أساسية للابتكار، والقدرة التنافسية، والنمو، التي تتطلب بدورها عملية تكيف وتحويل، وهكذا أوجدت التكنولوجيا سبلاً جديدة لتطوير ريادة الأعمال، حيث تثير التكنولوجيات جيلًا جديدًا من رواد الأعمال الذين يستخدمون التقنيات الرقمية والإنترنت، لتنفيذ معظم العمليات المطلوبة لإطلاق مشروع جديد (Kulothungan, 2020). وبهذا المعنى فإن التقنيات الرقمية هي عوامل تمكين لنشاط ريادة الأعمال.

ومن أشهر الأمثلة لهذا الموضوع قطاع المواصلات الذي تحول كليًا مع ظهور المنصات الرقمية الحديثة، مثل: "أوبر" و"كريم". فهذه الشركات الرقمية لا تمتلك أي سيارة، لكنها تعمل في كل العالم، وتحقق أرباحًا ضخمة، وقد زاحمت سيارات الأجرة (التكسي) التقليدية. وكذلك الحال في شركات حجز التذاكر ومكاتب السياحة والسفر، فقد اجتاحت شركات مثل شركة (Booking.com) و (Airbnb) مجال أعمال شركات أخرى، وتركتها عرضةً للفساد، مع أنها لا تملك غرفةً واحدةً. علاوة على ذلك فإن موقع (Alibaba) أشهر متجر بالعالم لا يمتلك أي مخزن. كما أن غيرها كثير من الشركات استطاعت أن تتميز وتحقق نجاحات كبيرة بسبب استخدامها واعتمادها للتقنيات الرقمية والمنصات الرقمية في عملها؛ مما أدى إلى سرعة انتشارها وتميزها، ومن ثم انعكس ذلك على التنافسية، وأدى إلى زيادة أرباحها وكفاءتها (آل صمع، 2018). ومن الأمثلة الأخرى على ريادة الأعمال الرقمية موقع (طلبات.كوم talabat.com)، و(سوق.كوم souq.com).

تحديات ريادة الأعمال الرقمية:

يواجه رواد الأعمال الرقميون كثيرًا من القضايا والتحديات في أثناء تنفيذ مشروعهم، أو خلال تحولهم الرقمي، ومن تلك التحديات: (Kulothungan, 2020)

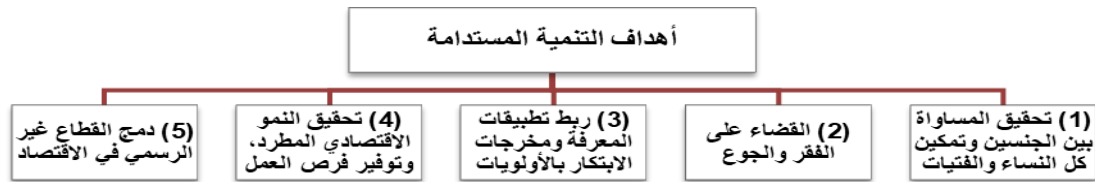
- البنية التحتية: تعتمد ريادة الأعمال الرقمية أساسيًا على تكنولوجيا المعلومات والاتصالات. فبدون تكنولوجيا المعلومات والاتصالات لن يتمكن رواد الأعمال الرقميون من تقديم المنتجات أو الخدمات. وفي أجزاء كثيرة من العالم، لاسيما في البلدان النامية، يمثل الوصول إلى البنية التحتية عريضة النطاق بتكلفة معقولة وموثوقة عالية السرعة تحديًا كبيرًا.

- القضايا الثقافية والاجتماعية: بوجود بيئة الأعمال الفضلى والبنية التحتية الصحيحة لا يزال هناك نقص في الاستعداد المجتمعي أو الثقافي لهذا النوع من الأعمال، ويعود هذا إلى عدّة أسباب، منها: عدم الثقة بالأعمال الإلكترونية، ونقص الوعي، والتخوّف من كل ما هو جديد.
- قضايا حقوق الملكية الفكرية: يولد كثير من رواد الأعمال الرقميين عالمياً على الإنترنت، أو في الحوسبة السحابية، أو لديهم القدرة على النموّ والتوسّع عبر الحدود بسرعة كبيرة؛ لذا فغالباً ما يكون رأس مال هؤلاء الرواد رأس مال فكرياً؛ مما قد يثير قضايا تتعلّق بحماية الملكية الفكرية لهم.
- قضايا المهارات: وتبتدئ من القدرة على تحديد المهارة المطلوبة، وتوظيفها، إلى امتلاك المهارات لتحديد التكنولوجيا الجديدة التي تتيح فرص الأعمال، وإحضارها كمشروع جديد، أو نماذج أعمال موجودة. كما أن هناك حاجة لمهارات القيادة الإلكترونية، والأشخاص الذين يجمعون بين عقلية ريادة الأعمال ومهارات العمل والاتصال، وكذلك المهارات التقنية. فمع تحوّل مزيد من البلدان إلى الاقتصاد القائم على المعرفة يستمرّ مفهوم الحوسبة السحابية وتحليل البيانات الضخمة في اكتساب أهمية قصوى؛ لكن الوصول إلى هذه المهارات يمثل تحدياً كبيراً لرواد الأعمال.
- الهجمات السيبرانية: على الرغم من المزايا التي يحقّقها التحوّل الرقمي لمنظّمات الأعمال إلا أن هذه العملية لا تخلو من المخاطر والتحديات المتعلقة بالأمن السيبراني، وخطر الهجمات السيبرانية والجرائم الإلكترونية.

المحور الثالث: علاقة التحوّل الرقمي بتحقيق أهداف التنمية المستدامة:

تمثّل استراتيجية التنمية المستدامة (رؤية 2025) محطة أساسية في مسيرة التنمية الشاملة في الأردن، وهو ما يتطلّب التحوّل إلى مجتمع رقمي يعمل على تحقيق رؤية الدولة، ومن هذا المنطلق تأتي أهمية التحوّل الرقمي في تحقيقها، باعتبارها أحد أهمّ الأولويات على المستوى العالمي (علي، 2019م). وتسعى هذه الاستراتيجية إلى تحقيق عدّة أهداف، منها: ما له بعد اقتصادي، واجتماعي، وأخرى تركّز على البعد البيئي. ومن تلك الأهداف ذات العلاقة بالتحوّل الرقمي ما يظهره الشكل التالي، والتي سوف نناقشها تباعاً:

الشكل رقم (3): أهداف التنمية المستدامة وعلاقتها بالتحوّل الرقمي



المصدر: من إعداد الباحثة بناء خطة التنمية المستدامة لعام 2030

(1) تحقيق المساواة بين الجنسين وتمكين كل النساء والفتيات:

تعتبر تكنولوجيا المعلومات والاتصالات وسيلة مهمة في تحقيق هدف مهم من أهداف التنمية المستدامة، يتعلّق بالمساواة بين الجنسين، وتمكين كل الفتيات والنساء، ففتيح هذه التكنولوجيا للمرأة التي تمكث في المنزل متابعاً تعليمها، والعمل عن بعد في حالة الأمومة والعوارض الصحية، وتسويق منتجاتها عبر المنصات التكنولوجية، والاستفادة من فرص عمل جديدة، منها الريادة الرقمية. وكذلك تمكّن الخدمات المالية الرقمية، كالمحافظ الإلكترونية للمرأة فرصة التحكم بمواردها المالية، بما في ذلك الوصول الآمن والحكيم والمستتر إلى حساباتها المصرفية. وكذلك تعمل القنوات الرقمية على جمع بيانات مفيدة عن صاحبات الأعمال؛ مما يؤدي إلى فهم احتياجاتهن، وتقييم أفضل لجدارتهن الائتمانية (الإسكوا، 2019م).

(2) القضاء على الفقر والجوع:

يعمل التحوّل الرقمي على انتشار الخدمات المالية الرقمية، لزيادة نسبة "الشمول المالي"، التي هي استراتيجية اتبعتها البنوك المركزية، بما فيها البنك المركزي الأردني الذي وضع الاستراتيجية الوطنية للاشتغال المالي، بتوجيهات من المؤسسات الدولية كالبنك الدولي، بهدف رئيس هو القضاء على الفقر، وزيادة النمو الاقتصادي، من خلال دمج الفئات المحرومة والمهمشة في القطاع المالي، والذي يعمل في المحصلة على تحقيق أهداف التنمية المستدامة. وللشمول المالي أهمية كبيرة في التنمية الاقتصادية، فوفقاً لصندوق تنمية رأس المال التابع للأمم المتحدة يعدّ الشمول المالي وسيلة تمكين مباشرة لما لا يقلّ عن ثمانية من أهداف التنمية المستدامة (راموس وشتاينر، 2018م). ففتيح التكنولوجيا الجديدة والناشئة، وخاصة الرقمية منها، تخفيض تكاليف الإنتاج وتوفير منتجات وخدمات بأسعار معقولة، تناسب احتياجات الفقراء، ومساعدة القطاع العام في الحدّ من الإنفاق، وزيادة مردود الاستثمار (الإسكوا، 2019م).

(3) تشجيع الابتكار وزيادة الاعتماد على التكنولوجيات:

أكّد تقرير الإسكوا (2019م)، الذي حمل عنوان: "الابتكار والتكنولوجيا من أجل التنمية المستدامة آفاق واعدة في المنطقة العربية لعام 2030"، أهمية لتكنولوجيا والابتكار في تحقيق التنمية المستدامة الشاملة، فقد بات يُنظر إلى التكنولوجيا والابتكار على أنها أداة حاسمة لتحقيق أهداف التنمية المستدامة. فالابتكار هو عنصر أساسي للتنمية، وله علاقة وطيدة بمعظم أهداف التنمية المستدامة المعنية بالرفاه، والصحة، والتعليم، والمساواة بين الجنسين، والعمل اللائق، ونمو الاقتصاد (الإسكوا، 2019م). ويعدّ تشجيع الابتكار هدفاً ذا بُعدٍ تكنولوجيٍّ للتنمية المستدامة، إذ يهدف إلى أن تصبح المجتمعات مبتكرة وقائمة على المعرفة. ويتحقّق هذا من خلال الاقتصاد الرقمي القائم على المعرفة وتوظيفها في جميع جوانب الحياة البشرية (علي، 2019م).

وهنا تبرز علاقة التحوّل الرقمي - الذي يُعنى بتوظيف التقنيات الرقمية في جميع جوانب الحياة البشرية - بالتنمية المستدامة، من خلال الفوائد الناتجة عن التقنيات الرقمية، ومنها: تعزيز الحوكمة الرشيدة للحكومات، فمثلاً يؤدي تزويد كل فرد من المجتمع بهوية إلكترونية فريدة، بما يراعي الخصوصية الشخصية، إلى أن تتمكّن الحكومات من توفير خدماتها الرئيسة في الفضاء الرقمي، وضمان وصول الخدمات للجميع، وتحقيق

الشفافية والمشاركة الشاملة (ساكس، 2019م)، ومن ثمّ تحقيق الهدف العاشر الذي يدعو إلى الحدّ من انعدام المساواة داخل البلدان وفيما بينها.

وأيضًا تمكّن التكنولوجيا الرقمية الحكومات من التعامل مع الأزمات الناجمة عن الكوارث الطبيعية أو الكوارث التي يُحدثها البشر، والتعافي سريعًا منها، من خلال توقّع تلك الأزمات والكوارث قبل حدوثها لتقليلها والحدّ من خطرها، وإدارتها بحكمة وفعالية. وهذا ما يحققه استخدام البيانات والتكنولوجيا (ديسا، 2019م).

وقد أثبت بعض التكنولوجيات، مثل: الذكاء الاصطناعي، والبيانات الضخمة، والروبوتات، جدواها في كثير من المشروعات الرائدة التي انطلقت في مجال التنمية المستدامة، فقد استخدمت البيانات الضخمة في معالجة النفايات الإلكترونية في الصين، وفي الحدّ من التلوّث والازدحام المروري في بنغلادش، وفي حشد مصادر جديدة للتمويل، مثل توليد رأس المال الأولي لدعم الطاقة الشمسية. ولهذه كلها علاقة بأهداف التنمية المستدامة المتعلقة بالبُعد البيئي.

كما أثبت شبكة الإنترنت، ووسائل الاتّصال الحديثة، ومنصّات التعليم، بأنها قادرة على تقديم حلول للتحديات التي تواجه المجالات التعليمية كافة، مثل إتاحة التعليم عن بُعد، ففي أزمة كورونا مثلاً مكّنت التكنولوجيا من استمرار عملية التعليم. مما عمل على تحقيق الهدف الرابع من أهداف التنمية المستدامة، الداعي إلى "ضمان التعليم الجيد المنصف والشامل للجميع، وتعزيز فرص التعلّم مدى الحياة للجميع". وكذلك رأينا في القطاع الصحي كيف مكّنت التكنولوجيا والروبوتات من تقديم كلّ الخدمات الصحية لمرضى كورونا، من قياس حرارة الجسم عن بُعد، وإيصال الطعام لغرف العزل بواسطة الروبوتات، وغيرها من الخدمات.

وفي القطاع المالي رأينا أن عملية تحويل الأموال بين الحسابات، ومساعدة من تقطّعت بهم السبل في الخارج، لم تتوقّف بفضل الخدمات الرقمية، التي مكّنت من تحويل الأموال من المنزل وعبر الهاتف المصرفي، ودون الحاجة لزيارة المصرف. كما تمكّنت الحكومات بفضل التحوّل الرقمي في البنوك من إيصال مستحقّات الأفراد، سواء أكانت رواتب أو إعانات، عبر المدفوعات الرقمية. وهنا أثبت التحوّل الرقمي والتقنيات الرقمية جدواهما في وقت الأزمات.

(4) تحقيق النمو الاقتصادي المطّرد والشامل والمستدام للجميع، والعمالة الكاملة والمنتجة، وتوفير

العمل اللائق للجميع:

بحسب تقديرات البنك الدولي فإن التقنيات الرقمية تؤدّي دورًا مهمًا في تسريع خطى التنمية الاجتماعية والاقتصادية، وبناء مستقبل أفضل لشعوب العالم، لما تحدّته التقنيات الرقمية من تحولات في جميع القطاعات الاقتصادية، من خلال استحداث نماذج عمل ومنتجات وخدمات جديدة، ومن ثمّ طرقٍ جديدةٍ لخلق القيمة، وكذلك زيادة الشفافية والكفاءة، وإزالة العقبات بين الناس، وإتاحة الفرص للجميع، وخصوصًا الفئات الأشدّ فقرًا. فمن خلال المنصّات الرقمية والتكنولوجيا أصبح بإمكان الأفراد العمل وفتح مشروعات جديدة، وتمكين قدراتهم الإبداعية عبر ما يُعرف بالريادة الرقمية، التي سهّلت لهم فرصة العمل بأقل التكاليف، وأتاحت لهم الوصول إلى أيّ مكان ولأيّ مستهلك. وكذلك مكّنت المنصات الإلكترونية من التعليم عن بعد، إضافة إلى

توافر الخدمات المالية والمدفوعات الرقمية عبر القنوات الرقمية، وهو ما وقّر بديلاً للمصارف مرتفعة التكاليف مقارنة بالخدمات المالية الرقمية.

والنموّ الشامل والمستدام يركّز على توفير العمل اللائق لجميع أفراد المجتمع، وتحسين ظروف الحياة البشرية، من خلال توفير الموارد للتعليم والصحة، والبنية الأساسية للنقل والمياه والطاقة. ويمكن القول إن التحوّل الرقمي يسهم في النموّ الاحتوائي، وتنويع النشاط الاقتصادي، وتحقيق الاستقرار المالي؛ فقد أكّدت الدراسات أن للتقنيات الرقمية الحديثة دوراً كبيراً في تنويع النشاط الاقتصادي، وزيادة فرص العمل، عن طريق زيادة مصادر التمويل، وزيادة استثمارات الشركات الناشئة في التكنولوجيا والمشروعات الصغيرة والمتوسطة (علي، 2019م). فقد استفاد من التحوّل الرقمي في البنوك كلّ من المؤسسات المالية (البنوك ومؤسسات التمويل الأصغر)، والشركات غير المالية (شركات الأجهزة المحمولة ومشغلو الشبكات)، ومزوّدو الطرف الثالث (مديرو شبكة الوكيل، ومجمّعو المدفوعات)؛ لذا فمن المتوقع أن يحسّن التحوّل الرقمي رفاهية الأفراد والشركات.

(5) دمج القطاع غير الرسمي في الاقتصاد وزيادة النمو الاقتصادي:

للتحول الرقمي أهمية كبيرة في دفع عجلة التنمية المستدامة، فالرقمنة المالية، التي تعرّف بأنها: تحويل النظام البيئي المالي بالكامل بما يتماشى مع الثورة الرقمية، تعمل على تحفيز الجهود العالمية لتمويل التنمية المستدامة، وزيادة النمو الاقتصادي، عبر إتاحة الوصول إلى مجموعة كبيرة من المنتجات والخدمات المالية للأفراد والشركات عبر ابتكارات التكنولوجيا المالية (Fintech)؛ ويؤثّر هذا الوصول المعزّز إلى التمويل في الحدّ من الاقتصاد غير الرسمي، أو ما يُسمّى بالاقتصاد الموازي، عبر إدماج الفئات المستبعدة من النظام المالي. ومن ثمّ تعزيز الإيرادات الضريبية، إذ لا تسجّل الشركات نفسها، أو لا تدفع الضرائب، أو لا تمثل لأي نوع من اللوائح الحكومية. ويرى معهد ماكينزي العالمي أن التوسّع في استخدام التكنولوجيا المالية من الممكن أن يزيد النموّ في مختلف الدول النامية بنحو 3.7 تريليون دولار بحلول عام 2025م، بفضل المكاسب الإنتاجية المتزايدة، وتوسيع نطاق الشمول المالي (راموس شتاينر، 2018م).

الخاتمة:

وهكذا، توصلت الدراسة من خلال مراجعة الأدبيات السابقة وتحليل التقارير الدولية بأنّ التحوّل الرقمي أهمية كبرى للحكومات ولمنظمات الأعمال؛ فعلى صعيد المنظمات القائمة يُعنى التحوّل الرقمي بدمج التقنيات الرقمية الجديدة في جميع مجالات الأعمال؛ مما يؤدي إلى تغيير أساسي في طريقة عمل المنظمات، عبر تبنيها نماذج أعمال جديدة، تعمل على رفع كفاءتها التشغيلية، وتحسين أدائها التنظيمي، وتعزيز قدرتها التنافسية. كما تعمل تقنيات التحوّل الرقمي -التقنيات الرقمية- على دعم رواد الأعمال الجدد من خلال إعطاء الفرصة لكل رائد أعمال للتطوّر بسرعة كبيرة عبر ريادة الأعمال الرقمية. أما على صعيد الحكومات فالتحوّل الرقمي وريادة الأعمال الرقمية أو القائمة على التكنولوجيا يعتبران من أهمّ الآليات المعتبرة في تحريك عجلة أهداف التنمية المستدامة. ومع هذا يواجه رواد الأعمال الرقميون كثيراً من القضايا والتحديات في أثناء تنفيذ

مشروعهم، أو خلال تحوّلهم الرقمي، كالبنية التحتية، والقضايا الثقافية والاجتماعية، وقضايا حقوق الملكية الفكرية، وقضايا المهارات.

وفي ضوء ما سبق توصي الدراسة الجهات المسؤولة، بما فيها الجامعات والمؤسسات المالية، بما يلي:

- إيلاء مزيد من الاهتمام بالشباب الأردنيين، وتزويدهم بتقنيات العصر الرقمي الحديثة، كالذكاء الاصطناعي، والبيانات الضخمة، والأمن السيبراني؛ لبناء القدرات الرقمية الأردنية وتطويرها، ولتنمية بيئة ريادة الأعمال الرقمية، فضلاً عن أهمية سعي الحكومة والجهات المسؤولة إلى توفير بيئة داعمة لرواد الأعمال من جميع النواحي.
- أن يولي البنك المركزي الأردني، بالتعاون مع البنوك والمؤسسات المالية العاملة في الأردن، اهتماماً بالمشروعات الصغيرة والمتوسطة، وخاصةً رواد الأعمال ذوي الأفكار الإبداعية والخلاقة، من خلال توجيه نسبة من التمويل لهم بأقلّ التكاليف، إذ إن هذه المنظّمات والمشروعات تعتبر محركاً أساسياً للتنمية المجتمعية المستدامة في مختلف البلدان حول العالم.
- ينبغي على المدارس والجامعات الأردنية أن تعمل على خلق بيئة وثقافة داعمة لريادة الأعمال وتنمية القدرات، من خلال الاستفادة من أوقات الفراغ بإعطاء محاضرات ودروس في موضوع ريادة الأعمال، وإبراز الأمثلة الناجحة فيها، والتوعية بأهمية ريادة الأعمال للاقتصاد والمجتمع. لبناء اقتصاد يركز على روح المبادرة والابتكار.
- يجدر بالباحثين والمهتمين أن يتوسعوا في بحث موضوع التحول الرقمي وريادة الأعمال الرقمية، وهذا بسبب عدم وجود ما يكفي من الدراسات التي تغطي هذه المواضيع كونها من المواضيع المستجدة نسبياً.

المصادر والمراجع

أولاً- المراجع العربية:

- الإسكوا (2019). نشرة التكنولوجيا من أجل التنمية في المنطقة العربية 2019: آفاق عالمية وتوجهات إقليمية. الأمم المتحدة. <https://www.unescwa.org/ar/publications/>.
- الإسكوا (2019). الابتكار والتكنولوجيا من أجل التنمية المستدامة آفاق واعدة في المنطقة العربية لعام 2030 , https://www.unescwa.org/sites/www.unescwa.org/files/publications/files/ara_b-horizon-2030-innovation-perspectives-sdgs-arab-region-arabic.pdf.
- آل صمع، علي بن صالح. (2018). التحول الرقمي كمرتكز استراتيجي لقيادة التحول الاقتصادي، متاح على الرابط التالي: www.mile.org/images/2018/citc.pdf.
- الأمم المتحدة، تقرير أهداف التنمية المستدامة "تحويل عالمنا: خطة التنمية المستدامة لعام ٢٠٣٠"، https://unctad.org/meetings/en/SessionalDocuments/ares70d1_ar.pdf

- حداد، لحسن. (2017). كيف لريادة الأعمال أن تستفيد من الثورة الصناعية الرابعة؟. تاريخ الاطلاع 28 آذار 2020، الموقع: هارفارد بزنس ريفيو (<https://hbrarabic.com>).
- ديسا. (2019). هل يمكن للحكومة الرقمية أن تسارع في تحقيق أهداف التنمية المستدامة؟. مجلة دبي للسياسات، (1)، 46-53.
- راموس، ماريا و شتاينز، آكيم. (2018، 23 ديسمبر). توظيف الثورة الرقمية في تعزيز التنمية المستدامة. تاريخ الاطلاع: 5 نيسان 2020، الموقع صحيفة البيان (<https://www.albayan.ae/knowledge/2018-12-23-1.3441247>).
- ساكس، جيفري. (2019). كيف نحقق أهداف التنمية المستدامة؟ نحو سياسات استراتيجية. مجلة دبي للسياسات، (1)، 23-29.
- الشبراوي، عاطف، ريادة الأعمال.. والتنمية التكنولوجية، 9 يناير، 2018، تاريخ الاطلاع 28/5/2020، <https://www.rowadalaamal.com/>.
- الشمري، فرحان حسن، ريادة الأعمال الرقمية، 4 فبراير، 2019، مقال على الأنترنت، تاريخ التصفح 29/2/2020، متاح على الموقع: <https://www.rowadalaamal.com>.
- على، محمد فاروق الصادق. (2019، 7 ديسمبر). التحول الرقمي المالي كآلية لتحقيق التنمية المستدامة في مصر. بحث مقدم إلى المؤتمر السنوي الرابع والعشرون بعنوان "إدارة التحول لرقمي لتحقيق رؤية مصر 2030". جامعة عين شمس - القاهرة.
- مطالقة، صفوان محمد حامد. (2015). مدى نجاح المشاريع الصغيرة والمتوسطة في الدول العربية الأردن إنموذجاً، مجلة الإدارة والتنمية للبحوث والدراسات، (1)4، 171-186.
- مكاي، محمود عبد الرحمن. (2019، 7 ديسمبر). معوقات التحول الرقمي بالمشروعات الصغيرة والمتوسطة في مصر: دراسة استكشافية. بحث مقدم إلى المؤتمر السنوي الرابع والعشرون بعنوان "إدارة التحول لرقمي لتحقيق رؤية مصر 2030". جامعة عين شمس - القاهرة.
- Ana, [Nogueira](#). (2018، 10 كانون الأول). ريادة الأعمال الرقمية: ما هي هذه الأعمال؟ كيف تبدأ بهذه الأعمال؟. تاريخ الاطلاع: 29 شباط 2020، مقال على موقع hotmart/ BIOG: (<https://blog.hotmart.com>).
- الهرامشة، حسين عليان. (2014). دور حاضنات الأعمال في إيجاد المشروعات الريادية التكنولوجية وتطويرها في الأردن. مجلة الزرقاء للبحوث والدراسات الإنسانية، (2)14، 196-209.

ثانياً - المراجع الأجنبية:

- Clohessy, T., Acton, T., & Morgan, L. (2017). The impact of cloud-based digital transformation on IT service providers: evidence from focus groups. *International Journal of Cloud Applications and Computing (IJCAC)*, 7(4): 1-19.

- Elia, G., Margherita, A., & Passiante, G. (2020). Digital entrepreneurship ecosystem: How digital technologies and collective intelligence are reshaping the entrepreneurial process. *Technological Forecasting and Social Change*, 150, 119791.
- kraus, S. & Palmer, C. & Kailer, N. & Kallinger, F. & Spitzer, J. (2019). Digital entrepreneurship: A research agenda on new business models for the twenty-first century. *International Journal of Entrepreneurial Behaviour & Research*. 25. 353-375. 10.1108/IJEBr-06-2018-0425.
- Kulothungan, K. (2020). Digital Entrepreneurship. *Studies in Indian Place Names*, 40(18), 1472-1476.
- Kummata, R. S., & Mary, D. R. (2019). Digital Entrepreneurship Opportunities for Indian Entrepreneurs. *Journal of the Gujarat Research Society*, 21(9), 88-93.
- Mahmood, F., Khan, A. Z., & Khan, M. B. (2019). Digital organizational transformation issues, challenges and impact: A systematic literature review of a decade. *Abasyn University Journal of Social Sciences*, 12(2), 231-249.
- Nikolova-Alexieva, V., & Angelova, M. (2019, October). Digital Entrepreneurship: Doing Business for Smart and Sustainable Bio-Based Economy. In IOP Conference Series: Materials Science and Engineering (Vol. 618, No. 1, p. 012081). IOP Publishing.
- Rathee, R., & Rajain, M. P. (2017). Entrepaeurship in the Digital Era. *Asia Pacific Journal of Research in Business Management*, 8(6), 52-63.
- Schwertner, K. (2017). Digital transformation of business. *Trakia Journal of Sciences*, 15(1), 388-393.
- Singh, A., & Hess, T. (2017). How Chief Digital Officers promote the digital transformation of their companies. *MIS Quarterly Executive*, 16(1), 1–17.
- Ulas, D. (2019). Digital Transformation Process and SMEs. *Procedia Computer Science*, 158, 662-671.
- World development Report. (2016). Enabling Digital Entrepreneurs. World Bank Group.
- Zhao, F., & Collier, A. (2016). Digital entrepreneurship: Research and practice. 9th Annual Conf. of the EuroMed Academy of Business Innovation, Entrepreneurship and Digital Ecosystems, pp. 2173 - 2182, ISBN: 978-9963-711-43-7.

الاقتصاد الأخضر واستثماره الخيار الاستراتيجي للحد من الفقر وتحقيق التنمية المستدامة في العراق

م.د. مهى كريم علي

وزارة التربية العراقية/ مديرية تربية القادسية

Talwrd1234@gmail.com

المقدمة :-

الاقتصاد الأخضر هو نموذج للتنمية الاقتصادية يساعد على رسم اطار مؤسسي للتنمية المستدامة. وهو نوع من الطرق المنظمة لإنشاء مجتمع وبيئة نظيفة ترفع من المستوى الاقتصادي وتدفع المجتمع نحو حياة أفضل. ويستخدم مفهوم الاقتصاد الأخضر واستثماره لتحقيق الصلاح في أحوال المواطنين الأشد ضعفاً وللنهوض نحو اقتصاد الكفاءة في استخدام الموارد ، ولذلك انتقل العراق نحو الاقتصاد الأخضر خيار استراتيجي ، فالبلد يقف في مفترق طرق وبلوغه نقطة أصبحت فيها الحلول السريعة محدودة، وأضحى الاقتصاد بحاجة لتحول جذري إذا كان يُراد له أن يكون قادراً على خلق الوظائف لأعداد الشباب المتزايدة من السكان، إضافة الى ما يعانيه الاقتصاد من محدودية الموارد الطبيعية والحاجة لنمو اقتصادي مستقر، لذلك لابد ان يكون دور للدولة لتلبية احتياجات المواطنين الاقتصادية والبيئية من خلال الاقتصاد الأخضر على ان لا يكون مجرد التزام سياسي، بل علامة فارقة إذا تم استغلالها من شأنها أن تجعل العراق منصة إقليمية للتنمية الموجهة وللاستثمارات المستدامة.

اهمية الدراسة :-

وتكتسي الدراسة أهمية بالغة بالنظر إلى حساسية الفترة الحالية التي يشهدها الاقتصاد العراقي في ظل الانهيار المستمر لأسعار البترول وبالتالي التوجه نحو إيجاد بدائل للاقتصاد الريعي ، في هذا الموضع تعتبر الحتمية الاستراتيجية للتوجه نحو الاقتصاد الأخضر أحد البدائل المتاحة للعراق في ظل الإمكانيات التي تترخر بها، ومن ثم ضرورة تفعيل الاستثمارات الخضراء الأنوية والمستقبلية من أجل الدفع بعجلة الاقتصاد الأخضر وتحقيق التنمية المستدامة.

فرضية الدراسة :- يستند البحث الى نظرية مفادها ان التحول نحو الاقتصاد الأخضر واستثماره بشكل جدي يدفع الى تعزيز مؤشرات التنمية المستدامة والحد من الفقر وتحقيق الرفاهية الاقتصادية والاجتماعية للمجتمع العراقي

منهجية الدراسة :- اعتمدت الدراسة لغرض الوصول الى اهداف البحث على المنهج الوصفي التحليلي.

هدف الدراسة:- التعرف على آليات عمل الاقتصاد الأخضر في سبيل تحقيق التنمية المستدامة. والتعريف بالاستثمار الأخضر ودوره التنموي إضافة الى ابراز دور تحول العراق نحو الاقتصاد الأخضر كخيار استراتيجي في تحقيق استثمارات خضراء وإيجاد مصادر جديدة للإيرادات وما يحققه من نمو في الدخل وتوفير فرص العمل وبالتالي التخفيف من حدة الفقر مع الحفاظ على النظام الايكولوجي والوقوف على تحديات ومتطلبات التحول.

مشكلة الدراسة:-

ان ضعف الاقتصاد العراقي السائد وما يعانيه من بطالة وفقر وتدهور بيئي، وتفاقم المشكلات الاجتماعية والاقتصادية والبيئية تحتم عليه التحول والاستثمار في الاقتصاد الأخضر الذي يواجه العديد من التحديات وبحاجة الى الكثير من المتطلبات والاجراءات لغرض التحول.

هيكلية الدراسة:-

جاءت الهيكلية بثلاث مطالب تناول الاول اطار مفاهيمي للاقتصاد الأخضر والياته في الحد من الفقر وتحقيق التنمية المستدامة وتناول المطلب الثاني واقع الاقتصاد العراقي واسباب التحول والاستثمار في الاقتصاد الأخضر، في حين تناول المطلب الثالث التحديات ومتطلبات التحول نحو الاقتصاد الأخضر كخيار استراتيجي للنهوض بالاقتصاد العراقي وبيئته المتدهورة ، اضافة الى الاستنتاجات والتوصيات.

الدراسات السابقة:-

(مقداد عبد الوهاب الخطيب، 2012) (تحديات الاقتصاد الأخضر في العراق) استهدفت الدراسة التحديات التي تواجه العراق في مساره نحو الاقتصاد الأخضر والفرص التي يمكنه اقتناصها لتشتيت التأثيرات المحتملة لهذا التوجه في ضوء واقع العولمة ومن خلال مفهوم التنمية المستدامة. وفسرت الدراسة ان العراق يواجه ثلاث تحديات اساسية وهي (احادية المواد، والامن الغذائي ، ومكافحة الفساد)، وجاءت الدراسة بتوصيات بوضع استراتيجية التحول نحو التنمية المستدامة وضرورة البدء بتحريك القطاع العام والخاص نحو الاقتصاد وضمان المشاركة المجتمعية، ومواجهة التحديات عن طريق الارادة الرشيدة، والتشريعات ، والتقنيات المبتكرة. (رجاء عبد الله عيسى السالم وآخرون) (الاقتصاد الأخضر طريق نحو تحقيق التنمية المستدامة في العراق للمدة 2004-2019) استهدفت الدراسة إلى تسليط الضوء على الاقتصاد الأخضر وكيفية مساهمته في تحقيق التنمية المستدامة في العراق، وفسرت الدراسة من خلال الاستخدام القياسي لتوصيف العلاقة بين الاقتصاد الأخضر والتنمية المستدامة وجاءت الدراسة بتوصيات اهمها التأكيد على إعداد دراسة شاملة وعلمية لمتطلبات التحول نحو الاقتصاد الأخضر لتحقيق التنمية المستدامة وطلب الدعم من المؤسسات الدولية لتحقيق ذلك.

المطلب الاول :- اطار مفاهيمي

اولاً:- الاقتصاد الأخضر واستثماره وعلاقته بالتنمية المستدامة

الاقتصاد الأخضر: جاءت العديد من تعاريف الاقتصاد الأخضر الا ان البعض منها اغفل العنصر البشري في المفهوم وبذلك يعد تعريفاً قاصراً كتعريف (Karl Burkart) الذي اسند الاقتصاد الى ستة قطاعات رئيسية هي: الطاقة المتجددة، والبناء الأخضر، ووسائل النقل النظيفة، وإدارة المياه، وإعادة تدوير المياه الثقيلة ، وإدارة الاراضي⁽¹³⁸⁾. لذا يعد التعريف الاصلح هو الذي نص على ان الاقتصاد الأخضر

138) محمد عبد الفاي ، الاقتصاد الأخضر ، يوم البيئة الاقليمي 2014 ، المنظمة الاقليمية لحماية البيئة البحرية ، سلسلة البيئة البحرية 4 ، 2014

هو نموذج من نماذج التنمية الاقتصادية السريعة النمو والذي يهدف الى معالجة العلاقات المتبادلة بين الاقتصاديات الانسانية والنظم البيئية الطبيعية والاثار العكسي للأنشطة الانسانية على التغير المناخي والاحتباس الحراري وهذا يعد من افضل التعاريف لأنه راعِ الجوانب الاقتصادية والاجتماعية والبيئية والبشرية⁽¹³⁹⁾ كما عرفت الامم المتحدة الاقتصاد الأخضر من الجانب العملي بأنه الاقتصاد الذي يؤدي إلى تحسين حالة الرفاه البشري والإنصاف الاجتماعي، مع الاهتمام بالمخاطر البيئية. وعلى المستوى الميداني، فيمكن تعريف الاقتصاد الأخضر بأنه اقتصاد يُوجّه فيه النمو في الدخل والعمالة بواسطة استثمارات في القطاعين العام والخاص من شأنها أن تؤدي إلى تعزيز كفاءة استخدام الموارد، وهذه الاستثمارات هي أيضاً تكون موجّهة بدوافع تنامي الطلب في الأسواق على السلع والخدمات الخضراء، والابتكارات التكنولوجية، بواسطة تصحيح السياسات العامة الضريبية فيما يضمن أن تكون الأسعار انعكاساً ملائماً للتكاليف البيئية. وتدفع المجتمع نحو حياة أفضل، وتحافظ على موازنة البيئة من جميع أشكال التنوع البيئي⁽¹⁴⁰⁾ اما منظمة التعاون الاقتصادي والتنمية: تشير إلى ان مفهوم الاقتصاد الأخضر هو الذي يعزز مفهوم النمو الاقتصادي والتنمية مع ضمان أن تتواصل الثروات الطبيعية وتوفر الموارد والخدمات البيئية التي تعتمد عليها رفايتها ولتحقيق ذلك يجب أن يحفز الاستثمار والابتكار مما يدعم النمو المطرد ويتيح فرصاً اقتصادية جديدة⁽¹⁴¹⁾ لذلك نستطيع ان نعرفه هو احد نماذج التنمية الاقتصادية ووسيلة لتحقيق التنمية المستدامة يهدف الى رفاه المجتمع وانصافه من جانب والحفاظ على البيئة فهو يُمثّل منهجية تدعم التفاعل بين الطبيعة والإنسان، ويُعطي القيمة لرأس المال الطبيعي، مما يسمح بتنفيذ الأنشطة البشرية وتحقيق التنمية الاقتصادية من دون تخطي الحدود الإيكولوجية للأنظمة البيئية أو التأثير سلباً على الأوضاع الاجتماعية.

اهمية الاقتصاد الأخضر في تحقيق الاستدامة

يلعب الاقتصاد الأخضر دوراً مهماً في تحقيق الاستدامة من خلال قدرته على ما يلي⁽¹⁴²⁾

أ- يوفر مساحة سوقية أكبر: تُشجّع مشاركة العاملين بشكل فعال للسيطرة على السوق، وتبني ثروة مجتمعية مهمة، ويركز على التعافي الاقتصادي من جائحة كورونا بشكل يراعي البيئة، اذ من شأنه أن يعزّز الاقتصاد العالمي بـ10 تريليونات دولار سنوياً، ويولّد 395 مليون وظيفة مع حلول 2030.

ب- الاقتصاد الأخضر يعزّز السعي إلى التخفيف من حدة الفقر: اذ يسهم في تحقيق النمو الأخضر وأن يعود بالنفع على البيئة من خلال تجديد رأس المال الطبيعي وتعزيزه. اذ ان هنالك عدد من القطاعات الاقتصادية ذات الأهمية الوثيقة الصلة بالتخفيف من وطأة الفقر والانتقال إلى الاقتصاد الأخضر.⁽¹⁴³⁾

(139) المصدر نفسه ص.6.

(140) برنامج الأمم المتحدة للبيئة، نحو اقتصاد أخضر: مسارات إلى التنمية المستدامة والقضاء على الفقر، نيروبي، 2011، ص.9.

(141) OECD. (2011), Towards green growth : a summary for policy makers, Paris, p.08.

(142) نوزاد عبد الرحمن الهيتي، الاقتصاد الأخضر، المضامين والتطبيقات، مركز الامارات للدراسات والبحوث، 2021، ص.12.

(143) الأمم المتحدة، مجلس إدارة برنامج الأمم المتحدة للبيئة، الاقتصاد الأخضر، الدورة السادسة والعشرون لمجلس الإدارة/ المنتدى البيئي الوزاري العالمي، البند 4 (ب) من جدول الأعمال المؤقت، قضايا السياسات العامة: قضايا السياسات العامة الناشئة، 2011، ص.10.

أكدت جميع استراتيجيات الاقتصاد الأخضر التي أعدتها الدول مع برنامج الأمم المتحدة للبيئة في خلق فرص العمل والتخفيف من الفقر، ومثال لذلك جدوى تطبيق الاقتصاد الأخضر في الأردن، توصلت إلى أن الاستثمار في المحافظة على البيئة يولد ما يقرب من (50000) وظيفة وأكثر من (1.3) مليار دينار في الإيرادات على مدى عشر سنوات، كما أن الاستراتيجية الوطنية للطاقة سوف تولد ما يقارب من (3000) فرصة عمل جديدة لتكوين وصيانة وتشغيل مرافق الطاقة المتجددة، كما يمكن توجيه الموارد المالية المحفوظة من تخضير قطاع النقل في خلق حوالي (9500) فرصة عمل جديدة سنوياً، بينما في قطاع الزراعة إذا تم استخدام 5% من مجمل الأراضي الزراعي للزراعة العضوية سوف يؤدي إلى خلق (1700) فرصة عمل، وفي قطاع السياحة إذا استخدم (5%) من مجموع السياح بنية تحتية مستدامة ستوفر ما يقارب (3900) فرصة عمل يمكن أن تنشأ سنوياً على أساس نسب الانفاق والتوظيف السابقة (144)

ج- **توفير فرص عمل جيدة ومستقرة نوعاً ما لأفراد المجتمع:** ربما لا تحقق الاستثمارات الخضراء انتعاش لبعض الوظائف على المدى القصير لكنها ستحقق أهدافها على المستوى المتوسط والبعيد ، ستتحقق مكاسب في التوظيف خلال الفترة من 2030 إلى 2050 للحاق بنهج العمل المعتاد وربما يتخطاه نظراً لندرة الموارد والطاقة وأن المكاسب الإجمالية في التوظيف طبقاً لسيناريو الاستثمارات الخضراء يمكن أن تكون أعلى من ذلك بكثير، وستشهد قطاعات الزراعة والمباني والحراجة والنقل، نمو في الوظائف على المدى القصير والمتوسط والبعيد يفوق نظيره في نهج العمل المعتاد، ويمكن أن يزيد التوظيف العالمي خلال العقد القادم بنسبة تصل إلى 4%، وإن تخصيص 1% على الأقل من الناتج المحلي الإجمالي لرفع كفاءة الطاقة والتوسع في استخدام الطاقة المتجددة سيخلق وظائف إضافية مع توفير طاقة تنافسية، وستنمو الوظائف في مجالي إدارة المخلفات وتدويرها لتتمكن من التعامل مع المخلفات الناتجة عن نمو الدخل والسكان، على الرغم من وجود تحديات معتبرة في هذا القطاع فيما يتعلق بالوظائف الكريمة (145)

د- **يعزز كفاءة استخدام الموارد وأمن الطاقة،** فإن التحول إلى الطاقة المتجددة وتحسين كفاءة استخدام الطاقة في جميع نواحي القطاعات الاقتصادية من شأنهما أن يؤمنا الاقتصاد من الصدمات التي تسببها أزمات أسعار الطاقة، وأن يؤدي إلى تحقيق مذكرات اقتصادية. ويشمل تخضير قطاع الطاقة توسيع نطاق توليد القدرة الكهربائية المنخفض الانبعاثات الكربونية وإلى دخول مرحلة الجيل الثاني من إنتاج الوقود الأحيائية. وذلك بالاستثمارات في مجال مصادر الطاقة المتجددة، التي يمكن أن يتضاعف نصيبها إلى أكثر من ربع إجمالي الطلب على الطاقة الأولية بحلول العام 2050 (146)

هـ- **مواجهة التحديات البيئية:** حيث تركز آليات التحول إلى اقتصاد أخضر بشكل خاص على خفض انبعاثات الكربون الناتجة عن إنتاج واستهلاك الطاقة، حيث يشكل رفع كفاءة استخدام الطاقة وتوسيع

¹⁴⁴ (http://docplayer.net/13805991-Towards-a-green-economy-in-jordan.html#show_full_text) على الموقع

¹⁴⁵ (الأمم المتحدة ، مسارات إلى التنمية المستدامة والقضاء على الفقر ، 2011، ص 20-21.

¹⁴⁶ (المصدر السابق

نطاق استخدام الطاقة المتجددة ركيزة أساسية لمسار التحول إلى اقتصاد أخضر، الذي بدوره يعمل على تحفيز النمو الاقتصادي (147).

الاستثمار الأخضر

وهو الاستثمار المرافق للبيئة. والذي يتعامل مع المعايير البيئية دون الاستغناء عن الأرباح وهو التحول الجديد والواعد في القطاع المالي والاقتصادي (148) والذي ينطوي على إمكانيات للنمو المتواصل، وخلق فرص عمل جديدة وصحية مما يحد من الفقر والبطالة وتحقيق تنمية مستقرة أكثر عدالة لتوزيع الدخل وضمان النمو والرخاء المستدام للإنسان والمكان (149) و يتمحور مفهوم الاستثمار الأخضر من قدرة المساهمة المالية من قبل مختلف المؤسسات المالية حكومية كانت أم خاصة في احترام البيئة والمحافظة عليها أي حصر المتطلبات المالية وتوظيفها في ضوء الإسهام البيئي كاستخدام الطاقة النظيفة ورفع مستوى الدعم للمنتج الأخضر والمساحة الخضراء في مختلف دول العالم (150) وغالبا ما تعتمد الاستثمارات الخضراء على المصارف الخضراء التي تقوم بالتمويل العام أو شبه العام إذ توفر دعما ماليا منخفض التكلفة، وطويل الأجل لمشروعات الطاقة النظيفة منخفضة الكربون من خلال الاستفادة من التمويل العام وعبر استخدام آليات مالية مختلفة لجذب الاستثمارات الخاصة، بحيث يدعم كل دولار واحد من التمويل العام عدة دولارات من الاستثمارات الخاصة. وتسعى المصارف الخضراء إلى تحقيق عدة أهداف، من بينها زيادة استخدام الطاقة النظيفة، وزيادة كفاءة استخدام الأموال العامة، وتوجيه الأسواق المالية الخاصة الناضجة نحو الاستثمار في الطاقة النظيفة. فهذه المصارف تسعى نحو تعزيز الطاقة الأرخص، والأنظف، والأكثر موثوقية. (151)

التنمية المستدامة

هي قاعدة الموارد وصونها وتوجيه عملية التغير البيولوجي والمؤسسي على نحو يضمن إشباع الحاجات الإنسانية للأجيال الحاضرة والمقبلة بصفة مستمرة في كل القطاعات الاقتصادية، ولا تؤدي إلى تدهور البيئة وتتسم بالفنية والقبول، وهي تنمية تراعي حق الأجيال القادمة في الثروات الطبيعية للمجال الحيوي لكوكب الأرض، كما أنها تضع الاحتياجات الأساسية للإنسان في المقام الأول، وكل ما يتصل بتحسين نوعية حياته المادية والاجتماعية. وهي تنمية تشترط ألا نأخذ من الأرض أكثر مما نعطي (152) ويركز مفهوم التنمية المستدامة على ثلاثة جوانب هي الجانب البيئي، أي استخدام الموارد الطبيعية المتجددة

¹⁴⁷ (وهيبة قحام وآخرون ، الاقتصاد الأخضر لمواجهة التحديات البيئية وخلق فرص عمل مشاريع الاقتصاد الأخضر في الجزائر، مجلة البحوث الاقتصادية والمالية، العدد السادس جامعة أم البواقي، 2016، ص 440.

¹⁴⁸ (علي مهران هاشم ، الاستثمار الأخضر ، مجلة العلم ، باب علم البيئة ، العدد 460 ، 2015 ، ص 2.

¹⁴⁹ (المصدر السابق .

¹⁵⁰ (12). Pollin Roberto, 2009, Economic Prospects New Labor Forum, U.S.A, P111

¹⁵¹ (هيثم حيدرة، مفهوم الصيرفة الخضراء على الموقع <http://www.jbcnews.net/article/84763>

¹⁵² (عبدالرحمن محمد الحسن ، التنمية المستدامة ومتطلبات تحقيقها ، بحث مقدم لملتقى إستراتيجية الحكومة في القضاء على البطالة وتحقيق التنمية المستدامة ، جامعة المسيلة ، السودان ، 2011، ص 5

بطريقة لا تؤدي الى فوائدها او تدميرها، والجانب الاقتصادي، اي التركيز على الادارة المثلى للموارد للحصول على الحد الاقصى من منافع التنمية الاقتصادية . والجانب التكنولوجي ، اي استخدام تكنولوجيا جديدة انظف واقدر على انقاذ الموارد الطبيعية وذلك للحد من التلوث⁽¹⁵³⁾.

الاقتصاد الأخضر والتنمية المستدامة

لا يعدُّ الاقتصاد الأخضر بديلاً للتنمية المستدامة، ولا يحل محلّها، بل إن هناك فهمًا مطردًا للحقيقة التي مفادها أن تحقيق الاستدامة يرتكز بالكامل تقريبًا على إصلاح الاقتصاد. فمع اقتصاد يشجع استنزاف الموارد في زمن قصير، بغية الربح السريع، لن تكون هناك استدامة فعلية للموارد، بل نضوب ونفاد. وإن مراعاة سلامة البيئة في وجهة نظر الصناعيين يعني المزيد من الإنفاق على برامج مكافحة التلوث، وهو الأمر الذي يؤثر سلباً في العائد المادي لأي مشروع صناعي.

وعليه يكون الاقتصاد الأخضر وسيلة للوصول إلى التنمية المستدامة وبطرق أكثر فعالية، وتظل التنمية المستدامة أوسع وأشمل من الاقتصاد الأخضر. كما يتضح جلياً جوانب مساهمة الاقتصاد الأخضر في تحقيق التنمية المستدامة من خلال التالي⁽¹⁵⁴⁾

- العنصر الاجتماعي: اذ يسعى الاقتصاد الأخضر نحو النهوض برفاه المجتمع وتحقيق العدالة الاجتماعية من خلال تحسين سبل الحصول على الخدمات الاجتماعية والوفاء بالحد الأدنى من معايير الامن واحترام حقوق الإنسان. كما يساهم في تنمية الثقافات المختلفة.

- العنصر الاقتصادي: يسعى الاقتصاد الأخضر إلى زيادة دخل المجتمع إلى أقصى حد والقضاء على الفقر واستغلال الموارد الطبيعية على النحو الأمثل وبكفاءة تامة.

- العنصر البيئي: يسعى الاقتصاد الأخضر إلى تحقيق التنمية المستدامة على الصعيد البيئي من خلال الحفاظ على قاعدة الموارد المادية والبيولوجية وعلى النظم الإيكولوجية والنهوض بها .

والاقتصاد الأخضر والتنمية المستدامة هي علاقة الجزء مع الكل، فلا تتحقق التنمية المستدامة إلا من خلال التأهيل البيئي والحماية البيئية حيث تعتبر هذه الأخيرة جزء لا يتجزأ من التنمية الاقتصادية، إذ يمثل الاقتصاد الأخضر البعد البيئي للتنمية المستدامة إلى جانب البعد الاقتصادي والاجتماعي⁽¹⁵⁵⁾

ثانياً: متطلبات التحول نحو الاقتصاد الأخضر

جاء التفكير بالتحول إلى الاقتصاد الأخضر بسبب معاناة النظام الاقتصادي العالمي السائد والازمات العديدة التي ترافقه، لذا ركزت اللجنة الاقتصادية والاجتماعية (الاسكوا) في تقريرها الاول عن شروط الانتقال الى الاقتصاد الاخضر في المناطق العربية وحددته بمجموعها من الشروط التي اولها هو التركيز على تعميم الاقتصاد الاخضر في خطط التنمية الوطنية على ان يكون للقطاع الخص الدور

¹⁵³ () معتصم محمد اسماعيل , دور الاستثمارات في تحقيق التنمية المستدامة - سوريا انموذجاً , اطروحة دكتوراه لجامعة الجمهورية العربية السورية , كلية الاقتصاد , 2015 , ص44.

¹⁵⁴ () الهيني نوزاد عبد الرحمان، (2006)، "التنمية المستدامة في المنطقة العربية: الحالة الراهنة والتحديات المستقبلية"، مجلة الشؤون العربية، العدد 125 ، الإمارات العربية، ص. 102

¹⁵⁵ (نصيرة ثابت , دور الاقتصاد الاخضر في خلق الوظائف الخضراء والمساهمة في الحد من الفقر، مداخلة مقدمة للملتقى الدولي حول تقييم سياسات الاقلال من الفقر في الدول العربية في ظل العولمة، 2014 , ص3.

الفاعل، مع تعزيز دور المجتمع المدني ، وتشجيع الشركات للعمل وفق منهج الاقتصاد الأخضر ، مع التأكيد على تسريع التكامل الاقليمي، والربط بين نظم الابتكار والبحث والتطوير ونقل تكنولوجيا وترتيبات جديدة في التمويل اضافة الى تحسين التعليم وتعزيز برامج التدريب واعادة التدريب المهني (156) ، وبذلك عملية الانتقال إلى التنمية الخضراء يحتاج الى عملية تخطيط شاملة ، توجهها نظرة سياسية ومشاركة من قبل المجتمع وحشد الجهود على نطاق واسع على ان يكون الدور فاعلا لكل من القطاع العام والقطاع الخاص للنهوض بالاقتصاد الأخضر وتمويله ، ولابد من دمج السياسات العامة المعنية بالاقتصاد الأخضر والاهداف المنشودة منها في صلب الاستراتيجيات الوطنية ولذلك نجحت الكثير من الدول المتقدمة والنامية في تعزيز الانتقال الى الاقتصاد الأخضر لأنها ادمجت استراتيجياتها الوطنية بأهداف الاقتصاد الأخضر وسياسته العامة .

على ان تكون هناك مراجعة للسياسات الحكومية واعادة تصميمها لتحفيز التحولات في أنماط الإنتاج والاستهلاك والاستثمار، مع الاهتمام بالتنمية الريفية بهدف تخفيف الفقر في الريف مع زيادة الموارد (157) أن النهج الأخضر جاء لدعم السياسات التنموية بجعلها أكثر سلاسة وتناغما مع الواقع، لذلك لابد من اليات وسياسات تمكينيه تدعم عملية التحول إلى الاقتصاد الأخضر بشكل متوازن وشامل ، وجاءت الاليات بالتركيز على عشر قطاعات اقتصادية رئيسية (الزراعة ، والطاقة، والنقل ، والحراجة ، والبناء، مصائد الاسماك . والصناعة ، والسياحة، والنفائات ، والمياه)، مع تخصيص استثمار اثنين في المائة من الناتج المحلي الإجمالي العالمي لعملية التحول. ينبغي فقط على البلدان أن تنتقي وتختار، تبعاً لأولوياتها من السياسات التي تكفل خضرنة أقتصادياتها استناداً إلى الأوضاع الخاصة بها (158)

المطلب الثاني :- واقع الاقتصاد العراقي والتحول والاستثمار في الاقتصاد الأخضر

اولاً: واقع الاقتصاد العراقي:- امتاز الاقتصاد العراقي بانه اقتصاد وحيد الجانب يكون فيه القطاع النفطي هو المحرك الاساسي في تنشيط الاقتصاد ومصدر للنمو الاقتصادي واعتماد ميزانية الدولة ونفقاتها بشكل رئيسي على هذا القطاع الذي يكون عرضة للصدمات الداخلية والخارجية ، اضافة الى ان هيكله الانتاجي غير مرن والقطاع الخاص يمتاز بالضعف مما ادى الى تدني واضح في معدلات نمو الناتج المحلي الاجمالي. وعلى الرغم من أن الثروة النفطية قد سمحت للعراق ببلوغ تصنيف البلدان المتوسطة الاعلى للدخل ، فان مؤسساته ومحصلاته الاجتماعية والاقتصادية تبدو في جوانب عدة شبيهة إلى حد كبير بتلك التي تخص الدول الهشة منخفضة الدخل. وكان لاعتماد العراق على النفط أثره الكبير على التسوية السياسية والمحصلات الاقتصادية في البلد . فعلى امتداد العقد الماضي، ورغم التقلبات في أسعار النفط استحوذ قطاع النفط والغاز في العراق على كامل قيمة صادرات البلد تقريباً، وعلى 90 في المائة من الإيرادات الحكومية

156 (الامم المتحدة ،اللجنة الاقتصادية والاجتماعية الاسكوا ، استعراض الانتاجية وانشطة التنمية المستدامة في منطقة الاسكوا ،الاقتصاد الأخضر في سياق التنمية المستدامة والقضاء على الفقر المبادئ والفرص والتحديات في المنطقة العربية ، العدد الاول ، 2011، ص76.

157 (البهلول اشتيوي، ورقة عن الاقتصاد الأخضر ، منظمة العمل العربية، ص14، على الموقع.

<https://www.unescwa.org/sites/default/files/event/materials/alo.pdf>

158 (جميلة مرائب ، أسس الاستثمار المستدام وفق مقاربات الاقتصاد الأخضر في أفق 2030، مجلة القانون والاعمال الدولية ، جامعة

الحسن الاول ، 2020 ، ص1

وأكثر من 57 في المائة من الناتج المحلي الاجمالي . لقد أدت ثروة العراق النفطية إلى تقويض القدرة التنافسية للبلد من خلال تغذية الارتفاع التدريجي لسعر الصرف الحقيقي والاعتماد على الثروة النفطية قلل من حوافز العراق نحو توليد اشكال اخرى من العائدات الحكومية , ادى ذلك بدوره إلى التقليل من الحاجة الى التفاوض بين الدولة والمجتمع والذي يكمن في صميم عمليات بناء الدولة الناجحة. ونتيجة لذلك، تراجعت القدرة الادارية للعراق وعجزت مؤسساته عن الاستجابة .وان الاسلوب الاقتصادي الذي ينتهجه البلد في عملية الانتاج الذي يعتمد على النفط ادى الى هشاشته الاقتصادية والى عدم استمرارية النمو واستقراره، فالاعتماد على محفظة أصول أوسع وأكثر إنتاجية يحدد في نهاية المطاف قدرة البلد على النمو بشكل مستدام. ولكن أنتاج الثروة في العراق يخضع بشكل كبير للنفط، على العكس مما هو قائم في الدول المشابهة التي تستمد ثروتها من تنوع ايراداتها، نمت ثروة العراق بنسبة 133 في المائة خلال الفترة بين عامي 2005- 2014 ، وهذا واحد من أعلى المعدلات سواء بين البلدان الغنية بالموارد أو تلك الهشة والغنية ومع ذلك، بالمقارنة مع البلدان الاخرى ذات الدخل المتوسط الاعلى وبعض البلدان المشابهة ، كانت ثروة العراق تتجه نحو استفاد احتياطه النفطي أكثر بكثير مما تتجه نحو تحسين خزين البلد من رأس المال البشري⁽¹⁵⁹⁾. لقد تسبب فشل السياسات الاقتصادية السابقة إلى فشل مباشر في نهوض البنية التحتية للبلاد خلال السنوات السابقة والى تدني معدل النمو في الناتج المحلي الإجمالي والى تدني كافة الخدمات الاجتماعية من صحة وتعليم وسكن وعليه فأن الاقتصاد العراقي اليوم يواجه تحديات ملحة تملحها عليه التطورات المتلاحقة في الاقتصاد العالمي بعد ان ادركت معظم دول العالم ضرورة الاصلاح الاقتصادي واعادة هيكلة الاقتصاد القومي وافساح المجال للنشاط الخاص لكي يتولى ادارة النشاط الاقتصادي , اضافة الى انخفاض معدل النمو من الناتج المحلي الاجمالي الحقيقي ، وانهيار البنية التحتية، و تدهور القطاع الصناعي والزراعي وانحسار دور القطاع الخاص ،اضافة الى ارتفاع معدل البطالة ،والفساد المالي والاداري وخروج رؤوس الاموال الى الخارج (160). لذلك يعاني العراق من ازمة بنيوية اهم معالمها تقادم الاختلالات الهيكلية للاقتصاد العراقي، متمثلة بضعف بل تدهور قطاعات الإنتاج المادي وخصوصا قطاعي الزراعة والصناعة التحويلية وتدني نسبة نموها. وتقادم مستويات الفقر التي تصل الى حوالي ربع السكان يعيشون تحت خط الفقر في بيئة محفوفة بالمخاطر الشديدة ومفعمة بالحرمان والقلق والاضطراب النفسي والسلوكي والثقافي والاجتماعي. وكذلك تقادم الفجوة الاجتماعية وتعمق الفرز الطبقي والاجتماعي⁽¹⁶¹⁾.

¹⁵⁹ (مجموعة البنك الدولي , النهوض من واقع الهشاشة مذكرة اقتصادية حول التنويع و النمو في العراق , التنمية الدولية تحت المجهر , 2020, ص5-6.

¹⁶⁰ سحر قاسم محمد, الالبات الواجب توفرها لانتقال العراق من الاقتصاد المخطط الى اقتصاد السوق, البنك المركزي ي العراقي, المديرية العامة للأحصاء والابحاث, قسم الاقتصاد الكلي والسياسة النقدية, 2011, ص3.

¹⁶¹ (مؤسسة فريدريش إيبيرت, النظام الرئاسي وبناء الديمقراطية: الثنائية المستحيلة , حالة العراق , ورقة سياسات , مكتب الأردن والعراق, 2013, ص12

ثانياً: - اسباب ومسار تحول العراق نحو الاقتصاد الاخضر

- اسباب تحول العراق باتجاه الاقتصاد الاخضر

نتيجة ما يعانيه الاقتصاد العراقي من ازمة بنيوية ادت الى هشاشة الوضع الاقتصادي للبلد برمته لابد من تنوع قدرات الاقتصاد العراقي في ظل الهيمنة الريعية وضرورة تطبيق سياسة اقتصادية فعالة وواضحة المعالم لتنوع مصادر الدخل واصلاح هيكل القطاعات الاقتصادية وتغيير بنيتها الاساسية للحد من الفقر والمضي قدماً بتحقيق التنمية المستدامة ولذا لابد من التغيير المنشود بتنوع الاقتصاد والتوجه نحو الاقتصاد الاخضر وان التحول نحو الاقتصاد الاخضر طرح ضمن خطة التنمية الوطنية (2013 _ 2017) لوزارة التخطيط الى رؤية في هذا المجال تتضمن اقتصاد عراقي اخضر يركز على قاعدة توطين السياسات البيئية كجزء لا يتجزأ من سياسات الاقتصاد الكلي وصولاً الى نمو مستدام.. فالتحول نحو الاقتصاد الاخضر يؤدي لاتجاه جديد من التنمية يؤمن الاستدامة والاستقرار في البيئة والاقتصاد فهو يعطي اوزان متساوية للتنمية الاقتصادية والعدالة الاجتماعية والاستدامة البيئية.

إن عملية التحول إلى الاقتصاد الاخضر يمر بمسارين مختلفين ومتلازمين , يعنى الاول بتنمية فرص الاقتصاد الاخضر عن طريق الاستثمار في الأنشطة الاقتصادية والاجتماعية التي تختص بمختلف القطاعات البيئية، وتعزيز الطلب على السلع والخدمات الصديقة للبيئة. أما المسار الثاني، يعني بتحسين أو إعادة هيكلة وتأهيل القطاعات الانتاجية لجعلها أكثر مواءمة للمتطلبات البيئية. ويمكن توظيف عدد من السياسات والبرامج التي تحفز التعاون بين القطاعين العام والخاص وتعزز التزام أصحاب القرار والمستثمرين والمنتجين وذلك لدعم تحول الاقتصاد الاخضر (162)

- مسار التحول: عملية التحول من الاقتصاد التقليدي الى الاقتصاد الاخضر ليس بالشيء اليسير لابد من السير بشكل تدريجي وبخطوط متوازية على مستوى الاقتصاد الجزئي والكلّي عبر قطاعات متعددة تمثل محور اهتمام الاقتصاد الاخضر التي حددناها اعلاه بعشرة قطاعات لابد من تخضيرها اضافة الى قطاعات اخرى كقطاع التجارة (163) يمكن للعراق تبني مسارين متوازيين للانتقال نحو الاقتصاد الاخضر يتمثل الاول بعملية الاستثمار الاخضر اي بأطلاق مشاريع استثمارية خضراء تراعي الجوانب البيئية , ويتمثل المسار الثاني في إعادة توجيه الانماط الحالية للإنتاج والاستهلاك او تصحيحها من خلال الاداء البيئي , وان كل من المسارين يحتاج للدعم الحكومي والشعبي ودورا للقطاع الخاص لغرض ان يسير المسارين بشكل متوازن ومتربط , والجدول التالي يوضح فرص ومنافع هذه المسارين (164)

¹⁶² (الامم المتحدة , اللجنة الاقتصادية والاجتماعية لمنطقة لغربي اسيا الاسكوا, استعراض الانتاجية والتنمية المستدامة في منطقة الاسكوا, العدد 2, 2011ص24.

¹⁶³ (حسام محمد ابو عليان , الاقتصاد الاخضر والتنمية المستدامة في فلسطين استراتيجيات مقترحة , كلية الاقتصاد والعلوم الادارية , جامعة الازهر, غزة, 2017, ص72.

¹⁶⁴ الاسكوا , استعراض الانتاجية وانشطة التنمية المستدامة في مناطق الاسكوا , العدد الاول , الاقتصاد الاخضر في سياق التنمية المستدامة والقضاء (164 على الفقر المبادئ والفرص والتحديات في المنطقة العربية , نيويورك , 2011, ص6.

مسارات الانتقال الى الاقتصاد الاخضر في سياق التنمية المستدامة

اعادة توجيه الانماط الحالية للإنتاج والاستهلاك	اطلاق المشاريع الخضراء
1- ايجاد فرص اجتماعية واقتصادية جديدة من خلال تحويل الانشطة الاقتصادية الحالية الى أنشطة خضراء.	1- ايجاد فرص اجتماعية واقتصادية جديدة بناءً على أنشطة خضراء
ج- تشجيع النقل المستدام	ج- تحسين التدفقات التجارية مع التركيز على السلع والخدمات البيئية
ح- تحويل مشاريع البناء والتصميم مشاريع خضراء	ح- انتاج الطاقة المتجددة وتوزيعها
خ- تحويل مشاريع الكهرباء الى مشاريع خضراء	خ- تشجيع المواجه الخضراء والانشطة الابتكارية
د- تحسين كفاءة انظمة ادارة المياه وعمليات تحلية المياه وتوزيعها	وانشطة البحث والتطوير ونقل التكنولوجيا على المستوى الاقليمي
ذ- تشجيع سبل العيش المستدام والزراعة المستدامة.	د- تعزيز روح المبادرة والتثقيف وإعادة التدريب
<u>المنافع المتوقعة</u>	<u>المنافع المتوقعة</u>
2- الحد من انبعاث الكربون	2- تشجيع الانشطة شبه الخالية من الكربون
3- تحسين النقل العام	3- اتاحة مجالات جديدة لتحقيق النمو الاقتصادي
4- تخفيض الشح المائي	4- ايجاد فرص عمل جديدة
5- تحسين الامن الغذائي	5- ايجاد مصادر جديدة للدخل
6- تنمية المناطق الريفية وزيادة الدخل	6- تشغيل الشباب في قطاعات جديدة
7- الحد من تدهور الاراضي والتصحر	

المصدر: الاسكوا، استعراض الانتاجية وانشطة التنمية المستدامة في مناطق الاسكوا، العدد الاول، الاقتصاد الاخضر في سياق التنمية المستدامة والقضاء على الفقر المبادئ والفرص والتحديات في المنطقة العربية، نيويورك، 2011، ص6.

ثالثاً:- اليات العراق للانتقال باتجاه الاقتصاد الاخضر⁽¹⁶⁵⁾

أ- تحديد السياسات العامة والأهداف والمعايير، من اطر تنظيمية رقابية وطنية ودولية التي تقي بالغرض والبُنى المؤسسية للإدارة الرشيدة (الحوكمه) ذات الاهمية الحاسمة للتحفيز على الاستثمار في مجال الأنشطة المستدامة والضبط الرقابي. اضافة الى السياسات التمكينية التي تكون اولاً بإصلاح الاقتصاد، من خلال تغيير السياسات المالية، وتحسين القواعد واللوائح والمشتريات العامة الخضراء وتقليل أو التخلص من الدعم الفاسد أو

المضاد للبيئة، وتعزيز قدر اكبر من التعاون الدولي، وثانياً من خلال توجيه الاقتصاد نحو تحفيز الاستثمار عن طريق آليات السوق بإصدار أدونات أو سندات متداولة للتلوث .

ب- توفير التمويل من القطاعين العام والخاص، وتوفير الاعانات واستخدامها بشكل رشيد، واستخدام الوسائل الضريبية وغيرها من الوسائل التسعيرية، لتوفير مجال نشاط تنافسي متكافئ لصالح الاستثمارات الخضراء.

¹⁶⁵ (الامم المتحدة ، مجلس ادارة برنامج الامم المتحدة للبيئة، الاقتصاد الاخضر، الدورة السادسة والعشرون ، مصدر سابق ، ص13-15

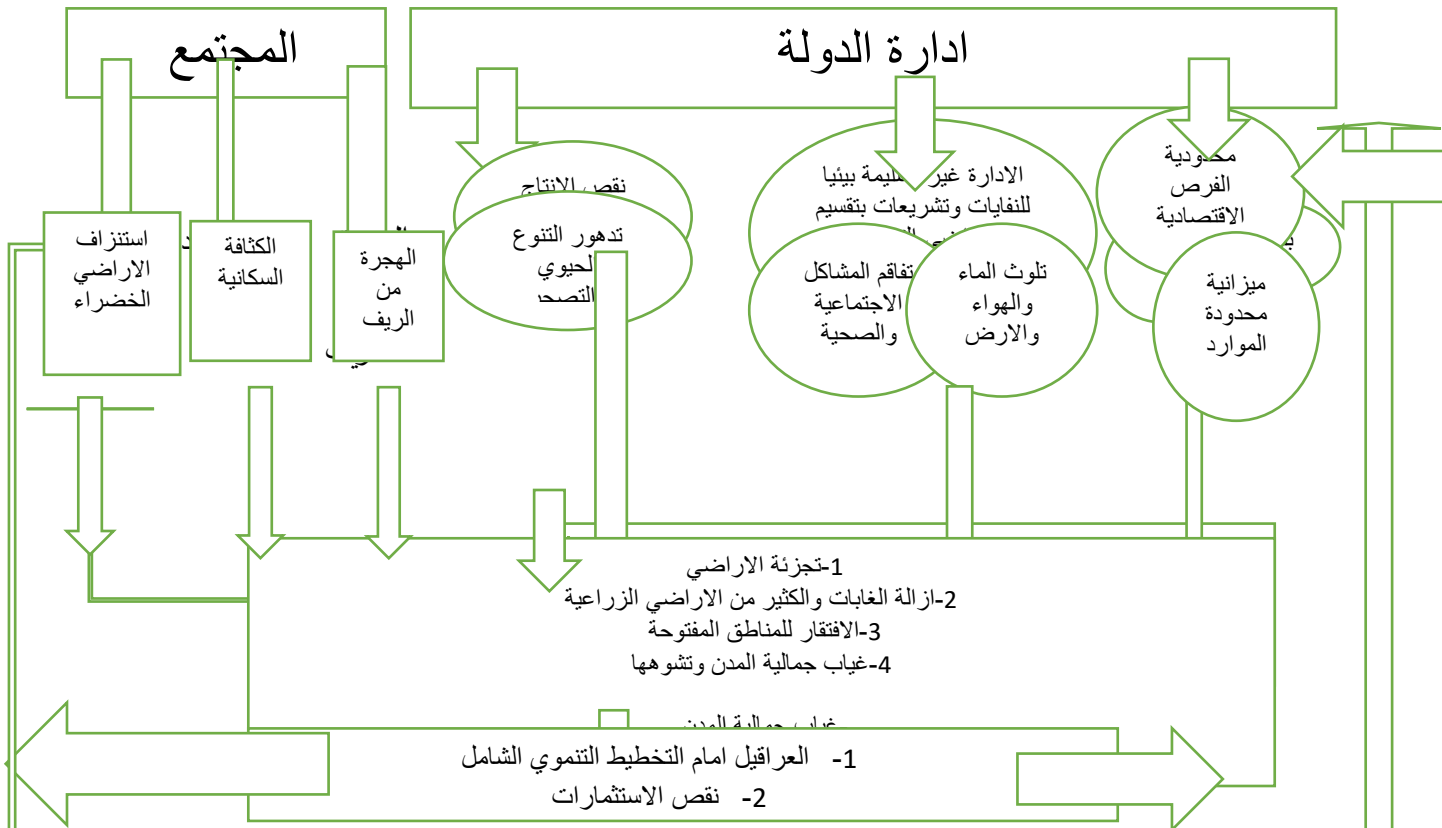
ج-وضع ترتيبات انتقالية، اي لابد من إعادة البناء الاقتصادي. ولذلك فإن إدارة شؤون التغيير تصبح جانباً أساسياً من عملية الانتقال لا لتأمين الدعم لإعادة البناء فحسب، بل لما هو جوهري أكثر من ذلك في تقديم المساعدة إلى تلك الصناعات والفئات السكانية التي قد تحتاج إلى دعم مؤقت لكي تتكيف مع الوضع المنشود.

د- ايجاد ادوات تمكينيه كاللوائح المحلية والسياسات والدعم المالي والهيكل القانونية والسوقية الدولية، فضلا عن بروتوكولات المساعدات العالمية والتجارية الدولية (166).

المطلب الثالث:- تحديات ومتطلبات العراق للتحول نحو الاقتصاد الاخضر

أولاً:- التحديات , هناك العديد من التحديات التي تواجه كل قطاع من القطاعات, والتحديات المشتركة للقطاعات كافة, والتي يمكن اجمالها أولاً , بضعف دور الدولة من خلال البناء المؤسسي للدولة العراقية, فرغم اعداد العديد من الاستراتيجيات والخطط التنموية الا ان هذه الخطط لم تنفذ على الوجه الاكمل بسبب ضعف التشريعات و الدعم والميزانيه والرقابة وشيوع الفساد, وثانياً دور المجتمع باستنزاف الاراضي الخضراء وهذا مايتضح من الشكل رقم (1), ومن خلال الشكل ادناه نلاحظ ان من اهم التحديات التي يواجه العراق تدور بحلقة تغذي بعضها البعض وذلك ابتداءً من سوء ادارة الدولة والمجتمع, مما يؤدي الى عرقلة عملية التنمية وبالتالي التأثير على الاستدامة بجميع اشكالها , ويمكن اجمال اهم التحديات التي تواجه تحول العراق باتجاه الاقتصاد الاخضر من خلال النقاط الاتية:

شكل رقم 1: (عوامل اعاقه التنمية المستدامة والاقتصاد الاخضر في العراق)



166 (اسماعيل حمادي مجيل , آليات التحول نحو الاقتصاد الاخضر في العراق باستخدام التقنيات النظيفة, مجلة كلية المأ مون, العدد 35, 2020, 179.

5- سوء ادارة الاقتصاد من قبل الدولة مما سبب محدودية الفرص الاقتصادية والاعتماد فقط على ريعية الاقتصاد وحيد الجانب واهمال قطاعات اساسية ومهمه كالقطاع الزراعي الذي يعد المحور الاساسي للتحوّل نحو الاقتصاد الاخضر، اذ بلغت الاهمية النسبية لقطاع النفط الخام بالأسعار الثابتة 62.2 % في حين بلغت الاهمية النسبية لبقية القطاعات الاخرى 37.8 % من اجمالي الناتج المحلي الاجمالي لعام 2019⁽¹⁶⁷⁾ ومن ابرز سمات تطور اقتصاد العراق عبر ما يقارب سبعة عقود مضت ان الزراعة والصناعة التحويلية مجتمعة لا تتناسب مع الحجم الكبير للقطاعات الاخرى اي ان الزراعة والصناعة التحويلية تسهم بنسبة 7.1 بالمائة من كل الناتج المحلي الاجمالي، ان المهمة معقدة وتتطلب دولة تنموية وشعور بالمسؤولية تجاه الاجيال القادمة، وهي اكبر بكثير من ان تُترك لسياق التطور التلقائي مجارة لنسخة بائسة من الليبرالية الاقتصادية⁽¹⁶⁸⁾ اذ ان القطاع الزراعي عانى في ظل الاحتلال الامريكي اذ جرفت العديد من الاراضي ولم توجد بيانات لدى وزارة التخطيط او وزارة الزراعة عن المساحات التي تعرضت لذلك مما يضع علامة استفهام حول غياب الجدية لدى الحكومات بأجراء مسح شامل لهذه الاراضي وتعويض اصحابها للاستعادة نشاطها وبعد الاحتلال الامريكي كان دعم الدولة للإنتاج الزراعي ضعيفاً، وصاحب ذلك اغراق السوق العراقية بالمحاصيل الزراعية المستوردة مما ادى الى عجز المزارع العراقي عن المنافسة، مما انخفض الانتاج الزراعي بشقيه النباتي والحيواني وتدنيه الى مستويات لم يشهده العراق، ما ضاعف مشكلة الامن الغذائي والاكتفاء الذاتي وارتفاع نسبة الفقر والبطالة⁽¹⁶⁹⁾ رافق ذلك تشريعات القرارات الخاطئة بإفراز وتقسيم الأراضي وبالتحديد قرار رقم ١١٧ لسنة ٢٠٠٠ قد أعطى الصفة القانونية بتغيير استعمالات الأراضي المخصصة للاستعمالات الترفيهية (المتنزهات والحدائق العامة) إلى استعمالات سكنية، اضافة الى الادارة غير السليمة للبيئة كما ان عدم توفير التخصيص المالي من قبل مجالس المحافظات، تنمية الاقاليم، لغرض تنفيذ مشاريع الاحزمة الخضراء في المحافظات الغير منفذه لحد الان. وتعارض مشاريع الاحزمة الخضراء في المواقع المحددة لها مع خطط التنمية التابعة لشركات النفط. اضافة الى قلة او عدم توفير التخصيصات المالية اللازمة لإدامة مشاريع الاحزمة الخضراء المنفذة وكذلك قلة التخصيصات المالية لدعم وتشغيل الايدي العاملة لإنجاز وصيانة شبكات التنقيط. وضعف التنسيق بين الدوائر والمؤسسات. معظم مياه الابار التي تسقى منها مشاريع الاحزمة الخضراء تكون ذات املاح عالية مما تعيق او تسد انابيب شبكات التنقيط بالري.⁽¹⁷⁰⁾

6- سوء استخدام المجتمع وتجاوزه على الحزام الاخضر ونزاعات الملكية حول الاراضي الزراعية المخصصة للمشاريع ومشكلة تخصيص الاراضي، في ظل واضح لغياب سلطة القانون والإجراءات برزت ظاهرة التجاوزات على الأراضي الخاصة والعامة والبناء العشوائي، مما أسهم

¹⁶⁷ (البنك المركزي العراقي، دائرة الاحصاء والابحاث، التقرير الاقتصادي السنوي 2019، ص10.

¹⁶⁸ (احمد ابراهيم علي، نمو الاقتصاد العراقي نحو عام 2040، سيناريو للمسار الرئيس، منشورات البنك المركزي العراقي، 2018، ص24.

¹⁶⁹ مركز حرمون للدراسات المعاصرة، الامن الغذائي في العراق مرحلة الاحتلال الامريكي والحكومات المتعاقبة، 2017، ص9

¹⁷⁰ وزارة البيئة، حالة البيئة في العراق، 2016، ص66

في فقدان المدينة المزيد من المساحات الخضراء. اذ بلغت للأراضي الخضراء التي تم التجاوز عليها كالاتي (27409 دونم لمحافظة بغداد, 786351 دونم لمحافظة ديالى, 2051435 دونم في محافظة كركوك, 1418916 دونم لمحافظة بابل, 318695 دونم في محافظة كربلاء, 2898 دونم لمحافظة القادسية, 5000 دونم لمحافظة المثنى, 16158 دونم لمحافظة واسط, 575 دونم لمحافظة ميسان, 193285 لمحافظة ذي قار, 1447 دونم لمحافظة البصرة اما محافظة النجف تم الاستيلاء على شكل مقاطعات وبعض المحافظات الغربية للظروف الامنية لم يكشف عن المساحات الخضراء المتجاوز عليها⁽¹⁷¹⁾

7- عدم توفر بيئة قانونية كافية تحفز عملية التحول نحو الاقتصاد الأخضر, اي لابد من توفر شبكة من القوانين الاقتصادية والاجتماعية والبيئية تعمل على تغير هيكله الاقتصاد العراقي نحو الاقتصاد الأخضر وتوفير المحفزات للتحول نحو الاستثمار فيه كالمصارف الخضراء .

8- مازال العراق يفقد امتلاكه للتكنولوجيا المتطورة السليمة بيئياً وإتاحة سبل الحصول عليها. ولم تنمى الابتكارات التكنولوجية البيئية . لذلك لابد من دور هنا للدولة فإن من المهم أن تنظر الحكومات في مسألة توفير حوافز مالية، مثل الإعفاءات الضريبية المؤقتة من أجل مشاريع البحث والتطوير .

9- لتشجّع على الابتكار. وهذه الحوافز هامة على وجه الخصوص بشأن التكنولوجيات التي لم تصبح بعد راسخة أو مربحة.⁽¹⁷²⁾

10- التقنية والتمويل، ان نقل اداره التقنية وتوطينها في الدول العربية ومنها العراق لم تكن بالمستوى المطلوب وتعد عائق امام الاقتصاد الأخضر كون تلك الدول اعتمدت سياسات تصنيع قائمة على اقتناء المصانع ووسائل الانتاج عن طريق عقود الشراء من السوق الدولية⁽¹⁷³⁾

ثانياً:- المتطلبات

وفقاً للتحديات التي تواجه العراق في عملية التحول لذلك يحتاج العراق لكثير من الاجراءات والمتطلبات لإجراء عملية التحول ومنها

1- إنشاء إطار تشريعي سليم يستطيع تحديد الحقوق وخلق الحوافز التي تدفع بعجلة النشاط الاقتصادي الأخضر وتزيل الحواجز أمام الاستثمارات الخضراء, مع تحديد أولويات الاستثمار والإنفاق الحكومي في المجالات التي تدعو إلى تخضير القطاعات الاقتصادية إذ إن الدعم الذي يتسم بمراعاة المصلحة العامة أو بمزايا خارجية إيجابية يمكن أن يكون محفزاً قوياً على الانتقال إلى الاقتصاد الأخضر، اذ يمكن استخدام الدعم الأخضر، كتدابير دعم الأسعار والحوافز الضريبية والدعم على هيئة منح وقروض مباشرة.

¹⁷¹ (المصدر نفسه، ص 68-69).

¹⁷² (المصدر نفسه , ص 17.

¹⁷³ (اسماعيل حمادي مجبل وآخرون , مصدر سابق , ص 179-180.

التوصيات -

- اعتماد الاقتصاد الأخضر كأولوية على جدول اعمال الحكومة وتغيير تدريجي على هيكل الاقتصاد العراقي ليتلاءم مع مبادئ الاقتصاد الأخضر وذلك عبر تبني استراتيجية تهئى المناخ الاستثماري لجلب المشاريع والتكنولوجية النظيفة المتكاملة مع وضع جدول زمني محدد والتعاون مع الجهات الدولية كهيئة الامم المتحدة للبيئة.
- اعطاء دور فاعل للقطاع الخاص بالنهوض باستثمارات خضراء وتكنولوجيا نظيفة وطاقة متجدده والدخول في اسواق جديدة
- وضع استراتيجية للتحويل مع توفير قاعدة بيانات متكاملة على المستوى الدولي لمعرفة مدى بعد العراق عن المجتمع الدولي وتصحيح المسار والاستفادة من تجارب الدول الاقليمية
- تبني آليات الاقتصاد الأخضر من خلال التحويل نحو استخدام الطاقة الشمسية في توليد الطاقة الكهربائية بدلاً من استخدام مولدات الديزل، فتكلفة استخدام الخلايا الشمسية أقل ،علاوة على كونها طاقة نظيفة ويمكن تخزينها واستخدامها في مختلف مناحي الحياة.
- إعادة النظر في الأنظمة والبرامج التعليمية بهدف خلق جيل جديد قادر على الابتكار وعلى التعاطي مع التكنولوجيات الخضراء وتطويرها، وترسيخ مفهوم الصناعات الخضراء وإبراز دورها في خلق فرص عمل ومكافحة الفقر في الدول العربية، عبر تنظيم برامج التوعية وبناء القدرات على المستويات كافة.
- ضرورة توفر الظروف المناسبة بتكليف الإطار التشريعي وتفعيله بالنظر لتحديات الاقتصاد الأخضر.
- توفير وزيادة التخصيصات المالية للمشاريع من الجهة الممولة (تنمية الاقليم) لأتمام مراحل مشاريع الاحزمة الخضراء ولأثبات فعاليته في خدمة المحافظة.
- مفاتحة قسم العقود في كل محافظة حول امكانية ادراج مشروع الحزام الاخضر بتخصيص الاموال لاستملاك الاراضي الواقعة في مسار الحزام الاخضر.

المصادر العربية

اولاً: الهيئات الدولية والمحلية

- 1- الامم المتحدة , اللجنة الاقتصادية والاجتماعية لمنطقة لغربي اسيا الاسكوا, استعراض الانتاجية والتنمية المستدامة في منطقة الاسكوا, العدد 2, 2011.
- 2- الامم المتحدة ,اللجنة الاقتصادية والاجتماعية الاسكوا , استعراض الانتاجية وانشطة التنمية المستدامة في منطقة الاسكوا ,الاقتصاد الاخضر في سياق التنمية المستدامة والقضاء على الفقر المبادئ والفرص والتحديات في المنطقة العربية , العدد الاول, 2011.
- 3- الامم المتحدة , مجلس ادارة برنامج الامم المتحدة للبيئة, الاقتصاد الاخضر, الدورة السادسة والعشرون لمجلس الإدارة/ المنتدى البيئي الوزاري العالمي, البند 4 (ب) من جدول الأعمال المؤقت, قضايا السياسات العامة: قضايا السياسات العامة الناشئة, 2011.
- 4- الامم المتحدة , مسارات الى التنمية المستدامة والقضاء على الفقر, 2011.
- 5- الامم المتحدة للبيئة , نحو اقتصاد آخر: مسارات إلى التنمية المستدامة والقضاء على الفقر, نيروبي , 2011 .

- 6- الأمم المتحدة للبيئة، المسائل المتعلقة بالسياسات والإدارة البيئية الدولية، . التنمية المستدامة والقضاء على الفقر، 2016 ، ص9. على الموقع-https://digitallibrary.un.org/record/704510/files/A_66_25
- 7- الاسكوا ,استعراض الانتاجية وانشطة التنمية المستدامة في مناطق الاسكوا , العدد الاول , الاقتصاد الاخضر في سياق التنمية المستدامة والقضاء على الفقر المبادئ والفرص والتحديات في المنطقة العربية , نيويورك , 2011.
- 8- البنك المركزي العراقي , دائرة الاحصاء والابحاث , التقرير الاقتصادي السنوي 2019 .
- 9- مجموعة البنك الدولي , النهوض من واقع الهشاشة مذكرة اقتصادية حول التنوع و النمو في العراق , التنمية الدولية تحت المجهر , 2020.
- 10-وزارة البيئة العراقية , حالة البيئة في العراق , 2016 .

ثانياً:-المراكز العلمية

- 1- مؤسسة فريدريش إيبيرت، النظام الريعي وبناء الديمقراطية: الثنائية المستحيلة , حالة العراق , ورقة سياسات , مكتب الأردن والعراق, 2013.
- 2- مركز حرمون للدراسات المعاصرة , الامن الغذائي في العراق مرحلة الاحتلال الامريكي والحكومات المتعاقبة, 2017.

ثالثاً:- المجلات والمنشورات

- 1- احمد بريهي علي , نمو الاقتصاد العراقي نحو عام 2040, سيناريو للمسار الرئيس, منشورات البنك المركزي العراقي 2018,
- 2- اسماعيل حمادي مجبل , آليات التحول نحو الاقتصاد الاخضر في العراق باستخدام التقنيات النظيفة, مجلة كلية المأمون, العدد 35, 2020, 179.
- 3- عبدالرحمن محمد الحسن , التنمية المستدامة ومتطلبات تحقيقها , بحث مقدم لملتقى استراتيجية الحكومة في القضاء على البطالة وتحقيق التنمية المستدامة , جامعة المسيلة , السودان , 2011.
- 4- جميلة مرابط , أسس الاستثمار المستدام وفق مقاربات الاقتصاد الأخضر في أفق 2030, مجلة القانون والاعمال الدولية , جامعة الحسن الاول , 2020 .
- 5- حسام محمد ابو عليان , الاقتصاد الاخضر والتنمية المستدامة في فلسطين استراتيجيات مقترحة , كلية الاقتصاد والعلوم الادارية , جامعة الازهر , غزة, 2017.
- 6- سحر قاسم محمد, الاليات الواجب توفرها لانتقال العراق من الاقتصاد المخطط الى اقتصاد السوق, البنك المركزي العراقي, المديرية العامة للإحصاء والابحاث, قسم الاقتصاد الكلي والسياسة النقدية, 2011.
- 7- علي مهران هاشم , الاستثمار الاخضر , مجلة العلم , باب علم البيئة , العدد 460 , 2015 .
- 8- محمد عبد الفاي , الاقتصاد الاخضر , يوم البيئة الاقليمي 2014 , المنظمة الاقليمية لحماية البيئة البحرية , سلسلة البيئة البحرية 4 , 2014 .
- 9- معتصم محمد اسماعيل , دور الاستثمارات في تحقيق التنمية المستدامة - سوريا انموذجاً , اطروحة دكتوراه لجامعة الجمهورية العربية السورية , كلية الاقتصاد , 2015 .
- 10- نصيرة ثابت , دور الاقتصاد الاخضر في خلق الوظائف الخضراء والمساهمة في الحد من الفقر , مداخلة مقدمة للملتقى الدولي حول تقييم سياسات الاقلال من الفقر في الدول العربية في ظل العولمة, 2014 , ص3.
- 11- نوزاد عبد الرحمن الهيتي , الاقتصاد الاخضر , المضامين والتطبيقات , مركز الامارات للدراسات والبحوث , 2020
- 12- نوزاد عبد الرحمن الهيتي , "التنمية المستدامة في المنطقة العربية: الحالة الراهنة والتحديات المستقبلية", مجلة الشؤون العربية, العدد 125 , الإمارات العربية, 2006.

13- وهيبة قحام واخرون , الاقتصاد الاخضر لمواجهة التحديات البيئية وخلق فرص عمل مشاريع الاقتصاد الاخضر في الجزائر, مجلة البحوث الاقتصادية والمالية ,العدد السادس جامعة ام البواقي .

ثالثاً:- شبكة المعلومات الدولية

1- البهلول أشتيوي, ورقة عن الاقتصاد الاخضر , منظمة العمل العربية. على الموقع. <https://www.unescwa.org/sites/default/files/event/materials/alo.pdf>

2- هيثم حيدرة, مفهوم الصيرفة الخضراء على الموقع <http://www.jbcnews.net/article/84763>

رابعاً:- الأطاريح

1- معتصم محمد اسماعيل , دور الاستثمارات في تحقيق التنمية المستدامة - سوريا انموذجاً , اطروحة دكتوراه لجامعة الجمهورية العربية السورية , كلية الاقتصاد , 2015 .

خامساً:- المصادر الاجنبية

1- Pollin Roberto, 2009, Economic Prospects New Labor Forum, U.S.

2- OECD, Towards green growth: a summary for policy makers, Paris,2011.

تفعيل الصيرفة الإلكترونية كأحد دعائم التوجه نحو الاقتصاد الرقمي في الدول العربية للتعايش مع الأزمات الصحية العالمية - دراسة حالة بنك Neteller البريطاني-

د.يمينة ختروسي

جامعة حسيبة بن بوعلي- الشلف- الجزائر-

y.khetroussi@univ-chlef.dz.

الملخص:

تهدف هذه الدراسة إلى إبراز أهمية ومساهمة البنوك الإلكترونية في بناء الاقتصاد الرقمي القائم أساسا على تكنولوجيا المعلومات وشبكة الأنترنت، وكذا تقييم واقع البنوك الإلكترونية وتطبيقات الاقتصاد الرقمي وعلى رأسها التجارة الإلكترونية، من خلال عرض وتحليل البنية التحتية للبنوك الإلكترونية والاقتصاد الرقمي في الدول العربية، بالإضافة إلى عرض تجربة بريطانيا كنموذج رائد في مجال الصيرفة الإلكترونية والاقتصاد الرقمي. الكلمات المفتاحية: الاقتصاد الرقمي، البنوك الإلكترونية، بنك Neteller البريطاني.

مقدمة:

أدت التطورات التكنولوجية التي يشهدها العالم إلى ضرورة التحول نحو الاقتصاد الرقمي، الذي أصبح أهم محرك للنمو الاقتصادي في العالم، فتجد الدول العربية صعوبة في التحول من الاقتصاد التقليدي إلى الاقتصاد الرقمي، لأسباب عديدة منها ضعف البنية التحتية لتكنولوجيا المعلومات والاتصال، وإهمال الاستثمار في البحث والتطوير وعدم الاهتمام بالتعليم بالشكل الكافي، بالإضافة إلى غياب الإدارة السياسية الحقيقية لتبني هذا التحول الرقمي، ويعتبر النجاح في التحول نحو اقتصاد رقمي وسيلة لسد فجوة التخلف الاقتصادي والاجتماعي التي تزداد توسعا يوما بعد يوم، مما يحتم على الدول العربية ضرورة وضع وتنفيذ استراتيجية واضحة لتحقيق هذا التحول من أجل الدفع بعجلة التنمية الاقتصادية والاجتماعية والحد من خطر الفجوة الرقمية بين الدول المتقدمة والدول النامية.

وأوضحت العديد من الدول العربية تسعى لمواكبة هذه التطورات والسير في خارطة الاقتصاد الرقمي من خلال عصرنه مؤسساتها عن طريق إدخال تكنولوجيا المعلومات والاتصال في أنشطتها، ولعل من أبرزها البنوك التي تعتبر بمثابة حجر الأساس التي يُبنى عليها الاقتصاد الجديد، فمن خلال التحول من العمل المصرفي التقليدي إلى العمل المصرفي الإلكتروني الذي يعمل على تقريب الخدمة للعميل بإدخال مختلف وسائل الاتصال والتقنيات الإلكترونية في تقديم الخدمات البنكية، والتي بدورها طورت طرق الدفع من تلك التقليدية كالدفع نقدا إلى طرق دفع الكترونية، لتصبح أكثر ملائمة لطبيعة هذا الاقتصاد الذي يعمل في بيئة الكترونية، ولهذا أصبح لزاما على هذه البنوك أن تسير جنبا إلى جنب مع مختلف التطورات التكنولوجية والتقنية من أجل تطوير أدائها وخدماتها بما يتماشى ومتطلبات الاقتصاد الرقمي وتطبيقاته.

وفي ظل التغيرات العالمية المتعددة وتأثر العالم كله بالتحول الرقمي خصوصا بعد الأزمة الصحية العالمية (أزمة كوفيد-19)، يبرز التساؤل الرئيسي التالي:

كيف يمكن للبنوك الإلكترونية أن تساهم في بناء الاقتصاد الرقمي في الدول العربية؟

للإلمام بجميع جوانب الموضوع قسمت الدراسة إلى المحاور الآتية:

المحور الأول: الاقتصاد الرقمي في الدول العربية

المحور الثاني: واقع الصيرفة الإلكترونية العربية

المحور الثالث: دعم بنك Neteller للاقتصاد الرقمي البريطاني

المحور الأول: الاقتصاد الرقمي في الدول العربية

شهد القرن الواحد والعشرون وعياً متزايداً في جميع أنحاء العالم بالأهمية المتزايدة للاقتصاد الرقمي، ويمكن القول أن العصر الحالي هو عصر الاقتصاد الرقمي.

أولاً- واقع البيئة الرقمية في الدول العربية:

يُعد توفر البيئة الرقمية من أهم المتطلبات لنجاح التحول الرقمي، ويمكن القول أن تكنولوجيا المعلومات والاتصال حققت انتشاراً كبيراً في جميع أنحاء العالم، والذي ساعد على انتشارها أكثر انخفاض تكلفتها بشكل كبير مقارنة ببدايتها في فترة التسعينات.

عدد مشتركى الأنترنت في العالم العربي: يعتبر الأنترنت أساس التحول الرقمي، بحيث أن كل عمليات الاقتصاد الرقمي تتم عبر شبكة الأنترنت، غير أن قدرة الاستفادة من الأنترنت تختلف من دولة إلى أخرى، وتعتبر سرعة الأنترنت أكبر عائق أمام الاسراع في التحول الرقمي، وأغلب الدول العربية تعاني من ضعف سرعة الأنترنت مما يعيق نجاح هذه الدول في تحويل عملياتها إلى الشكل الإلكتروني.

أما فيما يخص عدد مشتركى الأنترنت في الدول العربية، فتجدر الإشارة هنا وحسب الموقع العالمي "Internet World Stats" المتخصص في تقديم أحدث المعلومات حول مستخدمي الأنترنت بتاريخ 31 ديسمبر 2017 أن منطقة الشرق الأوسط تمثل 3.9% من إجمالي مستخدمي الأنترنت في العالم، أما إفريقيا فتمثل نسبة 10.9%، وبالتالي يعتبر مستخدمي الأنترنت في الدول العربية قليل مقارنة بباقي الدول.

الجدول رقم (01): عدد مشتركى الأنترنت في الدول العربية بنهاية عام 2017

الدولة	عدد مشتركى الأنترنت	% من السكان	الدولة	عدد مشتركى الأنترنت	% من السكان
البحرين	1535653	98	سوريا	6025631	33
العراق	19000000	48.3	الإمارات	9385420	98.4
الأردن	8700000	87.8	اليمن	7031784	24.3
الكويت	4104347	97.8	الجزائر	18580000	44.2
لبنان	5546494	91	مصر	49231493	49.5
عمان	3310260	68.5	ليبيا	3800000	58.7
فلسطين	3055088	60.5	المغرب	22567154	62.4
قطر	2644580	98.1	تونس	7898534	67.7
السعودية	30257715	90.2	السودان	11816570	28.5

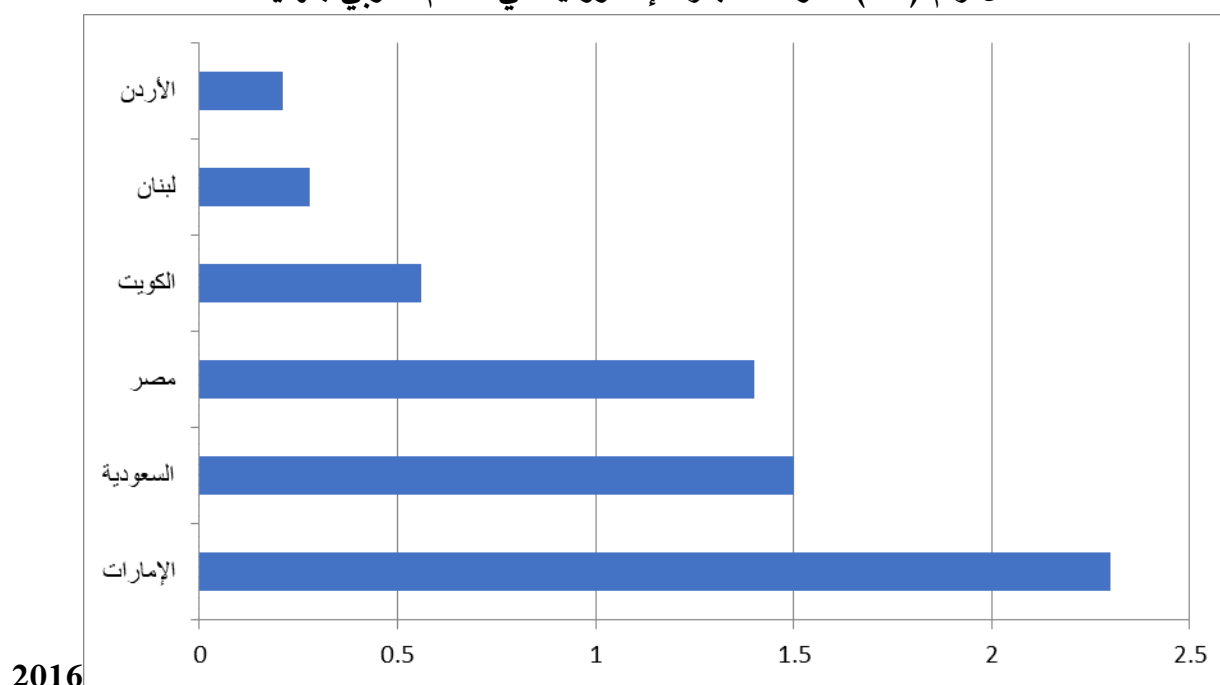
المصدر: من إعداد الباحثة بالاعتماد على:

www.internetworldstats.com consulté le 30/12/2020

من خلال الجدول نلاحظ أن مصر احتلت المرتبة الأولى عربياً من حيث عدد مستخدمي الإنترنت الذي بلغ أكثر من 49 مليون مشترك، تليها المملكة العربية السعودية بأكثر من 30 مليون مشترك، ثم العراق بـ 19 مليون، ولكن الأرقام السابقة تعبر عن عدد مستخدمي الإنترنت، والأهم من ذلك هو نسبة توفير الإنترنت لسكان البلد، وحسب موقع "Internet World Stats" في تصنيفها لأكثر 50 دولة وصولاً للإنترنت جاءت كلا من البحرين، الإمارات، قطر والكويت ضمن هذه القائمة، وقد تجاوزت نسبة تغلغل الإنترنت فيها أكثر من 97%، وهي نسبة جد مرتفعة تضاهي دول العالم المتقدم.

التجارة الإلكترونية: لقد زاد الاهتمام بالتجارة الإلكترونية بانتشار الإنترنت، وزيادة عدد مستخدميها عبر العالم، وقد ساهمت التجارة الإلكترونية في تحقيق أرباح كبيرة للعديد من الدول المتقدمة والشركات العالمية الناشطة في هذا المجال، أما عربياً فما زالت التجارة الإلكترونية بعيدة وتساهم بشكل ضئيل مقارنة بباقي دول العالم ما عدا بعض التجارب الناجحة لدول الخليج التي تحتل فيها الإمارات العربية المتحدة، ولعل أحد أهم أسباب هذا التأخر غياب الأطر القانونية والتشريعات التي تنظم عمل هذا القطاع الجديد، وتضمن حقوق البائع والمشتري عبر الإنترنت، وتنظم العلاقة بينهم.

الشكل رقم (01): عوائد التجارة الإلكترونية في العالم العربي بنهاية سنة



المصدر: من إعداد الباحثة بالاعتماد على تقرير بيفورت للمدفوعات: 2016

www.payfort.com consulté le 23/12/2020

يتوقع خبراء شركة "بيفورت" التابعة لـ أمازون وصول حجم سوق التجارة الإلكترونية في العالم العربي في نهاية عام 2021 إلى 13.4 مليار، وهذا بسبب ما تحرزه دول الخليج من تقدم ملحوظ بالإضافة إلى الأزمة الصحية العالمية (أزمة كوفيد 19) التي مست كل دول العالم بلا استثناء، ويتوقع أن تحقق كلا من الإمارات والسعودية لوحدهما أكثر من 10 مليارات دولار بنهاية 2021.

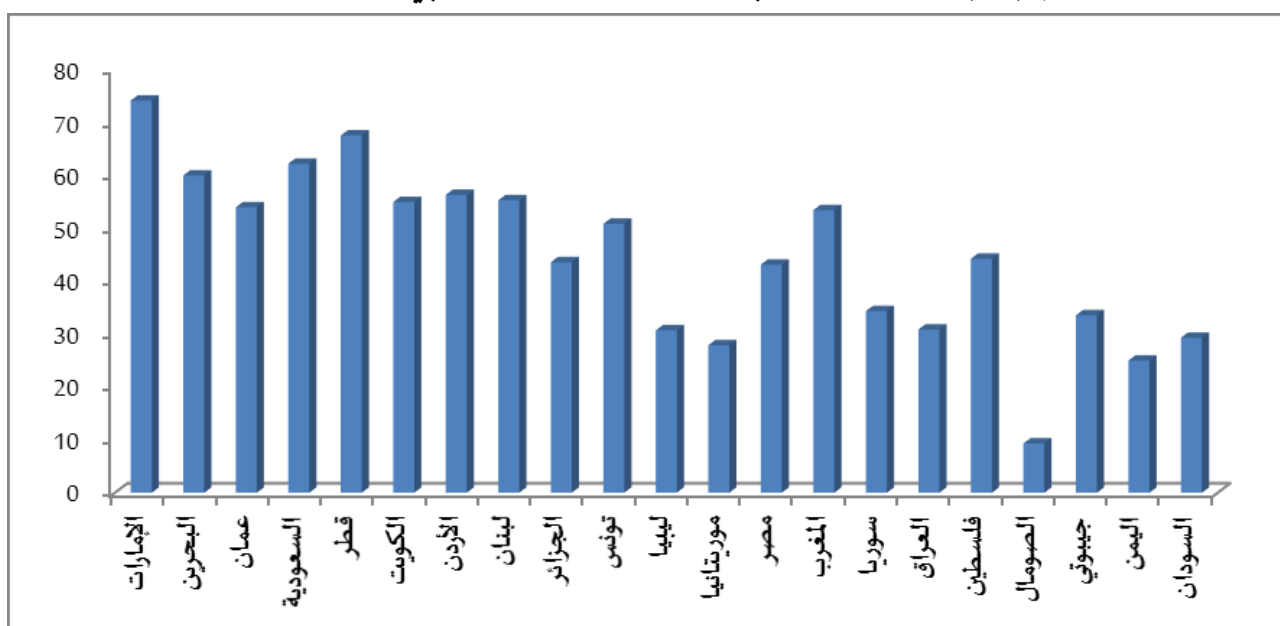
ثانيا - أداء الدول العربية في مختلف مؤشرات الاقتصاد الرقمي:

بهدف إعطاء صورة واضحة عن الاقتصاد الرقمي في الدول العربية، يجب عرض أداء هذه الأخيرة بالنسبة لمجموعة من مؤشرات قياس الاقتصاد الرقمي.

مؤشر المعرفة العربي:

ارتكز مؤشر المعرفة العربي على 6 مؤشرات قطاعية يمتد كل منها على سلم (1-100)، وكشفت النتائج العامة لمؤشر المعرفة العربي للعام 2016 تفاوتاً كبيراً بين الدول العربية.

الشكل رقم (02): أداء الدول العربية وفق مؤشر المعرفة العربي بنهاية سنة 2016



المصدر: من إعداد الباحثة بالاعتماد على: تقرير مؤشر المعرفة العربي، البرنامج الإنمائي للأمم المتحدة ومؤسسة محمد بن راشد آل مكتوم، 2016.

من خلال الشكل يمكن القول أن الإمارات احتلت المرتبة الأولى عربياً بمؤشر المعرفة بلغ 74.09، ثم تلتها قطر بمؤشر بلغ 67.51، أما المرتبة الثالثة فكانت للمملكة العربية السعودية بقيمة 62.16، وبالتالي حققت دول الخليج نتائج جيدة وتوقعت على باقي الدول العربية، في حين أن أغلب الدول التي كانت نتائجها ضعيفة تتميز بعدم الاستقرار السياسي وانعدام الأمان.

الجدول رقم (02): أداء الدول العربية حسب مؤشر المعرفة العربي بنهاية سنة 2016

الدولة	التعليم ما قبل الجامعي	التعليم التقني والتدريب المهني	التعليم العالي	تكنولوجيا المعلومات والاتصالات	الاقتصاد	البحث والتطوير والابتكار
الإمارات	73.58	71.81	61.44	86.08	83.10	68.53
البحرين	71.53	63.45	41.27	74.23	58.39	50.81

48.96	57.75	57.56	43.80	53.08	62.45	عمان
61.12	62.46	69.22	56.54	54.33	69.31	السعودية
62.24	67.03	82.02	51.40	68.77	73.57	قطر
52.89	52.61	56.65	46.48	50.95	69.97	الكويت
49.05	59.40	57.98	48.61	61.04	61.62	الأردن
51.41	52.87	53.94	46.49	68.71	58.13	لبنان
34.58	36.40	36.27	44.46	52.53	56.86	الجزائر
53.92	58.03	47.46	43.72	58.05	43.72	تونس
24.23	29.68	24.52	16.61	35.08	54.05	ليبيا
34.26	32.57	19.51	18.03	47.75	15.15	موريتانيا
45.72	49.11	43.30	52.04	53.14	60.38	مصر
47.85	64.15	49.82	39.49	60.54	58.47	المغرب
36.65	29.58	26.45	35.13	43.42	34.64	سوريا
23.98	28.15	34.41	24.22	36.01	38.23	العراق
40.02	38.72	42.11	40.82	47.07	56.56	فلسطين
00	15.09	9.97	8.39	9.57	12.84	الصومال
42.98	34.89	36.63	10.18	40.82	35.73	جيبوتي
33.19	25.76	19.88	15.96	32.61	22.44	اليمن
31.46	23.10	25.21	30.68	29.24	35.95	السودان

المصدر: من إعداد الباحثة بالاعتماد على: تقرير مؤشر المعرفة العربي، البرنامج الإنمائي للأمم المتحدة ومؤسسة محمد بن راشد آل مكتوم، 2016.

يبين الجدول السابق الاختلافات الكبيرة بين الدول العربية في المؤشرات القطاعية، والتي جاءت كما يلي:

- بالنسبة لمؤشر التعليم ما قبل الجامعي احتلت دول الخليج الصدارة، حيث فاق المؤشر في كل من قطر والإمارات والبحرين 70 من 100، وفي الطرف المقابل لم تتجاوز نتائج الدول الأخرى درجة المتوسط، وأغلبها يعاني من أزمات سياسية واجتماعية أو حروب ونزاعات.

- بالنسبة لمؤشر التعليم التقني والتدريب المهني، فأظهرت النتائج تشتتا كبيرا بلغ مداه 62.24 بين أعلى قيمة للإمارات وأدنى قيمة للصومال، وعموما سجلت 12 دولة درجات تساوي المتوسط (50 من 100)، ضمت دول الخليج، المغرب، الأردن، لبنان، تونس والجزائر.
- بالنسبة للتعليم العالي كانت نتيجة الإمارات فقط التي تجاوز فيها المؤشر عتبة 60%، وثلاث دول فقط فوق 50% هي السعودية، مصر، وقطر، أما باقي الدول فكان المؤشر جد منخفض.
- أما باقي المؤشرات فتفوقت الإمارات فيها بدرجة كبيرة، وتبعتها بقية دول الخليج، أما باقي الدول العربية فكان أدائها بين المتوسط مثل لبنان والأردن، وبين الضعيف كالجزائر ومصر.

مؤشر المعرفة العالمي:

يحتوي التقرير على 131 دولة من بينها 15 دولة عربية، وفي هذا الإطار حلت سويسرا في المرتبة الأولى، وبلغت قيمة المؤشر العالمي للمعرفة 71.8 نقطة من 100، تليها كلا من سنغافورة وفنلندا والسويد من خلال تحقيق النقاط التالية: 69.5، 68.5، 68.3 على التوالي.

الجدول رقم (03): ترتيب الدول العربية حسب مؤشر المعرفة العالمي بنهاية سنة 2017

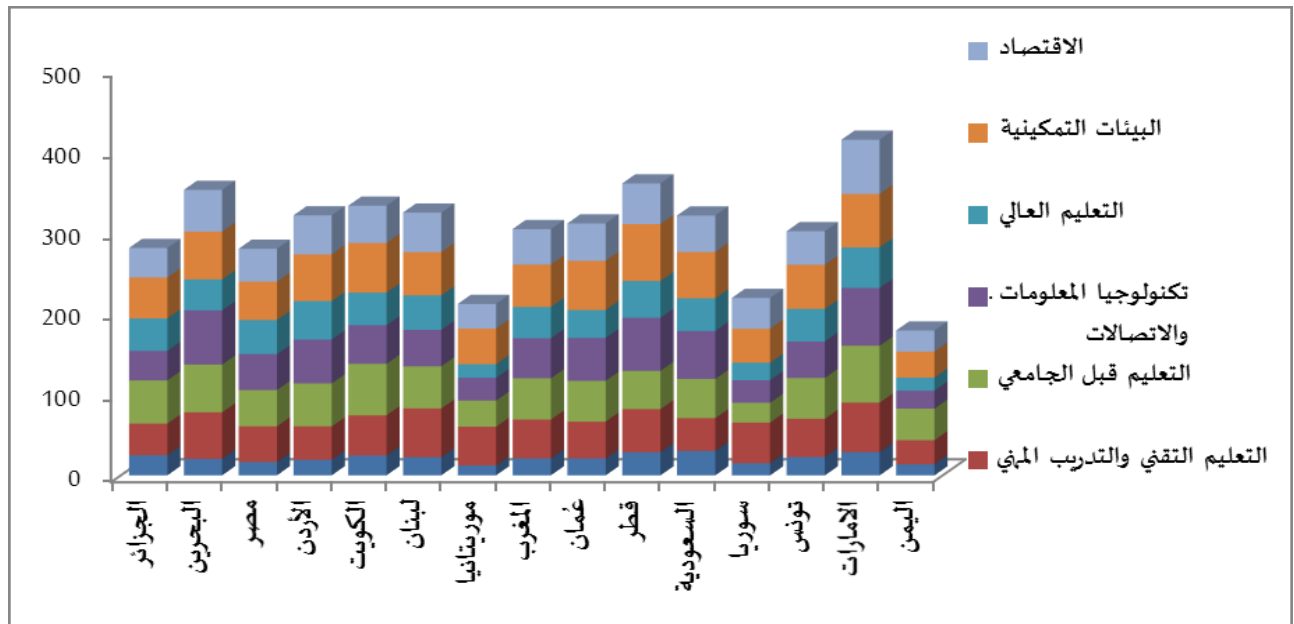
الدولة	القيمة	الترتبة
الإمارات	59	25
قطر	51	41
البحرين	50	43
الكويت	47	59
الأردن	46.2	62
لبنان	46	63
السعودية	45	68
عمان	44	75
المغرب	43	77
تونس	42	80
مصر	40	95
الجزائر	40	96
سوريا	31	126
موريتانيا	29	128

اليمن	25	131
-------	----	-----

المصدر: من إعداد الباحثة بالاعتماد على: تقرير مؤشر المعرفة العالمي، البرنامج الإنمائي للأمم المتحدة ومؤسسة محمد بن راشد آل مكتوم، 2017.

احتلت الإمارات المرتبة الأولى عربيا و25 عالميا في مؤشر المعرفة العالمي، وسجلت قيمة 59 من 100، أي بفارق 12.8 نقطة عن سويسرا صاحبة الصدارة عالميا، تليها قطر في المرتبة 41، والبحرين في المرتبة 43، وحصلت كلا من سوريا، موريتانيا واليمن على المراتب الأخيرة، وهي الدول التي تعاني من عدم الاستقرار السياسي، كما حققت مصر والجزائر نتائج ضعيفة مقارنة بباقي الدول العربية.

الشكل رقم (03): أداء الدول العربية في المؤشرات القطاعية لمؤشر المعرفة العالمي بنهاية سنة 2017



المصدر: من إعداد الباحثة بالاعتماد على: تقرير مؤشر المعرفة العالمي، البرنامج الإنمائي للأمم المتحدة ومؤسسة محمد بن راشد آل مكتوم، 2017.

حققت الإمارات التفوق في جميع المؤشرات القطاعية، ما عدا مؤشرين هما: مؤشر البحث والتطوير التي احتلت فيه السعودية الصدارة عربيا بقيمة 30.22 من 100، وتجدر الإشارة هنا أن أغلب الدول العربية حققت نتائج ضعيفة جدا في هذا المؤشر، والتي كانت أقل من 30 نقطة وهو ما يدل على ضعف الابتكار وعدم الاهتمام بالبحث والتطوير، أما مؤشر البيئة التكنولوجية احتلت فيه قطر الصدارة بنقطة 70 من 100.

مؤشر تنمية تكنولوجيا المعلومات والاتصالات:

حسب تقرير قياس مجتمع المعلومات لسنة 2017 الصادر عن الاتحاد الدولي للاتصالات، جاءت أيسلندا في المرتبة الأولى عالميا في مؤشر التنمية لتكنولوجيا المعلومات والاتصالات بقيمة بلغت 8.98 من 10، وتليها كوريا الجنوبية بقيمة 8.85، ثم سويسرا بقيمة 8.74.

الجدول رقم (04): ترتيب الدول العربية حسب مؤشر الاتحاد الدولي للاتصالات بنهاية سنة 2017

الترتيب	الدولة	قيمة المؤشر	الترتيب	الدولة	قيمة المؤشر
31	البحرين	7.60	99	تونس	4.82

4.77	المغرب	100	7.21	قطر	39
4.76	الجزائر	102	7.21	الإمارات	40
4.63	مصر	103	6.67	السعودية	54
3.55	فلسطين	123	6.43	عمان	62
3.34	سوريا	126	6.30	لبنان	64
2.55	السودان	145	6.00	الأردن	70
5.11	المتوسط العالمي		5.98	الكويت	71

Source: ITU, Measuring the Information Society Report, 2017.

يبين الجدول السابق النتائج المتباينة بين الدول العربية، والفارق الكبير بين أعلى قيمة للبحرين 7.60 وأدنى قيمة للسودان 2.55، أي بفارق مذهل 5.05، وهو ما يبين وجود فجوة بين البلدان العربية بسبب تقدم دول الخليج العربي عن باقي الدول العربية، وبالنظر إلى النتائج يمكن القول أن الدول العربية انقسمت إلى قسمين: قسم حقق نتائج أعلى من المتوسط العالمي تتمثل في دول الخليج العربي مع لبنان والأردن، والقسم الثاني حقق نتائج أقل من المتوسط العالمي تتمثل في دول شمال إفريقيا مع فلسطين وسوريا والسودان.

مؤشر التطور الرقمي:

حسب نتائج مؤشر التطور الرقمي تم تقسيم البلدان حسب نتائجها لسنة 2017 كما يلي:

- البلدان البارزة (Stand out): تتميز هذه البلدان بقدراتها الرقمية العالية، وتظهر زخماً كبيراً، كما تتميز هذه البلدان بقيادة العالم في مجال الابتكار، بالإضافة إلى قدرتها على المحافظة على موقعها مع مرور الزمن، وقد صنف المؤشر الرقمي لسنة 2017 كلا من سنغافورة، هونغ كونغ، نيوزيلندا، المملكة المتحدة، الإمارات العربية من الدول الرائدة في مجال الاقتصاد الرقمي.
- البلدان المماثلة (Stall out): تتمتع هذه البلدان بحالة عالية من التقدم الرقمي، ولكنها تشهد تباطؤاً في الاستمرار في تحقيق الزخم الرقمي أي أنها الدول التي حققت مستوى عالٍ من التطور الرقمي في الماضي، ولكنها فقدت الزخم وتراجعت، وفي هذا التصنيف توجد خمسة دول هي: النرويج، السويد، سويسرا، الدنمارك، فنلندا، وهذه البلدان أمامها تحديات المحافظة على النمو ودعمه عن طريق إعادة التركيز على الابتكار.
- البلدان المنطلقة (Break out): هي البلدان ذات أداء منخفض فيما يتعلق بحالتها الرقمية، ولكنها تتطور بسرعة، وتتميز هذه البلدان بالبنية الضعيفة نسبياً وضعف الجودة، ولكن هذه البلدان تملك الإمكانيات لكي تصبح دولاً بارزة رقمياً كماليزيا والصين.
- البلدان المراقبة (Watch out): وهي بلدان ذات حالة رقمية متدنية وزخم رقمي منخفض، وفي بعض الحالات تتراجع هذه البلدان إلى الوراء في وتيرة التحول الرقمي، وتتمثل أضمن طريقة لنقل هذه الدول إلى تحقيق الزخم الرقمي هي تحسين الوصول إلى الإنترنت عن طريق سد فجوة الإنترنت عبر الهاتف النقال. ويحتوي مؤشر التطور الرقمي لسنة 2017 على نتائج 60 دولة من بينها 6 دول عربية، والتي جاء ترتيبها كما هو موضح في الجدول الموالي:

الجدول رقم (05): نتائج الدول العربية في مؤشر التطور الرقمي بنهاية سنة 2017

النتيجة	قيمة المؤشر (0-5)	الدولة	الترتيب
Stand out	3.22	الإمارات	22
Stand out	2.80	السعودية	31
Break out	2.41	الأردن	40
Break out	2.12	المغرب	50
Watch out	1.74	مصر	54
Watch out	1.64	الجزائر	57

المصدر: من إعداد الباحثة بالاعتماد على:

The Fletcher School and Mastercard, 2017, Digital Planet.

مؤشر الجاهزية الشبكية:

يتضمن تقرير المنتدى الاقتصادي العالمي لسنة 2016، فيما يخص مؤشر الجاهزية الشبكية نتائج 139 دولة، احتلت فيها سنغافورة المرتبة الأولى، تليها كلا من فنلندا والسويد، أما أداء الدول العربية فكان متفاوت بين الجيد والمتوسط والضعيف جداً، وفيما يلي أداء الدول العربية في هذا المؤشر.

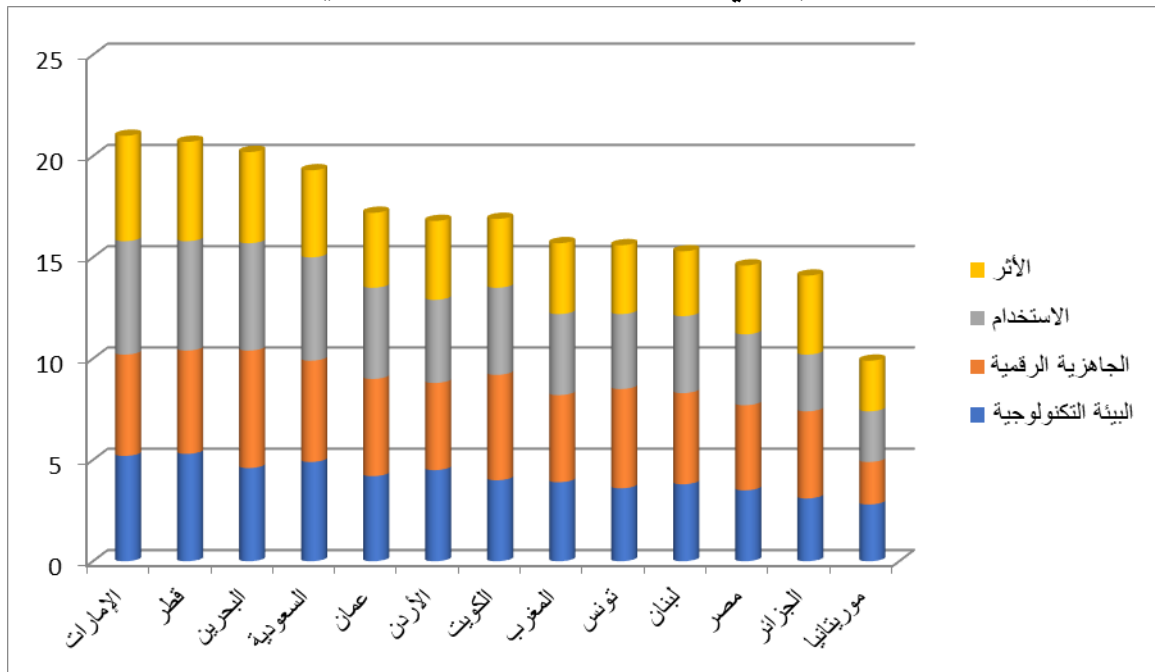
الجدول رقم (06): ترتيب الدول العربية في مؤشر الجاهزية الشبكية بنهاية سنة 2016

الترتيب	الدولة	قيمة المؤشر (0-7)
26	الإمارات	5.3
27	قطر	5.2
28	البحرين	5.1
33	السعودية	4.8
53	عمان	4.3
60	الأردن	4.2
61	الكويت	4.2
78	المغرب	3.9
81	تونس	3.9
88	لبنان	3.8
96	مصر	3.7
117	الجزائر	3.2
136	موريتانيا	2.5

Source: World Economic Forum, 2016, The Global information Technology Report: Innovating in the Digital Economy.

احتلت الإمارات العربية المتحدة المرتبة الأولى عربيا والمرتبة 26 من بين 139، تليها كلا من قطر والبحرين، وكانت نتائج البلدان الثلاثة جيدة وقرية المستوى وبفوارق بسيطة جدا، وأظهرت هذه البلدان جاهزية رقمية عالية مقارنة بباقي الدول العربية، بالإضافة لتوفير البيئة التكنولوجية وارتفاع استخدام تكنولوجيا المعلومات والاتصالات على مستوى الأفراد والمؤسسات والحكومة، وبالتالي نجاح دول الخليج بصفة عامة ناتج على تبني المجتمع والأفراد والحكومات للتحويل الرقمي والعمل على نجاحه، وهذا ما تفتقر له باقي الدول.

الشكل رقم (05): أداء الدول العربية في المؤشرات الفرعية لمؤشر الجاهزية الشبكية بنهاية سنة 2016



المصدر: من إعداد الباحثة بالاعتماد على:

World Economic Forum, 2016, The Global information Technology Report: Innovating in the Digital Economy.

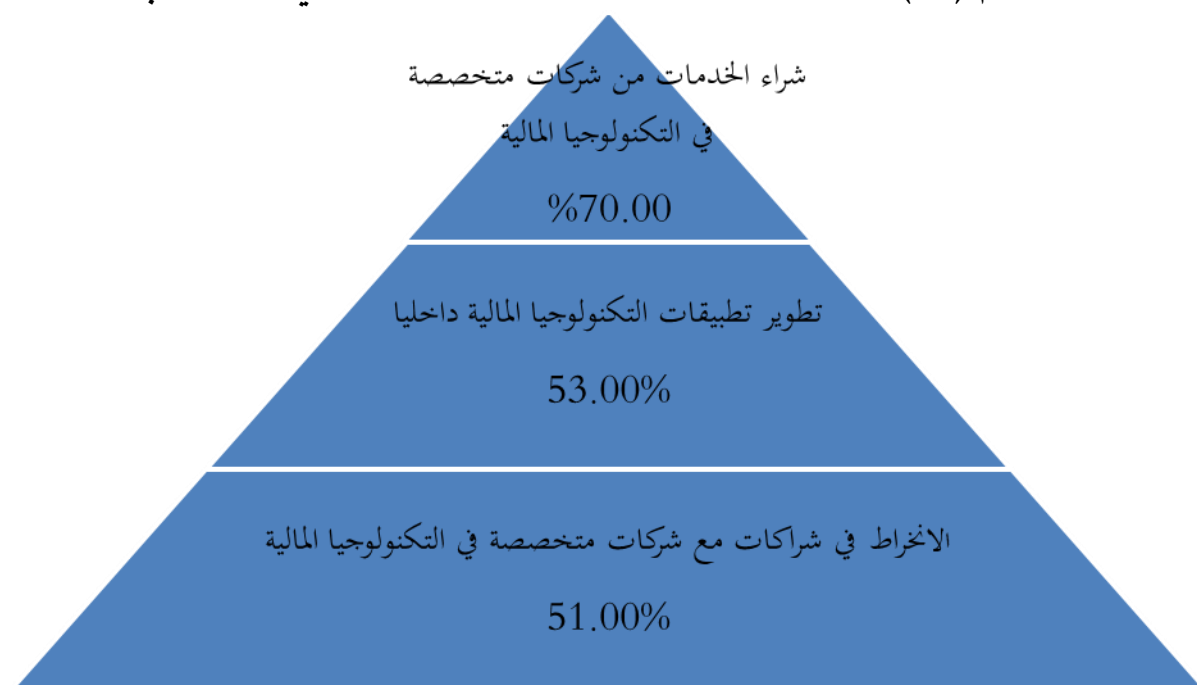
ما جاء في تقرير المنتدى الاقتصادي العالمي لمؤشر الجاهزية الشبكية بنهاية 2016 يؤكد التفوق الكبير للإمارات وقطر والبحرين على بقية الدول العربية في جميع المؤشرات الرئيسية والفرعية، حيث احتلت قطر المرتبة الأولى عربيا في مؤشر البيئة التكنولوجية و15 عالميا، أما البحرين فاحتلت المرتبة الأولى عربيا في مؤشر الجاهزية الرقمية و26 عالميا، وفيما يخص مؤشري الاستخدام والأثر فاحتلت الإمارات المرتبة الأولى عربيا و13 عالميا بالنسبة للاستخدام و18 بالنسبة للأثر.

المحور الثاني: واقع الصيرفة الإلكترونية العربية

يمثل البنك الإلكتروني أحد مواضيع الاقتصاد الرقمي القائم على أساس التجارة الإلكترونية وتقنية المعلومات، فهذه الأخيرة هي التي أكدت الوجود الحقيقي والواقعي للبنك الإلكتروني باعتباره يعتمد على وسائل الاتصال الحديثة ومختلف الوسائل التقنية في تنفيذ وإدارة نشاطاته عن طريق شبكات معلوماتية أبرزها الأنترنت، ومع اتساع استخدام الأنترنت في العالم والتي أثرت بشكل كبير على جميع المجالات وخاصة الاقتصاد العالمي تحتم على الدول ضرورة تغيير أنشطتها الاقتصادية، وبالتالي التوجه نحو رقمنة الاقتصاد لمواكبة التطورات الحاصلة.

أولاً- الاستراتيجيات المتبعة لاعتماد التكنولوجيا المالية في المصارف العربية والمخاطر المصاحبة لها: كشفت البنوك العربية عن الاستراتيجيات المتبعة لاعتماد تقنيات التكنولوجيا المالية، يمكن توضيح أهم تلك الاستراتيجيات في الشكل الآتي:

الشكل رقم (06): استراتيجيات متبعة لاعتماد التكنولوجيا المالية في البنوك العربية



المصدر: المجلس العام للبنوك والمؤسسات المالية الإسلامية، الاستبيان العالمي للمصرفيين الإسلاميين (الموجز التنفيذي)، ما بعد التحول الرقمي: التكنولوجيا المالية وتجربة العملاء، جوان 2020، ص08.

يتضح من خلال الشكل أن الاستراتيجية الأكثر تفضيلاً، والمتبعة لاعتماد تقنيات التكنولوجيا المالية من طرف البنوك العربية، تتمثل في شراء خدمات التكنولوجيا المالية إلى جانب التطوير الداخلي وإقامة شراكات ثنائية مع شركات التكنولوجيا المالية، أما بالنسبة للتوجهات المستقبلية للتكنولوجيا المالية تتوقع البنوك العربية أن تكون الخدمات المصرفية عبر الهاتف المحمول، والخدمات المصرفية المفتوحة من أكثر المجالات التي ستطبقها تطبيقاً فعالاً ضمن عملياتها في السنوات القادمة.

وحسب نتائج الاستبيان العالمي للمصرفيين الإسلاميين الصادر في جوان 2020، فإنه كلما أصبحت التكنولوجيا المالية أكثر استخداماً ضمن أنظمة البنك وعملياته، زاد تعرض البنك لمخاطر التكنولوجيا والأمن الإلكتروني، مثل إدارة البيانات والبرامج الضارة والقرصنة والهجمات بانتحال الشخصية، ويمكن توضيح أهم المخاطر التي تواجه الصناعة المصرفية العربية بتبنيها للتكنولوجيا المالية في الشكل الآتي:

الشكل رقم (07): أهم المخاطر التي تواجه الصناعة المصرفية العربية نتيجة تبني التكنولوجيا المالية



المصدر: المجلس العام للبنوك والمؤسسات المالية الإسلامية، الاستبيان العالمي للمصرفيين الإسلاميين (الموجز التنفيذي)، ما بعد التحول الرقمي: التكنولوجيا المالية وتجربة العملاء، جوان 2020، ص 06

يمثل هذا الاتجاه المتزايد في درجات المخاطر التكنولوجية في السنوات الأخيرة اتجاها معقولا بالنظر إلى تزايد الخدمات المصرفية الإلكترونية وما يتصل بها من تهديدات، ولعل من غير المستغرب أن تظهر المخاطر التكنولوجية بقوة كمصدر قلق بالنسبة للبنوك العربية، حيث أن التكنولوجيا والأمن الإلكتروني، يؤثران في الوقت الحالي تقريبا على جميع جوانب أعمال البنوك، ومن المنطقي أنه في الوقت الذي تبذل فيه البنوك أقصى جهودها لتوسيع قاعدة عملائها وتقديم منتجات وخدمات مالية جديدة، ستشكل مخاطر الأمن الإلكتروني مصدر قلق بالنسبة لها. بالإضافة إلى ذلك فإن تطور التكنولوجيا المالية، ورقمنة الأعمال المصرفية يعني أن البنوك سوف تضطر إلى إعادة اختراع نموذج أعمالها بالكامل، ذلك أن مستقبل الخدمات المصرفية للأفراد في الأسواق الناشئة سيعتمد بشكل متزايد على تطبيقات الهاتف المحمول، الأمر الذي يدفع بالبنوك العربية إلى مواكبة الرقمنة، وكنتيجة لذلك وافقت مجالس إدارة معظم البنوك العربية على الإنفاق على المبادرات الرقمية بقيمة 15 مليون دولار و 50 مليون دولار أمريكي على مدى السنوات الثلاث القادمة.

ثانيا - وضعية البنوك الإلكترونية في الدول العربية وكيفية تفعيلها:

تعتبر الدول العربية من بين الدول الأقل استخداما للصيرفة الإلكترونية، وهو ما تؤكد الإحصائيات الخاصة بهذا المجال، فعلى سبيل المثال وفي سنة 2002 لم تتجاوز حصة الدول العربية من المعاملات المصرفية الإلكترونية 9% من إجمالي تلك المعاملات على المستوى العالمي التي بلغت 74 مليار دولار أمريكي، كما أن أغلبية البنوك على الأنترنت مواقع تعريفية معلوماتية، وليست مواقع خدمات مصرفية على الخط، ويُعزى ذلك إلى جملة من المعوقات التي تحول دون تطوير العمل المصرفي الإلكتروني أهمها العقبات الأمنية والتقنية

والقانونية والعوائق المرتبطة بالبنية التحتية، وبوعي العملاء وقدرتهم على التغيير والأمية في الكمبيوتر، حيث أن أقل من 1% من السكان العرب يستخدمون الإنترنت مقارنة مع 70% من سكان أمريكا، وأهم عنصر لنجاح الخدمات المصرفية عبر الإنترنت هو ارتفاع عدد الذين يزورون الموقع، لذا على البنوك العربية أن تمتلك اسم تجاري معروف يجذب العملاء الحاليين والجدد، إضافة إلى المعوقات الاقتصادية والاجتماعية، كما أن ارتفاع تكلفة استخدام هذه التقنية يحول دون انتشارها في الدول العربية.

المحور الثالث: دعم بنك Neteller للاقتصاد الرقمي البريطاني

تعتبر بريطانيا من بين الدول الكبرى التي شهدت طفرة كبيرة في الاقتصاد الرقمي، والتي وضعتها في قائمة الدول الأفضل في استغلال التحول من الاقتصاد التقليدي إلى الاقتصاد الرقمي.

أولاً- الاقتصاد الرقمي في بريطانيا:

بفضل توفر اقتصاد بريطانيا على عدد من الشركات الناشطة في البيئة الرقمية، والتي تشكل جزءاً من اقتصادها فقد شهد الاقتصاد الرقمي في بريطانيا نمواً قوياً من سنة إلى أخرى حيث عرف نسبة نمو تقدر بـ 32%، ما بين 2010 و2014، ومن بين هذه الشركات شركة "property partner" تسمح بشراء حصصاً في مساكن حول بريطانيا، وشركة "Sam Labs" تصنع أجهزة لا سلكية تسمح لأي مستخدم بتصميم تكنولوجيا مبتكرة دون أن تكون لديك خبرة مسبقة بإتقان عمليات البرمجة، وصنفت من بين الدول الرائدة عالمياً في التجارة الإلكترونية، حيث يساهم الاقتصاد الرقمي بحوالي 100 مليون جنيه إسترليني من الناتج المحلي الإجمالي البريطاني في العام، وذلك حسب تقرير مجموعة بوسطن الاستشارية لسنة 2015، كما أن الاقتصاد الرقمي في بريطانيا أسهم بحوالي 7.2% من الناتج المحلي الإجمالي وينمو بمعدل 10% سنوياً، كما قد صنفت المملكة المتحدة سنة 2016 من بين مجموعة الدول الـ 08 الصناعية الكبرى استغلالاً للإبداع ورأس المال البشري في تحقيق النمو الاقتصادي، حيث تحتل المرتبة الخامسة عالمياً¹.

وقد ساهم الاقتصاد الرقمي في بريطانيا وحدها سنة 2017 بنسبة 16% من الانتاج المحلي الإجمالي و10% من قوة العمل و24% من الصادرات، وانتقال البيانات عبر الحدود يتزايد حركة وقيمة بشدة، ونسبة مساهمة التدفق الرقمي في نمو الإنتاج المحلي الإجمالي أكبر من نسبة مساهمة تجارة البضائع التقليدية، وتحتل بريطانيا موقعا بارزا أيضا في مجال التسوق على الإنترنت عبر الحدود، وتشير دراسة لشركة "نيلسن" للمعلومات والبيانات حول العالم إلى أن بريطانيا هي ثاني أكثر الأسواق شعبية للتسوق عبر الحدود على الإنترنت بعد الولايات المتحدة².

ثانياً - بنك " Neteller " كنموذج رائد للبنوك الإلكترونية في بريطانيا:

1- تقديم عام لبنك " Neteller ":

تأسس بنك "Neteller" عام 1999 من قبل شركة "Optimal Payments PLC" في كندا، وانتقل إلى جزيرة "آيل أوف مان" بين إيرلندا والمملكة المتحدة عام 2004، وهو بنك إلكتروني يتميز بقلّة المشاكل مع المستخدمين، فهو مسجل ومرخص من قبل هيئة الخدمات المالية "Financial Services Authority/FSA" التي تراقب وتشرف على المعايير العامة للبنوك الإلكترونية، ويؤذن له بموجب اللوائح

النقدية الإلكترونية بإصدار الأموال ووسائل الدفع الإلكترونية الناشطة في المملكة المتحدة، ومرخص له كذلك من قبل لجنة الرقابة المالية لجزيرة "آيل أوف مان" لتنفيذ خدمات تحويل الأموال وتقديم الخدمات التجارية المحدودة كما يملك ترخيصاً من قبل شركة " ماستر كارد العالمية" لإصدار بطاقة دفع ممغنطة تحمل اسم Net+^{iv}.

2- أهم الخدمات التي يقدمها بنك " Neteller " لزبائنه:

إن الخدمات المالية المتنوعة للبنك تغطي أكثر من 200 دولة، وقد تم إضافة الجزائر ومصر سنة 2012 وبعض الدول العربية الأخرى، ويقدم بنك Neteller سلة عملات متنوعة من خلال الخدمات التي يقدمها، كالمحفظة الإلكترونية والبطاقة الإلكترونية الممغنطة، حيث تصل العملات إلى أكثر من 12 عملة منها اليورو، الدولار الأمريكي، الجنيه الإسترليني، اللين الياباني وغيرها، ويتم فتح الحسابات في بنك Neteller بالعملة التي يريدها المستخدم، وتكون رسوم التحويل بين العملات مختلفة ومنخفضة مقارنة ببنوك أخرى، ومن بين أبرز الخدمات التي يوفرها هذا البنك خدمة البطاقة الإلكترونية (Net+) التي أطلقها في عام 2003، وفي عام 2007 حلت محل هذه البطاقات بطاقة من نوع ماستر كارد، وفي عام 2008 تم تعميم استعمالها وربطها مع حسابات المحفظة الإلكترونية لكل العملاء وأصبحت تحمل اسم (Net+)، وهي مرخصة من قبل شركة "ماستر كار" العالمية، وتتميز بعدة خصائص فهي تتمتع بنظام الأمان العالي كما تتيح للزبون إمكانية السحب الفوري من أي ماكينة سحب مكتوب عليها Master Card حول العالم، كذلك يقدم بنك Neteller للزبائن خدمة تحويل الأموال من حساب إلى حساب آخر، وخدمة التسوق الإلكتروني من خلال المحفظة المالية الإلكترونية أو البطاقة الإلكترونية، فكلهما يلقيان قبولا كبيرا من مواقع التسوق الإلكتروني، لأن البنك متعاقد مع شركات عالمية أبرزها شركة "ماستر كارد"، وبالتالي يعتبر بنك Neteller من أقوى وأهم البنوك الإلكترونية من خلال استخدامه لآخر تكنولوجيا حفظ البيانات والحماية ومن خلال سياسة توسعية تهدف إلى استجلب أكبر عدد ممكن من الزبائن عن طريق تسهيل الإجراءات المرتبطة بتحويل الأموال والدفع الإلكتروني^v.

خاتمة:

أصبح التحول للاقتصاد الرقمي بالنسبة للدول العربية حتمية لا بد منها لضمان استمراريتها وتحقيق متطلبات النمو والدفع بعجلة التنمية، وفي ظل آليات هذا الاقتصاد الجديد التي تتطلب توفر مجموعة من المتطلبات تتمثل في توفير البنية التحتية لتكنولوجيا المعلومات والاتصال، وتكوين وتعليم الموارد البشرية المؤهلة لقيادة التحول الرقمي، بالإضافة إلى زيادة الاستثمار في البحث والتطوير مع توفير البيئة الملائمة من قوانين وسبل تسهيل عمليات الدفع الإلكتروني وغيرها، كلها عوامل تمثل أساس بناء ونجاح التحول الرقمي الذي أصبح من متطلبات العصر الحالي، فالانفتاح على العالم الخارجي يحمل في طياته مخاطر ولكنه يحمل فرصا جديدة لتحقيق النمو إذا أحسنت الدول العربية استغلالها وسخرت لها كل الامكانيات المادية والبشرية اللازمة لتقليص الفجوة الرقمية وضمان الاندماج في الاقتصاد العالمي.

من خلال هذه الدراسة توصلنا إلى النتائج الآتية:

✓ تعميم البنوك الإلكترونية يساهم في تطوير وتحديث النظام المصرفي، ويعتبر أما ضروريا في بناء الاقتصاد الرقمي ودعم تطبيقاته، خاصة التجارة الإلكترونية من خلال توفير وسائل دفع حديثة.

✓ ان استمرار تجاهل البنوك العربية للتحويل الرقمي سيؤدي إلى عزلها وتهميش دورها، وتراجع حصتها في أسواقها الوطنية في ظل تسارع ظاهرة العولمة المالية، وما يرافقها من تحرير للأسواق المالية والمصرفية، وبالتالي سيطرة البنوك العالمية الكبرى على المعاملات المصرفية في الدول العربية.

التوصيات:

- على ضوء ما تم التوصل إليه من نتائج نقترح الآتي:
- ضرورة تكثيف الجهود من أجل تفعيل خدمات البنوك الإلكترونية، والتي تعتبر من الهياكل الرئيسية لبناء الاقتصاد الرقمي، وتساهم في تقليص حجم الفجوة الرقمية في الدول العربية.
 - على الدول العربية السعي أكثر لمواكبة مختلف التطورات الحاصلة في البيئة الرقمية وتوفير وتطوير البنية التحتية التقنية وشبكة الأنترنت خاصة في مختلف الهياكل والمؤسسات، وتدريب كوادرها البشرية من أجل عصنة أنشطتها وتسهيل الاندماج في الاقتصاد الرقمي.
 - ضرورة تفعيل التجارة الإلكترونية، وتعميم آليات الدفع الإلكتروني عبر مختلف المؤسسات والمتاجر والفنادق ونشر الوعي في أوساط المجتمع من خلال إبراز مزايا وأهمية هذه التجارة وملئ الفراغ القانوني الذي تعاني منه الدول العربية في مجال المعاملات الإلكترونية.

قائمة المراجع:

- ¹- M.R.Raghu, the Emergence of fintech: where does islamic finance stands, 20 May 2017, available (30/01/2020) at: <https://www.Islamicmonomist.com/p=1466>
- ¹ - موقع العربية نت، 2018، تقرير بعنوان: الاقتصاد الرقمي في بريطانيا الأكبر في العالم، عبر الموقع: <http://mcit.gov.sa/en/media-center/news/94302>
- ¹ - مدونة عالم التقنية والمعلوماتية، 2015، نظرة عامة حول بنك Neteller: <http://mondetechnoinformation.blogspot.com/2015/01/neteller.html>
- ¹ - موقع بنك Neteller، 2018: <https://www.neteller.com/ar/about>
- ¹ - موقع بنك Neteller، 2018: <https://www.neteller.com/ar/about>
- ⁶- www.internetworldstats.com
- ⁷- تقرير بيفورت للمدفوعات: 2016: www.payfort.com
- ⁸- تقرير مؤشر المعرفة العربي، البرنامج الإنمائي للأمم المتحدة ومؤسسة محمد بن راشد آل مكتوم، 2016.
- ⁹- تقرير مؤشر المعرفة العالمي، البرنامج الإنمائي للأمم المتحدة ومؤسسة محمد بن راشد آل مكتوم، 2017.
- ¹⁰- The Fletcher School and Mastercard, 2017, Digital Planet.

- 11- World Economic Forum, 2016, The Global information Technology Report: Innovating in the Digital Economy.
- 12- المجلس العام للبنوك والمؤسسات المالية الإسلامية، الاستبيان العالمي للمصرفيين الإسلاميين (الموجز التنفيذي)، ما بعد التحول الرقمي: التكنولوجيا المالية وتجربة العملاء، جوان 2020
- 13- ITU, Measuring the Information Society Report, 2017.

حاضنات الأعمال والتنمية المستدامة/ المشاريع الريادية: دراسة ميدانية تحليلية

عمر محمد علي سماره

قسم إدارة الأعمال - جامعة اليرموك

يحيى ملحم

قسم إدارة الأعمال - جامعة اليرموك

ymelhem@yu.edu.jo

الملخص

هدفت هذه الدراسة للتعرف على دور حاضنات الاعمال في دعم وتعزيز المشاريع الريادية، لضمان استمرارية نجاح هذه المشاريع وديمومتها من خلال العمل على استقطاب الطاقات والقدرات الخلاقة، ومن خلال اكتساب الخبرة والمهارات الريادية وصقل الفكر الريادي وديمومته وتطوير السمات الريادية والقيادية للمدراء والموظفين التي تعمل على تطوير هذه المشاريع وازدهارها، والتوسع في الانتاج، مما يفتح المجال للمزيد من فرص العمل والتوظيف للتقليل من مشكلة البطالة وتحقيق التنمية الاقتصادية المستدامة. تم إجراء مقابلات معمقة مع أصحاب المشاريع الريادية التي تم احتضانها، ومع مدراء حاضنات الاعمال وبعض العاملين فيها. تم استخدام المنهج الكيفي في الدراسة في جمع البيانات وتحليلها من خلال المقابلات والملاحظات الميدانية، حيث تم استخدام منهجية تحليل المحتوى للوصول إلى النتائج والتي تبين من خلالها أهمية حاضنات الاعمال في دعم وتعزيز نجاح المشاريع الريادية وديمومتها، مع بعض التباين لدى بعض الرياديين حول تقيد الحاضنات بالقيود التي تحد من تطور مشاريعهم الريادية. وبيّنت محددات الدراسة والتحديات التي واجهت هذا النوع من الدراسات، كما قدمت الدراسة مجموعة من التوصيات التي تساعد الحاضنات في تطوير برامجها لتواكب الحاضنات العالمية، وتعمل على تطوير المشاريع الريادية لتحقيق المزيد من فرص العمل والوظائف للتخفيف من مشكلة البطالة التي يعاني منها الشباب الاردني، وصولاً لتحقيق التنمية الاقتصادية المستدامة.

الكلمات المفتاحية: حاضنات الاعمال، المشاريع الريادية، التنمية المستدامة

المقدمة

يشهد العالم اليوم تطورات وتغيرات لم يشهدها من قبل وخاصة مع مطلع القرن الحادي والعشرين، الذي شهد تطورات وتحديات اقتصادية واجتماعية وتكنولوجية معقدة، وقد برزت التحديات الصحية كأخطر تحد تواجهه البشرية منذ مطلع عام 2020. ويرى كايو (Cao,2020) أن فيروس كوفيد- 19 ساهم بتفاقم التحديات التي يواجهها العالم بأسره من ناحية صحية واقتصادية واجتماعية أثرت على كل مناحي الحياة. ومن هذه التحديات التي يواجهها العالم وخاصة العالم العربي بما فيه الاردن تحديات اقتصادية وخاصة في البطالة وتآكل فرص العمل والوظائف. وأيده توران (Torun,2018) انه لمواجهة تحديات العصر فلا بد من نشر ثقافة الإبداع والابتكار في الريادة التي تنبع من تحويل الأفكار المجردة الى واقع وشركات ريادية ناشئة تقدم قيمة تنافسية مستدامة. وأضاف بومبا (Pompa,2013) أن التفكير الإبداعي يساعد على خفض تكاليف الإنتاج، وتحسين الأداء ويزيد من الثقة بالنفس، ويساعد على التجديد وتحسين المعرفة والمهارات والتحفيز وتعزيز التنمية الاقتصادية المستدامة.

يرى سكوبيرت وزملاءه (Schuhbert et al,2020) انه وبالرغم من دافعية فئة مهمة من الشباب للتوجه الى الفكر الريادي، وتأسيس مشاريعهم الخاصة إلا أن الكثير منهم يفتقرون الى الخبرة والمهارة العملية

في تأسيس تلك المشاريع وخاصة ان دراستهم الجامعية غالبا ما تزودهم في جوانب اكااديمية اكثر منها عملية. لذلك فقد جاءت حاضنات الاعمال لسد الفجوة المعرفية والعملية التي تمكّن الشباب من المهارات والدعم المعنوي وربما المادي في انشاء مشاريع خاصة بهم. وأكد باسكران وزملاءه (Baskaran et al, 2019) أن حاضنات الاعمال تقوم بدور تعزيز القدرات الريادية للمشروع بهدف توفير فرص دعم وتمويل وإرشاد اصحاب الافكار الريادية، للوصول بأفكارهم الريادية والابتكارية الى إنشاء مشاريع اقتصادية تساهم في خلق فرص العمل وتحقيق التنمية الاقتصادية المستدامة، ووافقهم ماس فيردو (Mas-Verdú, 2015) في ان حاضنات الاعمال تعتبر من اهم ركائز ازدهار المشاريع الريادية، وهي إحدى الأدوات لتحقيق تنمية اقتصادية مستدامة، وأيده آل فيحان (2012) في ان الحاضنات تعمل على دعم وتوجيه اصحاب المشاريع الريادية لإدارة ونجاح مشروعاتهم، حيث تقدم حاضنات الاعمال عدة اشكال من الدعم الفني والإداري والاستشاري والتسويقي. ويرى الشبراوي (2005) ان الحاضنات تعمل على توفير الموارد المالية المناسبة لطبيعة هذه المشروعات والتغلب على الصعوبات التي تواجهها. كما أكد الهرامشة (2014) على أن الحاضنات تقدم التدريب والخدمات الاستشارية في تطوير الاعمال وخدمات المكاتب المشتركة، وغرف مخبرية لاستخدام ورش العمل للاستئجار بشروط مرنة.

سيتناول هذا البحث في السطور القادمة أهمية هذه الدراسة وما تحاول أن تقدمه من مساهمة علمية وأكاديمية في مجال غير مكتشف ومطروق، فقد جاءت هذه الدراسة خلافا للدراسات السابقة لكي تستكشف دور حاضنات الاعمال (الأثر اللاحق) في صقل الفكر الريادي لضمان نجاح المشروع وديمومته وتطويره، مما يساهم في خلق فرص العمل والتوظيف بحيث تساهم في الحد من مشكلة البطالة وصولاً للتنمية المستدامة، علما بان الدراسات السابقة قد تركزت حول حاضنات الاعمال ودورها قبل وخلال عملية الاحتضان. وعلى اهمية هذه الجهود البحثية إلا أن معرفة دور حاضنات الاعمال في تمكين المشاريع من الديمومة والاستمرارية هو ما يثبت فعالية حاضنات الاعمال في كفاءة وفاعلية هذه المشاريع وتمكينها من التغلب على التحديات التي تواجهها.

أهمية الدراسة ومساهمتها

أكد باسكران وزملاءه (Baskaran et al, 2019) ان حاضنات الأعمال تعتبر من المؤسسات التنموية التي تسعى إلى دعم الإبداع والابتكار والأفكار الريادية، وذلك عن طريق تهيئة البيئة المناسبة والتي تستطيع من خلالها المشاريع الريادية الحصول على الخدمات والاجراءات الداعمة لتصبح قادرة على الاعتماد على الذات. وتتبع أهمية الدراسة من أهمية الموضوع الذي تطرحه، وتكمن أهمية الدراسة فيما يلي:

- إلقاء الضوء على واقع المشاريع الريادية الاردنية التي تم احتضانها.
- مساهمة الباحث في الكشف عن دور حاضنات الاعمال (الدور اللاحق) بدعم المشاريع الريادية التي احتضنتها لتعزيز قدراتها وضمان استمراريته وديمومته لتحقيق التنمية الاقتصادية المستدامة، واستقطاب القدرات والطاقات الخلاقة للمشروع الريادي، وتساهم في خلق الوظائف للتخفيف من مشكلة البطالة.

- تعتبر هذه الدراسة من الناحية الأكاديمية (حسب علم الباحث) من الدراسات النادرة المتخصصة بدراسة واقع المشاريع الريادية التي تم احتضانها، وتأثير حاضنات الاعمال على نجاح الشركات التي تم احتضانها (الأثر اللاحق)، وذلك من خلال مدى استفادة هذه الشركات المحتضنة خلال فترة الاحتضان وقدرتها على النجاح بفعل التدريب والدعم الذي تلقتة خلالها لضمان استمراريته وديمومتها.

ماذا ستضيف الدراسة الحالية:

على الرغم من الاهتمام الكبير منذ الثمانينات بموضوع حاضنات الاعمال، إلا أنه هناك فجوة في الأبحاث فيما يتعلق بدور حاضنات الاعمال تجاه المشاريع الريادية في فترة ما بعد الاحتضان ومدى مساهمة الحاضنات في استمرارها نجاح وديمومتها ودور الحاضنات في تطوير الفكر الريادي لها. ستساهم هذه الدراسة في الأدب حيث ستضيف بعض المعرفة إلى الأدبيات المتعلقة بإداء الحاضنة مع التركيز على فترة ما بعد الحضانة والتي تعتبر جديدة جداً، وستساهم في المعرفة حول ما إذا كانت حاضنة الأعمال مهمة لأداء الشركات في العالم النامي، وسيساعد ذلك في تسليط الضوء على مسألة ما إذا كانت الحاضنات ناجحة أم لا في دعم نمو الأعمال الريادية، تقتصر الدراسة على دولة نامية واحدة، ومن أجل إجراء بعض التعميمات، سيكون من المثير للاهتمام رؤية بعض الأبحاث المماثلة في البلدان النامية الأخرى .

كما عملت هذه الدراسة على استكشاف دور حاضنات الاعمال في استمرارية نجاح الشركات المحتضنة وديمومتها في الإبداع والتنمية وتعزيز القدرات الريادية للمشروع، واستقطاب القدرات والطاقات الخلاقة للمشروع، وصقل الفكر الريادي وتطوير المشروع وتوسيع الانتاج للمساهمة في خلق الوظائف والتخفيف من مشكلة البطالة. تم مراجعة الادبيات العربية والاجنبية لمعرفة ما توصلت اليه الحاضنات عالمياً في هذه المجالات، ودراسة ميدانية للمشاريع الريادية الأردنية المحتضنة وللحاضنات الأردنية في مختلف مناطق المملكة لتسليط الضوء على دور حاضنات الاعمال غير المكتشف على استمرارية الشركات المحتضنة وديمومتها، مما قد يسهم في تعزيز الثقة في الحاضنات ولجوء اصحاب الافكار الريادية اليها. وعملت الدراسة على جمع جميع المتغيرات التي ذكرت في الدراسات السابقة والتي ساهمت في نجاح وديمومه هذه المشاريع وازدهارها، في دراسة واحدة.

بدوره قام الباحث من خلال هذه الدراسة في تسليط الضوء على واقع المشاريع الريادية الأردنية التي تم احتضانها، ومدى استفادة هذه المشاريع خلال فترة الاحتضان (الأثر اللاحق). إضافة إلى أن الباحث استقصى من خلال هذه الدراسة الأثر الذي تركته خدمات الحاضنات على المشاريع المحتضنة اثناء فترة الاحتضان لضمان استمرار نجاح المشروع الريادي وديمومته لتحقيق فرص العمل وخلق الوظائف خلال فترة ما بعد الاحتضان، وإطلاقها للسوق المحلي. وبنى من خلال ذلك أهم مميزات فترة احتضان الأفكار الإبداعية وإطلاقها كمشروع ريادي في السوق المحلي وما نتج عنه من نتائج اندماج صاحب الفكرة في سوق العمل والاعتماد على النفس في توظيف قدراتهم للعمل. كما أن الباحث قام من خلال مسح شامل للمشاريع المحتضنة ضمن حاضنات الأعمال ببيان مستوى الخدمات المختلفة المقدمة للمشاريع(الادارية والفنية

والتسويقية والاستشارية واللوجستية والتمويلية) إنشاء فترة الاحتضان والتي ساهمت باستمرار نجاح المشروع الريادي وديمومته بعد الاحتضان.

أهداف الدراسة

يتمثل الهدف الرئيس للدراسة في التعرف على واقع المشاريع الريادية الأردنية التي تم احتضانها، ودور حاضنات الاعمال في دعم وتعزيز المشاريع الريادية ومدى استفادة هذه المشاريع من فترة الاحتضان، والتي أدت الى بقاء ونجاح هذه المشاريع وديمومتها بعد عملية الاحتضان ومساهمتها في التنمية المستدامة، كما ان الدراسة تهدف الى التعرف على دور حاضنات الاعمال الاردنية اللاحق في:

- تعزيز القدرات الريادية للمشروع للمساهمة في استمرارية نجاح المشاريع وديمومتها.
- استقطاب القدرات والطاقات الخلاقة في المشروع والتي تساهم في تطوير وازدهار المشروع، مما يساهم في خلق الوظائف والتخفيف من مشكلة البطالة.
- توفير قاعدة معلومات علمية للمشاريع الريادية التي تم احتضانها للمساعدة في توفير الدعم المناسب للمشاريع لضمان استمرار نجاحها وديمومتها.
- تقديم توصيات اكاديمية للباحثين في دور حاضنات الاعمال في إحداث الفرق لدى الشركات الريادية التي تقوم باحتضانها.
- تقديم توصيات ومقترحات للعاملين في حاضنات الأعمال والجهات ذات الصلة والتي تساهم في تحسين فاعلية حاضنات الأعمال في أداء خدماتها للمشاريع الريادية لضمان ديمومتها واستمرارها.

اسئلة الدراسة: تحاول الدراسة الاجابة على الاسئلة التالية:

- ما دور حاضنات الاعمال في الاردن في دعم وتعزيز القدرات الريادية للمشاريع الريادية، لضمان استمراريته وديمومتها بعد فترة الاحتضان؟
- ما دور حاضنات الاعمال في الاردن في خلق المشاريع الريادية التي تساهم في التخفيف من مشكلة البطالة وتحقيق التنمية المستدامة، ودورها بعد فترة الاحتضان؟
- ما دور حاضنات الاعمال في تمكين الشركات التي تم احتضانها في الاستمرار والديمومة؟
- ما دور حاضنات الاعمال في تمكين الرياديين من اكتساب المعرفة والخبرة؟
- ما دور حاضنات الاعمال في تمكين الشركات التي تم احتضانها في التوسع في الانتاج والتطوير؟
- ما دور حاضنات الاعمال في تمكين الرياديين من استقطاب الطاقات والقدرات الخلاقة؟

أبعاد الدراسة:

تم اعتماد الأبعاد التالية للدراسة (مؤشرات نجاح المشروع الريادي): اكتساب المعرفة والخبرة، صقل واستمرار الفكر الريادي، خلق فرص العمل والتوظيف، التوسع في الانتاج، استقطاب القدرات والطاقات الخلاقة، النجاح والديمومة والاستمرارية، التطوير والتحديث والازدهار(التغير المستمر)، تعزيز الابتكار وريادة الاعمال، والسمات الريادية للمدير والموظفين. وسيتم بناء فرضية على شكل أسئلة من كل بُعد (مؤشر) تحدد

العلاقة بين هذه الابعاد مع مقومات نجاح المشروع الريادي ، ومن ثم تحليل نتائج المقابلات للتأكد من اثبات او نفي هذه الفرضيات (الاسئلة) وكما هو موضح بالشكل (1.1).



أسئلة الدراسة

1. ما دور حاضنة الاعمال في اعطاء المشروع الريادي المحتضن زخم ريادي بحيث تساعده على ان يكون بعد فترة من الزمن (أكثر من 3 سنوات) ريادي ناجح ومتطور ومعتد على نفسه من خلال اكتساب المعرفة والخبرة، وصقل الفكر الريادي ، وخلق فرص العمل والتوظيف؟
2. ما دور حاضنة الاعمال في مساعدة المشاريع الريادية في التغلب على عوائق النمو خلال فترة ما بعد التخرج (التوسع في الانتاج، استقطاب القدرات والطاقات الخلاقة، النجاح والديمومة والاستمرار، التطوير والتحديث، تعزيز الابتكار وريادة الاعمال، تطوير السمات الريادية والقيادية للريادي) من خلال الأنواع المختلفة من الآليات الداعمة المقدمة لها أثناء فترة الاحتضان؟
3. هل أداء المشاريع الريادية المحتضنة على أساس نجاح المشروع وديمومته (مقومات نجاح المشروع الريادي) سيكون مختلفًا عن نظيراتها غير المحتضنة؟

تناول نيلسون (Neilson, 1957) معنى الاحتضان (Incubation) لغوياً واصطلاحياً، حيث يقصد به لغوياً لفظاً مأخوذاً من جذر الفعل حضن ، فيما يقصد بالاحتضان اصطلاحاً: "الفترة بين إصابة الفرد بالمرض وظهور اماراته". فيما اشار رحيم (2002) بالحاضنة (Incubator) بأنها آلية من الآليات المعتمدة لدعم المنظمات الصغيرة المبتدئة وهي مؤسسة قائمة بذاتها، تتمتع بالشخصية الاعتبارية، وتوفر مجموعة من الخدمات والتسهيلات للمشاريع الريادية وللمنظمات الصغيرة لتتجاوز أعباء مرحلة الانطلاق. وعرفها عتياني (2004) بأنها عملية حركية لتنمية وتطوير المشاريع الريادية والمنظمات الصغيرة التي تمر بمرحلة التأسيس او الانشاء حتى تضمن بقائها ونموها. فيما اشارت الجمعية الوطنية لاحتضان الأعمال National Business Incubation Association (NBIA, 2001) الى الخدمات الأولية التي يجب أن توفرها الحاضنة لكي تقوم بعملية الاحتضان وهي الحصول على مصدر التمويل الملائم ودعم رأس مال المنظمة والحصول على مختلف أنواع الدعم والعون الإداري والفني (NBIA, 2001) . ويرى ماركلي (Markley, 1994) أن حاضنات الاعمال هي مؤسسة لتشجيع ودعم وتنمية الاعمال الجديدة وتوفر منافع ملموسة الى الشركات مثل تقليل تكاليف التشغيل والخدمات، فضلاً عن الارباح غير الملموسة مثل الدعم المعنوي والاستشارة للآخرين. كذلك أشار خليل (2006) بأن حاضنة الأعمال عملية وسيطة بين مرحلة بدء النشاط ومرحلة النمو للمنظمات، تساهم هذه العملية في تزويد المبادرين بالخبراء والمعلومات والأدوات اللازمة لنجاح المشروع ، وهذا ما وافقهم عليه المحروق (2011) الذي اضاف أن حاضنة الأعمال تمثل الجهة التي تتبنى أفكار المبدعين والمبادرين وتوجيهها لإنتاج منتجات جديدة أو تطوير صناعات أو خدمات قائمة من خلال توفير بيئة عمل مناسبة لهذه المشروعات. ويرى وانقليم بيرات (Wonglimpiyarat, 2016) أن حاضنة الأعمال هي مؤسسة صممت خصيصاً لتسريع نمو الشركات الريادية ونجاحها من خلال الخدمات الداعمة التي تتضمن: المساحة الضرورية، والتمويل، والتدريب، وشبكات الاتصال.

يرى عبد الحميد (2018) أن حاضنات الأعمال (Incubators) هي برامج تشاركية، يتم تصميمها خصيصاً لمساعدة المشاريع الريادية الجديدة لتحقيق النمو والنجاح المطلوب. ووافقه برهوم (2015) أنها مكان يتم من خلالها تدريب رواد الأعمال وإرشادهم وحل المشاكل المرتبطة بمشاريعهم الناشئة، وتوفير إمكانية وصولهم إلى الممولين والمستثمرين. كما وافقهم على ذلك كل من باربيرو وغارسيا (Barbero & Garcia, 2014) بأن الحاضنات توفر مساحات للعمل المشترك التي من شأنها تسهيل عمل رائد الأعمال وتمكينه من الاحتكاك بالرواد الآخرين، من خلال خلق بيئة ريادية لتبادل الآراء والخبرات. و اضاف سانسون وزملاءه (Sansone et al, 2020) أنه ظهر مؤخراً مصطلح الحاضنة الافتراضية، وهي تعمل بذات الهدف والمجال لاحتضان الأعمال، لكن عن طريق الإنترنت، دون الحاجة تواجد رواد الأعمال في مكان ما، مما يقلل من التكاليف و يتيح الفرصة لانضمام مجموعة أكبر.

نشأة الحاضنات:

اشار الأسود (2007) الى أن الانطلاقة الأولى لفكره حاضنات الأعمال كانت من الولايات المتحدة الأمريكية، حيث بدأت فكرة إنشاء الحاضنات منذ بداية الخمسينات بعد انتهاء الحرب العالمية الثانية، حين شهد اقتصاد الولايات المتحدة الأمريكية زيادة في معدلات البطالة، وتعطل المصانع الكبيرة التقليدية، وظهور مؤشرات على الكساد الاقتصادي، وقد أدى ذلك إلى إنشاء أول حاضنة أعمال (Triaushe Park) عام 1956. وازداد الشبراوي (2005) أنه في عام 1959 تم إنشاء حاضنه أعمال بالمركز الصناعي لباتافيا (Batavia)، بمدينة نيويورك بالولايات المتحدة الأمريكية، عندما قامت عائلة بتحويل مقر شركتها التي توقفت عن العمل إلى مركز للأعمال، يتم تأجير وحداته للأفراد الراغبين في إقامة مشروع مع توفير النصائح والاستشارات لهم، ولأقت هذه الفكرة نجاحاً كبيراً خاصة وأن هذا المبنى كان يقع في منطقة أعمال، وقريباً من عدد من المصارف ومناطق تسوق ومطاعم. وتحولت هذه الفكرة فيما بعد إلى ما يعرف بالحاضنة، ومنذ عام (1959) كانت هناك الآلاف من الشركات الصغيرة والمتوسطة التي أقيمت في هذا المركز ولازال هذا المركز يعمل حتى الآن، وساهم في تخرج الآلاف من الشركات الصغيرة والمتوسطة، وتحت نفس الاسم القديم وهو "Batavia Industrial Center" (الشبراوي، 2005). وذكر (Nepal, 2006) أن إقامة الحاضنات بشكل منظم كان في بداية الثمانينيات وتحديداً في عام 1984 حينما قامت هيئة المشروعات الصغيرة بوضع برنامج تنمية وإقامة عدد من الحاضنات، وارتفع عدد الحاضنات بشكل كبير وخاصة عند قيام الجمعية الأمريكية لحاضنات الأعمال "National Business Incubation Association (NBIA)" في عام 1985، من خلال بعض رجال الصناعة الأمريكيين، وهي مؤسسة خاصة تهدف إلى تنشيط تنظيم صناعة الحاضنات، (Nepal, 2006).

وذكر الأسود (2007) أنه في بريطانيا بدأت فكرة إنشاء حاضنات الأعمال بمساعدة الولايات المتحدة الأمريكية في السبعينات من القرن العشرين كنتيجة للكساد الصناعي الذي عطل صناعة الصلب وصناعة النسيج الإنجليزية، وانتشرت فكرة الحاضنات في الدول الأوروبية، ودول شرق آسيا مع بداية الثمانينات، وتعددت المسميات حسب كل دولة. اما في الدول العربية فذكر الشبراوي (2005) ان الدول العربية وبالرغم من الظروف الاقتصادية الصعبة التي مرت بها في التسعينات من القرن الماضي، الا انه ظهرت مبادرات لإنشاء حاضنات الأعمال بمساعدة الاتحاد الأوروبي، والبنك الدولي ضمن البرامج المخصصة لمساعدة دول العالم الثالث ودول أوربا الشرقية بعد سقوط الاتحاد السوفيتي . وأضاف المبارك (2010) أن من أهم الاسباب التي أدت إلي زيادة الاهتمام بحاضنات الأعمال، توجه الاقتصاد في معظم دول العالم إلى السوق المفتوح، وتحلي غالبية دول العالم عن الاقتصاد الموجه. فيما ذكر الهرامشة (2014) أن عقد التسعينيات تميز بمرحلة قوية بعد ترسيخ نماذج الحاضنات المتخصصة في الولايات المتحدة، أذ بدأت حاضنات جديدة بالظهور وهي الحاضنات التقنية. كما اضاف التميمي (2007) انه ومع بداية الالفية الثانية ظهرت حاضنات الانترنت أو حاضنات (Dot.com)، وتدعى أيضا بالحاضنات الافتراضية أو حاضنات دون جدران. وتقدم هذه الحاضنات جميع الخدمات المعتادة باستثناء وجود الموقع المادي.

أنواع حاضنات الأعمال:

- هناك اختلاف في تصنيف الحاضنات ويرجع ذلك إلى الهدف الذي وجدت من أجله الحاضنة أو حجم الحاضنة أو الجهة الداعمة والراعية للحاضنة، ومن أهم أنواع الحاضنات ما يلي:
- **الحاضنات التقنية** : تدعم هذه الحاضنات المنظمات التي يكون رأس المال الأكبر لمنتجاتها هو المعرفة مثل الحواسيب، وتكون ذات علاقة وطيدة بالجامعات ومعاهد الأبحاث، وتهتم برفع المستوى التقني للمنظمة، وتعد مصدراً للبحث والتطوير. ويعتبر هذه النوع من الحاضنات الأكثر انتشاراً في الأردن التي تركز على التطبيقات الذكية، وتطوير المشاريع التي تعتمد على التكنولوجيا والصناعات الذكية.
 - **حاضنات القطاع المحدد**: تركز على قطاع أو نشاط محدد بهدف خدمته وتدار بواسطة خبراء مختصين بالنشاط المحدد. مثل الحاضنات الصناعية، الأعمال الزراعية، تربية الحيوانات وتحسين السلالات.
 - **الحاضنات الافتراضية (الإنترنت)**: تساعد منظمات الإنترنت على النمو، وقد تزايدت الحاجة إليها بتزايد حجم التجارة الإلكترونية، وتقدم كل خدمات الحاضنة ما عدا توفير العقار.
 - **الحاضنات الأكاديمية والعلمية**: يتم إنشاءها داخل المؤسسات الأكاديمية ومراكز البحث العلمي ويتركز نشاطها في مجال البحوث والتكنولوجيا والإبداع والابتكار. وتهتم بدعم الباحثين والأكاديميين .
 - **حاضنات مراكز التجديد**: تقدم الخدمات المتخصصة كالدورات الفنية الاستشارية، وتركز على تنمية جوانب اقتصادية محددة وتشجيع صناعات للمنطقة التي توجد فيها.
 - **حاضنات التنمية الاقتصادية المحلية**: وتعد من أكثر أنواع الحاضنات انتشاراً وأقدمها وتتميز بنمو دائم. وتعتمد على تمويل القطاعات العمومية ودعمها لتنشيط الحركة الاقتصادية المحلية وتنميتها.
 - **حاضنات المنشآت**: يتم إنشاءها ضمن استراتيجيته الشركات الكبيرة وسياساتها في مجال الإبداع، والتحديث.
 - **حاضنة أعمال "الامن السيبراني Cyber Security"**: تهتم بأمن المعلومات والحواسيب واستثمار الفرص في مجال الأمن السيبراني.
 - **الحاضنات الدولية**: تهتم باستقطاب رأس المال الأجنبي ونقل التقنية بهدف تحقيق الجودة العالية والقدرة على التصدير للخارج.

دور حاضنات الاعمال في دعم وتطوير المشاريع الريادية:

يرى أحمد وزملاءه (Ahmed et al,2020) ان حاضنات الأعمال تقوم وخلال فترة الاحتضان بتدريب الرياديين وتطوير افكارهم من مجرد فكرة الى مشروع قائم وتقديم الاستشارات القانونية والفنية. و اضاف ونفليمبيرات (Wonglimpiyarat,2016) أنها تقدم مكان مجانياً والتشبيك مع المستثمرين واصحاب الشركات وحضور الندوات والمؤتمرات الريادية مما يكسب الرياديين المزيد من الخبرة وكسب المعرفة وتكوين العلاقات وتبادل الخبرات والمعرفة مع الاخرين، كما تقدم خدمات المكاتب المشتركة، وتوفير مكاتب أو غرف مخبرية لاستخدام ورش العمل للاستئجار بشروط مرنة. وأكد بني سواد وزملاءه (Binsawad et al,2019) أن الحاضنات تقدم الارشاد والتوجيه الاستراتيجي، والدعم التقني من قبل المختصين ومساحة عمل ابداعية،

وتعمل الحاضنات على توفير سبل النجاح للمشروع، وتمثل إجراءاتها عاملاً جوهرياً في تنمية هذه المشروعات الجديدة. وأضاف المحروق (2011) أنها تقدم جميع أنواع الخدمات التي تطلبها المشروعات الريادية كالخدمات الاستشارية ودراسات الجدوى الاقتصادية واستشارات الجودة ، وخدمات الموارد البشرية، والخدمات الإدارية.

أما فيما يتعلق بمرحلة ما بعد الاحتضان فأن دور حاضنات الاعمال في دعم وتطوير المشاريع الريادية خلال فترة ما بعد الاحتضان تتلخص باكتساب المعرفة والخبرة والمهارة الريادية، وصقل الفكر الريادي والاستمرار في النهج الريادي، وخلق فرص العمل والتوظيف، والتوسع في الانتاج (المشروع)، واستقطاب الطاقات والقدرات الخلاقة، واستمرار النجاح وديمومته، والتطوير والتحديث والازدهار (التغير المستمر)، وتعزيز الابتكار وريادة الاعمال، والسمات الريادية للمدير والموظفين.

ويرى الباحث أن أهمية حاضنات الاعمال تكمن في صقل الفكر الريادي لدى الرياديين، بحيث تحول الافكار من مجرد فكرة الى مشروع قائم قابل للتطوير والاعتماد على نفسه بعد فترة من الزمن لخلق المزيد من فرص العمل والتوظيف، من خلال التوسع في الانتاج ودخول الاسواق المحلية والاقليمية والعالمية. كما يرى الباحث أن حاضنات الأعمال تهدف إلى تعزيز التنمية الاقتصادية الإقليمية لمجتمعها وتنويع النمو الاقتصادي من خلال الاستمرار بدعم المشاريع الريادية، وإنشاء شركات ناشئة ناجحة وقابلة للاستمرار مالياً، وتعمل على نقل وتسويق التكنولوجيا والتقنيات الجديدة من خلال استقطاب القدرات والطاقات الخلاقة وتعزيز السمات الريادية والقيادية للرياديين. كما يرى الباحث أن لحاضنات الاعمال تأثير على المشاريع الريادية من خلال الوصول إلى المستثمرين، والوصول إلى الأقران، والتمويل المباشر من البرنامج، والتعرض للصحافة أو وسائل الإعلام. وأن الحاضنات وسيلة لدعم المشروعات الريادية، وتساهم في تعزيز ريادة المجتمع.

عوامل نجاح الحاضنة بما ينعكس على المشاريع المحتضنة (الحاضنة المثالية):

يرى المحروق (2011) أن تفعيل إمكانيات الحاضنات يساهم في خدمة المبتكرين واصحاب المشروعات الريادية، وخاصة ذات القاعدة والتطبيقات التقنية، مما يترتب عليه استحداث وتطوير صناعات يمكن ان تقي بحاجات الاسواق المحلية، وامكانية انتاج منتجات موجهة مباشرة للتصدير وتنمية التجارة الخارجية. ويرى الشبراوي (2005) أن من اهم العوامل الرئيسة لنجاح اي حاضنة أعمال هو التقييم المستمر لبرنامج الحاضنات وتحسين الاداء والتركيز على احتضان المشروعات الجديدة في مرحلة النمو، والتأكد من احتياجات المشروعات لبرامج الاحتضان. وقال دوف (Duff,2004) ان العلاقات التنظيمية بين الجامعات والشركات الجديدة تعتبر من اهم المتطلبات التي تساهم في إنجاح عمل الحاضنات، وتبني موقفا نشطا في تطوير الأعمال.

ويرى قوقرينيا (Quagraine,2018) ان الحاضنات تعزز دور الريادة من خلال عملية توليد وتنمية مشروعات مختلفة محلياً في ظل توافر العديد من العوامل والظروف الاقتصادية والاجتماعية التي تساعد على تنمية روح الإبداع والرغبة في احداث تنمية حقيقية للمجتمع تساهم الحاضنات بدورها في أحداثها، وأضاف الشبراوي (2005) أن الحاضنات تحتاج لوجود بحث علمي قوي ومبدع تقوم به المؤسسات البحثية للمساهمة

في النمو الاقتصادي ، ونقل وتوطين التقنية الجديد. ووجود آليات الدعم الفني المتخصص. وقال الشميمري (2010) أن بناء المجتمع المعرفي يركز على بناء الاقتصاد المعرفي كما أن بناء الاقتصاد المعرفي يسبقه بالضرورة ريادة الأعمال، فيما تركز ريادة الأعمال بدورها على الإبداع والابتكار وترتكز ريادة الأعمال في المجتمعات على متطلبات أساسية يمكن إجمالها في أربعة محاور، وهي كما يأتي.

- **المحور الأول التربية والتعليم** : إذ أن البداية السليمة والناجعة تبدأ من خلال بناء فكر الإبداع والابتكار، وهكذا بدء التعليم الأمريكي والأوروبي في تشجيع الصغار على إنشاء المشروعات وممارسة البيع والتجارة
- **المحور الثاني مؤسسات القطاع العام والخاص**: وينبغي أن تضطلع بدور حيوي كبير في إيجاد البيئة الصحية التي يمكن أن تنمو فيها مشروعات الرّواد .
- **المحور الثالث البنية التحتية ونظم المعلومات**: التي تقدم الكثير من الخدمات المساندة، مما يعزز القدرة على إيجاد فرص مشروعات جديدة والتمكن من المنافسة المحلية والإقليمية.
- **المحور الرابع القوانين والتشريعات والإجراءات**: التي تسهل إنشاء وعمل المشروعات الريادية، سواء بتوفير الفرص أو تسهيل استقدام العمالة أو الاستثناء من الرسوم أو غير ذلك. والجدول التالي يلخص أهم العوامل التي يتوقف عليها نجاح حاضنات الأعمال في تحقيق أهدافها :

ت	عوامل نجاح حاضنات
1	دعم مختلف الهيئات، من مجالس محلية، ومؤسسات حكومية ومراكز البحث العلمي، وشركات كبرى وصناديق تمويل ومنظمات دولية وإقليمية.
2	توافر مبنى كبير بالإيجارات والتكاليف المناسبة تساعد في مواجهة عدد كبير من المشروعات الريادية والإبداعية الناشئة واستقبالها.
3	قرب الموقع من مجتمع الأعمال والجامعات ومراكز البحوث والمناطق الصناعية.
4	دراسة جدوى تؤكد وجود طلب مستمر على البدء بإنشاء المشروعات الجديدة.
5	وجود خطة عمل علمية وعملية مدروسة.
6	وجود مجلس إدارة قادر على تقديم الدعم والمساعدة الكافيين للحاضنة بالإضافة إلى إدارة فعالة.
7	وجود مدير على رأس الحاضنة، ذي كفاءة عالية، وخبرة واسعة تمكنه من تنسيق جميع الجوانب الفنية، والتنظيمية، والبشرية والمالية واللوجستية للحاضنة، والقدرة على وضع البرامج اللازمة وتنفيذها، وإيجاد المناخ الملائم لإنجاح المشروعات التابعة للحاضنة بما يحقق أهدافها.

الجدول (1.1) يلخص أهم عوامل نجاح حاضنات الأعمال . المصدر: من إعداد الباحث

البيئة الريادية الاردنية:

يرى الصرايرة (Saraireh,2021) ان الأردن شهد خلال السنوات الأخيرة اهتماماً غير مسبوق بمفهوم ريادة الأعمال وحاضنات الاعمال وعلى مختلف المستويات، و اضاف أن المؤسسة الأردنية لتطوير المشاريع الاقتصادية قامت في عام 2005 - بالتعاون مع عدد من الجهات الحكومية والخاصة - بتأسيس شبكة مراكز الإبداع الاردنية (JIC Network) من خلال الشركة الأردنية للإبداع المكونة حالياً من (5) مراكز لكل منها اختصاص معين فمنها ما يعنى بالصناعات الخفيفة، والصناعات الإبداعية والقطاع الهندسي، وتتوزع هذه

الحاضنات على محافظات المملكة على النحو التالي: اثنتان في اربد، واحدة في الكرك، واحدة في جرش، واحدة في مادبا، بالإضافة إلى مكاتب التمثيل المتواجدة في كل من محافظتي معان والمفرق. و اضاف الحوامدة (Al hawamdeh,2020) ان التجربة الأردنية بدأت بتأسيس حاضنتين؛ الأولى في الجمعية العلمية الملكية والأخرى في كلية الزراعة في الجامعة الأردنية، ثم أنشئت حاضنة ثالثة (iPark) وهي تابعة للمجلس الأعلى للعلوم والتكنولوجيا، كما تم إضافة حاضنتين في كل من مدينة الحسн الصناعية، وفي جامعة فيلادلفيا). وقال قاسم وزملاءه (Qasim et al, 2018) انه ومنذ المؤتمر الأول لريادة الأعمال في الأردن عام 2004 ، بدأ العمل على تشجيع الثقافة الجديدة لريادة الأعمال، ونشر مفهومه لما فيه من فائدة وأهمية لمستقبل شباب الأردن وتحفيزهم على إقامة مشروعات ريادية تسهم في التنمية الاقتصادية المستدامة، وفي بناء اقتصاد قادر على دخول الأسواق العربية والعالمية. وركزت شبكة مراكز الإبداع الأردنية على دعم المشاريع الإبداعية، ومساعدة الرياديين في تأسيس مشاريعهم الخاصة على أسس تجارية وصناعية وعلمية بواسطة توفير الاستشارات والدعم الفني والمالي لهم. المصدر: الموقع الالكتروني شبكة مراكز الابداع الاردنية.

وترى الكثير من الدراسات المهمة والميدانية مثل دراسة ملحم والشيخ (Melhem & Al-Shaikh,2018) أن المؤسسة التعليمية وعلى رأسها الجامعات من أهم الجهات الفاعلة في تكوين الوعي ودعم رواد الأعمال الشباب. وهذا ما ذكره الهرامشه (2014) في دراسته التي تمت على قطاع واسع من الجامعات الأردنية الحكومية والخاصة. وأكد م. نضال البيطار المدير التنفيذي لجمعية "إنتاج"(اتصال شخصي، 2021/8/2) انه تم افتتاح أول حاضنة أعمال متخصصة في مضمار "الأمن السيبراني" في الأردن خلال شهر حزيران عام 2021، بالتعاون مع جمعية شركات تقنية المعلومات والاتصالات الأردنية "إنتاج" وتحمل اسم "حماية تك" وتدار من قبل الجمعية ومجلس الشركات الناشئة وبالشراكة مع شركة زين الأردن وحاضنة زينك وبدعم من صندوق الريادة الأردني. وأضاف أن حاضنة "حماية تك" ستكون الخطوة الأولى الممكنة لاستثمار الفرص في مجال الأمن السيبراني في الأردن وخاصة مع تأثير جائحة كورونا، (م. نضال البيطار، اتصال شخصي، 2021/8/2).

يرى الباحث أن الجامعات تشكل بيوت الخبرة والمعرفة ولها القدرة على صنع الافكار والمفكرين، وفيها تزدهر وتتطور العقول، فيجد الطالب فرصته في الوصول الى فكرة ابتكارية إبداعية لحل مشكلة ما، او تسهيل عمل معين او الوصول الى منتج فريد او تطوير شيء قائم، حيث تسهم هذه الافكار إذا ما تم احتضانها وتطويرها لمشروع ريادي قائم، ومعتمد على نفسه، يساهم في التنمية الاقتصادية المستدامة وخلق المزيد من فرص العمل والوظائف التي تسهم في الحد من مشكلة البطالة.

بالرغم من الاهتمام الواضح خلال العقد الاخير بمفهوم ريادة الأعمال وحاضنات الاعمال في الأردن وعلى مختلف المستويات، وبالرغم من توفر الحاضنات إلا أن الثقافة الريادية في الأردن ما زالت ضعيفة، وأن ضعف الثقافة الريادية من أبرز العقبات التي تواجه تنمية المشاريع الناشئة ومتناهية الصغر والصغيرة، وتدني نسبة رياديين الأعمال وأصحاب المشاريع الناشئة الذين يستخدمون الاستشارات الفنية في تطوير مشاريعهم،

والتي تقدّم من قبل المؤسسات الحكومية ومؤسسات المجتمع المدني وجمعيات الأعمال. وهذا ربما يدل على عدم الوعي أو الاحساس بأهمية حاضنات الاعمال او في قصورها في تأدية الدور المطلوب منها في صناعة مشاريع صغيرة وشركات متوسطة من خلال الفعل الريادي والابداعي للرياديين الذين تخرجهم هذه الحاضنات. المصدر: الموقع الالكتروني للمؤسسة الأردنية لتطوير المشاريع الاقتصادية 2020، (وثيقة الاستراتيجية الوطنية لريادة الأعمال وتنمية المشاريع متناهية الصغر والصغيرة والمتوسطة).

رعاية ريادة الأعمال في الأردن:

ذكر المستريحي وزملاءه (Mistarihi et al,2012) ان هناك عدة مؤسسات تساهم في تمويل المشاريع الريادية وتدعمها، منها البنك الوطني لتمويل المشاريع، والمؤسسة الأردنية لتمويل لمشاريع، ومؤسسات عديدة أخرى لكنها تبقى مؤسسات محكومة بقدراتها. وأضاف (Saraireh,2021) أن من أهم المؤسسات التي تعنى بقطاع الريادة في الاردن المؤسسات الحكومية: تشمل المؤسسات الحكومية الوزارات والهيئات الرسمية، والصناديق، والغرف التجارية والصناعية التي تعمل على او تساهم في وضع السياسات والاستراتيجيات وإطلاق البرامج والمشاريع الريادية. والهيئات الرسمية التي تشمل الصندوق الأردني للريادة (ISSF) وشبكة مراكز الإبداع الأردنية (JIC Network) والمركز الوطني للإبداع (NCI)، والمؤسسة الأردنية لتطوير المشاريع الاقتصادية وهيئة المناطق التنموية والحرّة، والمجلس الأعلى للعلوم والتكنولوجيا (HCST). ومركز الملك عبد الله الثاني للتميز، وشركة المدن الصناعية الأردنية (JIEC)، وصندوق الملك عبد الله الثاني للتنمية (KAFD). ومنظمات العمل غير الربحية (NGOs) التي تشمل مؤسسة نور الحسين (NHF) ومؤسسة نهر الأردن، ومركز الملكة رانيا للريادة QRCE، ومؤسسة انجاز، والصندوق الأردني الهاشمي للتنمية البشرية (JOHUD)، ومجمع الملك الحسين للأعمال (KHBP)، ومركز تطوير الأعمال BDC. بالإضافة للقطاع الخاص الذي يشمل جمعية المبتكرين الأردنية، وجمعية بصمة إبداع. والمسرعات والحاضنات تشمل: ipARK Oasis500، وشمال ستارت Shamal Start، وشركة زين - قسم ريادة الأعمال "ZINC". وحاضنة اعمال شركة اورانج (The Big) وشركة أمنية The Tank by Umniah. وحاضنة أعمال TTI ومنصة ابداع Ibda3 بالإضافة للحاضنات الموجودة في الجامعات الاردنية سواء الحكومية أو الخاصة.

مراجعة الادبيات Literature Review

تركز هذه الدراسة على مدى نجاح وديمومة المشاريع الريادية بعد تخرجها من الحاضنة، واستمرار الفكر الريادي للمشاريع، لتكون قادرة من الاعتماد على نفسها من خلال استقطاب القدرات والطاقات الخلاقة التي تعمل على تطوير هذه المشاريع وازدهارها لخلق فرص العمل والوظائف بحيث تساهم في الحد من مشكلة البطالة التي يعاني منها الشباب الاردني وتساهم في التنمية المستدامة، فعلى الرغم من النمو في الأدبيات حول الحضانة الا أن هناك القليل من الدراسات التي تقيّم مساهمات الحاضنات في أداء الشركات بعد الاحتضان. وركّزت معظم الأدبيات على معدلات الفشل خلال فترة الحضانة، وغالبًا ما يتم تجاهل المشكلات والصعوبات المرتبطة بمعدلات البقاء والفشل للشركات المحتضنة كدليل على أداء الحاضنات.

يرى أميزكوا (Amezcuca,2010) أن الحاضنات تساهم بشكل كبير في بقاء الشركات المحتضنة، حيث يتفوق أداء الشركات المحتضنة بشكل واضح على الشركات غير المحتضنة. وذكر أن الشركات المحتضنة تتفوق على نظيراتها غير المحتضنة في الأداء الاقتصادي والبقاء ونمو المبيعات والعمالة وزيادة فرص العمل. وأضاف كذلك أنه عند دراسة أداء الشركات ما بعد الحضانة يجب الانتباه ليس فقط للنمو ولكن أيضًا لربحية المشروع ليتمكن من البقاء والاستمرارية. ويرى كل من هاكيت وديلتز Hackett & (Dilts,2004) أن حاضنات الأعمال تلعب دوراً في بناء الفكر الريادي القابل للتغيير المستمر بما يتأقلم مع المستجدات وتحمل المخاطر، كما أن للحاضنة تأثير على تطوير هذه المشاريع بشكل مستمر لمواجهة ظروف عدم التأكد. ويرى كل من سكوارتز وهورنيتش (Schwartz & Hornych,2008) أن معظم الأبحاث تأخذ فترة الحضانة في الاعتبار أثناء تقييم أداء حاضنات الأعمال بينما توجد فجوة كبيرة في البحث حول فترة ما بعد التخرج. وهناك اهتمام وقبول متزايد بين الباحثين وصانعي السياسات حول أهمية فترة ما بعد التخرج لفهم الأداء طويل المدى لاحتضان الأعمال، حيث تعمل الحاضنات على تعزيز الابتكار وريادة الأعمال لضمان نجاح المشروع وديمومته، وتعمل على استقطاب اصحاب الافكار الإبداعية والقدرات الخلاقة للمشاريع الريادية التي تضمن توسعها.

ويرى بون (Bone,2019) أن حاضنات الأعمال تعمل بشكل مباشر على تحسين نتائج الشركات الناشئة، وزيادة التمويل والتخطيط الاستراتيجي وتطوير وتعيين الموظفين والشراكة مع المنظمات الخارجية، كما أضاف أن حاضنات الأعمال تستقطب الطاقات المبدعة للمشاريع الريادية، وخاصة من طلبة الجامعات. ويرى شيرمان (Sherman,1999) أن معدلات فشل الشركات التي كانت محتضنة أقل بكثير من معدل الفشل للشركات الناشئة التي لم يتم احتضانها، كما أن أغلبية الوظائف الجديدة تأتي من الشركات الناشئة. ووافقه توران (Torun,2018) في أن الحاضنات تساهم في خلق وزيادة فرص العمل والتنمية الاقتصادية المستدامة سواء على المستوى الإقليمي أو الوطني. ويرى ديتريتش (Dietrich,1996) أن حاضنات الأعمال هي محطات تساهم في خلق فرص العمل والوظائف لدى الشباب وخاصة ريادي الأعمال. كما أكد بومبا (Pompa,2013) أن الحاضنات تعمل على تحويل الأفكار الإبداعية من فكرة إلى منتج أو خدمة ذات مردود اقتصادي يغني الريادي عن التقدم للوظائف التقليدية، مما يساهم في التخفيف من مشكلة البطالة، ووافقهم على ذلك آل فيحان (2012) الذي أضاف أن الحاضنات تعمل على إيجاد أعمال وأنشطة اقتصادية جديدة توفر فرص عمل، وتخلق أسواق جديدة، ومشاريع ناجحة للرياديين، مدرة للدخل تساعد في تحسين مستواهم الاقتصادي والاجتماعي وإكسابهم المهارات والخبرات الضرورية التي تؤهلهم للوصول إلى سوق العمل المحلي والدولي. ووافقه على ذلك شامروخ (Shamroukh,2016) والذي أضاف أن الحاضنات تقدم مهارات التعامل والتواصل ومهارات الإدارة والمحاسبة والتسويق وإدارة الأفراد، من خلال برامج تدريبية وبرامج محاكاة سوق العمل .

ويرى ماس-فيردو وزملاءه (Mas-Verdú et al.2015) أن الوظيفة الرئيسية للحاضنة هي مساعدة رواد الأعمال في المستقبل في إنشاء أعمالهم، لذلك تعمل الحاضنات على الاستمرار بتطوير فكرة المشروع

وتحديثه بما يتناسب مع المستجدات لضمان استمرار نجاحه وديمومته وخلق المزيد من فرص العمل. وأكد لاسرادو وزملاءه (Lasrado et al.2016) ان الأبحاث الحديثة أشارت إلى أن الشركات المحتضنة تستفيد بشكل كبير من علاقتها مع حاضنتها، ومع مختلف الاطراف مما يكسبها الخبرة والمهارة، وتشجع على فتح آفاق جديد لتوسيع الانتاج وزيادة الخدمات، واكساب صاحب المشروع قدرة قيادية وريادية لقيادة مشروعة ليكون معتمد على نفسه، لتطوير المشروع وتوسيعه. ووافقه كل من ثيرسباي و روثيرمل (Thursby & Rothaermel,2005) بان برنامج الحاضنة يتضمن القدرة على صقل الفكر الريادي، واستمراريته بعد التخرج، لضمان التوسع في الخدمات والانتاج للمشروع، وذلك بتعزيز الابتكار وريادة الاعمال للمشروع المحتضن. وفقاً لبروديرل وزملاءه (Bruderl et al.1992) يمكن ربط فرص بقاء الشركات الجديدة بالسماوات الفردية لأصحاب المشاريع / الشركاء المؤسسين والسماوات والخصائص الهيكلية واستراتيجيات الشركات والظروف البيئية للشركات .

ويرى وانق وزملاءه (Wang et al, 2020) ان المشاريع المحتضنة وحاضنات الاعمال تُشكل أداة من أدوات تعزيز الابتكار وريادة الاعمال التي تسهم في التنمية الاقتصادية المستدامة، حيث تركز حاضنات الأعمال على دعم ريادة الأعمال وتطوير الأفكار الإبداعية، ووافقه اوبست فيلد وزملاءه (Obstfeld et al,2020) في ان المشاريع الريادية تلعب دوراً إيجابياً وهاماً في البلدان النامية من حيث تشجيع التوظيف الذاتي وتوفير فرص عمل للفئات الاجتماعية بشكل عام وللرياديين بشكل خاص. ويرى بومبا (Pompa,2013) ان المجتمع التنموي يدعم فكرة أن وجود قطاع خاص مزدهر ضروري للنمو الاقتصادي، ويعتبر ان المشاريع الريادية المحتضنة تعتبر محركاً للنمو الاقتصادي، وتُعد مصدر كبير لفرص العمل الجديدة والاستثمار المنتج، وتحقيق النمو والحد من الفقر. ويرى باتون (Patton,2014) ان نشاط الحاضنة المدروسة هو عملية تكرارية - تتكشف بمرور الوقت- وتعزز القدرة الاستيعابية، وتقوي نموذج الأعمال، وتدعم تسويق التكنولوجيا الجديدة. وفي دراسة لوكيز وزملاءه (Lukeš et al,2019) تبين أن المؤشرات تدل على أن الشركات الناشئة المبتكرة المحتضنة تشهد نمواً أسرع في الإيرادات والعمالة خلال عامها الثالث أو الرابع، لذلك لا بد من الاستثمار على المدى الطويل، حيث تعمل الحاضنة على صقل الفكرة الريادية وتعزيز الفكر الريادي والابتكار. وقد اثبتت دراسة بون وزملاءه (Bone et al,2019) ان المشاركة في برنامج الحاضنات يؤدي الى بقاء المشاريع الريادية ونمو الموظفين وجمع الأموال.

أكد آل فيحان (2012) ان حاضنات الأعمال تمثل إحدى المرتكزات الأساسية للبنى التحتية للريادة في المجتمع، وتأسيس ونمو ونجاح المشروعات الريادية، حيث تقدم حاضنات الأعمال للمشروعات الريادية الفرصة ومن ثم الموارد المالية والبشرية والمادية والخدمات المساندة. وقد طوّر المبروكي وسكورول (Al-Mubarak & Schröl,2011) نموذج لقياس فعالية احتضان الأعمال بطريقة موحدة، وتم تحديد أربعة أبعاد لها علاقة بقياس فعالية احتضان الأعمال وهي تخريج الأعمال المحتضنة، واستمرار نجاح الأعمال المحتضنة وديمومتها، وعدد الوظائف التي تم إنشاؤها والرواتب التي يدفعها عملاء الحاضنة، وذلك لقياس فعالية احتضان الأعمال بطريقة قابلة للمقارنة ومستدامة. ويرى أحمد وزملاءه (Ahmed et al,2020) أن

دعم رأس المال يؤثر على أعمال المشاريع الريادية وقدرتها على التنظيم، ويرى كذلك ان حاضنات الأعمال تعمل على تطوير الأفكار الريادية وتزويد المستأجرين بالخدمات المشتركة والخدمات الاستشارية والأماكن المناسبة لبدء المشروع الريادي، وتحسين مستوى الخدمات لزيادة مساعدة رواد الأعمال لتعزيز بقاء وتنمية ثقافة ريادة الأعمال المستدامة، وتنسيق عمل حاضنات الأعمال مع المؤسسات الأكاديمية والحكومات المحلية والقطاع الخاص، ووافقه الدماغ وزملاءه (Aldammagh et al,2020) ان هناك تأثير إيجابي بين حاضنات الأعمال وريادة المشاريع، ووجود علاقة ايجابية بين الوعي المعرفي وريادة المشاريع وذلك من خلال المعرفة والخبرة التي يكسبها الريادي من الحاضنة. ويرى كل من سيتوان وفهمي (Setiawan & Fahmi,2020) أن برنامج حاضنة الأعمال هو جهد لتطوير المشاريع الريادية من خلال نشر وتعزيز الابتكار وريادة الاعمال، الناتج عن أنشطة البحث والتطوير في الجامعات ومؤسسات البحث لاستقطاب القدرات والطاقات الخلاقة.

وفي الحالة الاردنية ترى الكثير من الدراسات المهمة والميدانية مثل دراسة ملحم والشيخ (Melhem & Al-Shaikh,2018) أن المؤسسة التعليمية وعلى رأسها الجامعات من أهم الجهات الفاعلة في تكوين الوعي ودعم رواد الأعمال الشباب والتي تسهم في رفد المشاريع الريادية بالقدرات والطاقات الخلاقة، ويرى الهرامشة (2013) في دراسته ان دور حاضنات الأعمال الأردنية هي إنشاء المشروعات الريادية التكنولوجية وتطويرها، وأكد ان بعض حاضنات الأعمال تقوم بتنظيم برامج إعلامية للتعريف بدورها كونها تُكسب الرياديين المعرفة والخبرة من خلال الندوات والتشبيك مع مختلف الجهات. وأكد الصرايرة (Saraireh,2021) في دراسته ان حاضنات الأعمال تلعب دوراً مهماً في التنمية الاقتصادية المستدامة من خلال رعايتها للمشاريع الريادية والإبداعية في الجامعات الأردنية، والتي تعمل على استقطاب القدرات والطاقات الخلاقة من هذه الجامعات.

منهجية الدراسة

من أجل تحقيق أهداف الدراسة قام الباحث باستخدام المنهج الوصفي التحليلي الذي يحاول من خلاله وصف الظاهرة موضوع الدراسة، وتحليل بياناتها، والعلاقة بين مكوناتها والآراء التي تطرح حولها والعمليات التي تتضمنها والآثار التي تحدثها. ويعرف (الحمداني،2006،100) المنهج الوصفي التحليلي بأنه "المنهج الذي يسعى لوصف الظواهر والاحداث المعاصرة، أو الراهنة فهو أحد أشكال التحليل والتفسير المنظم لوصف ظاهرة أو مشكلة، ويقدم بيانات عن خصائص معينة في الواقع وتتطلب معرفة المشاركين في الدراسة والظواهر التي ندرسها والافاق التي نستعملها لجمع البيانات".

تم استخدام المنهج الكيفي في هذه الدراسة من خلال اسلوب المقابلة المعمقة والملاحظة الميدانية، لتوضيح تجربة انشاء المشاريع الريادية، وما قدمته حاضنات الاعمال الاردنية للمشاريع الريادية لاستمرار نجاحها وديمومتها وخلق فرص العمل واستمرارية الفكر الريادي والتحديث والتطوير للتأقلم مع المتغيرات المستجدة. حيث تعتبر هذه الدراسة دراسة نوعية (منهجاً كيفياً تفاعلياً) من خلال متابعة حالات المشاريع الريادية وحاضنات الاعمال في الاردن. حيث اعتمد الباحث المنهج الوصفي التحليلي لتوضيح تجربة انشاء المشاريع الريادية، وما قدمته حاضنات الاعمال الاردنية للمشاريع الريادية لاستمرار نجاحها وديمومتها وخلق فرص العمل واستمرارية الفكر الريادي والتحديث والتطوير للتأقلم مع المتغيرات المستجدة، تم اجراء المقابلات مع

مسؤولين واصحاب هذه المشاريع الريادية، وحاضنات الاعمال في مختلف مناطق المملكة، بهدف التعرف على المشاريع الريادية المحتضنة ودور حاضنات الاعمال والخدمات والدعم التي قدمته للمشروعات التي تم احتضانها لضمان ديمومتها واستمرارها (الأثر اللاحق). وسعى الباحث لكشف دور حاضنات الاعمال (الدور اللاحق) في دعم المشاريع الريادية وتطويرها وتعزيز القدرات الريادية للمشاريع التي تم احتضانها، والعمل على استقطاب القدرات والطاقات الخلاقة في المشروع والتي ساهمت في خلق الوظائف والتخفيف من مشكلة البطالة في الاردن لتحقيق التنمية المستدامة. والفهم المتعمق والشامل لهذا الواقع، من خلال أساليب الملاحظة والمقابلات الشخصية بالاستفادة من خبرة الأشخاص المستهدفين.

تحليل المحتوى

تم إجراء 32 مقابلة مع كل من المشاريع الريادية التي تم احتضانها واصحاب الحاضنات وبعض المشاريع التي لم تستمر في السوق، وقد كان التركيز على المشاريع الريادية الناجحة والتي تم احتضانها لمعرفة مدى تأثير الحاضنات خلال فترة الاحتضان على ديمومة نجاح هذه المشاريع واستمراريتها، من خلال استقطاب القدرات والطاقات الخلاقة التي تعمل على تطور النهج الريادي للمشروع وازدهاره، والتوسع في الانتاج مما يتيح خلق المزيد من فرص العمل والتوظيف. كان السبب في اعتبار جميع هؤلاء الأشخاص في عملية المقابلة هو تضمين جميع وجهات النظر سواء المشاريع التي تم احتضانها ونجحت او المشاريع التي لم تستمر او اصحاب حاضنات الاعمال الذين تقع على عاتقهم مسؤولية التدريب وتمويل المشاريع بالإضافة للمسؤولية الادارية للحاضنة، لذلك غطت المقابلات كل هذه الجهات من أجل إنشاء مزيد من المعرفة بواقع المشاريع قيد الدراسة ومحاولة الوصول إلى الواقع الحقيقي لتلك المشاريع والحاضنات.

بدأت المقابلات المعمقة وشبه المعمقة مع اصحاب المشاريع الريادية التي تم احتضانها، (21 مشروعاً ريادياً)، بما في ذلك بعض الموظفين في هذه المشاريع، لاستكشاف وجه العلاقة بين نجاح هذه المشاريع والاستفادة من الحاضنة اثناء فترة الاحتضان (إلى أي مدى كان الاحتضان سببا في النجاح المستقبلي للمشروع؟). وتبين أن التوجه العام تجاه حاضنات الاعمال وأهميتها في دعم وتعزيز المشاريع الريادية كان إيجابياً، مع بعض التباين في وجهات النظر. فالأغلبية بيّنت بأن الحاضنة مهمة لصقل الفكر الريادي وتطوير الفكرة الريادية، والبعض أشار إلى أن فترة الاحتضان ليست السبب الرئيس لنجاح المشروع الريادي، ولكنها مهمة في التعرف على الاشخاص المهمين، وكسب الخبرة والمعرفة، وأشار البعض إلى أن الريادي اذا اعتمد على الحاضنة فقط فسوف يموت المشروع ولن يستمر. كما تم إجراء (11) مقابلات مع اصحاب الحاضنات والعاملين فيها للتوسع في وجهة نظر الحاضنات في دعم وتعزيز ريادية المشاريع الريادية وصقل الفكر الريادي لضمان نجاح المشروع وديمومته. سوف نستعرض في كل قسم من الأقسام التالية الابعاد المختلفة التي تمت مناقشتها مع الرياديين الذين تمت مقابلتهم فيما يتعلق بأبعاد الدراسة التي يتعلق بدور حاضنة الأعمال في منح زخم ريادي للمشاريع تساعد في النجاح والاعتماد على الذات والاستمرار والنمو والتطور بشكل ريادي، خلال فترة ما بعد التخرج، من خلال اكتساب المعرفة والخبرة، والاستمرار في النهج والفكر الريادي، وخلق فرص العمل والتوظيف، والتوسع في الانتاج، واستقطاب القدرات والطاقات الخلاقة،

والاستمرار الريادي وديمومة النجاح، والتطوير والتحديث والازدهار (التغير المستمر)، وتعزيز الابتكار وريادة الاعمال، والسمات الريادية للمدير والموظفين، حيث يتلخص دور الحاضنات في دعم وتطوير المشاريع الريادية خلال فترة ما بعد الاحتضان بما يلي:

اكتساب المعرفة والخبرة والمهارة الريادية. تعمل الحاضنات على التشبيك مع الرياديين الآخرين واصحاب الشركات والمستثمرين، بالإضافة لحضور الندوات والمؤتمرات والمشاركة في المسابقات والنشاطات الريادية المختلفة مما يكسبهم المزيد من المعرفة والخبرة والمهارة الريادية وتكوين العلاقات. فقد أكدت إحدى الرياديات على أهمية اكتساب المعرفة والمهارة بالقول:

استفدت خلال مرحلة الاحتضان في كسب الخبرة والمعرفة والمهارة الريادية من خلال تدريب الحاضنات، ومعرفة الامور القانونية وتسجيل الشركات، والتعرف على المستثمرين، كما استفدنا من حضور المؤتمرات والندوات (events)، وتبادل الخبرات مع الآخرين من المستثمرين والخبراء، سواء المحليين او الدوليين.

وقد تبين من المقابلات إجماع الرياديين الذين تم مقابلتهم والتحدث معهم حول موضوع اكتساب الخبرة والمعرفة والمهارة الريادية على دور الحاضنات في إكسابهم المعارف والخبرات التي ساهمت في نجاحهم برغم أن هذه الخبرات ليست في صميم الفكرة الريادية الإبداعية التي يعمل عليها الريادي، ولكنهم أبرزوا أهميتها لهم مثل أهمية التشبيك والعلاقات، والمعرفة القانونية، ودراسة السوق وغيرها من مهارات في سياق العمل الريادي، وهي تمتلك نفس الأهمية التي تمتلكها الفكرة الريادية التي يعمل عليها الريادي. وهذا ما أشارت إليه الكثير من الدراسات مثل دراسة اميزكاوا (Amezcuca,2010) الذي يرى بأن الحاضنات تساهم بشكل كبير في توسيع معرفة وخبرة الريادي، كما يتفوق أداء الشركات المحتضنة بشكل واضح على الشركات غير المحتضنة من خلال التشبيك مع الآخرين. ويرى لاسرادو وزملاءه (Lasrado et al,2016) أن الشركات المحتضنة تستفيد بشكل كبير من علاقتها مع حاضناتها ومع مختلف الاطراف مما يكسبها الخبرة والمهارة. كما أكد باتون (Patton,2014) ان الشبكة الداخلية والخارجية من الخبراء والمستشارين تؤدي الى بناء وتوسيع العلاقة وتعزز اكتساب الخبرة والمهارات الإدارية في الشركات والتي تؤدي لدعم تطوير الأعمال الريادية. ويرى الهرامشة (2014) أن حاضنات الأعمال تقوم بتنظيم برامج إعلامية للتعريف بدورها كونها تُكسب الرياديين المعرفة والخبرة من خلال الندوات والتشبيك مع مختلف الجهات الحكومية والخاصة. وقال سكوارتز (Schwartz,2009) ان الحاضنات تعمل على تشبيك الرياديين مع مختلف الجهات مما يكسبهم المزيد من المعرفة والخبرة. وهذا ما أكدته ملحم والشيخ (Melhem & Al-Shaikh,2018) على أن المؤسسة التعليمية وعلى رأسها الجامعات والتي يضم بعضها حاضنات الاعمال من أهم الجهات الفاعلة في تكوين الوعي ودعم الرياديين لكسب المعرفة وتوسيع مداركهم الريادية والبناء على معرفة الآخرين.

صقل الفكر الريادي والاستمرار في النهج الريادي . تعمل الحاضنة على صقل الفكر الريادي واستمرار النهج الريادي للمشروع بعد فترة الاحتضان، بحيث يفتح المجال امام صاحب المشروع في تطوير فكرة المشروع بما يناسب السوق والمنافسين. والاستمرار في التغيير والتأقلم مع التطورات العلمية والتكنولوجية لتطوير فكرة

المشروع الريادي، فمعظم الرياديين الذين تم احتضانهم كانت لديهم فكرة ريادية مجردة، وكانت تنقصهم الخبرة والمهارة الريادة والمعرفة بطريقة تطوير هذه الفكرة لمنتج قابل للتطبيق والمنافسة في السوق المحلي والعالمي. وقد أكد أحد الرياديين على أهمية صقل الفكر الريادي والاستمرار في النهج الريادي بالقول:

خلال فترة الاحتضان تطورت مهارات الريادة والابتكار لدي وتم صقل الفكرة

الريادية، والعمل على الاستمرار بالنهج والفكر الريادي في مشروع، وكانت فرصة

لاستلام منصب (Supervisor) في المشروع الحالي.

يتضح من المقابلات أهمية فترة الاحتضان في صقل الفكرة الريادية لدى الريادي مما يسمح له في تطوير هذا الفكر بعد التخرج من الحاضنة لتطوير مشروعة والتكيف مع الظروف والمتغيرات الجديدة، وأشار العديد من الرياديين الى استمرار فكرهم الريادي لتطوير المشروع والانتقال خارج السوق الاردني وخاصة الى السوق الأوروبي والأمريكي، حيث عملت الحاضنة على توسيع مداركهم وتطوير فكرهم الريادي للتأقلم مع مختلف الظروف والمتغيرات وخاصة في ظل ظروف جائحة كورونا. وتتفق هذه الدراسة مع دراسة كل من ثيرزباي وروثيرميل (Thursby & Rothaermel, 2005) اللذين يريان أن الحاضنة تتضمن القدرة على صقل الفكر الريادي، واستمراريته بعد التخرج، ويرى لوكس وزملاءه (Lukeš et al, 2019) أن المؤشرات تدل على أن الشركات الناشئة المبتكرة المحتضنة قد تشهد نموًا أسرع في الإيرادات، من خلال صقل الفكرة الريادية وضمان استمرار هذا الفكر، لضمان نجاح المشروع المحتضن وديمومته، كما أكد توران وزملاءه (Torun et al, 2018) على أن حاضنات الأعمال هي محفزات جيدة للتنمية الاقتصادية، من خلال صقل الفكر الريادي، وتطوير الافكار من مجرد فكرة الى مشروع قائم، وقابل للتطوير والاستمرار بالنهج الريادي.

خلق فرص العمل والتوظيف. تعمل الحاضنات على فكرة توسيع وتطوير المشاريع الريادية والشركات الناشئة بما يناسب التقدم العلمي والتكنولوجي، والتي بدورها تعمل على توفير العديد من فرص العمل والتوظيف، والعمل على خلق الفكر الريادي لدى الشباب بحيث يدخلوا الى ميدان الريادة وأنشاء مشاريعهم الخاصة وعدم انتظار الوظائف التقليدية. وأكد أحد الرياديين على أهمية الحضانة في خلق فرص العمل والتوظيف بالقول:

بدأ المشروع بشخص واحد، والان عدد الموظفين (3) اشخاص، ونتطلع للتوسع

وزيادة عدد الموظفين، والفئة المستهدفة من المشروع هن السيدات، وعملت الحاضنة

على فكرة توسع المشروع والدخول للأسواق العربية وربما العالمية، مما يساعدنا على

فتح فروع جديدة وخلق المزيد من فرص العمل.

يتضح من مقابلات الرياديين أهمية فترة الاحتضان في العمل على توسيع المشروع وتطويره والتوسع داخل الاردن وخارجه مما يسهم في خلق المزيد من فرص العمل والوظائف، وهذا ما أكد عليه الرياديين في أهمية خلق فرص العمل وعدم انتظار الوظائف التقليدية، والمهم هو خلق الفكر الريادي لدى الشباب للتحول للمشاريع الريادية والشركات الناشئة وعدم الاعتماد او انتظار الوظائف التقليدية. كما ان العديد من المشاريع قابلة للتطوير والتوسع داخلياً وخارجياً مما يسهم في خلق فرص العمل والتوظيف. وقد اشارت العديد من الدراسات إلى أهمية فترة الاحتضان في خلق فرص العمل والتوظيف مثل دراسة اميزكوا

(Amezcuca,2010) الذي أشار إلى أن الشركات المحتضنة تتفوق في الأداء على نظيراتها من حيث التوظيف ونمو المبيعات، حيث تشجع الحاضنات الشركات على النمو، كما يرى كل من المبارك وبوسلر & (Al-Mubarak Busler,2013) أن الحاضنة تعمل على نجاح الأعمال المحتضنة من حيث خلق فرص عمل وتسويق التقنيات الجديدة وخلق الثروات. وقد أكد ذلك بومبا (Pompa,2013) الذي اعتبر ان المشاريع الريادية محركًا للنمو الاقتصادي، وتُعد مصدر كبير لفرص العمل الجديدة والاستثمار المنتج، وتحقيق النمو والحد من الفقر، وقال أوبست فيلد وزملاءه (Obstfeld et al,2020) ان المشاريع الريادية المحتضنة تلعب دوراً إيجابياً وهاماً في البلدان النامية من حيث تشجيع التوظيف الذاتي وتوفير فرص عمل للفئات الاجتماعية بشكل عام وللرياديين بشكل خاص، والتجاوب السريع مع المتغيرات، وهذا ما أكده وانق وزملاءه (Wang, et al, 2020) في دراستهم من أن المشاريع المحتضنة وحاضنات الاعمال تُشكل أداة من أدوات التنمية الاقتصادية، من حيث إقامة المشاريع الريادية التي تعتبر وسيلة من وسائل خلق فرص جديدة للعمل، والتي تسهم في مكافحه البطالة وزيادة دخل الافراد.

التوسع في الانتاج (المشروع). تعمل الحاضنة على تشجيع الرياديين في توسيع مشاريعهم وتطويرها بالطرق العلمية والتكنولوجية، وكذلك توسيع مداركهم وطموحهم للتوسع محلياً وإقليمياً وعالمياً. وأكد أحد الرياديين على أهمية الحضانة في التوسع بالإنتاج (المشروع) بالقول:

خلال فترة الاحتضان، توسعت مداركنا للنظرة المستقبلية والتوسع في الانتاج، حيث نتطلع لزيادة عدد الموظفين وتطوير المنتج واكتساب الخبرات الخارجية، والتوسع خارج الاردن والوطن العربي (السوق الاوروبية والأمريكية).

استطاعت بعض المشاريع من المنافسة على مستوى العالم والحصول على جوائز عالمية، وتمويلات مجزية لتوسيع المشروع وزيادة الانتاج والتوسع بالخدمات، وذلك بفضل خدمات الحاضنات التي تعمل على تشبيك هذه المشاريع مع المؤتمرات والجوائز العالمية من خلال علاقاتهم المحلية والدولية، مما يساعد المشاريع على التوسع في الانتاج بزيادة عدد الوظائف وخلق فرص العمل، وفتح المزيد من الفروع، ونقل المشاريع خارج الاردن والدخول الى الأسواق العالمية. وتعمل الحاضنات على عقد الاتفاقيات مع الشركات العالمية، ومسرّعات الأعمال العربية والإقليمية والعالمية التي تمتلك خبرات احترافية عالية في هذا المجال، مما يسهم في دعم المشاريع الريادية والشركات الناشئة والمساهمة في وصولها إلى الأسواق العالمية. وتتفق هذه النتائج مع دراسة لارسادو وزملاءه (Lasrado et al.2016) الذين يرون أن الشركات المحتضنة تستفيد بشكل كبير من علاقتها مع حاضناتها، وتشجعها على فتح آفاق جديد لتوسيع الانتاج وزيادة الخدمات، ويرى كل من ثيرزباي وروثيرميل (Thursby & Rothaermel, 2005) ان الحاضنة تتضمن القدرة على ضمان التوسع في الخدمات والإنتاج للمشروع، فالتخرج الناجح يضمن البقاء والنجاح والتوسع على المدى الطويل . وقد أيده بذلك كل من المبارك وبوسلير (Al-Mubarak, & Busler,2013) الذين اضافوا أن حضانة الأعمال هو برنامج اقتصادي واجتماعي يوفر دعماً مكثفًا للشركات المبتدئة، وتدريبها لبدء وتسريع تطورها ونجاحها وتكون قابلة للاستمرار والتمدد والتوسع وتسويق التقنيات الجديدة وخلق الثروات الاقتصادية.

استقطاب الطاقات والقدرات الخلاقة. تعمل الحاضنات على استقطاب الطاقات والقدرات الخلاقة وذلك للمساهمة في تطوير وتوسيع المشاريع الريادية لدخول السوق ومنافسة المنتجات الشبيهة بمنتجاتهم او خدماتهم من خلال التواصل والالتقاء مع خريجي الجامعات، وعقد الندوات والمؤتمرات بمختلف الجامعات وخاصة التقنية والهندسية منها وتعريف خريجي الجامعات على الحاضنات وكيفية الاستفادة منها. وأكدت إحدى الرياديات على أهمية استقطاب القدرات والطاقات الخلاقة بالقول:

استندت من الحاضنة خلال فترة الاحتضان وما بعد فترة الاحتضان في استقطاب الطاقات والقدرات الخلاقة من خلال تعريفنا كشركات ناشئة على خريجين معهد "لومينوس" والذين يمكن توظيفهم لدينا وحسب اختصاص وحاجة كل شركة ناشئة . كما يتم التشبيك مع مركز الملكة رانيا من خلال المعرض الوظيفي لخريجي جامعة الأميرة سمية حيث يتم الاطلاع على السيرة الذاتية (CV) للطلاب الخريجين واستقطاب الطاقات والقدرات الخلاقة لخريجي الجامعة.

تبيّن من الآراء ان فترة الاحتضان مهمة في استقطاب القدرات والطاقات الخلاقة وخاصة لأصحاب المشاريع الذين تتطلب مشاريعهم مهارات وقدرات تقنية وفنية خاصة وخبرات مميزة. ويتم التعرف على اصحاب الطاقات والقدرات الخلاقة من خلال التشبيك مع خريجي الجامعات وخاصة خريجي جامعة الاميرة سمية وجامعة العلوم والتكنولوجيا الاردنية، والتي تتوافق قدراتهم وتخصصاتهم مع متطلبات المشروع الريادي. كما تعمل الحاضنات على عقد الندوات والمؤتمرات للريادين لشرح وتوضيح افكارهم الريادية في الجامعات، لاستقطاب القدرات والطاقات الخلاقة التي تتوافق مع مشاريعهم الريادية، كما توفر الحاضنات خلال فترة الاحتضان فرصة الاطلاع على السيرة الذاتية لخريجي الجامعات لمعرفة القدرات والطاقات التي تتوافق مع فكرتهم الريادية واستغلالها في تطوير مشروعهم. وتتفق هذه الدراسة مع دراسة الصرايرة (Saraireh,2021) الذي يرى أن حاضنات الأعمال تلعب دوراً حيوياً في التنمية الاقتصادية والإبداع من خلال استقطاب القدرات والطاقات الخلاقة في الجامعات، وقال الدامغ وزملاءه (Aldammagh et al,2020) ان الحاضنات تعمل وبالتعاون مع الجامعات ومراكز البحث العلمي ووزارة التربية والتعليم ومؤسساتها لاستقطاب القدرات والطاقات الخلاقة لتطوير المشاريع الريادية. ويرى كل من سيتوان وفهمي (Setiawan & Fahmi, 2020) انه يُنظر الى برنامج حاضنة الأعمال على أنه جهد لتطوير المشاريع الريادية من خلال أنشطة البحث والتطوير في الجامعات ومؤسسات البحث لاستقطاب القدرات والطاقات الخلاقة، وتعزيز روح المبادرة بين المشاريع الريادية. وهذا ما أكد عليه كل من ملحم والشيخ (Melhem & Al-Shaikh,2018) في دراستهم حيث اضافا أن المؤسسة التعليمية وعلى رأسها الجامعات من أهم الجهات الفاعلة في تكوين الوعي ودعم رواد الأعمال الشباب، كما أكدوا على أهمية استقطاب القدرات والطاقات الخلاقة من خريجي الجامعات، واصحاب الافكار الابداعية، حيث أن طلاب الجامعات لديهم استعداد أعلى لريادة الأعمال.

استمرار النجاح وديمومته . تعمل الحاضنات على تمكين الريادين من تطوير مشاريعهم الريادية والتغيير المستمر بما يتأقلم مع المستجدات والمتغيرات لضمان استمرار نجاح المشروع الريادي وديمومته، بحيث

يستطيع بعد فترة من الاعتماد على نفسه والتوسع داخلياً وخارجياً ومنافسة المشاريع الاخرى. وأكد أحد الرياديين على أهمية الحضانة في استمرار النجاح وديمومته بالقول:

استفدت من مرحلة الاحتضان في استمرارية نجاح مشروعي وديمومته، والاستفادة من التدريب والاستشارات القانونية والفنية وتسجيل الشركات وكسب الخبرة في الادارة والاستراتيجية، وطريقة اختيار وتقييم الاشخاص والتعامل معهم. وعكست هذه المهارات على الجمعية التي اعمل فيها من حيث القوانين والعمليات ونظام مشتريات ونظام محاسبة للجمعية التي استفدت منها خلال فترة الاحتضان، والتي ادت الى الاستمرار بنجاح المشروع وديمومته.

تعتبر فترة الاحتضان مفيدة لتأسيس المشاريع الريادية وتحويلها لشركات ناشئة، والاستمرار بنجاح هذه المشاريع وتطويرها والعمل على فتح المزيد من الفروع لهم في الأردن والعمل لتطوير مشاريعهم لدخول الاسواق العربية والاوروبية والامريكية. وتعمل الحاضنات على تشبيك الرياديين مع الشركات العالمية والمستثمرين المحليين والاجانب، بالإضافة لفرصة حضور المؤتمرات الريادية العالمية والتي تفتح لهم المجال في توسيع خبراتهم، والتعرف على المشاريع والشركات العالمية العاملة بنفس المجال، وامكانيه استثمار مشاريعهم من قبل الشركات الاجنبية او العربية. وتتفق هذه النتائج مع دراسة لوكس وزملاءه (Lukeš et al, 2019) الذين قالو أن الشركات الناشئة المبتكرة المحتضنة تشهد نمواً أسرع في الإيرادات، لذلك لا بد من الاستثمار على المدى الطويل لضمان نجاح المشروع المحتضن وديمومته. ويؤكد ستودارد (Studdard, 2006) أن الشركات المحتضنة تهدف إلى ضمان النجاح والديمومة للمشروع واستمراره على المدى الطويل، والتوسع داخلياً وخارجياً. ويرى ماس-فيردو وزملاءه (Mas-Verdú et al. 2015) أن الوظيفة الرئيسية للحضانة هي مساعدة رواد الأعمال في المستقبل في إنشاء أعمالهم، لذلك تعمل الحاضنات على تطوير المشروع وتوسيعه لضمان استمرار نجاح المشروع وديمومته، وقال المبارك وبوسلر (Al-Mubarak & Busler, 2013) أن حضانة الأعمال تعمل على تسريع وتطور ونجاح المشاريع الريادية. فهدف الحاضنة الرئيسي هو إنشاء شركات ناشئة ناجحة مستقلة مالياً وقائمة بذاتها وقابلة للاستمرار، وتسويق التقنيات الجديدة، وقابلة للتمدد والتوسع.

التطوير والتحديث والازدهار (التغير المستمر). تعمل الحاضنات على تطوير فكرة المشاريع الريادية وتحديثها وتطويرها مما يساهم في تحديث المشروع وتطوره وازدهاره، والاستمرار بالتغيير ليتلاءم مع المستجدات الجديدة وتغير الظروف والتطور العلمي والتكنولوجي للمنافسة في الاسواق المحلية والعالمية. وأكد أحد الرياديين على أهمية الحضانة في التطوير والتحديث والازدهار (التغير المستمر) بالقول:

نعمل حالياً على تطوير المشروع بالاستفادة من الخبرات والمعرفة التي حصلنا عليها من الحاضنة خلال فترة الاحتضان والتي عملت على صقل وتطوير الفكر الريادي لتطوير المشروع وازدهاره بما يناسب تغير الاوضاع والظروف، ونأمل بزيادة عدد الموظفين والتوسع مع تقدم الوقت ولكن لا بد من الاهتمام الشخصي

الريادي ومحاولة تطوير المشروع والتغيير المستمر حسب تطور الظروف والاضاع والبيئة المحيطة.

تأتي أهمية فترة الاحتضان من خلال تطوير الفكرة الريادية من مجرد فكرة في بداية الاحتضان الى مشروع قائم يقدم منتج او خدمات، والعمل على التغيير المستمر والازدهار للمشروع وتحديثه ليتلاءم مع تطور الظروف والمستجدات والتقدم العلمي والتكنولوجي، بحيث تغطي جميع مناطق المملكة والانتشار عربياً وعالمياً، وخلال فترة بسيطة يصبح يعتمد على نفسه وليس على التمويلات الخارجية. واستطاعت العديد من المشاريع من دخول الاسواق العالمية مثل منتجات شركة "تينة"، وخدمات شركة "أمتعة" والتنافس في الاسواق العالمية. وتتفق هذه الدراسة مع دراسة كل من هاكيت وديلز (Hackett & Dilts,2004) اللذين قالوا أن حاضنات الأعمال تلعب دوراً في بناء الفكر الريادي القابل للتغيير المستمر بما يتأقلم مع المستجدات وتحمل المخاطر، ويكون للحاضنة تأثير على تطوير هذه المشاريع بشكل مستمر لمواجهة ظروف عدم التأكد. كما أكد فويزي وزملاءه (Voisey et al,2006) على أن للحاضنة تأثير على المشروع الريادي من حيث تطوير ودعم نشاط ريادة الأعمال، وتقديم مجموعة من الخدمات ذات القيمة المضافة للمحتضنين، ويرى كل من سيتوان وفهمي (Setiawan & Fahmi,2020) ان حاضنة الأعمال هي الطريقة الفعالة لنشر وتطوير عملية الابتكار للمشاريع الريادية لضمان تطوير المشروع وتحديثه بما يناسب الطرق العلمية والتكنولوجية بحيث يبقى المشروع في ازدهار مستمر، ويرى ماس- فيردو وزملاءه (Mas-Verdú et al,2015) أن الحاضنات تعمل على تطوير المشروع وتوسيعه والعمل مع المستجدات الغير متوقعة بحيث تتغير وفقاً للمعطيات الجديدة. و اضاف الهرامشة (2014) ان دور حاضنات الأعمال هو إنشاء المشروعات الريادية التكنولوجية وتطويرها، وإرشاد أصحاب الأفكار الريادية لكيفية التقدم للحصول على الدعم والاحتضان. وهذا ما أكد عليه الصرايرة (Saraireh,2021) أن لحاضنات الأعمال دور في التنمية الاقتصادية والإبداع ، وتسهم في تطوير المشروع وازدهاره، والتوسع محلياً وخارجياً، ليصبح قادر على الاعتماد على نفسه.

تعزيز الابتكار وريادة الاعمال. تعمل حاضنات الاعمال على تعزيز الابتكار وريادة الاعمال لدى الرياديين من خلال صقل فكرهم الريادي ليكونوا قادرين على الاستمرار في تطوير فكرة المشروع، والاستمرار في التغيير والتجديد للفكرة بما يناسب المتغيرات المستجدة وتغير الظروف البيئية وخاصة ما يمر به العالم من اثار جائحة كورونا، وبما يحقق منافسة للمنتجات والخدمات المشابه لهم. وقد أكد أحد الرياديين على أهمية الحضانة في تعزيز الابتكار وريادة الاعمال بالقول:

عززت فترة الاحتضان لدي فكرة الابداع والابتكار وريادة الاعمال، ارى نفسي بعد فترة من الزمن اكون مرادف لمشروع (موضوع)، ولكن بطريقة الصور والجرافيك، وهناك مؤشرات وعلامات نجاح جيدة للتطوير، ولدينا الكثير من الداعمين المحليين والخارجين، ومعظم مبيعاتنا تتم لجهات خارج الاردن. ونعمل باستمرار على تطوير مشروعنا وادخال التقنيات التكنولوجية للمشروع.

تعزز فترة الاحتضان الابتكار والإبداع وريادة الأعمال، وتطور الفكرة الريادية وتحولها لمشروع منتج ومعتمد على نفسه بعد الاحتضان من خلال ابتكار طرق واساليب علمية وتكنولوجية حديثة تتناسب مع التطور العلمي والصناعي، والاستمرار في التغيير والمجازفة المحسوبة لتطوير المشروع وتغييره بما يناسب السوق والمنافسين والتأقلم مع المستجدات والظروف الغير مؤكدة، وإدخال التقنيات العلمية والتكنولوجية الحديثة، وعمل خطة عمل مدروسة تسهم في تطور المشروع وازدهاره. وتتفق هذه الدراسة مع دراسة آيرتز وزملاءه (Aerts et al,2007) الذين يرون أن حاضنات الأعمال تقوم بتوجيه الشركات المبتدئة خلال عملية نموها، وبالتالي فهي تشكل أداة قوية لتعزيز الابتكار وريادة الأعمال وتحفيز روح المبادرة. ويرى كل من ثيرزباي وروثيرميل (Thursby & Rothaermel,2005) أن الحاضنة تتضمن القدرة على تعزيز الابتكار وريادة الأعمال للمشروع المحتضن، لضمان البقاء والنجاح والازدهار على المدى الطويل. ويرى كل من سيتيان وفهمي (Setiawan & Fahmi,2020) أن حاضنة الأعمال تعمل على تطوير المشاريع الريادية من خلال نشر وتعزيز الابتكار وريادة الأعمال الناتج عن أنشطة البحث والتطوير وتعزيز روح المبادرة لضمان تطوير المشروع وتحديثه بما يناسب الطرق العلمية والتكنولوجية الحديثة. ويرى كل من سكوارتو وهورنيتش (Schwartz & Hornyh,2008) أن الحاضنات تعمل على تعزيز الابتكار وريادة الأعمال لضمان نجاح المشروع وديمومته. كما ويرى وانق وزملاءه (Wang et al, 2020) أن المشاريع المحتضنة وحاضنات الأعمال تُشكل أداة من أدوات تعزيز الابتكار وريادة الأعمال التي تسهم في التنمية الاقتصادية المستدامة، كما اضاف أحمد وزملاءه (Ahmed et al,2020) أن حاضنات الأعمال هي أماكن محددة لتطوير الأفكار الريادية ولتعزيز بقاء وتنمية ثقافة ريادة الأعمال المستدامة. بالتنسيق مع المؤسسات الأكاديمية والحكومية من أجل تعزيز روح المبادرة والابتكار والإبداع وريادة الأعمال والتي تعمل على نجاح المشروع وديمومته وازدهاره.

السمات الريادية للمدير والموظفين. تعتبر الحاضنات مهمة في صقل الفكر الريادي وتطوير السمات الريادية للريادي وكسبه المزيد من الخبرة والمعرفة والقدرة القيادية، والذي عادة ما يكون مؤسس الفكرة والمشروع ويكون الرئيس التنفيذي للشركة الناشئة، حيث تعمل الحاضنة خلال فترة الاحتضان على تدريب الريادين على الامور الإدارية وكذلك الاستشارات فيما يتعلق بالأمور القانونية وتسجيل الشركات، بحيث يستطيع بعدها اختيار الموظفين الذين يتمتعون بصفات وسمات ريادية تؤدي الي استمرار نجاح المشروع وديمومته لخلق فرص العمل والمساهمة في التنمية الاقتصادية. وقد أكدت إحدى الرياديات على أهمية الاحتضان في تطوير السمات الريادية للمدير والموظفين بالقول:

خلال فترة الاحتضان استفدت من كسب الخبرة في الادارة والاستراتيجية وطريقة التعامل مع الاشخاص وطريقة اختيار وتقييم الاشخاص وعكست هذه المهارات على الجمعية التي اعمل فيها من حيث القوانين والعمليات ونظام مشتريات ونظام محاسبة للجمعية التي استفدت منها في فترة الاحتضان.

تتبع أهمية فترة الاحتضان في صقل المميزات الريادية لصاحب الفكرة والذي عادة ما يكون الرئيس التنفيذي للشركة الناشئة، والتدريب على كيفية اختيار الموظفين الريادين واصحاب الطاقات والقدرات الخلاقة والذين سيسهمون في تطوير المشروع الريادي وازدهاره للتوسع في الانتاج والخدمات، مما يسهم في خلق فرص العمل والتوظيف واستمرار نجاحه وديمومته. كما تساهم الحاضنة خلال فترة الاحتضان في تدريب الريادين على الامور الادارية والاستراتيجية، وتقدم لهم الاستشارات القانونية والفنية التي تسهم في صقل الصفات الريادية والقيادية للريادين والعاملين في المشاريع الريادية. وتتفق هذه النتائج مع دراسات مثل دراسة بروديرل وزملاءه (Bruderl et al,1992) الذين يرون أن ربط فرص بقاء الشركات الجديدة يرتبط بالسمات الفردية لأصحاب المشاريع / الشركاء المؤسسين والتي يتم صقلها اثناء فترة الاحتضان. كما يرى أوبيس فيلد وزملاءه (Obstfeld et al,2020) أن الحاضنات تلعب دوراً إيجابياً وهاماً في صقل السمات الريادية لأصحاب المشاريع، وتشجيع التوظيف الذاتي، والتجاوب السريع مع المتغيرات بطريقة ريادية وتحمل المخاطر المدروسة. وقال الدامغ وزملاءه (Aldammagh et al, 2020) أن هناك تأثير إيجابي بين حاضنات الأعمال واصحاب المشاريع الريادية لإكسابهم السمات الريادية والقدرات القيادية لمواجهة المتغيرات والعمل في ظروف عدم التأكد، من خلال المعرفة والخبرة التي يكسبها الريادي، ومن خلال المؤتمرات العلمية والندوات. و اضاف احمد وزملاءه (Ahmed et al,2020) أن الحاضنات تلعب دوراً حيوياً في صقل ودعم السمات الريادية لصاحب المشروع وقدرته على التنظيم، وصياغة سياسات لتطوير وتحسين نمو المشاريع الريادة، من خلال برامج التدريب والتوجيه لتطوير الأفكار والمهارات الريادة بشكل أكثر كفاءة، وتعزيز روح المبادرة والابتكار .

مقابلات مدراء حاضنات الاعمال والعاملين فيها:

أشار العديد من مديري الحاضنات والعاملين فيها الذين تم مقابلتهم الى أهمية الحاضنات خلال فترة الاحتضان في تدريب الريادين وتطوير أفكارهم من مجرد فكرة الى مشروع قائم وتقديم الاستشارات القانونية والفنية لهم، بالإضافة إلى تقديم مكان مجانياً والتشبيك مع المستثمرين واصحاب الشركات وحضور الندوات والمؤتمرات الريادية المحلية والعالمية مما يكسب الريادين المزيد من الخبرة وكسب المعرفة وتكوين العلاقات وتبادل الخبرات والمعرفة مع الاخرين. وقد أكد أحد مدراء الحاضنات حول أهمية حاضنة الاعمال بقولة:

الخدمات المقدمة من مشروع "لومينوس شمال ستارت تشمل الارشاد والتوجيه الاستراتيجي، فرص التشبيك مع الممولين والمستثمرين، والدعم التقني من قبل المختصين، ومساحة عمل ابداعية، ومساحة تصنيع مخصصة للصناع والمبتكرين " فاب لاب اربد" وهو اول مختبر للتصنيع الرقمي في الاردن، كما تقدم شمال ستارت خدمات مكاتب و مساحات عمل متاحة للجميع، وحجز آلات ومشاكل، وخدمات تصميم منتجات ونماذج أولية، حيث تقدم مساحة عمل مفتوحة ومجانية، والتدريب والتوجيه والتشبيك وبناء العلاقات والاستشارات الفنية والمالية والقانونية.

وقال آخر:

نلبي جميع الخدمات والأدوات التي يحتاجها الرياديون الشباب من كلا الجنسين في مكان واحد مما يساعدهم في تأسيس وتطوير شركاتهم الناشئة، وتدعم المؤسسة حاضنة أعمال mySTARTUP لإيمانها بقدرة الشباب والشابات الأردني على الابتكار والإبداع والخروج بأفكار ومشاريع ريادية قابلة للتطبيق وقادرة على تقديم خدمات ومنتجات متطورة يحتاجها السوق، كما تراعي الحاضنة البعد البيئي من خلال برامج مصممة خصيصاً لأصحاب الشركات الخضراء الذين يرغبون في تطوير حلولهم البيئية.

وأكد مدير آخر حول حاضنات الأمن السيبراني وهي من الحاضنات الحديثة التي افتتحت خلال شهر حزيران 2021 بقولة:

تم اطلاق وأول حاضنة أعمال متخصصة في مضمار "الأمن السيبراني" في الاردن خلال شهر حزيران عام 2021، بالتعاون مع جمعية شركات تقنية المعلومات والاتصالات الأردنية "إنتاج" وتحمل اسم "حماية تك" وتدار من قبل الجمعية ومجلس الشركات الناشئة وبالشراكة مع شركة زين الأردن وحاضنة زينك وبدعم من صندوق الريادة الأردني. أن حاضنة "حماية تك" ستكون الخطوة الأولى الممكنة لاستثمار الفرص في مجال الأمن السيبراني في الأردن وخاصة مع تأثير جائحة كورونا ويوفر المزيد من فرص العمل والتوظيف.

وحول تنمية المجتمع المحلي وتحقيق التنمية المستدامة أكد مدير إحدى الحاضنات بقولة:

نعمل على تحويل الأفكار إلى مشاريع عمل على أرض الواقع ونسعى لتحقيق تحفيز تنمية المجتمع وتنمية الشباب. من خلال فريق شبابي يؤمن بالمأسسة والتأطير في اتجاه البناء والعمل والبناء. ونعمل على تطوير وبناء القدرات الريادية للمجتمع المحلي وتحقيق تنمية مجتمعية محلية ودولية مستدامة لخدمة المجتمع المحلي وخلق فرص تطوعية لمزيد من الأفكار المبتكرة. مهمتنا تنمية مهارات الأفراد وتحفيز طاقتهم الإيجابية للعمل سويًا للنهوض بالعمل المجتمعي التطوعي وإبراز دور الشباب الأردني في التنمية المستدامة، نلتزم تمامًا بمسؤولياتنا الاجتماعية والمستفيدين والشركاء، ونعمل دائمًا على إرساء مفاهيم المسؤولية مع الفريق وعلى جميع المستويات.

هناك توافق كبير في وجهات النظر ما بين اصحاب المشاريع الريادية ومدراء الحاضنات والعاملين فيها، من حيث اهمية فترة الاحتضان في نجاح وديمومة المشاريع الريادية بعد فترة الاحتضان. وكذلك زيادة معرفة وخبرة الرياديين وصقل الفكر الريادي لديهم، وخلق فرص العمل واستمرار النهج الريادي لاستقطاب الطاقات والقدرات الخلاقة، وبناء السمات الريادية والقيادية لدى الرياديين. ومن خلال مقابلة المدراء التنفيذيين

وأصحاب الحاضنات والعاملين فيها تبين بأن دور الحاضنة بشكل رئيسي تدريب الريادي ومساعدته على تحويل فكرته الريادية الى مشروع قائم، يستطيع تحويله الى شركة ناشئة من خلال برنامج تدريب مخصص لهذه الغاية، كما توفر الحاضنات مكاتب مجانية، وتقدم جميع انواع الاستشارات الفنية والقانونية والاعلامية والتقنية، وتعمل على تشبيك الريادين مع المستثمرين وتبادل الخبرات وكسب المعرفة من خلال الندوات والمؤتمرات التي تسعى الحاضنات على عقدها وحضورها محلياً وخارجياً ومن خلال علاقاتها الدولية والاتفاقيات التي توقعها مع مختلف الجهات الداعمة المحلية والدولية. وتوفير بيئة متكاملة تمكّن الصناع والمخترعين والمبدعين وأصحاب الأفكار الريادية من تحويل أفكارهم المتميزة إلى مشاريع حقيقية مستدامة في بيئة ريادية تنافسية، وتعمل على دعم الريادة والابتكار وتحفيز رواد الأعمال على تحويل أفكارهم الإبداعية إلى خطط عمل ناجحة لمنتجات وخدمات ذات قيمة اقتصادية عالية، وتنظيم مختلف الفعاليات والجلسات الحوارية التي تتناول أبرز المواضيع التي تهم الشباب وريادي الأعمال، كما تعمل على استقطاب الطاقات والقدرات الخلاقة من خلال التعاون مع مختلف الجامعات الاردنية، وفروعها العاملة في الجامعات ومحافظات المملكة، وتقوم الحاضنات على تقديم الدعم المادي للمشروع خلال فترة الاحتضان لتطوير الفكرة وتحويلها لمشروع قائم بذاته.

مجتمع الدراسة

مجتمع الدراسة يعرف بأنه جميع مفردات الظاهرة التي يدرسها الباحث، وبناءً على مشكلة الدراسة وأهدافها فإن المجتمع المستهدف يتكون من المشاريع الريادية التي تم احتضانها في حاضنات الاعمال الاردنية والتي اجريت عليهم الدراسة والبالغ عددهم (21) مشروعاً ، بالإضافة لحاضنات الاعمال الأردنية والبالغ عددها (11) حاضنة. حيث تكوّن مجتمع الدراسة من المدراء وأصحاب المشاريع الريادية وعدد من العاملين فيها، والتي تم احتضانها في حاضنات الأعمال الأردنية، وكذلك من المدراء والعاملين في هذه الحاضنات، ونظراً لصغر حجم المجتمع فقد تم دراسة كافة مجتمع الدراسة.

نتائج الدراسة

إن الاتجاه المركزي للمقابلات والملاحظات الميدانية إيجابي تجاه حاضنات الاعمال الاردنية، يعتقد أغلب الاشخاص الذين تم مقابلتهم أن الحاضنات تعمل على تدريب الريادين وتشبيكهم مع المستثمرين والشركات والمشاريع الاخرى مما يكسبهم المزيد من المعرفة والخبرة. وبالربط مع أسئلة الدراسة وأبعادها التي تم اعتمادها وهي: اكتساب المعرفة والخبرة، صقل واستمرار الفكر الريادي، خلق فرص العمل والتوظيف، التوسع في الانتاج، استقطاب القدرات والطاقات الخلاقة، النجاح والديمومة والاستمرارية، التطوير والتحديث والازدهار(التغير المستمر)، تعزيز الابتكار وريادة الاعمال، والسمات الريادية للمدير والموظفين، كمؤشرات ومقومات نجاح المشروع الريادي وديمومته يمكن التوصل للنتائج التالية .

بالرجوع للسؤال الأول من اسئلة فرضيات الدراسة وهو ما دور حاضنة الاعمال في اعطاء المشروع الريادي المحتضن زخم ريادي بحيث تساعده على ان يكون بعد فترة من الزمن (أكثر من 3 سنوات) ريادي ناجح ومتطور ومعتمد على نفسه من خلال اكتساب المعرفة والخبرة، وصقل الفكر الريادي ، وخلق فرص

العمل والتوظيف؟ تبين من خلال المقابلات والملاحظات الميدانية والبيانات التي تم جمعها بأن حاضنات الاعمال تعمل على تشبيك الرياديين مع الرياديين الاخرين واصحاب الشركات والمستثمرين، بالإضافة الى حضور الندوات والمؤتمرات والمشاركة في المسابقات والنشاطات الريادية المختلفة مما يكسبهم المزيد من المعرفة والمهارة الريادية والخبرة وتكوين العلاقات. وهذا يجيب على السؤال الرابع من اسئلة الدراسة المتعلق بدور حاضنات الاعمال في تمكين الرياديين من اكتساب المعرفة والخبرة. كما تعمل الحاضنة على صقل الفكر الريادي واستمرار النهج الريادي للمشروع بعد فترة الاحتضان، بحيث يفتح المجال امام صاحب المشروع لتطوير فكرة المشروع وتوسيعه بما يناسب السوق والمنافسين مما يعمل على صقل الفكر الريادي والاستمرار في النهج الريادي وتعمل حاضنات الاعمال على مساعدة المشاريع الريادية والشركات الناشئة وخاصة المشاريع الريادية الخدماتية على توفير العديد من فرص العمل والتوظيف، كما ان المشاريع الريادية التي تبنى على التكنولوجيا والتي لا تحتاج الى ايدي عاملة وموظفين كثيرين، لديها امكانية التطور والتوسع اكثر بما يناسب التقدم العلمي والتكنولوجي، وتقع الاهمية على خلق الفكر الريادي لدى الشباب بحيث يدخلوا الى ميدان الريادة وأنشاء مشاريعهم الخاصة وعدم انتظار الوظائف التقليدية مما يساعدهم على خلق فرص العمل والتوظيف. وهذا يجيب على السؤال الثاني من اسئلة الدراسة المتعلق بدور حاضنات الاعمال في الاردن في خلق المشاريع الريادية التي تساهم في التخفيف من مشكلة البطالة، ودورها بعد فترة الاحتضان.

وبالرجوع للسؤال الثاني من اسئلة فرضيات الدراسة وهو ما دور حاضنة الاعمال في مساعدة المشاريع الريادية في التغلب على عوائق النمو خلال فترة ما بعد التخرج (التوسع في الانتاج، استقطاب القدرات والطاقات الخلاقة، النجاح والديمومة والاستمرار، التطوير والتحديث، تعزيز الابتكار وريادة الاعمال، تطوير السمات الريادية والقيادية للريادي) من خلال الأنواع المختلفة من الآليات الداعمة المقدمة لها أثناء فترة حضانة الأعمال؟ اتضح من خلال المقابلات والملاحظات الميدانية والبيانات التي تم جمعها بأن حاضنات الاعمال تعمل على تشجيع الرياديين في توسيع مشاريعهم وتطويرها بالطرق العلمية والتكنولوجية، وكذلك توسيع مداركهم وطموحهم للتوسع خارج السوق الاردني ودخول الاسواق الاوروبية والامريكية، فضلاً عن الاسواق العربية، مما يساعدهم على التوسع في الانتاج (المشروع) وهذا يجيب على السؤال الخامس من أسئلة الدراسة المتعلق بدور حاضنات الاعمال في تمكين الشركات التي تم احتضانها في التوسع في الانتاج والتطوير. كما تعمل الحاضنات على استقطاب الطاقات والقدرات الخلاقة وذلك للمساهمة في تطوير وتوسيع هذه المشاريع لدخول السوق ومنافسة المنتجات الشبيهة بمنتجاتهم او خدماتهم من خلال التواصل مع الجامعات الأردنية وتعريف خريجي الجامعات على الحاضنات وكيفية الاستفادة منها وهذا يساعد على استقطاب الطاقات والقدرات الخلاقة وهذا يجيب على السؤال السادس من أسئلة الدراسة والمتعلق بدور حاضنات الاعمال في تمكين الرياديين من استقطاب الطاقات والقدرات الخلاقة. وتعمل الحاضنات على مساعدة الرياديين على تطوير مشاريعهم الريادية والتغيير المستمر بما يتأقلم مع المستجدات والمتغيرات لضمان استمرار نجاح المشروع الريادي وديمومته، حتى يستطيع الاعتماد على نفسه والتوسع داخلياً وخارجياً، وهذا يساعدهم على استمرار نجاح المشروع وديمومته. وهذا يجيب على السؤال الاول من أسئلة الدراسة والمتعلق

بدور حاضنات الاعمال في الاردن في دعم وتعزيز القدرات الريادية للمشاريع الريادية، لضمان استمراريته وديمومتها بعد فترة الاحتضان. وتعمل الحاضنات خلال فترة الاحتضان على تطوير فكرة المشاريع الريادية والتحديث على الفكرة وتطويرها مما يسهم في ازدهار المشروع وتطوره، وتساهم في التطوير والتحديث والازدهار (التغير المستمر) للمشاريع الريادية. كما تعمل الحاضنة على تعزيز الابتكار وريادة الاعمال لدى الريادين، للاستمرار في تطوير فكرة المشروع والاستمرار في التغيير والتجديد للفكرة بما يناسب متغيرات السوق، وبما يحقق منافسة للمنتجات والخدمات المشابهة لهم. وتعتبر فترة الاحتضان مهمة في صقل الفكر الريادي وخاصة لدى مؤسس الفكرة والمشروع الريادي والذي عادة ما يكون الرئيس التنفيذي للشركة الناشئة، حيث تعمل على تطوير السمات الريادية والقيادية للمدير وكسبه المزيد من الخبرة والمعرفة، بحيث يستطيع بعدها اختيار الموظفين الذين يتمتعون بصفات وسمات ريادية تؤدي الى الاستمرار بنجاح المشروع وديمومته لخلق فرص العمل والمساهمة في التنمية الاقتصادية المستدامة. وهذا يجيب على السؤال الثالث من أسئلة الدراسة والمتعلق بدور حاضنات الاعمال في تمكين الشركات التي تم احتضانها في الاستمرار والديمومة.

اما السؤال الثالث من اسئلة فرضيات الدراسة وهو هل أداء المشاريع الريادية المحتضنة على أساس نجاح المشروع وديمومته (مقومات نجاح المشروع الريادي) سيكون مختلفاً عن نظيراتها غير المحتضنة؟ فقد اتضح من خلال المقابلات والملاحظات الميدانية والبيانات التي تم جمعها بأن حاضنات الاعمال تعمل على تدريب الريادين وتطوير افكارهم من مجرد فكرة الى مشروع قائم وتقديم الاستشارات القانونية والفنية، بالإضافة الى تقديم مكان مجاناً والتشبيك مع المستثمرين واصحاب الشركات وحضور الندوات والمؤتمرات الريادية مما يكسب الريادين المزيد من الخبرة وكسب المعرفة وتكوين العلاقات وتبادل الخبرات والمعرفة مع الاخرين. وتشمل كذلك الارشاد والتوجيه الاستراتيجي، فرص التشبيك مع الممولين والمستثمرين، والدعم التقني من قبل المختصين، ومساحة عمل ابداعية، حتى اصحاب المشاريع الذين لم يستمروا بالسوق اشاروا الى أهمية الحاضنات خلال فترة الاحتضان. وهذا يعمل على العمل على تطوير المشروع الريادي وازدهاره من خلال استقطاب القدرات والطاقات الخلاقة، مما يجعل المشاريع التي تم احتضانها مختلفة عن نظيراتها غير من المحتضنة من حيث كسب الخبرة والمعرفة وصقل الفكر الريادي وتحويل الافكار الى مشاريع وشركات ناشئة قادرة على الاستمرار والتطور والازدهار، وخلق المزيد من فرص العمل والتوظيف والمساهمة في التنمية الاقتصادية المستدامة للتخفيف من مشكلة البطالة.

وقد تبين موضوع آخر لم يكن بحساب الباحث ولكنه ظهر من خلال المقابلات والملاحظات الميدانية، وهو أن هناك بعض أوجه القصور والملاحظات والمآخذ على الحاضنات خلال فترة الاحتضان، اذا ما قورنت بالحاضنات الاوروبية والامريكية، والتي تؤثر على مدى نجاح وديمومه المشروع الريادي، والتي يمكن اخذها بعين الاعتبار لتطوير وتحسين دور الحاضنات للوصول للمستويات العالمية، حيث يرى البعض أن القواعد واللوائح التي تنقيد بها الحاضنات وبرامج التدريب الموحدة وطريقة توزيع المنح والتركيز على الاساسيات (Business Models) تعمل على تقيد ابداعهم وتؤثر سلباً على تطوير الفكرة الابداعية لطرحها كشركة ناشئة في السوق تستطيع المنافسة والتوسع داخلياً وخارجياً، حيث أن برامج حاضنات الاعمال لا

تركز إلا على بعض الجوانب الأساسية مثل (Business Models) - النماذج الإداري وتتجاهل الحاضنات الجوانب العملية للمشروع، ولا تولي الحاضنات إي اهتمام بالمشروع بعد تخرجه من الحاضنة (بعد فترة الاحتضان)، وتوزع التمويلات الخارجية التي تحصل عليها الحاضنة بطرق لا تلبي الاحتياجات المتباينة لطبيعة المشاريع المختلفة، كما تشترط بعض الحاضنات وخاصة المسرعات المشاركة بنسبة من ارباح المشروع، وهناك ضعف الحاضنات في قدرتها على مواكبة التطورات التكنولوجية، وبعض الحاضنات في الاردن لا ترتقي الى مستوى الحاضنات الاجنبية، بالإضافة إلى الاهتمام بالكُم على حساب النوع من أجل الحصول على المنح والتمويلات الاجنبية، وقصور عملية التدريب بسبب الاعتماد على المتطوعين، كما أن هناك ضعف التشريعات التي تحكم الحاضنات وعدم وضوحها.

محددات الدراسة ودراسات مستقبلية مقترحة

- محدودية الدراسات التي تقيّم تجريبياً مساهمات الحاضنات في أداء الشركات بعد الحضانة.
- عدم وجود معيار ثابت لقياس نجاح احتضان الأعمال في الأدبيات.
- حداثة موضوع الحاضنات وقصر عُمر المشاريع الريادية في الاردن وعدم بروز نتائجها بشكل كامل.
- صعوبة الحصول على بيانات ومعلومات عن الشركات غير المحتضنة او الشركات التي تم احتضانها ولم تسطع الاستمرار وخرجت من السوق اذا ما اردنا المقارنة ما بين المشاريع التي تم احتضانها والتي لم تحتضن أو التي لم تستمر في السوق.
- البحث وصفي بطبيعته ويقتصر على بيانات من دولة نامية واحدة.
- تحييد العوامل الأخرى التي قد لا يكون للحاضنة دوراً فيها من عوامل خارجية وبيئية قد تساهم في نجاح المشروع أو فشله.

الخلاصة والتوصيات

نستنتج مما سبق أن التوجه العام تجاه حاضنات الاعمال وأهميتها في دعم وتعزيز المشاريع الريادية كان إيجابياً، مع بعض التباين في وجهات النظر. فالأغلبية بيّنت بأن الحاضنة مهمة لصقل الفكر الريادي وتطوير الفكرة الريادية، والبعض أشار إلى أن فترة الاحتضان ليست السبب الرئيس لنجاح المشروع الريادي، ولكنها مهمة في التعرف على الاشخاص المهمين، وكسب الخبرة والمعرفة، وإعطاء زخم ريادي للمشاريع تساعد في النجاح والاعتماد على الذات والاستمرار والنمو والتطور بشكل ريادي خلال فترة ما بعد التخرج، من خلال اكتساب المعرفة والخبرة، والاستمرار في النهج والفكر الريادي، وخلق فرص العمل والتوظيف، والتوسع في الانتاج، واستقطاب القدرات والطاقات الخلاقة، والاستمرار الريادي وديمومة النجاح، والتطوير والتحديث والازدهار (التغير المستمر)، وتعزيز الابتكار وريادة الاعمال، والسمات الريادية للمدير والموظفين للوصول للتنمية المستدامة.

إلا انه ظهر هناك بعض أوجه القصور للحاضنات والتي تؤثر على مدى نجاح وديمومه المشروع الريادي، والتي يمكن أخذها بعين الاعتبار لتطوير وتحسين دور الحاضنات للوصول للمستويات العالمية، حيث يرى البعض أن القواعد واللوائح التي تنقيد بها الحاضنات وبرامج التدريب الموحدة وطريقة توزيع المنح

والتركيز على الاساسيات (Business Models) تعمل على تقيد ابداعهم وتؤثر سلباً على تطوير الفكرة الابداعية لطرحها كشركة ناشئة في السوق تستطيع المنافسة والتوسع داخلياً وخارجياً، حيث أن برامج حاضنات الاعمال تتجاهل الجوانب العملية للمشروع، وضعف الاهتمام بالمشروع بعد تخرجه من الحاضنة ، واحياناً يتم توزيع التمويلات بطرق لا تلبي الاحتياجات المتباينة لطبيعة المشاريع المختلفة، كما تشترط بعض الحاضنات وخاصة المسرعات المشاركة بنسبة من ارباح المشروع، وضعف مواكبة التطورات التكنولوجية، والاهتمام بالكم على حساب النوع من أجل الحصول على المنح والتمويلات الاجنبية، وقصور عملية التدريب بسبب الاعتماد على المتطوعين، كما أن هناك ضعف التشريعات التي تحكم الحاضنات وعدم وضوحها.

التوصيات

- تشجيع ريادة الأعمال لدى الشباب المقبلين على سوق العمل وخاصة في ضوء صعوبة الحصول على وظيفة في القطاعين الحكومي والخاص وبسبب زيادة عدد الخريجين بمستوى يفوق بشكل كبير ما يمكن أن يستوعبه هذين القطاعين. والعمل على تعزيز ثقافة ريادة الأعمال وتخصيص دور إيجابي من الجهات المعنية تجاه حاضنات الأعمال ودعمها من أجل الإبقاء على خدماتها التي تقدمها لأصحاب المشاريع الريادية. والعمل على تعزيز توعيه وتعزيز ثقافته العمل في المشاريع الريادية لفئة الشباب وتشجيعهم على المبادرة للانطلاق نحو سوق العمل وعدم انتظار الوظائف التقليدية في القطاع العام.
- تقديم بعض المميزات التي تستفيد منها الشركات الريادية كالإعفاءات الضريبية المتعددة، وإصدار نظام رسوم خاص للشركات الريادية وتعديل القوانين والانظمة، والتي من شأنها تسهيل تسجيل الشركات الريادية، والحواضن وعدم تذبذب الضرائب، والعمل على تعديل القواعد واللوائح وبرامج التدريب بحيث تتناسب مع طبيعة المشاريع الريادية المختلفة.
- توزيع التمويلات على المشاريع المحتضنة، وحسب مجال وطبيعة المشروع الريادي، والتخفيف من نسبة مشاركة المسرعات في ارباح المشروع، وتأجيل فترة سداد التمويل لحين استقرار المشروع واعتماده على نفسه، واستمرار التنسيق مع المشاريع الريادية المحتضنة بعد فترة الاحتضان، للمساعدة في استمرار نجاحها وديمومته.
- التركيز على التفكير العملي للمشروع وليس فقط على الامور الاساسية (Business Models)، والاهتمام بنوعية المشاريع المحتضنة، والتي لديها مؤشرات النجاح والاستمرارية، بغض النظر عن عدد هذه المشاريع. واستقطاب مدربين أكفاء قادرين على التدريب وتطوير فكرة المشروع، وليس فقط على المتطوعين، وتطوير الحاضنات للتأقلم مع التحول الرقمي والتطورات التكنولوجية.
- تبني مستثمرين يتبنون المشاريع الريادة المحتضنة، من خلال التشبيك مع الشركات الكبيرة وعقد المزيد من الندوات والمؤتمرات للتعريف بالمشاريع الريادية. والتركيز على الدور الإعلامي في الترويج والتعريف بالحصانات ودورها اقتصادياً واجتماعياً، والتأكيد على الخدمات المختلفة التي تقدمها الحاضنات للمشروعات المختلفة خاصة الريادية منها ونشر روح الريادة لدى القائمين على هذه المشروعات.

- إمكانية قيام الحاضنات بإقامة تحالفات مع المنظمات العلمية والجامعات وتشجيع التواصل المفتوح بين قطاعات الأعمال والأطراف ذات العلاقة، لتوفير البيئة المنتجة والمحفزة لريادة الأعمال لاستقطاب القدرات والطاقات الخلاقة.

المراجع العربية

- الأسود، محمد، " دراسة حول مشروع حاضنات الاعمال والابتكار التقني وآليات تنفيذه "، ورشة عمل حول المشروعات المتوسطة والصغرى ، مجلس التخطيط الوطني، ليبيا، 2007.
- الاستاذ الدكتور ايثار عبد الهادي ال فيحان، 2012، دور حاضنات الاعمال في تعزيز ريادة المنظمات، <https://www.researchgate.net/publication/310480645>، مجلة كلية بغداد للعلوم الاقتصادية الجامعة العدد الثلاثون 2012
- برهوم ، بسمه فتحي عوض ، 2015، " دور حاضنات الأعمال والتكنولوجيا في حل مشكله البطالة لرياديين الأعمال قطاع غزة " دراسة حالة: مشاريع حاضنة أعمال الجامعة الإسلامية بغزة (مبادرون - سبارك)، رسالة ماجستير غير منشورة.
- التميمي، وداد موسى، " (2007) تأثير التغيير الاستراتيجي في عملية الاحتضان التقني باعتماد الإبداع التقني :دراسة استطلاعية لعينة من منظمات القطاع الصناعي العراقي المختلط "رسالة ماجستير غير منشورة في علوم الإدارة الصناعية، كلية الإدارة والاقتصاد - جامعة بغداد.
- الهراشه، حسين، 2014 " دور حاضنات الأعمال في إنجاز المشروعات الريادية التكنولوجية، وتطويرها في الأردن " ، مجلة الزرقاء للبحوث والدراسات الإنسانية - المجلد الرابع عشر - العدد الثاني ٢٠١.
- الحمداني، موفق، مناهج البحث العلمي، الاردن، عمان، مؤسسة الورق للنشر 2006
- خليل، عبد الرزاق؛ هناء، نور الدين " (2006) دور حاضنات الأعمال في دعم الإبداع لدى المؤسسات الصغيرة في الدول العربية "، الملتقى الدولي، متطلبات تأهيل المؤسسات الصغيرة و المتوسطة في الدول العربية . يومي 17 و 18 نيسان.
- رحيم، حسين، (2002) ترقية شبكة دعم الصناعات والمنظمات الصغيرة والمتوسطة في الجزائر : نظام المحاضن، الملتقى الوطني الأول حول المنظمات الصغيرة والمتوسطة ودورها في التنمية، كلية علوم التسيير - والعلوم الاقتصادية، 8-9 نيسان.
- الشبراوي، إبراهيم عاطف، 2005 " حاضنات الأعمال مفاهيم مبدئية وتجارب عالمية " منشورات المنظمة الاسلامية للتربية والعلوم والثقافة - ايسيسكو - ص 56.
- الشميمري، احمد " (2010) لماذا حاضنات الاعمال " جامعة الملك سعود - الرياض.
- عبد الحميد، منال السيد 2018 " حاضنات الأعمال ودورها في تدعيم ريادة الأعمال للشباب في الوطن العربي"، المركز العربي للبحوث والدراسات.

- Shamroukh, Wisam, 2016، دور حاضنات الاعمال التكنولوجية في نشر وتعزيز الريادة والابتكار، <http://scholar.ppu.edu/handle/123456789/1756>
- عتياني، رنا أحمد ديب، "حاضنات الأعمال كآلية لدعم منشآت الأعمال الصغيرة في عصر العولمة"، مجلة روسيكادا، العدد 02 ، جامعة سكيكدة، الجزائر.
- المباركي، هنادي، ٢٠١٠ ، "دراسة حول برنامج- "الحاضنات، العملة العالمية الجديدة للتنمية الاقتصادية والتكنولوجية" منشورة على موقع جريدة الدار الكويتية ، <http://www.aldaonline.com/Dar> بتاريخ 1 حزيران /2010
- المحروق، ماهر" (2011) سياسات حماية المنشآت الصغيرة والمتوسطة - اثر المبادرات العربية في دعم المنشآت الصغيرة والمتوسطة "المؤتمر العربي الرابع لتنمية الموارد البشرية، مركز الملك فيصل للمؤتمرات - الرياض، المملكة العربية السعودية.

المراجع الأجنبية

- Aerts, K., Matthyssens, P., & Vandenbempt, K. (2007). Critical role and screening practices of European business incubators. *Technovation*, 27(5), 254-267.
- Ahmed, N., Khan, S. A. Q. A., & Naz, S. (2020). Role of business incubators as a tool for entrepreneurship development: the mediating and moderating role of business start-up and government regulations. *Sustainability*, 12(5), 1822.
- Amezcua, A. S. (2010). Boon or boondoggle? Business incubation as entrepreneurship policy: A Report from the National Census of Business Incubators and their Tenants. unpublished manuscript from post-doc scholar at Syracuse University.
- Barbero, J. L., Casillas, J. C., Wright, M., & Garcia, A. R. (2014). Do different types of incubators produce different types of innovations?. *The Journal of Technology Transfer*, 39(2), 151-168.
- Baskaran, A., Chandran, V. G. R., & Ng, B. K. (2019). Inclusive entrepreneurship, innovation and sustainable growth: Role of business incubators, academia and social enterprises in Asia. *Science, Technology and Society*, 24(3), 385-400.
- Binsawad, M., Sohaib, O., & Hawryszkiewicz, I. (2019). Factors impacting technology business incubator performance. *International Journal of Innovation Management*, 23(01), 1950007.
- Bone, J., Gonzalez-Urbe, J., Haley, C., & Lahr, H. (2019). The impact of business accelerators and incubators in the UK.
- Brüderl, J., Preisendörfer, P., & Ziegler, R. (1992). Survival chances of newly founded business organizations. *American sociological review*, 227-242.

- Cao, X. (2020). COVID-19: immunopathology and its implications for therapy. *Nature reviews immunology*, 20(5), 269-270.
- Dietrich, F., Fiedler, H., & Nagy, P. (1996). The concept of business incubators and innovation centers. Weidler.
- Aldammagh, Z. J., Abdalmenem, S. A., & Al Shobaki, M. J. (2020). Business Incubators and Their Role in Entrepreneurship of Small Enterprises. *International Journal of Information Technology and Electrical Engineering (ITEE Journal)*, 9(1), 47-59.
- Duff, A.(2004) Best practice in business Incubators management. Retrieved, March, 12, 2006, from [http://www. Wantree.com au/-a Duff/](http://www.Wantree.com.au/-aDuff/).
- Hackett, S. M., & Dilts, D. M. (2004). A systematic review of business incubation research. *The Journal of Technology Transfer*, 29(1), 55-82.
- Markley, D. M., & McNamara, K. T. (1994). A business incubator: operating environment and measurement of economic and fiscal impacts. *Center for Rural Development*, 1-22.
- Mas-Verdú, F., Ribeiro-Soriano, D., & Roig-Tierno, N. (2015). Firm survival: The role of incubators and business characteristics. *Journal of Business Research*, 68(4), 793-796.
- NBIA, (2001), "The List of Services Refers to American Scenario", National Business Associations, [www incubation.nbia.org](http://www.incubation.nbia.org).
- Al hawamdeh Dr, N. (2020). Revisiting the entrepreneurial ventures through the adoption of business incubators by higher education institutions. *The International Journal of Management Education*, 100419.
- Lasrado, V., Sivo, S., Ford, C., O'Neal, T., & Garibay, I. (2016). Do graduated university incubator firms benefit from their relationship with university incubators?. *The Journal of Technology Transfer*, 41(2), 205-219.
- Lukeš, M., Longo, M. C., & Zouhar, J. (2019). Do business incubators really enhance entrepreneurial growth? Evidence from a large sample of innovative Italian start-ups. *Technovation*, 82, 25-34.
- Melhem, Y., & Al-Shaikh, F. N. (2018). Exploring Entrepreneurial Intention among University Students at Yarmouk University in Jordan. *Jordan Journal of Business Administration*, 14(4).
- Mistarihi, A. M., Al Refai, M. S., Al Qaid, B. A., & Qeed, M. A. (2012). Competency requirements for managing public private partnerships (PPPs): The case of infrastructure projects in Jordan. *International Journal of Business and Management*, 7(12), 60.
- Al-Mubarak, H. M., & Busler, M. (2013). The effect of business incubation in developing countries. *European Journal of Business and Innovation Research*, 1(1), 19-25.

- Neilson, W. A., Harris, W. T., Allen, F. S., Ridpath, J. C., Scudder, H. E., & Grosvenor, E. A. (1957). Webster's new international dictionary of the English language.
- Nepal, Chiranjibi, (2006) "Strategy for Promoting Business Incubation Centers in Nepal" Economic Policy Network, policy paper 21.
- Obstfeld, D., Ventresca, M. J., & Fisher, G. (2020). An assembly perspective of entrepreneurial projects: Social networks in action. *Strategic Entrepreneurship Journal*, 14(2), 149-177.
- Patton, D. (2014). Realising potential: The impact of business incubation on the absorptive capacity of new technology-based firms. *International Small Business Journal*, 32(8), 897-917.
- Pompa, C. (2013). Literature review on the impact of business incubation, mentoring, investment and training on start-up companies. EPS PEAKS--Economic and Private Sector Professional Evidence and Applied Knowledge Services.
- Qasim, D., Mohammed, A. B., & Liñán, F. (2018). The role of culture and gender in e-commerce entrepreneurship: Three Jordanian Case studies. In *Entrepreneurship Ecosystem in the Middle East and North Africa (MENA)* (pp. 419-432). Springer, Cham.
- Quagraine, F. A., Mensah, A. O., & Adom, A. Y. (2018). Christian entrepreneurial activities and micro women entrepreneurship development. *Journal of Enterprising Communities: People and Places in the Global Economy*.
- Rothaermel, F. T., & Thursby, M. (2005). Incubator firm failure or graduation?: The role of university linkages. *Research policy*, 34(7), 1076-1090.
- Sansone, G., Andreotti, P., Colombelli, A., & Landoni, P. (2020). Are social incubators different from other incubators? Evidence from Italy. *Technological Forecasting and Social Change*, 158, 120132.
- Sarairoh, S. A. M. (2021). The Role of Business Incubators in the Economic Development and Creativity in Jordanian Universities: Evidence from Mutah University. *Academic Journal of Interdisciplinary Studies*, 10(1), 266-266.
- Schuhbert, A., Thees, H., Herbold, V., Weinreiter, J., & Kantsperger, M. (2020). Cultural Tourism Routes as Incubators for Innovation and Economic Diversification: A Potential Analysis in the Framework of the New Silk Road Initiative in Azerbaijan. *Zeitschrift für Wirtschaftsgeographie*, 64(4), 211-232.
- Schwartz, M., & Hornych, C. (2008). Specialization as strategy for business incubators: An assessment of the Central German Multimedia Center. *Technovation*, 28(7), 436-449.
- Schwartz, A. J. (2009). Origins of the financial market crisis of 2008. *Cato J.*, 29, 19.

- Setiawan, W. L., & Fahmi, I. (2020, June). Business Incubator Supporting Diffusion of Innovation, Entrepreneurship Development And Job Creation. In 23rd Asian Forum of Business Education (AFBE 2019) (pp. 242-247). Atlantis Press.
- Sherman, H. D. (1999). Assessing the intervention effectiveness of business incubation programs on new business start-ups. *Journal of developmental entrepreneurship*, 4(2), 117.
- Studdard, N. L. (2006). The effectiveness of entrepreneurial firm's knowledge acquisition from a business incubator. *International Entrepreneurship and Management Journal*, 2(2), 211-225.
- Torun, M., Peconick, L., Sobreiro, V., Kimura, H., & Pique, J. (2018). Assessing business incubation: A review on benchmarking. *International Journal of Innovation Studies*, 2(3), 91-100.
- Voisey, P., Gornall, L., Jones, P., & Thomas, B. (2006). The measurement of success in a business incubation project. *Journal of Small Business and Enterprise Development*.
- Wang, Z., He, Q., Xia, S., Sarpong, D., Xiong, A., & Maas, G. (2020). Capacities of business incubator and regional innovation performance. *Technological Forecasting and Social Change*, 158, 120125.
- Wonglimpiyarat, J. (2016). The innovation incubator, university business incubator and technology transfer strategy: The case of Thailand. *Technology in Society*, 46, 18-27.

الصراع التنظيمي في ظل أزمة كورونا

ميسون عز الدين برهومة

وزارة العمل - الأردن

maysoon.barhoumeh@mol.gov.jo

الملخص

قدمت هذه الدراسة الجانب النظري للبحث في الصراع التنظيمي من خلال مفهومه ومستوياته وأشكاله ومراجعات أدبية لأهم الدراسات التي تناولت نفس موضوع الدراسة، وكذلك تناولت الدراسة الجانب التطبيقي، من خلال اعتماد منهجية الدراسة بالمنهج المقارن (الحالة المستقرة والحالة الاستثنائية) وهو تحليل الصراع التنظيمي في منشآت سوق العمل الأردني، والذي حدث نتيجة انتشار جائحة كورونا في الأردن خلال الفترة التي أعلن فيها الوباء في الأردن مطلع عام 2020 وحتى اللحظة (آب 2021)، بحيث تم تحليل الصراع التنظيمي بين العاملين وأماكن عملهم في سوق العمل الأردني (الإدارات)، من خلال السجلات الرسمية الخاصة بوزارة العمل وما تقدم إليها من شكاوى من قبل العاملين بحق إداراتهم وأماكن عملهم خلال فترة الجائحة، ودراسة طبيعة هذه الشكاوى ومقارنتها مع الشكاوى التي تحدث عادة في سوق العمل الأردني دون وجود ظرف استثنائي وهو جائحة كورونا. وجاءت أهمية الدراسة للبحث العلمي في شكل الصراع التنظيمي الذي حدث نتيجة جائحة كورونا في المنشآت داخل سوق العمل الأردني، بحيث تعتبر نتائج البحث بوصلة عملية لإعداد الخطط في طرق التعامل مع الكوارث والأزمات المحتملة وتخطي آثارها قدر الإمكان أثناءها وبعدها للخروج ببيئة تنظيمية مستقرة بعيدة عن الصراعات. وقد خلصت الدراسة إلى أن جائحة كورونا أثرت على سوق العمل الأردني بشكل عام، وأثرت على العلاقة بين العاملين في سوق العمل وبين أصحاب العمل والإدارات، ففي حالة حدوث الكوارث والأزمات فإن هناك حاجة إلى تفعيل خطط الطوارئ في إدارة المؤسسة وتغيير في أدوار العاملين فيها ويمكن أن يحدث تقليص للموارد والامتيازات التي يحصل عليها العاملين مما يؤدي إلى حدوث صراع بين العامل وإدارته، خاصة عندما يصطدم العامل بالتغيرات التي حدثت بنفس الوقت الذي تكون به الإدارة بحاجة إلى إيجاد خطط سريعة لتخطي الحدث الطارئ، وهو ما حدث في سوق العمل الأردني بحيث أدت أزمة كورونا لإيجاد صراعات عملت على ظهور مشكلات لم تكن موجودة قبل جائحة كورونا، وازداد عددها لمعدل يفوق الضعف عما كان عليه قبل الجائحة، مما يوضح ضرورة إجراء الدراسات العلمية بما يخص موضوع الصراع التنظيمي خصوصاً الذي يحدث في الأزمات والكوارث ووضع خطط للاستجابة لها في حالة حدوثها.

المقدمة

شهد الأردن كما دول العالم ظروفًا استثنائية في ظل تأثره بجائحة كورونا، والتي لم تكن تداعياتها صحية فقط، بل أثرت على المنظومة الاقتصادية والاجتماعية، من خلال الأضرار التي ألحقتها الجائحة وكذلك الإجراءات التي اتخذت للحد من انتشار الوباء، والاضطرار إلى اتخاذ تدابير وقائية من خلال تفعيل قانون الدفاع، والذي يتم تفعيله إذا "حدث ما يستدعي الدفاع عن الوطن في حالة وقوع طوارئ تهدد الأمن الوطني أو السلامة العامة في جميع أنحاء المملكة أو في منطقة منها بسبب وقوع حرب، أو قيام حالة تهدد بوقوعها، أو حدوث اضطرابات أو فتنة داخلية مسلحة أو كوارث عامة أو انتشار آفة أو وباء يعلن العمل بهذا القانون بإرادة ملكية تصدر بناء على قرار من مجلس الوزراء" (الجريدة الرسمية 5625)، وفي حال انتشار الوباء فقد اعتبر مهدداً للسلامة العامة، الأمر الذي فرض إنفاذ القرارات والتعليمات التالية لقانون الدفاع حسب الحالات التي برزت في كل مرحلة.

وقد فرض ذلك على أصحاب العمل لانتفاذ القرارات التي فرضتها الدول بخصوص الحد من انتشار كورونا والتي أدت إلى إحداث تغييرات في التنظيم الإداري لمكان العمل في ظل وجود حدث طارئ غريب لم يختبره العالم من قبل، ولم تكن هناك تجربة سابقة للدول في التعامل مع الإجراءات الوقائية الخاصة بانتشار الأمراض والأوبئة بشكل عام، خاصة فيما يتعلق بالإجراء الاحترازي في حظر التجول والإغلاقات بهدف وقف انتشار الفيروس نتيجة التخالط والتجمعات، ولأن بيئة العمل هي بيئة اجتماعية يمكن أن يتم فيها انتشار الوباء، كان لا بد من وقف وتوقف العمل فيها (جزئياً)، ونتيجة لهذا التغير الحاصل ومع ضعف التواصل في بيئة العمل من قبل العاملين وأصحاب العمل، ووجود تغييرات متعددة على مصالح الطرفين أدى ذلك إلى وجود صراعات إدارية مختلفة وزيادة فيها عما كانت في السابق محاولة لكل طرف المحافظة على مصالحه وأهدافه.

أولاً: الاطار العام للدراسة

هدف الدراسة

تهدف هذه الدراسة إلى تحليل الصراع التنظيمي في منشآت سوق العمل الأردني والذي حدث نتيجة انتشار جائحة كورونا في الأردن في العام 2020 ، بحيث تم تحليل الصراع على مستوى الصراع بين الأفراد العاملين والمنشأة أي الإدارة، والبحث في أشكال هذا الصراع واثاره المختلفة، كما يأتي هدف الدراسة للبحث العملي في التغيرات التي تحدث للمنشآت الاقتصادية نتيجة كارثة أو أزمة طبيعية ما، مما يوفر تحليلاً علمياً لهذه التغيرات التي تؤثر على استقرار النظام الاقتصادي وكيفية التعامل معها.

أهمية الدراسة

تأتي أهمية الدراسة من خلال نتائج البحث في اثار جائحة كورونا على استقرار المنشآت الاقتصادية في سوق العمل الأردني، بحيث لم يقتصر أثر الجائحة على الجانب الصحي بل تعداه إلى الأثر الاقتصادي الذي ألقى بظلاله على إحداث تغييرات داخل التنظيم الإداري في المنشآت الاقتصادية الأمر الذي أحدث صراعات بين الأفراد وأماكن عملهم.

وقد جاءت أهمية الدراسة للبحث العلمي في شكل الصراع التنظيمي الذي حدث نتيجة جائحة كورونا في المنشآت داخل سوق العمل الأردني ومستواه، بحيث تعتبر نتائج البحث بوصلة عملية لإعداد الخطط في طرق التعامل مع الكوارث والأزمات المحتملة وتخطي اثارها قدر الإمكان أثناءها وبعدها للخروج ببيئة تنظيمية مستقرة عن الصراعات في حال حدوث الأزمات.

أسئلة الدراسة

جاءت هذه الدراسة للاجابة على الأسئلة التالية :

- هل أثرت جائحة كورونا على التنظيم الإداري في المنشآت الاقتصادية في سوق العمل الأردني؟
- كيف أثرت جائحة كورونا على إحداث الصراع التنظيمي في مجتمع الدراسة؟
- ما هي أشكال الصراع التنظيمي الذي حدث داخل المنشآت الاقتصادية نتيجة جائحه كورونا؟

فرضية الدراسة

اختبرت الدراسة الفرضية العلمية: يوجد علاقة سببية بين الأزمات الطبيعية والصراعات الإدارية المحتمل حدوثها في أي تنظيم اقتصادي.

أما الفرضية الإجرائية: يوجد علاقة سببية بين أزمة جائحة كورونا والصراع التنظيمي بين العامل وصاحب العمل في منشآت سوق العمل الأردني.

ثانياً: الاطار النظري والدراسات السابقة

التعريفات الاسمية والإجرائية

تعرف الصراعات على أنها الخلل والاضطراب الذي يحدث نتيجة تعارض المصالح في بيئة ما، بحيث يبدأ ظهور اختلاف وتباين في أهداف أفراد المجموعه يرافق ذلك قلة الموارد المتاحة وتغير الأولويات، مما يؤدي إلى حدوث اضطراب وتصادم ينشأ عنه عدم استقرار يؤدي إلى حدوث تغيرات تطفو على سطح العلاقة فيؤدي ذلك إلى نزاعات (زرفاوي، 2014).

ويعد الصراع التنظيمي شكلاً من أشكال الصراعات، والذي يحدث داخل بيئة إدارية معينة نتيجة تغيرات حدثت في بيئتها داخلية (مثل هيكل تنظيمي جديد وغيره) أو خارجية (مثل الكوارث والأزمات...) وتتعارض مصالح الأفراد مع هذا التنظيم مما يؤثر على الانتاجية والاستقرار الذي يلقي أثاره المباشرة على الناتج الاقتصادي، وعادة ما تظهر الصراعات من خلال سلوك مباشر اتجاه الطرف الآخر يعبر عنه من خلال الوسائل المتاحة كالاعتصامات والشكوى والاضراب ... الخ (قهيو، 2015).

وتعرف الدراسة الصراع التنظيمي من المفهوم الإجرائي على أنه الشكاوى التي تقدم بها العاملين بحق أماكن عملهم لأسباب إدارية، بحيث لم يتمكن العامل من حل النزاع مع إدارته فقام بتقديم شكوى للجهة المسؤولة عن تنظيم سوق العمل والوساطة في حل النزاعات العمالية والمحافظة على الحقوق العامة وهي وزارة العمل من خلال وسائل تقديم الشكاوى الرسمية.

الدراسات السابقة

لقد لاقى موضوع الصراع التنظيمي اهتماماً كبيراً لدى الباحثين خاصة المهتمين في مجال العلوم الإدارية كونه موضوع يمكن تحليله من المنظور الإداري والإنتاجي، وكذلك يمكن دراسة الصراع التنظيمي حسب مفاهيم العلوم الاجتماعية خاصة علم الاجتماع الصناعي الذي يوضح فيه العلاقة بين أطراف الإنتاج وطبيعة التفاعل بينهم في البيئة المستقرة وغير المستقرة التي يمكن أن تحدث الصراع بها.

وقد قام الباحث بمراجعات لأدبيات مختلفة حول الصراعات التنظيمية، واتسمت هذه الدراسات التي تمت مراجعتها بأنها دراسات حالة لمؤسسات تم دراسة أشكال الصراع التنظيمي فيها واستراتيجيات إدارته، كان من أبرز الدراسات التي تم مراجعتها دراسة (Khasawneh, 2021) Organizational conflicts in hospital التي درس فيها أثر النزاع التنظيمي على الدوران الوظيفي في المستشفيات الخاصة في الأردن، بحيث درس 340

عاملا من العاملين في المستشفيات الخاصة، وخلصت دراسته على أن النزاع التنظيمي على مستوى الفرد وإدارته هو أكثر النزاعات التي تساهم على الدوران الوظيفي لدى العاملين.

وفي دراسة (الحيت، عبدالعال، 2017) والتي توصل بها إلى أن استراتيجيات إدارة الصراع المتبع في مجتمع الدراسة الخاص بالبحث وهو شركة الاتصالات الأردنية أدى إلى تعزيز ثقافة التمكين الفني والإداري لدى العاملين، وكذلك دراسة أثر أنماط الصراع على التمكين التنظيمي للعاملين في شركة الفوسفات الأردنية (القهوي، 2015)، والتي تناول فيها دراسة أنماط الصراع ومفهوم التمكين التنظيمي للعاملين في شركة الفوسفات الأردنية، وقياس أثر أنماط الصراع على التمكين التنظيمي بعينه 35 عاملا في شركة الفوسفات الأردنية من خلال استبيان يخدم قياس مؤشرات الدراسة، وتوصلت النتائج إلى أنه يوجد أثر ذو دلالة إحصائية عند مستوى المعنوية لأنماط الصراع الإيجابية مثل: المنافسة، المجاملة، التعاون، والتسوية، وأنه لا يوجد أثر دال إحصائيا عند مستوى المعنوية لأنماط الصراع السلبية مثل التجنب على التمكين التنظيمي للعاملين في شركة الفوسفات الأردنية، وأوصت الدراسة بضرورة العمل على زيادة الوعي لدى العاملين في شركة الفوسفات الأردنية حول مفهوم الصراع التنظيمي وأنماطه من خلال عقد الدورات عن هذه الظاهرة ليتم التعامل معها بطريقة عقلانية.

وفي دراسة أثر الصراع التنظيمي على الرضا الوظيفي للعاملين دراسة ميدانية في مؤسسة الكوابل (زرفاوي، 2014) والتي تناولت الرضا الوظيفي في الجزائر، وتناول الباحث دراسة مفهوم الصراع التنظيمي ومستوياته وأشكاله، اما الجانب العملي من الدراسة فكان تحليلا للمؤشرات الخاصة بالدراسة والتي خلصت إلى أن نمط الادارة السائد في المؤسسة يحقق وطريقة التواصل بين مستويات الإدارة في المؤسسة يحقق توازنا تنظيميا ينعكس على الرضا الوظيفي للعاملين، مما يزيد الانتاجية والفاعلية في المؤسسة، أما دراسة (مطر، 2014) الذي بحث في إدارة الصراع في المنظمات والذي درس أثر الصراعات الوظيفية في بيئة العمل إذ اعتبر أن لها أثر إيجابي بحيث تؤثر على التنافس وتزيد الانتاجية.

أما دراسة استراتيجيات إدارة الصراع التنظيمي/استراتيجيات مقترحة لإدارة الصراع في منظمات الأعمال العراقية (الياسري، علي، 2007)، تناولت الدراسة تحليلا لمفهوم الصراع التنظيمي ومراحله ومستوياته وكذلك الاستراتيجيات المتبعة لحل الصراعات التنظيمية وتوصيات خاصة بذلك، خللت الدراسة مفهوم الصراع التنظيمي في منظمات الأعمال العراقية بسبب عد استقرار الدولة، وقد تم تعريف الصراع التنظيمي ومستوياته الثلاثة: على مستوى الفرد نفسه والصراعات بين الأفراد وبين الجماعات والصراع بين العاملين والمنظمة، وكذلك حل الباحث العوامل التي تؤدي إلى حدوث الصراعات التنظيمية ومن ثم مراحل إدارة الصراع التنظيمي قبل حدوثه وأثناء ذلك وبعده لضمان عدم تكرره.

نلاحظ من الدراسات السابقة التي تم مراجعتها أن هناك اهتماما في موضوع الصراع التنظيمي واهتم الباحثين بربطه بالانتاجية والرضا الوظيفي، وكذلك دراسة الصراعات وتصنيفها حسب مستوياتها ووضع توصيات لإدارة الصراعات المحتملة على المستوى التنظيمي الإداري لمحاولة تجنبه أو السيطرة عليه، وهذا ما سينتقاطع مع

الدراسة في تحليل الصراع التنظيمي في المؤسسات التي تعرضت لظرف خارجي وهو جائحة كورونا مما زاد من احتمالية ظهور صراعات تنظيمية في المؤسسات المختلفة.

أما ما يضيفه البحث للمجال العلمي والدراسات الأخرى، هو تحليل أثر أزمة طبيعية حديثة على العلاقة بين عناصر الانتاج وهم العمال والمنشآت التي يعملون بها، نتيجة التغير الذي حدث في الأدوار ومحدودية الموارد المتاحة وضعف التواصل والاتصال مما أثرت على استقرار المنشآت الاقتصادية وظهرت الصراعات فيها.

ثالثاً : الإطار الإجرائي

المنهجية

اعتمدت هذه الدراسة أسلوب تحليل الوثائق الإدارية من خلال تحليل البيانات الرسمية الصادرة عن وزارة العمل والخاصة بمؤشرات الدراسة، وتعتبر دراسة الحدث أثناء حدوثه من أصعب الدراسات وذلك لأن البيانات متغيرة مع الحدث خاصة إذا كان حدث جديد غير مفهوم ولا يسهل السيطرة عليه مثل تداعيات جائحة كورونا، مما يؤدي إلى ظهور عوامل تؤثر على العامل التابع والعامل المستقل للدراسة.

وقد اعتمدت هذه الدراسة في تحليلها لبيانات مؤسسية (إدارية) صادرة عن الجهة المعتمدة التي تمثل مؤشرات الدراسة وهي الشكاوى العمالية التي نظرت إليها وزارة العمل وعملت على حلها (تسويتها) من خلال الشكاوى التي تلقتها من العاملين في شركات ومؤسسات من القطاع الخاص في سوق العمل الأردني.

وبناء على ذلك فقد تم اعتماد البيانات الرسمية الخاصة بوزارة العمل والتي ستعكس المفهوم الإجرائي للدراسة، بحيث حددت الدراسة المعنى الإجرائي للصراع التنظيمي بأنه السلوك الغير مستقر الذي ظهر لدى العاملين في الشركات والمؤسسات والذي حدث نتيجة نزاع إداري ظهر من خلال تقديم العامل للشكاوى ضد منشاتهم وتم توثيقها رسمياً لدى سجلات وزارة العمل كونها الجهة الإدارية المسؤولة عن تنظيم العلاقة بين العامل وصاحب العمل، وكان الصراع نتيجة الإجراءات المتخذة لمواجهة أزمة كورونا خلال فترة الجائحة في عام 2020.

مجتمع الدراسة

تناولت الدراسة تحليلاً للبيانات الإحصائية الصادرة بخصوص الشكاوى التي تلقتها وزارة العمل من العاملين بحق أماكن عملهم، وتتسم هذه الشكاوى بالطابع الإداري، وتعتبر وزارة العمل الجهة الرسمية المسؤولة عن تنظيم سوق العمل وعن العلاقة بين العمال وأماكن عملهم ومتابعة تطبيق الأنظمة والقوانين الخاصة في ذلك لضمان الحقوق لجميع الأطراف بالإضافة إلى دورها في الوساطة في حل النزاعات الجماعية بحق أصحاب العمل أو النزاعات الفردية وضمان تطبيق النتائج والقرارات المتخذة لحل النزاع، ومن البيانات المتوفرة من مصدرها (وزارة العمل) فقد تم تصنيف الشكاوى العمالية قبل جائحة كورونا وبعدها، بحيث تميزت الشكاوى خلال جائحة كورونا بأنها شكاوى أخذت طابع بأن المسبب به هو الإجراءات المتخذة نتيجة جائحة كورونا سواء لضعف فهم صاحب العمل للأنظمة والقوانين مما لزم تدخل وزارة العمل لحل الخلاف والشكاوى أو لوجود حالة حقيقية من الصراع على الحقوق، نتيجة الخل في التواصل بين العامل وصاحب العمل.

الصراع الإداري في منشآت سوق العمل الأردني

تعتبر الصراعات حالة طبيعية في أي مجتمع أو بيئة طبيعية، إذ أن التفاعل بين الأفراد ينشأ عنه خلل في العلاقات يؤدي إلى صراع، وتعتبر الصراعات إيجابية أو سلبية حسب نتائجها وتأثيراتها، فتعد إيجابية في حالة أثرت على التنافس مثلاً، وسلبية إذا تبعها انسحاب مثلاً من مكان العمل.

إن التغيرات التي شهدتها سوق العمل الأردني نتيجة الإجراءات التي فرضتها الحكومة الأردنية لاحتواء جائحة كورونا كان لها أثر مباشر على سوق العمل الأردني وعلى المنشآت فيه، هذه المنشآت التي تأثر التنظيم الإداري داخلها نتيجة الإجراءات والتي أهمها:

- فرض الإغلاقات نتيجة الحظر الشامل والحظر الجزئي مما أدى إلى إغلاق المنشآت بشكل كامل، وتأثر العاملين في المنشآت من الناحية التنظيمية نتيجة هذه الإغلاقات، بحيث شاب هذه الإغلاقات الغموض وعدم اليقين من المستقبل فيما يخص واقع عمل الفرد داخل مؤسسته واستمراره في ذلك، كونه توقف العمل والانتاج أثر على الناحية الاقتصادية للمنشأة.
- إجراءات التباعد الاجتماعي وظهور أنماط عمل جديدة لم تكن موجودة سابقاً في المنشآت، فالتباعد الاجتماعي فرض عدم تواجد جميع العاملين في المنشآت في وقت واحد، هذا الأمر وضع المنشآت في حالة صدام مع العاملين فيها من نواحي متعددة، أهمها الضبابية في احتساب الأجور والمنافع نتيجة التعطل اللارادي عن العمل للفئة التي تم إيقاف عملها استجابة لتخفيض أعداد العاملين، والتخوف من مستقبل العامل نتيجة هذا التوقف عن العمل مقارنة مع مجموعة أخرى داخل المنشآت تؤدي عملها، كما أن ظهور أنماط عمل جديدة أدت إلى وجود صراعات داخل المنشأة فمثلاً العمل عن بعد واستخدام التكنولوجيا في أداء الأعمال أظهر مشكلات بين العاملين وأماكن عملهم لعدم توفر التكنولوجيا وعدم وجودتها في أماكن سكنهم مما يؤثر على أداء العمل فيضعفه وتظهر مشكلات تنظيمية مع صاحب العمل.
- إجراءات السلامة العامة التي فرضتها الجائحة على أماكن العمل من ضرورة توفر أدوات تعقيم وكمامات والتشديد على ذلك أثر على نفسية العاملين وأدى إلى تراجعهم عن الانتاج مما أثر على الناحية الاقتصادية لمكان العمل سواء من التكلفة الإضافية التي ظهرت للحاجة إلى توفير أدوات التعقيم أو لتراجع أداء العمال، كما أن الإجراءات الإدارية التي ظهرت داخل مكان العمل من مخالفات وإنذارات بحق العاملين فيما يخص التزامهم بقواعد السلامة كان عبئاً جديداً أدى إلى ظهور نزاعات بين الطرفين.
- التغير في الأدوار الأساسية للعاملين نتيجة ظهور أساليب عمل جديدة كالعمل عن بعد، وتقليل ساعات العمل والتناوب بالعمل، وتقليص أعداد العاملين وظهور أدوار مهنية جديدة كمراقب الصحة والتعقيم وتطبيق إجراءات السلامة العامة، مما أدى إلى عدم اتساح في الدور الأساسي للعامل مع هذه التغيرات.

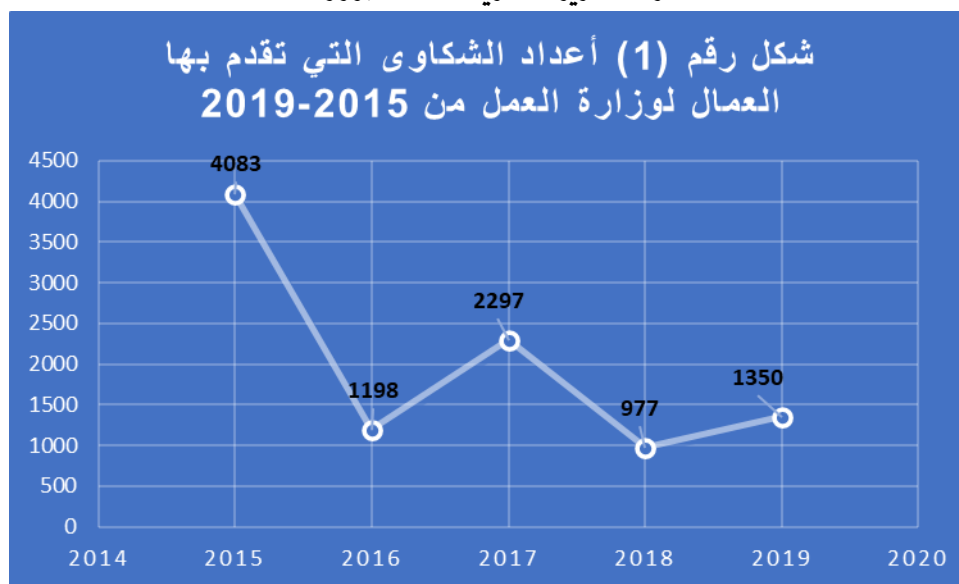
إن التفاعل الذي يحصل في بيئة المنشآت الاقتصادية في سوق العمل الأردني بين العاملين وأصحاب العمل أو الإدارات يمكن أن تؤدي إلى حدوث صراعات مختلفة والتي يمكن الكشف عنها عن طريق الشكاوى التي

تتلقاها وزارة العمل من العاملين بشكل مستمر، ولعل البيانات التالية توضح أعداد الشكاوى والاستفسارات التي يقدمها العاملون من عام 2015 وحتى عام 2019 كما يلي :

جدول رقم (1) توزيع الشكاوى العمالية والاستفسارات الواردة لوزارة العمل حسب السنوات

السنة	عدد الشكاوى والاستفسارات الواردة لوزارة العمل
2019	1350
2018	977
2017	2297
2016	1198
2015	4083

المصدر: التقارير السنوية الخاصة بوزارة العمل



نلاحظ من الجدول السابق أن عدد الشكاوى والاستفسارات الواردة لوزارة العمل من قبل العاملين في الشركات الخاصة كان بمعدل 1541 شكوى واستفسار خلال السنوات التي سبقت التأثر بجائحة كورونا (2015-2019)، وهي السنوات التي تعكس عدد الشكاوى والاستفسارات بشكل طبيعي في سوق العمل دون عوامل أو تغيرات طارئة، مما يعني أن معدل الشكاوى ضمن حدودها المذكورة سابقا اعتبرت الأعلى في عام 2015 حين بلغت 4083 شكوى واستفسار، بينما كانت أقل ما يمكن في عام 2018 حين بلغت 977 شكوى واستفسار.

من المهم أن نلاحظ بأنه لم تكن هناك بيانات تفصيلية ونظام إلكتروني متطور واليات تلقي الشكاوى قبل الجائحة، وقد اتسم النمط العام قبل أزمة كورونا بالنمط التقليدي، حيث كان تلقي الشكاوى بشكل تقليدي بحضور صاحب العلاقة وتقديم شكوى مكتوبة مباشرة، وكذلك الوثائق والسجلات الإدارية التي توفر البيانات اتسمت بأنها ورقية ومن خلال نظام إلكتروني داخلي لم يحتوي على تفاصيل دقيقة لعدم الحاجة إليها وعدم ظهورها قبل الجائحة.

ومن خلال البيانات المتوفرة والخاصة بجائحة كورونا فقد بلغ عدد الشكاوى 23178 شكاوى من تاريخ 2020/6/2 وحتى 2021/6/2، وتعتبر هذه الفترة التي تم تنظيم العمل المؤسسي فيها تماشياً مع التغيرات التي أحدثتها جائحة كورونا، وإيجاد اليات للتبليغ عن الشكاوى العمالية واليات التعامل معها وحلها. يتضح من خلال عدد الشكاوى الزيادة الهائلة بأضعاف كبيرة عن الشكاوى التي قدمت قبل الجائحة، مما يفسر أن حدوث الكوارث والأزمات تعمل على زيادة الصراعات لعوامل مختلفة أهمها محدودية الموارد التي لم تصبح متاحة وضعف في التواصل بين العاملين وإداراتهم والغموض والتوتر الذي سيطر على المجتمع كاملاً وعدم اليقين بالمستقبل مما جعل هناك حالة من الرفض وعدم الثقة، وكذلك تماشياً مع التغيرات التي تحدثها الأزمات كما حدث في أزمة كورونا أثناء الإجراءات المفروضة للسيطرة على الجائحة، كالاغلاقات والحظر كامل أو جزئي أو تقليل ساعات العمل وتقليص أعداد العاملين في أماكن العمل للتقليل من التجمعات، مما أدى إلى حدوث عدم فهم لهذه التغيرات في ظل عدم وجود تواصل فعال بين العامل وإدارته أدى ذلك إلى صعوبة حل النزاع الذي ظهر نتيجة التغير في الحقوق والواجبات، ونتيجة حالة الغموض التي أصابت الأفراد وعدم اليقين بالمستقبل والتهديد الخفي الذي شعر به العاملين وأصحاب العمل للقدرة على الاستمرارية، جميع هذه التغيرات أثرت على سلوك العامل على شكل نزاع، الأمر الذي أظهر صراعات بين العاملين وأماكن عملهم لم يستطع العامل تسويتها مباشرة مما دفعه ذلك إلى أن يلجأ إلى الجهات الرسمية الوسيطة بين العمل وصاحب العمل. إن التغير الذي حدث في سوق العمل نتيجة الإجراءات التي تم اتخاذها لمواجهة جائحة كورونا أدت إلى ضرورة اتخاذ قرارات سريعة تتماشى مع معطيات الأزمة، فلم يعد تقديم الشكاوى بالوسائل المتبعة سابقاً، بل تم استحداث منصة الكترونية (منصة حماية) بهدف إتاحة الفرصة للعاملين بتقديم الشكاوى العمالية الخاصة بهم من خلالها ضمن المعايير والإجراءات المفروضة للتعامل مع الأزمة (مثل حظر التجول ومنع التجمعات وغيرها)، وتتم متابعتها واتخاذ الإجراءات اللازمة لتسوية النزاع الحاصل بين العامل ومكان عمله.

مراحل النزاعات الإدارية

حل pondy مراحل الصراعات بخمس مراحل يمكن أن تحلل الصراعات الادارية بشكل جلي كما يلي: المرحلة الأولى الصراع الكامن: وهي المرحلة التي يكون فيها رفض وعدم رضا من قبل العامل على موضوع ما، ويكون هذا الرفض وعدم القبول بينه وبين ذاته (داخلي) يمكن أن يعبر عنه بحديث مع فرد آخر، وفي حالة الصراعات الإدارية فهذه المرحلة تمثل وضع العامل بشكل عام قبل جائحة كورونا من ناجية رفضه وعدم رضاه لإجراءات وظروف مختلفة.

المرحلة الثانية الصراع المدرك: ويبدأ هنا بروز الحدث الذي يرفضه العامل ويدرك أكبر عدد من العمال وجود أزمة ما، ويظهر في أزمة كورونا بإعلان الجائحة عالمياً وتسجيل أول إصابة في الأردن واحتمالية إصابة العامل، مما يعني للعامل أنه سيكون هناك إجراءات للحد من انتشار الوباء يمكن أن تؤثر عليه بشكل مباشر، ويعبر الفرد في هذه المرحلة عن مخاوفه.

المرحلة الثالثة الصراع المحسوس: هذه المرحلة يواجه الفرد فيها المشكلة بشكل مباشر ويظهر فيها الصراع على أكبر عدد من العمال، وقد بدأت هذه المرحلة في أثناء أزمة كورونا عند تفعيل أوامر الدفاع التي قضت

بموجبها على توقف الأنشطة الاقتصادية وفرض حظر تجول شامل، ويبدأ في هذه المرحلة محاولات الحديث والتواصل مع الإدارة ومكان العمل بشأن الصراع والمستقبل المجهول.

المرحلة الرابعة الصراع المعلن: والتي تظهر فيه المشكلة على السطح بشكل واضح وجلي ويحدث في هذه المرحلة السلوك الذي يرفض المشكلة ويسبب الصراع، كما يبدأ في هذه المرحلة عملية البحث عن حلول لإنهاء الصراع وحله مثل الاعتصامات والاضرابات وطلب وسيط لحل الصراع وتقديم شكاوى عمالية للجهات المعنية أو المحاكم ذات الاختصاص.

المرحلة الخامسة نتائج الصراع: وهي المرحلة التي يتم فيها تسوية الصراع وإنهاءه بطرق حل الصراعات المختلفة، مثل إعادة الحقوق، وتعتبر هذه المرحلة من أهم مراحل تحليل الصراعات لأنها تعطي مؤشر على مدى استقرار سوق العمل بعد الانتهاء من أزمة كورونا وحجم الضرر الذي حدث نتيجة الوباء في سوق العمل والصراعات الإدارية.

من المهم ذكره بأن الشكاوى العمالية والتي هي أحد أشكال التعبير عن الصراعات التنظيمية يمكن أن تحدث في المرحلة الثالثة والرابعة من نموذج تحليل الصراعات السابق ذكره.

أسباب الصراع الإداري في سوق العمل الأردني

تعتبر العوامل التي تؤدي إلى صراعات عواملاً تتمحور حول طريقة تحقيق أهداف الأطراف، وتنحصر أسباب الصراعات ب: ندرة الموارد، عدم وضوح المسؤوليات، ضعف الاتصال والاختلاف في الأهداف (مطر، 2014).

وظهرت أبرز مواضيع الشكاوى بتأخر عدم دفع الأجور، الفصل التعسفي وإنهاء الخدمات، الإيقاف عن العمل، وقد كانت وسائل تقديم الشكاوى من خلال تقديم شكاوى مباشرة للوزارة، الاتصال الهاتفي.

إن وجود حدث طارئ في سوق العمل مثل أزمة كورونا من شأنه أن يؤدي إلى اختلال العلاقة بين العامل وصاحب العمل، نتيجة حدوث تضارب في المصالح بين الجهتين، فيعتبر العامل أن من حقه الحصول على أجره وامتيازاته كاملة دون مساس ويجب المحافظة عليها خصوصاً في ظل الظروف الاستثنائية، ويعتبر صاحب العمل أن من حقه المحافظة على رأس المال والانتاج والأرباح المتحققة من ذلك وضبط الخسائر بأقل معدل ممكن في ظل الظروف الاستثنائية، وهذا سيجعل هناك حالة من الاضطراب بين الجهتين، مما أدى إلى إيجاد تعليمات تنظم العلاقة بين صاحب العمل والعامل في ظرف الازمة الاستثنائية من خلال أوامر الدفاع التي جاءت لتضبط الصراعات التي يمكن أن تحدث وتحافظ على استقرار سوق العمل، غير أن عدم فهم وتطبيق التعليمات الصادرة عنها كان من أهم أسباب وجود صراعات بين العامل وصاحب العمل أدى إلى ظهور هذا صراع على شكل شكاوى هدفها المحافظة على الحقوق.

وتعتبر الصراعات حالة تفاعل طبيعية في أي بيئة، وقد عملت جائحة كورونا على زيادة أعداد الشكاوى العمالية كما ظهرت سابقاً وعلى تغير في أشكال هذه الصراعات، فظهرت شكاوى لم تكن موجودة سابقاً، أو كانت موجودة لكل بأعداد أقل مما خلفته الجائحة كما يلي:

جدول رقم (2) توزيع الشكاوى العمالية الواردة لوزارة العمل حسب نوعها لعام 2020

نوع الشكاوى	العدد
عدم دفع أجور	10899
إنهاء خدمات لعقد عمل غير محدد المدة	3188
تخفيض أجور	1652
إنهاء خدمات لعقد عمل محدد المدة	1591
الإجبار على استقالة	1557
إيقاف عن العمل	1289
اعتراض على إجراء	863
الحد الأدنى للأجور	591
الإجبار على إجازة بدون راتب	282
تغيير مهنة أو مسمى وظيفي	247
الخصومات من الإجازات	227
شهادة خبرة	217
العمل الإضافي	205
عدم توفر معايير السلامة	200
الإجازات بشكل عام واعتمادها	103
طلب نسخه عقد عمل	42
حجز جواز سفر	17
مكاتب تشغيل الأردنيين	4
تشغيل المرأة	4
المجموع	23178

المصدر: وزارة العمل/ مديرية التفتيش

إن من أهم مظاهر النزاعات بين العامل وصاحب العمل من خلال سلوك العامل عدم الرضا الوظيفي والتغيب عن العمل والدوران الوظيفي وهذا يمكن ربطه بالبيانات الصادرة من دائرة الإحصاءات العامة في مسح العمالة البطالة لعام 2020 بحيث ارتفع معدل البطالة للعام 2020 الى 23.2 بارتفاع عن العام الذي يسبقه حين بلغ معدل البطالة فيه 19، وبتفاصيل بأعداد المتعطلين عن عمل لأكثر من مرة (ممن لديهم دوران وظيفي/سابق لهم العمل) بلغ عددهم 206750 متعطل في عام 2020 ، و141621 متعطل في عام 2019، وفي عام 2018 بلغ عدد المتعطلين ممن سبق لهم العمل 126585 متعطل، وهذا يشير إلى أن من أهم نتائج النزاعات والصراعات في تنظيم العمل هو ترك العمل الذي يؤثر سلبا على الجانب الاقتصادي ويساهم في رفع أعداد المتعطلين.

وكذلك إن من أهم مظاهر النزاعات العمالية اللجوء إلى جهة محايدة تعمل على حل النزاع (وزارة العمل) وهذا ما يوضحه الجدول بارتفاع أعداد النزاعات العمالية خلال أزمة كورونا، كما أن هناك عددا من القضايا العمالية يتم رفعها إلى القضاء وتدخل لامحاكم فيها .

النتائج :

- تعتبر الشكاوى العمالية شكلا من أشكال الصراع التنظيمي الذي يحدث في المنشآت الاقتصادية في سوق العمل الأردني.
- تزداد الصراعات الإدارية في أوقات حدوث الأزمات والكوارث فقد ازدادت الشكاوى العمالية في فترة كورونا/فترة الدراسة (2020/6/2 إلى 2021/6/2) إلى 23178 بينما كانت في عام 2019 ما يعادل 1350 شكوى واستفسار، و977 شكوى واستفسار في عام 2018 .
- هناك تغير في أسباب الشكاوى العمالية قبل جائحة كورونا وبعدها، وتغير في الوسائل المتبعة للتبليغ عن الشكاوى حسب طبيعة المرحلة، مما يعني أن الأزمات والكوارث تحدث تغيرا في طبيعى التنظيم الإداري وطرق التواصل فيه.

خلصت الدراسة في تحليل نتائجها إلى اختبار فرضيتها وهي: تزداد الصراعات التنظيمية في حالات الكوارث والأزمات، وهو ما توصلت إليه الدراسة عند مقارنة أعداد الشكاوى التي حدثت خلال جائحة كورونا وما قبلها، بحيث ازدادت الشكاوى العمالية في حالة أزمة كورونا عما كانت عليه في الظروف الطبيعية السابقة لها. أما بالنسبة لفرضية الدراسة الإجرائية فقد توصلت إلى أن هناك زيادة في أعداد الشكاوى العمالية التي تلقتها وزارة العمل خلال أزمة جائحة كورونا عن أعداد الشكاوى في السنوات السابقة للجائحة. كما خلصت الدراسة إلى أن الصراع الإداري يمكن أن يظهر من خلال الشكاوى المقدمة لحله ويصنف بمرحلة الصراع الرابع وهو الصراع المعلن، وكذلك يوجد هناك اختلاف بأساليب تقديم الشكاوى قبل الجائحة وبعدها، وظهور أشكال صراعات جديدة أثناء الأزمة وزيادة كبيرة في أعداد الصراعات السابقة للجائحة. إن حدوث الأزمات والكوارث وحالات الطوارئ تستوجب إيجاد تدخل سريع وخطط طوارئ مرنة يمكن التعامل معها من خلال خطط تخدم جميع الأطراف وتحقق أهدافهم بشكل وسطي يفيد الجميع، ولعل ما حدث للعالم في جائحة كورونا أعطى درسا للتنظيمات الإدارية بضرورة تفعيل خطط الطوارئ والخطط البديلة، وإيجاد وسائل تواصل تناسب الأزمة وتتكيف معها.

المصادر والمراجع

المراجع العربية

- أحمد، مها، إستراتيجيات إدارة الصراع التنظيمي بالمؤسسات التعليمية على ضوء نظرية المباريات، مجلة جامعة أسيوط نوفمبر الجزء (2) العدد (11) المجلد (34) مصر 2018.
- الحيت، أحمد، وعبد العال، سهى، أثر إستراتيجيات إدارة الصراع التنظيمي وثقافة التمكين على عناصر الإبداع الإداري، مجلة البلقاء للبحوث والدراسات جامعته عمان الأهلية مجلد (20) عدد (2) الأردن 2017.

- زرفاوي، امال، أثر الصراع التنظيمي على الرضا الوظيفي للعاملين (دراسة ميدانية في مؤسسة الكوابل بسكرة)، رسالة ماجستير جامعة محمد خيضر كلية العلوم الإنسانية و الاجتماعية، الجزائر 2014.
- مطر، هادي، إدارة الصراع في المنظمات (دراسة نظرية لأسباب ومراحل الصراعات)، مجلة جامعة كركوك للعلوم الادارية والاقتصادية المجلد (4) العدد (1) العراق 2014.
- القهوي، ليث، أثر أنماط الصراع على التمكين التنظيمي للعاملين في شركة الفوسفات الأردنية، مجلة الزرقاء للبحوث والدراسات الإنسانية العدد الأول المجلد (15) الأردن 2015.
- الياسري، أكرم، و علي، محمد، استراتيجيات إدارة الصراع التنظيمي واستراتيجيات مقترحة لإدارة الصراع في منظمات الأعمال العراقية، مجلة أهل البيت، العدد (5)، العراق، 2007.

المراجع الأجنبية

- Louis R. Pondy, Organizational Conflict: Concepts and Models Administrative Science Quarterly, Johnson Graduate School of Management, Cornell University Stable Vol. 12, No. 2 (Sep., 1967).
- The Early Labor Market Impacts of COVID-19 in Developing Countries: Evidence from High-Frequency Phone Surveys ،working paper issue no 58, World Bank.

مراجع الوثائق والسجلات الرسمية

- التقارير السنوية الصادرة عن وزارة العمل الأردنية.
- مسح التطورات الاقتصادية والاجتماعية 2019-2020, ESCWA.
- مسح العمالة والبطالة دائرة الاحصاءات العامة.

التنمية المستدامة ورأس المال البشري

المدرس: علي عجيل وهيب الخيكاني

مديرية تربية ذي قار - العراق

aliajeel87@gmail.com

الملخص

ان إدارة الموارد البشرية من أهم المواضيع التي تحظى باهتمام العلوم الاقتصادية والسياسية والإدارية وإدارة الأعمال وذلك بسبب الدور الأساسي الذي أصبح يلعبه البشري في التمكين من مواجهة تحديات البيئة والوصول بها إلى تحسن مشاريعها التنافسية، كان إلزاما حتميا على الدول ومنظمات الأعمال تبني قاعدة أساسية مفادها أن البشر هم الثروة الحقيقية في أي مجتمع، أي قدراته تكمن في طاقاته البشرية المؤهلة والمدربة والقادرة على التعامل والتكيف مع المستجدات والتغيير بكفاءة وفعالية، كما أن التطورات والتغيرات بمختلف أنواعها ومستوياتها في البيئة أدت للتحويل إلى أن المعرفة والمهارة ويعتبر رأس المال البشري من الموارد المهمة في أي استراتيجية تتبناها أي دولة للزيادة في معدلات النمو لديها، وتعزيز القدرة الإنتاجية، فإن كل هذا لن يتسنى تحقيقه دون وجود العنصر البشري، من ناحية أخرى هناك تكامل بين الموارد الأخرى والمورد البشري، فالموارد البشرية تحتاج إلى رأس المال لأداء وظيفتها. نستخلص من ما تقدم أن إدارة الموارد البشرية هي العمود الفقري لأيّة منظمة خدمية أو إنتاجية، فالمنظمة لا تستطيع أن تقدم خدمة أو منتج للناس إلا إذا كان لديها العناصر البشرية، المؤهلة والقادرة على تحقيق أهدافها التي تلزم بها لزيائنها. لذا تهدف هذه الدراسة لتوضيح أهمية رأس المال البشري في تحقيق التنمية المستدامة وفق ما تضمنه تقارير التنمية البشرية لبرنامج الأمم الانمائي، كما تبين من خلال التقارير الصادرة ان تحقيق التنمية البشرية المستدامة لا تحتاج الى اصول مادية ومالية بقدر ما يحتاج الى توفير الاصول المعرفية لرأس المال البشري. ويهتم البحث بإلقاء الضوء على أنواع رأس المال نظرا لكونها مفاهيم ومصطلحات هامة في التنمية بصفة عامة والتنمية المستدامة بصفة خاصة، ونظرا لوجود شيء من الغموض حول هذه المفاهيم، و وجود نوعا من التداخل فيما بينهم.

مقدمة:

لقد تعددت أنواع أو أشكال التنمية، ومن تلك الأنواع أو الأشكال الحديثة نسبيا: التنمية المستدامة Sustainable Development أو ما يطلق عليها أحيانا التنمية المستمرة أو التنمية المتواصلة، والتي تتصف بمجموعة من الخصائص منها: أن الإنسان فيها هو هدفها وغايتها ووسيلتها، مع تأكيدها على التوازن بين البيئة بأبعادها المختلفة والمتنوعة، وحرصها على تحقيق كل من تنمية الموارد الطبيعية والبشرية دون أي إسراف أو تبذير ووفق استراتيجية حالية ومستقبلية محددة ومخططة بشكل جماعي وتعاوني وعلمي سليم، وذلك لتلبية احتياجات الحاضر والمستقبل، ولقد ظهر مفهوم التنمية المستدامة في سبعينيات القرن العشرين، وارتبط بمفاهيم التنمية الاقتصادية وتنمية العنصر البشري وتنمية رأس المال البشري وتنمية الموارد البشرية وتنمية المجتمع المحلي، ما أن التطورات والتغيرات بمختلف أنواعها ومستوياتها في البيئة أدت إلى التحول والتركيز على رأس المال البشري باعتبارها أهم وأعظم المدخلات لنجاح أي منظمة.

هكذا تبين أن تنمية رأس المال البشري أضحت من أهم القضايا وأكثرها إلحاحا باعتبارها أساس الموارد والقوة والتقدم، فأصبحت المجتمعات تتعت بمجتمعات واقتصاديات المعرفة، وأصبحت تنمية الموارد البشرية

عاملاً مهماً في تعزيز القدرات الإنتاجية والتنافسية للأمم وازداد الإدراك بأن المعرفة والمهارات البشرية ورأس المال تعد مكونات حيوية لاقتصاد المستقبل ومفاتيح النمو الناجح للمؤسسات.

❖ مشكلة الدراسة

- التعرف على مفهوم التنمية المستدامة وعلاقتها برأس المال البشري؟
- ما مدى اثر رأس المال البشري في تفعيل التنمية البشرية المستدامة؟
- ماهي المحددات التي تواجه ادارة رأس المال البشري في عملية التنمية المستدامة؟

❖ فرضية الدراسة

- هناك اهمية ودور فاعل لرأس المال البشري في تحقيق التنمية المستدامة.
- على الرغم من ان التنمية المستدامة تتطلب توفير رؤوس اموال الا انها لا تكتمل الا بوجود العنصر البشري.

- التعرف على المحددات والصعوبات التي تواجه رأس المال البشري وعلاقته بالتنمية المستدامة.

❖ أهداف الدراسة:

بناءً على ما تقدم فإن البحث يهدف أساساً للتعرف على مفهوم رأس المال البشري، ودوره في تطوير التنمية المستدامة ويمكن اضافة الاهداف الفرعية التالية:

- الوصول الى مقترحات وتوصيات حول كيفية استغلال رأس المال البشري ومساهمته في التنمية المستدامة.

- توضيح حجم الاهتمام بتنمية الافراد في الدول الناجحة يدفع الدول الى التقدم والتطور.
- اهتمام الدول في الاستثمار لرأس المال البشري واستقطاب العقول الكفوة باعتبارها عاملاً قوياً يضاف الى عوامل القوة المتعددة التي تتميز بها هذه الدول.

تعريف التنمية المستدامة:

التنمية بوجه عام هي التفاعل بين البشر والموارد المتاحة لهم، أي استغلال البشر لمواردهم، والتنمية المستدامة هي عملية نقل المجتمع من الاوضاع القائمة الى اوضاع اكثر تقدماً لتحقيق اهداف محددة تسعى اساساً لرفع مستوى معيشة المجتمع ككل من كافة جوانبه عمرانياً اجتماعياً اقتصادياً، وذلك في اطار الموارد المتاحة لتأمين عملاً مستقلاً ومسكناً صحياً، ومنظومة بيئية وثقافية وأداريه توسع الخيارات للمواطنين⁽¹⁾، لذا عملية التنمية (Development Process) تتضمن أكثر من مجرد الجانب المادي والمالي في حياة الشعوب فان العملية التنموية يجب أن تفهم على أنها عملية متعددة الأبعاد وتتضمن إعادة التوجيه النظام الاقتصادي والاجتماعي في البلد وتحسين مستوى الدخل القومي والإنتاج، فضلاً عن تضمينها تغييرات كبيرة في النظام المؤسسي الاجتماعي والإداري للاقتصاد الوطني⁽²⁾.

وهناك بعض التعريفات المتاحة لمفهوم التنمية المستدامة، نذكر منها:

& تعريف وفاء أحمد عبد الله (1993):⁽³⁾ التنمية المستدامة هي مجموعة السياسات والإجراءات التي تتخذ للانتقال بالمجتمع إلى وضع أفضل باستخدام التكنولوجيا المناسبة للبيئة، التحقيق التوازن بين بناء الموارد الطبيعية وهدم الإنسان لها، في ظل سياسة محلية وعالمية للمحافظة على هذا التوازن.

& تعريف محمد كامل الشرقاوي (2014):⁽⁴⁾ التنمية هي كل الجهود البشرية التي تبذل من أجل النمو والتقدم وتحقيق الرفاهية للمواطن والمجتمع.

& تعريف سحر قدري الرفاعي (2009):⁽⁵⁾ التنمية المستدامة هي تنمية تفاعلية حركية تأخذ على عاتقها تحقيق المؤامة بين أركانها الثلاث: البشر والموارد البيئية والتنمية الاقتصادية.

بالرغم من وجود تعريف أخرى للتنمية المستدامة لكنها تتمحور جميعها حول هذا المفهوم، فإنها تعني توجيه الإمكانيات التكنولوجية والمؤسسية بطريقة تضمن تلبية الاحتياجات البشرية للأجيال القادمة بصورة مستمرة، وعندما نقول الموارد الطبيعية فإننا نقصد الأرض والمياه والحيوان والنبات الطبيعي وما يوجد من موارد في باطن الأرض كالنفط والمعادن وغيرها مما يستثمره الإنسان لتلبية احتياجاته الحياتية ويفترض أن يكون هذا الاستثمار لا يؤدي إلى تدهور في البيئة، إذ أن استخدام الموارد الطبيعية والبشرية بشكل عقلاني وصيانتها وتعزيزها يؤدي إلى إمكانية النهوض بنوعية الحياة الشاملة الآن وفي المستقبل⁽⁶⁾.

وفي ضوء ما سبق يمكن تعريف التنمية المستدامة هي عملية تطوير الأرض والمدن والمجتمعات المستمرة، والعادلة، والمتوازنة، والمتكاملة، والتأكيد على التوازن البعد البيئي في جميع مشروعاتها بأبعادها الاقتصادية والاجتماعية والسياسية بما يسهم في تنمية الموارد الطبيعية وتمكين تنمية الموارد البشرية وإحداث تحولات في القاعدة الصناعية والتنمية على أساس علمي مخطط وفق استراتيجية محددة لتلبية احتياجات الحاضر والمستقبل.

❖ خصائص التنمية المستدامة خصائص التنمية المستدامة

من أجل معرفة ماهي التنمية المستدامة بشكل واضح لا بد من التعرف على خصائصها ومقومات استمرارية عملية التنمية ففي أعقاب قمة الأرض التي انعقدت في نيو عام 1992 حول التنمية المستدامة، أعلن لأول مرة عن خصائص التنمية المستدامة والتي تتلخص فيما يلي:

- يعتبر البعد الزمني هو الأساس فيها، حيث أنها تنمية طويلة المدى تعتمد على تقدير إمكانيات الحاضر مع مراعاتها حق الأجيال القادمة في الموارد المجتمعية المتاحة أو التي يمكن إتاحتها بالإضافة إلى قيامها على التنسيق والتكامل بين استخدامات الموارد واتجاهات الاستثمار والشكل المؤسسي.

- اعتماد التنمية بشكل أساسي على مقوماتها المختلفة من داخل الحيز الجغرافي وخاصة المفاصل الرئيسية لتلك المقومات المتمثلة بالإنسان والبيئة، وهذه الخاصية تعطي التنمية صفة الذاتية والاستمرارية⁽⁷⁾

- تراعي تلبية الاحتياجات القادمة في الموارد الطبيعية المجال الحيوي لكوكب الأرض.

- أولويتها تلبية الحاجات الأساسية والضرورية للأفراد من الغذاء، والملبس، والتعليم، والخدمات الصحية، وكل ما يتصل بتحسين نوعية حياة البشر المادية والاجتماعية والمعنوية

- التنمية لها مستويات عديدة حسب المستوى الجغرافي الذي تعمل عليه مثل: التنمية الدولية الإقليمية، والتنمية القومية، والتنمية المحلية (تنمية المجتمع المحلي).

- توازن بين التنمية الاقتصادية وحماية البيئة في نفس الوقت.

- تقوم على التنسيق بين سبلات استخدام الموارد، واتجاهات الاستثمارات والاختبار التكنولوجي، ويجعلها تعمل جميعها بالانسجام داخل المنظومة البيئية المتواصلة المنشودة.⁽⁸⁾

من خلال هذه الخصائص، وكما ورد في تقارير التنمية للأمم المتحدة تهدف التنمية المستدامة إلى زيادة المهارات المتاحة أمام الناس، ويتم تحقيقها من خلال الاستثمار في الإنسان بالتعليم ومساهمة تكنولوجيا المعلومات والاتصالات في الوصول إلى المعرفة والاستفادة منها والتعاون والتشارك بين مختلف الفئات والطبقات والقطاعات، ومن خلالها تراعي حماية البيئة الكوكب الأرضي فهي ليست تنمية متعلقة بدول أو مجتمعات معينة وإنما تنمية تفرض على الجميع المشاركة، والقدرة على تحقيق مستوى معيشي لائق تقاس بنصيب الفرد من الدخل، المعرفة والصحة من أهم عوامل تنمية رأس المال البشري، وعليه أخذت الأمم المتحدة زمام الأمور في التعريف بهذه التنمية والتنسيق بين المجتمعات لتحقيقها وتشجيع المبادرات الراحية لذلك.

❖ المقومات الأساسية للتنمية:

لغرض البدء في التنمية لابد من توفر مقومات أساسية وهي الموارد البشرية، الأهمية الاقتصادية ورأس المال البشري، بدونها أو عدم توفر أحدهما لا يمكن البدء بالتنمية لأنها مترابطة مع بعضها ومتكاملة، تطرقنا إلى المقومات التي تخص موضوع بحثنا وكالاتي:

أولاً / الموارد البشرية:-

إن الإنسان هو غاية التنمية ووسيلتها، إذ أن الهدف النهائي لعملية التنمية هو تحقيق الرفاهية والسعادة للإنسان، وهذا يأتي عن طريق رفع المستوى المعاشي نتيجة لارتفاع مستوى دخل الفرد، أما كون الإنسان وسيلة التنمية فهذا يأتي من خلال كون التنمية توضع أهدافها وخططها وتعطي ثمارها من خلال النشاط الإنساني، فإن المعنى الدقيق لإدارة الموارد البشرية هو أنها تعني الاستخدام الأمثل للموارد البشرية في المنظمة⁽⁹⁾، وبالرغم من الاختلاف بين التنمية البشرية وتنمية الموارد البشرية، إلا أن هناك صلة قوية بينهما، فالأولى - التنمية البشرية المستدامة - تعني التنمية الشاملة، تؤكد أنها لا تتحقق بمجرد التركيز على تعظيم الناتج، كما أنها تولى أهمية خاصة لرفع المهارات والإنتاجية وزيادة القدرات الابتكارية للناس من خلال عملية تكوين رأس المال البشري، لذا فإن الموارد البشرية تلعب دوراً هاماً في عملية التنمية، وإن جميع مقومات التنمية من تراكم رأس المال والنمو السكاني واكتشاف موارد جديدة والتقدم التكنولوجي هو في النتيجة يأتي من دور الطاقات البشرية وجهودها⁽¹⁰⁾.

ولغرض تقييم أهمية الموارد البشرية يمكن أن نعتمد المؤشرات التالية :

- عدد السكان الذي يفترض أن يكون متناسب مع حجم الثروات الطبيعية وهذا يعطي تصور عن قوة العمل وتعطي مؤشر لحجم السوق.
- حجم القوى العاملة، وكم عدد السكان الذين هم في سن العمل وكم عدد السكان النشطين اقتصاديا.
- كم هي نسبة الإناث اللواتي بالإمكان مشاركتهم في الإنتاج .
- حالة التوازن في توزيع السكان البيئي (حضر وريف).
- حالة التوزيع المكاني للسكان في المسرح الجغرافي للبلدان والأقاليم .
- حالة المجتمع ومدى تأثير العادات والتقاليد والقيم الاجتماعية الأخرى على قوة العمل .
- مستوى التعليم العام والتعليم المهني والتعليم العالي⁽¹¹⁾

ونستخلص من ما تقدم، أن هناك توجه جديد في إدارة الموارد البشرية يتمثل في وجود قنوات لدى أصحاب الأموال وكبار المسؤولين أو السلطة في كل دولة بأن العنصر البشري هو الدعامة الإنسانية في كل التنظيمات الإدارية، مهما اختلفت أحجامها وتنوعت أهدافها، وأنه من الخطأ الكبير أن تقوم العلاقات بين الموظفين، بعضهم ببعض، وبين الموظفين ورؤسائهم ومروؤسهم على أساس السلطة الرسمية والقوانين الصارمة والأوامر الجافة، إن العلاقات الإنسانية الناجحة لا يمكن أن تتجسد في أرض الواقع إلا إذا طبقت قواعد العدالة والمساواة في كافة شؤون التوظيف من تعيين وترقية وتوزيع مهام ومكافآت واستماع إلى الشكاوى ومعالجة النزاعات، فالعامل إنسان، والإنسان هو الدعامة الأساسية في كل المؤسسات، ولا شك في أنه سر عظمتها أو سبب فشلها.

ثانياً / الأهمية الاقتصادية

تعكس الأهمية الاقتصادية مدى قدرة البلد في بناء قاعدة قوية لتحقيق التنمية المستدامة وشهدت الحياة على مر العصور انجازات مذهلة تدل على القدرة البشرية في تشييد الصروح الهائلة للحضارة البشرية (بوجهيها الانساني وللإنساني) من خلال ارتفاع قيمة العنصر البشري كوحدة اقتصادية واعتباره منذ القدم جزء من ثروة الأمم لما يساهم به العمل البشري في عملية الانتاج، واستنادا لتمايز الطاقة الإنتاجية للإنسان وتفوقها على جميع أشكال الثروة الأخرى الأمر الذي يضع العمل البشري كأهم عنصر من عناصر الانتاج على الإطلاق حتى في ظروفه الممكنة⁽¹²⁾، ولقد أكد الاقتصاديون على اختلاف توجهاتهم على أهمية دور الانسان وتأثيره الفاعل والايجابي في عملية التنمية الاقتصادية وفي فاعلية عناصر الانتاج المادية، وقد أدت النقلة العلمية و التكنولوجيا وما أعقبها من تطورات حديثة في الفن الانتاجي إلى حدوث تغييرات متلاحقة، مما أوجد ضرورات متزايدة لرفع مستوى اعداد الانسان وزيادة فترات تعليمه وتدريبه وزيادة ممارساته العلمية والفكرية في البحث النظري والتطبيقي⁽¹³⁾، وقد أشار الفريد مارشال إلى أن أثمن ضروب رأس المال هو ما يستثمر في

البشر وذلك على أساس أن الفكر سواء ما تعلق منه بالعلوم والآداب أو الفنون أو ذلك الذي نشأت بفضلها الآلات والأجهزة، انما يمثل الانتاج الذي يتلقاه أي جيل من الأجيال السابقة له، وذلك أنه اذا انمحت من الوجود الثروة المادية للعالم، فان بالإمكان استعادتها بسرعة بواسطة الفكر، ولكن لو بقيت الثروة المادية بدون الفكر، فان هذه الثروة سرعان ما تتضاءل ويعود الى العالم الى الفقر والعوز⁽¹⁴⁾، وقد أظهرت الدراسات التطبيقية المرتبطة بنماذج النمو الاقتصادي في بداية عقد الستينات من القرن الماضي طبيعة العلاقة بين تنمية الموارد البشرية والنمو الاقتصادي في الاقتصاديات المتقدمة لدول العالم، وتبين أن نحو 90% من النمو في الدول الصناعية كان مرجعه تحسين قدرات الإنسان ومهاراته والمعرفة والادارة⁽¹⁵⁾، لذا عرف البنك الدولي الاهمية الاقتصادية هي بتحقيق التكافؤ المتصل الذي يضمن إتاحة نفس الفرص التنموية الحالية للأجيال القادمة وذلك بضمان ثبات رأس المال الشامل أو زيادته المستمرة عبر الزمن "حيث أن رأس المال يتضمن رأس المال الصناعي (معدات وطرق)، الفني (المعرفة والمهارات)، الاجتماعي (علاقات ومؤسسات) والبيئي (غابات وموارد)⁽¹⁶⁾.

ثانياً/ رأس المال البشري :-

يلعب رأس المال البشري دوراً هاماً في جميع بلدان العالم بلا استثناء باعتباره عماد أمة لتنمية مستقرة وناجحة تضاف إلى قوة الأمم وتقدمها، وقد ازداد الاهتمام العالمي برأس المال البشري بحيث يكون قادراً على الإبداع والتطوير والتجديد التكنولوجي والاستثمار في الأفراد، مما دفع معظم دول العالم لتخصيص مبالغ مالية طائلة لإعادة هيكلة التعليم وتطوير برامج به هدف تحسين رأس المال البشري وجعلها أكثر ملائمة وانسجاماً مع متطلبات التنمية البشرية، لقد أولت الدول اهتمام كبيراً بتنمية رأس مالها البشري وهي تعتبر نماذج ناجحة في مجال التنمية البشرية والاستثمار في الكفاءات من خلال التركيز على التعليم والتكوين والتدريب واستقطاب الكفاءات والاهتمام بالرعاية الاجتماعية والسعي لتحقيق الرقابة والوصول إلى تكوين ثروة بشرية مؤهلة ومدرّبة، من هنا تأتي الأهمية التي تولي هذه الدول في الاستثمار في رأس المال البشري واستقطاب العقول الكفوة باعتبارها عاملاً قوياً يضاف إلى عوامل القوة المتعددة التي تتميز بها، لذا أغلب الدول النامية تتوفر فيها مقومات التنمية وخاصة ما يتعلق بموارد البيئة الطبيعية والموارد البشرية ولكن لا تتوفر فيها رأس المال الكافي للتنمية خاصة وأنها تحتاج إلى دفعة قوية للخروج بالمجتمع من حالة الركود والتخلف إلى حالة النمو والتقدم⁽¹⁷⁾، ويعرف رأس المال البشري على أنه المعارف والمؤهلات والكفاءات وكل المميزات الأخرى التي يمتلكها، ومن التعريفات واسعة الانتشار تتبناه منظمة اليونسيف وهو: المخزون الذي تمتلكه دولة من السكان الأصحاء المتعلمين الأكفاء والمنتجين، الذي يعد عاملاً رئيسياً في تقرير إمكاناتها حيث النمو الاقتصادي وتعزيز التنمية البشرية⁽¹⁸⁾

نستخلص من ذلك ان تنمية رأس المال أحد المقومات الأساسية في تحريك وصقل وصيانة وتنمية القدرات والكفاءات البشرية في جوانبها العلمية والعملية والفنية والسلوكية.

- ولضمان استمرارية عملية التنمية في اجتماعية المجتمع يجب الاعتماد على وتوفير المقومات التالية:
- توفير الكادر الإداري الناجح الذي لديه القدرة على إدارة مشروعات التنمية بكفاءة من داخل أفراد المجتمع أنفسهم.
- توفير الدعم المالي الذي يساهم في استمرارية المشروعات التنموية.
- قبول المجتمع لعملية التنمية من خلال مشاركتهم في تخطيط وتنفيذ وإدارة المشروعات التنموية وإحساسهم بملكية تلك المشروعات.
- خلق علاقة جيدة مع الجهات الحكومية من خلال التأكيد على أهمية دور الجمعيات الأهلية الذي يكمل دور الجهات الحكومية في عملية التنمية.⁽¹⁹⁾

❖ مفهوم تنمية رأس المال البشري.

تعني تنمية الموارد البشرية بمعناها العام هي عبارة عن تنمية شاملة للقدرة الذاتية وزيادة مهارات ومعارف عموم أفراد المجتمع فالتنمية البشرية اذ هي زيادة فرص الاختيار أمام أفراد المجتمع في العديد من المجالات وفي مقدمتها الصحة والتعليم والدخل⁽²⁰⁾، وتشير الصحة الى العمر المتوقع عند الميلاد، ويعكس التعليم نسبة من يعرفون القراءة والكتابة من أفراد المجتمع، بينما يشير الدخل الى متوسط نصيب الفرد من الناتج القومي الاجمالي، ويعبر عن هذه العملية من الناحية الاقتصادية بما اصطلح على تسميته ب (تكوين رأس المال البشري) واستثماره بشكل امثل لتطوير النظام الاقتصادي⁽²¹⁾، وهناك جانبان للتنمية البشرية: الأول منها شكل القدرات البشرية مثل تحسين مستوى الصحة والمعرفة والمهارات والثاني هو انتفاع الناس بقدراتهم المكتسبة، وبهذه الطريقة نلاحظ ان تنمية رأس المال البشري هي عبارة عن تعبئة للطاقات البشرية وبلورة لإمكاناتها المتعددة ولمواهبها العقلية والجسدية لزيادة قيمتها ورفع مكانتها ليتمكن استخدامها بصورة مبدعة في طريق الاستغلال الأمثل لكافة الموارد الاقتصادية⁽²²⁾.

وبتحليل المقومات الأساسية لمفهوم تنمية رأس المال البشري أنها تدور حول بناء الانسان وتوفير الشروط الدائمة لضمان وجود أفراد في المجتمع قادرين على أحداث التطور بصورة مستمرة لمسايرة تغيرات العصر، وهذا لن يتم الا من خلال استراتيجية تنموية لرأس المال البشري بحيث تعتمد الوسائل والأساليب العلمية والفنية والتربوية الحديثة القادرة على خلق وتطوير المعرفة العلمية ونشر الخبرات والمعارف والقيم الحضارية بين السكان لرفع أكبر قدر ممكن منهم الى قوى ذات مستوى أعلى في ضوء الوسائل والمهام التي تضطلع بها عملية تنمية رأس المال البشري كاستثمارات في الإنسان تتوخى أهدافا اقتصادية واجتماعية⁽²³⁾، وهكذا فان طبيعة المهام الرئيسية التي تستهدفها عملية تنمية القوى البشرية بما فيها الأهداف الاقتصادية (تكوين رأس المال البشري) إنها متجددة ومستمرة تقترن بتنمية تقدم المجتمع، فان قيامها لا يتحدد بعصر معين أو عمر معين أو فئة اجتماعية أو مستوى اقتصادي انما هي عملية عامة شاملة ترتبط بالإنسان في مرحلة الاعداد للاستخدام و بالأمة مهما كان مستوى تقدمها.

هكذا يتضح أن تنمية رأس المال البشري أضحت من أهم القضايا و أكثرها إلحاحا باعتبارها العملية الضرورية لتحريك وصقل وصياغة وتنمية القدرات والكفاءات البشرية في جوانبها العملية أو العلمية والفنية والسلوكية ووسيلة تعليمية تمد الانسان بمعارف أو معلومات أو مبادئ أو فلسفات تزيد من طاقته على العمل والإنتاج وهي أيضا وسيلة تدريبية تزوده بالطرق العلمية والأساليب المتطورة والمسالك المتباينة في الأداء الأمثل، كما أنها وسيلة فنية تمنحه خبرات اضافية ومهارات ذاتية تعيد صقل قدراته العقلية ومهاراته اليدوية، فضلا عن كونها وسيلة سلوكية تعيد النظر في مسلكه الوظيفي والاجتماعي وان الدعائم الأساسية والمقومات الرئيسية لهذه العملية هي التربية والتعليم، التدريب، تنمية القدرات.

❖ انواع رأس المال

لقد تم تطوير مفهوم "رأس المال" لأول مرة في العام 1961 من قبل ثيودور شولتز الاقتصادي الأمريكي الذي أكد على أهمية اكتساب الأفراد للمعارف والمهارات، وهذا يمثل جزء كبير من رأس المال الشركة أو المنظمة، وفي عام 1965 قدم غاري بيكر شرحا مفصلا لهذا المفهوم حتى شاع بين الناس وأصبح مألوفا بينهم، كذلك أشار بعض الباحثون إلى العلاقة القوية الإيجابية والطردية بين المعارف والمهارات والإنتاجية... ويضيف ليفين (1987) بأن تنظيم الإنتاج مثل: مدى حرية التصرف، والمشاركة في صنع القرار، وتقاسم المسؤولية، والمعلومات المتاحة للموظفين، وكلها تؤثر على العاملين الاستفادة من قدرتها على الفعل⁽²⁴⁾. لذا سيتم لقاء الضوء على هذه الانواع لكونها مفاهيم ومصطلحات هامة في التنمية بصفة عامة والتنمية المستدامة بصفة خاصة، ولأن التنمية المستدامة تهتم بهذه الانواع من راس المال وذلك بشكل علمي ومتوازن ومتكامل وطموح، ونظرا لوجود شيء من الغموض حول هذه المفاهيم ووجود نوعاً من التداخل فيما بينهما وهي كالآتي.

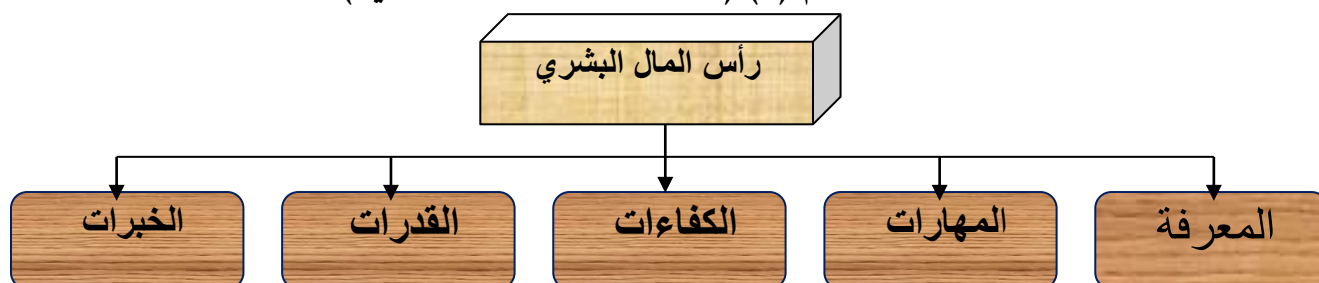
1- رأس المال البشري ورأس المال الفكري

رأس المال البشري هو المصدر الاساسي لتكوين وتشخيص الافراد الذين يمتلكون المقدرة العقلية والمهارات والخبرات لا يجاد الحلول العملية المناسبة لمتطلبات ورغبات الزبائن لانهم مصدر الابتكار والتجديد ويتضمن رأس المال البشري القدرات الفطرية وكذلك المعرفة والمهارات التي يكتسبها الأفراد طوال حياتهم ومن الملاحظ ان عدد المهارات التي يكتسبها الأفراد طوال حياتهم تعتمد جزئيا على قدراتهم الاولى فأى منشأة يجب ان يكون لديها أفراد أكفاء ومهرة حيث يعتمد التحسين المستدام للإنتاجية على رأس المال البشري⁽²⁵⁾، ويكمن رأس المال البشري في جوهر رأس المال الفكري وهو يشكل قدرات الأفراد والمنظمات المنعكسة في التعليم والخبرة والمعرفة والتجربة، ويجسد رأس المال البشري عوامل النجاح الأساسية للمنشآت في الماضي والحاضر والمستقبل وقد وردت العديد من التعاريف التي تناولت المفهوم الأساسي لرأس المال البشري حيث يتفق العديد من الكتاب والباحثين (Westphalen, 1999, 10)، (eutsch bank research , 2005, 3)، (لطيف، 2005، 9)، (الطالباني، 2005، 14) على تعريف رأس المال البشري على انه " المعرفة والقدرات والمهارات والكفاءات والخصائص الأخرى

المتجسدة في الأفراد أو فئات من الأفراد، ويرى ألفريد مارشال (A.Merchall) أن البشر رأس مال يجب أن يستثمر للاستفادة من إمكانياته وطاقاته والاكتشاف والتحليل وإعادة التركيز والابتكار في باقي رؤوس الأموال، وإجمالاً هناك أربع أنواع من رؤوس الأموال يمكن تشخيصها كالآتي

- رأس المال المادي :ويقصد به رأس المال المالي أو النقدي.
 - رأس المال الطبيعي: ويعني الموارد الطبيعية والنظم البيئية.
 - رأس المال الاجتماعي: يقصد به شبكات العلاقات الاجتماعية والمعايير والقيم الإيجابية في المجتمع التي تمكن أفراد وشرائحه من التصرف معا بصورة فعالة ومجدية لتحقيق أهدافهم المشتركة.
 - رأس المال البشري : ويقصد به القدرات الإنتاجية للأفراد الموروثة أو المكتسبة.
- وفي هذا السياق يتفق الباحث مع (eutsch bank research , 2005 : 3) (في تعريفه لرأس المال البشري بأنه "مجموع المعرفة و القدرات والمهارات والكفاءات والخصائص الأخرى المتجسدة في الافراد او فئات من الافراد, سواء" أكانت فطرية ام مكتسبة والتي تسهم في زيادة القيمة الاقتصادية للمنشأة " . واستناداً لذلك يمكن توضيح مكونات رأس المال البشري بالشكل رقم (1):

الشكل رقم (1) (مكونات رأس المال البشري)



ولكن تباينت وجهة النظر في استخدام هذه المعرفة والمهارات فمنهم من وظيفها في انتاج السلع والخدمات والبعض الآخر وظيفها لزيادة القيمة الاقتصادية للمنظمة أو انها تكون نتاج الاستثمار الداخلي للثقافة والتدريب. ويمكن تصنيف رأس المال البشري الى أربعة فئات وحسب ما جاء بتصنيف (العنزي , 2006 :6)*

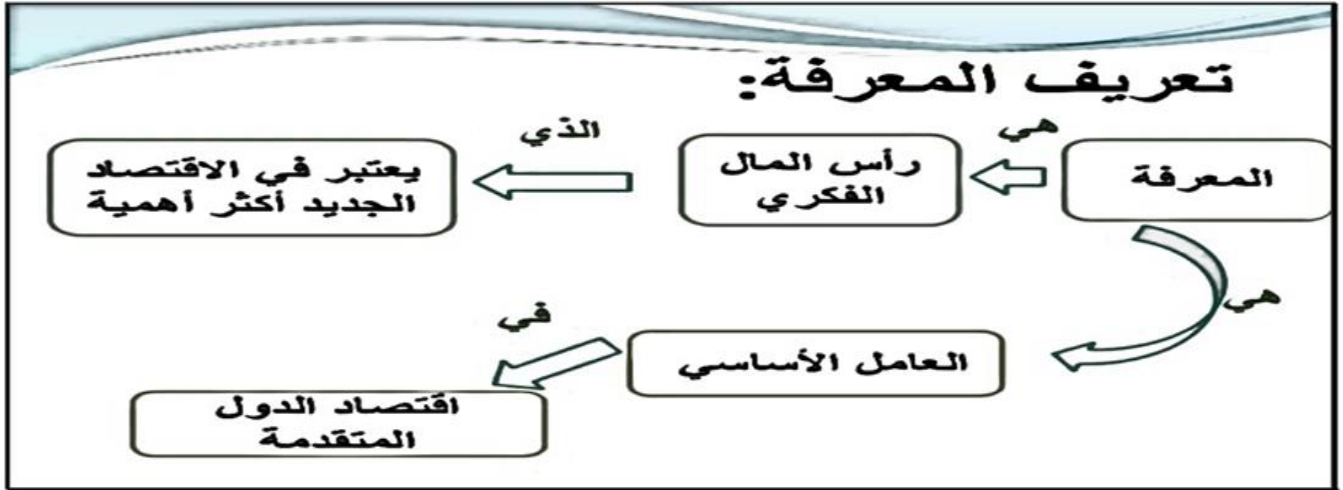
الجدول (1) فئات رأس المال البشري

<p>2. المتعلمون الجدد New Learners (2.5%)</p> <p>وهم فئة العاملون الجدد الداخليين للمنظمة والمنقوليين والمترقين المتنوعة التي يمكن توظيفها واستثمارها بشكل صحيح لصالح إلى وظائف جديدة أخرى والذين عادة ما يصل ادائهم للمستوى المرغوب لها ، بسبب ضعف مواقف الاندماج والتكيف مع ثقافتها وبيئتها .</p>	<p>1. النجوم والعقول Stars & Brain (75%)</p> <p>وهم فئة العاملين الذين يتمتعون بالقابليات والمعارف والمهارات المتنوعة التي يمكن توظيفها واستثمارها بشكل صحيح لصالح إلى وظائف جديدة أخرى والذين عادة ما يصل ادائهم للمستوى المرغوب لها ، بسبب ضعف مواقف الاندماج والتكيف مع ثقافتها وبيئتها .</p>
<p>4. العاملون صعبى المراس Difficult Employee</p> <p>وهم فئة العاملون صعبى المراس والتعامل كونهم (2.5%) أصحاب مشاكل في العمل والتأثير السلبي في الانتاجية ، ويفضل لتحويلهم الى نجوم لامعة وعقول مدبرة لصالح اضافة القيمة ان تعد المنظمة تلك البرامج الناجحة للاستغناء عنهم بسرعة بسبب ارتفاع كلفهم المؤثرة على الاستثمار في رأس المال البشري .</p>	<p>3. العاملون الطبيعيون Normal Employees (20%)</p> <p>وهم العاملون العاديون الذين يتمتعون بصلادة انتمائهم للمنظمة، بل يفترض ان يسعى المديرين والذين لايمكن الاستغناء عنهم، لتحويلهم الى نجوم لامعة وعقول مدبرة لصالح اضافة القيمة ان تعد المنظمة تلك البرامج الناجحة للاستغناء عنهم بسرعة بسبب ارتفاع كلفهم المؤثرة على الاستثمار في رأس المال البشري .</p>

المصدر: سعد العنزي، فلسفة كلفة رأس المال البشري واستثماره، 2006، ص6.

اما بالنسبة الى مفهوم رأس المال الفكرى : تعددت الآراء بين الكتاب والأدباء الذين عرفوا رأس المال الفكري من خلال مدلولات المعرفة أو الأصول غير الملموسة في المؤسسات، وأضافت منظمة التعاون والتنمية الاقتصادية أن رأس المال الفكري هو القيمة الاقتصادية لفئتين من الأصول غير الملموسة لمنظمة معينة⁽²⁶⁾، ويعرف "Ulrich" رأس المال الفكري على أنه يمثل "مجموعة مهارات المؤسسة التي تتمتع بمعرفة واسعة تجعلها قادرة على جعل المؤسسة عالمية من خلال الاستجابة لمتطلبات الزبائن والفرص التي تتيحها التكنولوجيا"⁽²⁷⁾، بينما يرى كل من "هامل" و"هين" (Hamel, Hine) أن رأس المال الفكري عبارة عن "قدرة متفردة تتحقق من تكامل المهارات المختلفة التي تتفوق بما المؤسسة على منافسيها، بحيث تسهم في زيادة القيمة المقدمة للعملاء، كما تعد تلك القدرة من أهم مصادر الميزة التنافسية"⁽²⁸⁾، كما عرف Reid "رأس المال الفكري على أنه "المادة الفكرية المتكونة من المعرفة والمعلومات والمهارات والخبرات ذات القيمة الاقتصادية التي يمكن وضعها موضع التطبيق بهدف خلق الثروة"، بينما يرى كل من "Prusak" و"Davenport" أن رأس المال الفكري يتمثل في "المعرفة التي يمكن تحويلها إلى ربح"⁽²⁹⁾، ويلعب رأس المال الفكري بعناصره المختلفة دورا مهما في نجاح المنظمات في الوقت الحاضر، حيث أنه يميز المنظمات التي يمكنها تقديم منتجات جديدة، وبشكل أفضل مع تقديم ابتكارات لمنتجاتها وخدماتها بمعدلات سريعة، ويؤكد ذلك ما ظهر من نتائج استقصاء رؤساء مجال إدارة المنظمات كبيرة الحجم في الولايات المتحدة الأمريكية، حيث أكدوا أن رأس المال الفكري يعتبر أكثر الأصول أهمية، ويعد أساس النجاح في القرن الحادي والعشرين⁽³⁰⁾ كما موضح بالشكل رقم (2).

الشكل رقم (2)



المصدر من عمل الباحث بالاعتماد على : مدحت ابو النصر ياسمين مدحت محمد، التنمية المستدامة _ مفهومها _ أبعادها _ مؤشراتها، جامعة حلوان، 2017، ص29.

وإذا عقدنا مقارنة بين رأس المال الفكري ورأس المال المادي لوجدنا اختلافات كثيرة منها على سبيل المثال:

- 2- رأس المال المادي ملموس ومادي، بينما رأس المال الفكري غير ملموس وغير مادي.
- 3- رأس المال المادي موجود ضمن البيئة الداخلية للمنظمة، بينما رأس المال الفكري موجود في عقول العاملين في المنظمة.
- 4- رأس المال المادي يتوقف عند حدوث مشكلات في التشغيل، بينما رأس المال الفكري يبدع ويبتكر ويخترع عندما تحدث المشكلات.⁽³¹⁾

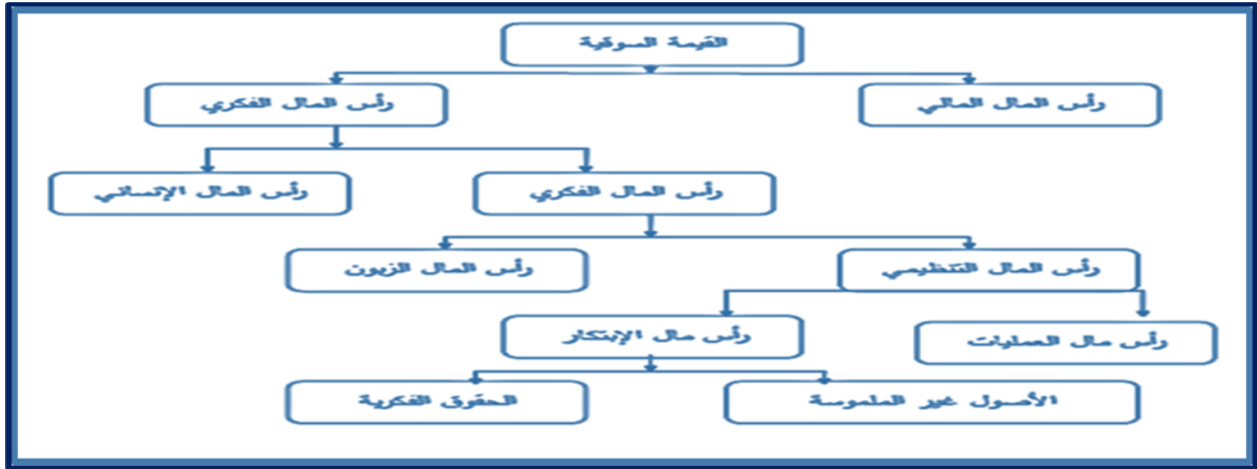
❖ **خصائص رأس المال الفكري:** يقسم الأفراد الذين يتمتعون بقدرات معرفية وتنظيمية بسمات تميزهم عن غيرهم من الأفراد، ومنها.

2- **الصفات التنظيمية:** وتمثل توزيع رأس المال الفكري على المستويات الاستراتيجية كافة وبنسب متباينة، كما ويميل رأس المال الفكري للعمل ضمن الهياكل الإدارية المرنة، ويركز على استخدام الرسمية بشكل منخفض جدا ، بالإضافة إلى أنه يبتعد عن الميل صوب المركزية الإدارية بشكل كبير.

3- **الصفات المهنية:** فتتمثل في أنه ليس بالضرورة أن يكون رأس المال الفكري حاصلا على شهادة أكاديمية بل الضرورة تكمن في مواصلة تعليمهم وتدريبهم الفعال، وبمهارات عالية ومتنوعة وبميزات متقدمة.

4- **الصفات السلوكية والشخصية:** فتتمثل ميل رأس المال الفكري إلى حمل المخاطر في بدء العمل بدرجة كبيرة، كما ويحبذ التعامل مع الموضوعات التي تتسم بعدم التأكد، ويبادر بتقديم الآراء والمقترحات البناءة، بالإضافة إلى أنه يتسم ببعض السمات الشخصية مثل الحسم الذكاء، الحدس، الانفتاح على الخبرة، المثابرة، الثقة بالنفس، الاستقلالية.

ويتضح من خلال الدراسة ان نموذج ملامح سكانديا من أكثر نماذج تقويم رأس المال البشري استخداما وتطبيقا في دول الاتحاد الأوروبي، والدول الصناعية الكبرى عموما لأسباب كثيرة، من بينها شمول النموذج أهم متغيرات رأس المال الفكري التي يمكن قياسها ومكوناته من خلال مؤشرات محاسبية ومالية⁽³²⁾ وكما في الشكل رقم (3).



الشكل رقم (3) نموذج ملامح شركة سكانديا لرأس المال الفكر

المصدر من عمل الباحث بالاعتماد على: سعد غالب ياسين، نظم ادارة المعرفة ورأس المال الفكري العربي، مركز الامارات للدراسات والبحوث الاستراتيجية، الامارات العربية المتحدة، 2007، ص 63.

لذا نستخلص ان رأس المال البشري يعتبر أحد عناصر أو مكونات رأس المال الفكري ورأس المال البشري يفوق في أهميته أيا من الأصول المادية الأخرى التي تمتلكها المنظمات، مما يعني ضرورة توفير معلومات ملائمة عن الموارد البشرية المتاحة تمكن إدارة تلك المنظمات من حسن استخدامها، ورأس المال الفكري والذي يتصف بخاصية مهمة وهي أن المنظمة تحصل على مساهماته في العمل بدون أن تمتلكه بشكل مباشر مما يضيف درجة من عدم التأكد بنسبة استخدامه.

2- رأس المال البشري ورأس المال الهيكلي: ويقصد برأس المال الهيكلي المعرفة التي تظل باقية في

المنظمة بعد أن يتركها أعضاؤها سواء بشكل مؤقت أو بشكل نهائي، ويكون مخزنة في قواعد بيانات، ومستندات، وبرامج جاهزة، ومكون مادي للحاسب الآلي Hardware وهيكل تنظيمية، أما رأس المال البشري فيقصد به العاملين وما يملكونه من معارف، ويشمل رأس المال التنظيمي ورأس المال العلائقي.

رأس المال الهيكلي = رأس المال العلائقي + رأس المال التنظيمي

أ- رأس المال العلائقي: هو رأس المال السوقي لكن في سياق الأصول الفكرية الوطنية، يشار إليه برأس المال العلاقات للدلالة على السوق والعلاقات التجارية التي تقيمها الأمة داخل الأسواق العالمية مع عملائها ومورديها، كما يشار إليها برأس المال الاجتماعي، تعزز العلاقات داخل وعبر البلدان القدرة على خلق قيمة من المعرفة.

ب- **رأس المال التنظيمي:** يشير إلى القدرات الوطنية مثل الهياكل التنظيمية، الأجهزة والبرامج وقواعد البيانات و براءات الاختراع والعلامات التجارية وكل شيء آخر يدعم الابتكار والإنتاجية من خلال تبادل ونقل المعرفة.⁽³³⁾

ويتضح الفرق بين رأس المال البشري ورأس المال الهيكلي، هو أن المعرفة والمهارات في عقول الأفراد والتي تمثل رأس المال البشري، تتحول إلى رأس مال هيكلي أو تنظمي فقط إذا تم نقلها وتحويلها وتكديدها في مستندات متنوعة بالمنظمة.

اما برأس المال الهيكلي المعرفة التي تظل باقية في المنظمة بعد أن يتركها أعضاؤها سواء بشكل مؤقت أو بشكل نهائي، ويكون مخزنة في قواعد بيانات، و مستندات، وبرامج جاهزة، ومكون مادي للحاسب الآلي ، وهياكل تنظيمية⁽³⁴⁾.

3- **رأس المال البشري ورأس المال الاجتماعي:** رأس المال الاجتماعي يعرف بأنه عبارة عن

علاقات اجتماعية تساعد الأفراد على المشاركة والتفاعل مع الآخرين، ويتضمن هذا التصور المنظمات الاجتماعية وعلاقات الثقة والمشاركة التبادلية ويشمل ذلك الفرد والمجموعة والمجتمع⁽³⁵⁾، يعد رأس المال الاجتماعي مفهوم متطور من مفاهيم السلوك التنظيمي، يعكس طبيعة العلاقات الاجتماعية السائدة بين العاملين داخل المنظمة وخارجها في المجتمع المحيط بهم، والثقة المتبادلة فيما بينهم التي ينبغي أن تركز على قاعدة القيم والمعايير الصحيحة الحاكمة لعمل الجماعة، وبما يؤمن تحقيق حالة الالتزام الأخلاقي الذي يجعل من أعضائها متآلفين متآزرين بما بينهم في السراء والضراء، في الخير والشر، وصولاً إلى زيادة مشاعر الولاء للمنظمة بشكل أكثر من كونهم متعاقدين معها⁽³⁶⁾.

من خلال ما تقدم يمكن تعريف رأس المال الاجتماعي بأنه (العلاقات والروابط الاجتماعية التي يقيمها الأفراد داخل المنظمة والتي تبني على أسس ومعايير ابرزها الثقة والتعاون شريطة أن يتوفر مبدأ الشرعية في تلك العلاقات.

❖ **ابعاد راس المال الاجتماعي:** يوجد ثلاثة أبعاد لراس المال الاجتماعي هي البعد الهيكلي، والبعد الإدراكي، والبعد العلاقتي.⁽³⁷⁾

1- **البعد الهيكلي:** يمثل البعد الهيكلي قدرة الأفراد على الارتباط بالآخرين داخل المنظمة ويؤكد على الروابط داخل شبكة العمل، شكلها ومدى ملائمتها للمنظم.

2- **البعد الإدراكي:** يشير البعد الإدراكي إلى اللغة المشتركة والاعتقادات والطموحات والرموز والرؤية المشتركة والقيم وهي تشكل نوعاً مؤثراً في رأس المال الاجتماعي، أن زيادة التفاعل يمكن أن تؤدي إلى أن تكون الرموز واللغة المشتركة والمعايير مفهومة ومقبولة بشكل أكبر.

3- **البعد العلاقتي:** يتضمن الإحساس بالثقة والالتزام الحقيقي والاحترام المتبادل، إذ تتبنى جماعات الممارسة ضرورة التفاعلات الشخصية لبناء رأس المال الاجتماعي القادر على خلق والمشاركة في المعرفة ذات العلاقة .

نستخلص بأن هناك ارتباط قوي بين رأس المال البشري ورأس المال الاجتماعي والمجتمع، حيث أن رأس المال الاجتماعي مرادف لجملة المهارات والقدرات والسمات الاجتماعية والتي تميز بها مجتمع عن آخر، وبالتالي يمكن الجزم بأن رأس المال الاجتماعي مرادف لكل ما هو مجتمعي أو اجتماعي على عكس رأس المال البشري الذي يصف السمات والقدرات الفردية.

❖ خصائص رأس المال البشري:

يتميز رأس المال البشري بمجموعة من المميزات أهمها:⁽²⁴⁾

1- **خصوصية رأس المال البشري :** إن رأس المال البشري لا ينفصل أبداً عن ماله وهو ملازم له في كل زمان ومكان، ولا يمكن تكوينه إلا بالمشاركة الفعلية والشخصية للأفراد وهو يتميز بالخصوصية كونه مرهون بالقرار الذي سيتخذه الفرد فيما يخص قرار الاستثمار في التكوين، وتحمله لمختلف التكاليف التي ستجزي عنه، وتنازله عن جميع العوائد المالية التي سيحصل عليها في الحاضر، مقابل إيرادات مالية أكبر في المستقبل.

2- **محدودية رأس المال البشري:** إن إمكانيات تراكم رأس المال البشري ترتبط ارتباطاً وثيقاً بالقدرات الجسمية والعقلية للفرد، ولأن تكلفة الاستثمار تتزايد مع مرور الوقت فإن تحصيل عوائد الاستثمار محدودة بدوره حياة الفرد التي يمكن أن يحصل عليها في الحاضر مقابل عوائد مالية أكبر في المستقبل.

3- **عدم مرئية رأس المال البشري :** أن المعارف والقدرات المكتسبة والممتلكة من قبل الأفراد، لا يمكن تمييزها أو معرفتها من أول وهلة حيث أنه في بداية علاقة العمل لا تستطيع المنظمة التعرف على القدرات والكفاءات الحقيقية لأفرادها إلا بعد التعرف على الشهادات العلمية للفرد، والتي تحمل مؤشراً هاماً يتمثل في الاستثمار في التعليم والتي تحملها الفرد والفترة الدراسة والتكوين، إلى جانب الخبرات والكفاءات الحقيقية والتجربة المهنية التي يتمتع بها الأفراد والتي تظهر من خلال مستويات الأداء والإنتاجية.

كما أن هناك بعض الخصائص الأخرى:⁽²⁵⁾

1- عدم ارتباط مالك رأس المال البشري بالاستثمار البشري بصفة شخصية رغم قدرة الفرد على تأجير واستثماره لصاحي العمل، إلا أنه ليس باستطاعته بيعه كما تستطيع المنظمة بيع أصل من أصولها.

2- عدم إمكانية استهلاك رأسمال البشري بالطريقة التقليدية للاستهلاك حيث يمكن فقده المجرّد موت صاحبه، وهذا ما يفسر زيادة الخطر في الاستثمار البشري.

3- يتطلب الاستثمار في تكوين رأسمال البشري وقتاً طويلاً مقارنة بالوقت المستغرق في الاستثمار في رأس المال البشري المادي.

❖ مؤشرات رأس المال البشري:

رغم صعوبة قياس رأس المال البشري إلا أن هناك خمس مؤشرات يمكن الاعتماد عليها في رصد رأس المال البشري لبلد معين وهي:

1- مؤشر الأمية: (38)

يعتبر معدل الأمية من أهم المؤشرات المستخدمة في قياس رصيد رأس المال البشري امياً ومن البديهي أن زيادة معدل الأمية لدى الكبار تعتبر تخفيضاً كمياً ونوعياً في رأس المال البشري ويعتبر التسرب من التعليم الابتدائي رافداً أساسياً من الروافد المغذية للأمية لذلك لابد من تخفيض نسبة الأمية، لأن ذلك سينعكس بشكل أكيد على إنتاجية عنصر العمل ويشكل أيضاً عقبة في تحسن شروط التنمية وجهود القضاء على الفقر.

2- مؤشر معدلات التمدد:

يشير معدل التمدد إلى متوسط عدد السنوات التي أمضاها السكان في الفئة العمرية 15 سنة فما فوق.

3- مؤشر الرقم القياسي: وهو عبارة عن توليفة من معدلات الالتحاق بالمرحل الابتدائية والثانوية والجامعية ومعدل معرفة القراءة والكتابة كما يشمل أيضاً معدلات التأطير أي عدد الطلاب لكل أستاذ في المراحل التعليمية الثلاث باعتبارها مؤشراً على نوعية التعلم في كل مرحلة من مراحل التعليم.

4- مؤشر الإنفاق على التعليم: (39) هو عبارة عن النفقات التي تصرف على العملية التعليمية بجوانبها المختلفة وتوجد نظرة شمولية إلى مفهوم الإنفاق على التعليم، وتشمل جميع مصاريف الإنفاق المادية وكذلك ما يتعلق بالنواحي البشرية وما تبذله من جهد تعليمي، ونظرة أخرى تنظر إلى الإنفاق من جانب لإنفاق الحكومي على التعليم العام دون الأخذ بعين الاعتبار ما تنفقه الأسرة على أبنائها، ويشمل الإنفاق الحكومي نفقات الأبنية المدرسية والمعلمين والأجهزة وغير ذلك من متطلبات المؤسسات التعليمية ويقاس الإنفاق على التعليم بقدر ما يرصد له كنسبة من ميزانية الدولة أو من الدخل القومي وكلما ارتفعت هذه النسبة دل ذلك على الاهتمام هذا البلد أو ذلك بالتعليم.

5- مؤشر التنمية البشرية لبرنامج الأمم المتحدة الإنمائي: (40) مؤشر التنمية البشرية هو أداة مركبة تهدف لقياس التنمية البشرية عن طريق دراسة العلاقة على بين مستوى النمو الاقتصادي ومستوى التنمية الاجتماعية باستخدام سلم يتراوح ما بين القيمتين الصفر والواحد وذلك من خلال تحديد الإمكانات التي وفرتها الدولة في ثلاث جوانب مهمة هي:

- مدى الحياة ومستوى الصحة.
- التمدد وتلقي المعارف.
- نصيب الفرد من الناتج المحلي.

❖ تقارير التنمية البشرية الإنمائية للأمم المتحدة لرأس المال البشري:

بداية ومنذ أول تقرير ابتكرت تقارير التنمية البشرية أدوات جديدة للقياس، لا ينبغي أن يقتصر قياس التنمية الوطنية على نصيب الفرد من الدخل، كما جرت العادة لفترة طويلة من الزمن، إنما تقاس بالقدرة على العيش حياة مديدة وصحية، تقاس بالعمر المتوقع عند الولادة؛ والقدرة على اكتساب المعرفة، تقاس بمتوسط سنوات الدراسة والعدد المتوقع لسنوات الدراسة؛ والقدرة على تحقيق مستوى معيشي لائق تقاس بنصيب الفرد من الدخل، المعرفة والصحة، من أهم عوامل تنمية رأس المال البشري وهو أهم مكون للأصول المعرفة الوطنية.

يظهر الجدول التالي عناوين تقارير التنمية البشرية للبرنامج الإنمائي للأمم المتحدة خلال الألفية الثالثة.

سنة الإصدار	العنوان	سنة الإصدار	العنوان
2000	حقوق الإنسان	2010	الثروة الحقيقية للأمم
2001	توظيف التقنية	2011	الاستدامة والإنصاف
2002	الديمقراطية	2013	نخضة الجنوب
2003	تعاهد بين الأمم	2014	المضي في التقدم
2004	الحرية الثقافية	2015	التنمية في كل العمل
2005	التعاون الدولي	2016	تنمية بشرية للجميع
2006	أبعد من الندرة	2018	أدلة التنمية البشرية
2008/2007	مخاربة تغير المناخ	2019	ما وراء الدخل المتوسط...
2009	التغلب على الحواجز	2020	التنمية البشرية والأثر البشري

الجدول (2) عناوين تقارير التنمية البشرية للبرنامج الإنمائي للأمم المتحدة خلال الألفية الثالثة

المصدر من عمل الباحث بالاعتماد على : تقارير التنمية البشرية، لبرنامج الأمم المتحدة الإنمائي.

يلحظ من الجدول أعلاه أن تقارير التنمية البشرية الإنمائية الصادرة عن الأمم المتحدة تركز على الأصول غير الملموسة، من سبعة عشر تقريراً من 2000 إلى 2020 أغلبها تركز على الأصول المعرفية كأساس تحقيق التنمية البشرية المستدامة، وفي العادة تستفتح التقارير الإنمائية للأمم المتحدة بما يخص موضوع بحثنا رأس المال البشري وبمقولة هامة " الإنسان هو الثروة الحقيقية التي تملكها بالرغم من أن الثروة الوطنية تتكون من الموارد الطبيعية والتجهيزات الصناعية وكذا رأس المال غير المادي المتمثل في عنصرين: الأول رأس المال البشري من خلال المهارات والمواهب الكفاءات، الثاني جودة المؤسسات. أما تقارير التنمية تركز

على الإنسان فقط لأنه بالإضافة إلى أنه العامل الوحيد المتغير والمبدع والمبتكر وكذا أساس تحقيق جودة المؤسسات أو ضعفها.

تقرير 2000 (حقوق الإنسان)، استهل العالم الألفية الجديدة بمحاربة التمييز العنصري بين الأجناس، واعتبار إن الحياة حق للجميع ألح التقرير على أن النمو الاقتصادي وحده لا يحقق تقدماً تلقائياً في التنمية، فالسياسات لتنمية الحقيقية يجب أن تقوم على محاربة الفقر والاستثمار في إمكانات الأفراد لرأس المال البشري، بالتركيز على مستويات التعليم والتغذية والصحة والدخل، بشكل متساوي وعادل بين جميع الأفراد واعتبارها كحق من حقوق الإنسان، فمن أهم حقوق الإنسان هي المعرفة، العمر الطويل والعيش الكريم⁽⁴¹⁾.

اعترف تقرير 2001 (توظيف التقنية) مبكراً بدور التكنولوجيا في تحقيق التنمية لرأس المال البشري، إذ تساعد التقنيات الرقمية على النهوض بالتنمية من خلال خفض تكاليف الحصول على المعلومات، إلى خفض كبير في تكلفة المعاملات الاقتصادية والاجتماعية على الشركات والأفراد والقطاع العام، وهي تشجع على الابتكار حينما تنخفض تكلفة المعاملات إلى صفر تقريباً، تساعد على تعزيز الكفاءة لأن الأنشطة والخدمات القائمة تصبح أرخص أو أسرع أو أيسر من ذي قبل، أنها تؤدي إلى زيادة الاحتواء الاجتماعي لأن المواطنين يحصلون على الخدمات التي كانوا محرومين منها من قبل.⁽⁴²⁾

نبتت تقارير (2003، 2005، 2013) إلى ضرورة تنسيق الإجراءات اللازمة لمواجهة التحديات من القضاء على الفقر، تغير المناخ، والأمن والسلم، بتشجيع التعاون والارتباط وتبادل الخبرات والتجارب بين الدول وهي كلها تمثل رأس المال العائلي هو رأس المال السوقي لكن في سياق الأصول الفكرية الوطنية⁽⁴³⁾. **أكد تقرير 2010 (الثروة الحقيقية للأمم)** على أن الإنسان هو الثروة الحقيقية لأي أمة، والإنسان هو أساس التنمية ورأس المال وجوهرها. أعاد التذكير بإمكانية تحقيق إنجازات في التنمية البشرية حتى لو تعذر النمو الاقتصادي السريع، من خلال الاهتمام بالمعرفة، فالمعرفة توسع إمكانات البشر وتغذي فيهم الخيال وتنمي عندهم حسن الإبداع، وبالتحصيل العلمي يتمكن الإنسان من حماية مصالحه ومقاومة الاستغلال، وبالتحصيل العلمي الذي يعتبر أحد مؤشرات رأس المال البشري يصبح الإنسان أكثر وعياً بكيفية تجنب المخاطر الصحية، ويستطيع العيش حياة أطول في رفاه وراحة، وبالتحصيل العلمي يستطيع الإنسان الحصول على فرص عمل أفضل وكسب أجر أعلى⁽⁴⁴⁾.

ووضح تقرير 2015 (التنمية في كل عمل) أهمية العمل، كالعامل في الرعاية والعمل التطوعي والعمل الإبداعي في الكتابة أو الرسم، وحدد الصلة بين العمل والتنمية البشرية على أنها علاقة ترابط وتفاعل، فالعمل يعزز التنمية البشرية، بتأمين الدخل وسبل العيش، والحد من الفقر، وكفالة الإنصاف في النمو، ومنه فإن التنمية البشرية تزيد رأس المال البشري وتوسع فرص الإنسان وخياراته في تحسين الصحة ومستوى المعرفة والمهارة والاستثمار، أقر التقرير أن من أخطر أوجه الحرمان البشري عدم استخدام الطاقات البشرية الكاملة، أو قلة استخدامها، أو سوء استخدامها في العمل الذي يعزز التنمية البشرية⁽⁴⁴⁾.

وفق تقرير التنمية البشرية 2016 (تنمية بشرية للجميع) تتطلب التنمية البشرية للجميع انتهاج سياسات شاملة للوصول إلى الفئات المهملة والمحرومة والمهمشة، واتخاذ التدابير لصالح الأشخاص ذوي الاحتياجات

الخاصة، وبحسب هذا التقرير فإن تحقيق التنمية البشرية للجميع، ينبغي أن يكون شاملاً، تدعمه أربعة أركان متآزرة هي:

- أولاً:** استراتيجيات النمو الذي يحرك التشغيل من خلال التركيز على القطاعات التي يعيش منها الفقراء.
- ثانياً:** الشمول المالي من خلال توسيع نطاق الخدمات المصرفية وتسخير التكنولوجيا لتشمل الفئات المحرومة.
- ثالثاً:** الاستثمار في أولويات رأس المال البشري التي تؤمن خدمات منخفضة التكلفة وعالية الجودة.
- رابعاً:** التدخلات المتعددة والابعاد العالية التأثير التي تأتي بالمكاسب على الجميع.⁽⁴⁵⁾

يرى تقرير التنمية البشرية لعام 2019 (ما وراء الدخل، المتوسط، الحاضر)، بأن موجات التظاهرات الشعبية التي تجتاح بلدان عديدة، هي بمثابة إشارة واضحة إلى أن توجه الناس إلى الشارع يكمن في أسباب مختلفة، وهذه الفجوات مرشحة للاندفاع في ظل التغيرات العالمية السريعة في التكنولوجيا، والخصائص السكانية، وأوضاع الهشاشة، والمناخ والاستثمار رأس المال البشري، فضلاً عن الأحداث والصراعات والأوبئة والجوائح أثر مدمر على رأس المال البشري بسبب الخسائر في الأرواح، وفقدان سبل كسب العيش، وسوء التغذية، والتوقف عن تقديم الخدمات الصحية والتعليمية الأساسية على الصعيد العالمي، يمكن أن تضيق 10 تريليونات دولار من مستوى الدخل مدى الحياة لهذه الفئة من الطلاب، بسبب انخفاض مستويات التعلم، وإغلاق المدارس، أو مخاطر التسرب من التعليم، وتشير التقارير الصادرة عن البلدان المنخفضة والمتوسطة الدخل إلى حدوث اضطرابات كبيرة في الخدمات الصحية الأساسية، مثل التطعيمات الروتينية والرعاية الصحية للأطفال يهدف هذا التقرير إلى دراسة أوجه عدم المساواة في التنمية المستدامة ورأس المال البشري في إطار جديد.

أولاً: ما وراء الدخل أن هناك أوجه عدم المساواة في إبعاد التنمية المستدامة أساسية تتعدى الدخل مثل الصحة والتعليم والكرامة واحترام حقوق الإنسان.

ثانياً: ما وراء المتوسطات يجب أن لا يقتصر تحليل أوجه عدم المساواة على المقاييس موجزة (المتوسطات التي تختزل توزيعها إلى رقم واحد).⁽⁴⁶⁾

صدر تقرير التنمية البشرية 2020 (رأس المال البشري) في ظل نقشي جائحة 19، لتوثيق الآثار الجامحة والمدمرة للجائحة على التنمية البشرية، ودعم برنامج الأمم المتحدة الإنمائي في استجابته للأزمة، بين هذا التقرير أن جائحة كوفيد19 هوت بنحو 100 مليون إنسان إلى الفقر المدقع، في أسوأ نكسة للتنمية في غضون جيل، وتُظهر البيانات أن سنوات التعلم التي يحصل عليها الأطفال في بعض البلدان تقل بصورة كبيرة عن بلدان أخرى رغم استمرارهم في الدراسة لنفس المدة الزمنية، ويتفاقم هذا الوضع بسبب جائحة كورونا - مع تسرب العديد من الأطفال من التعليم وفقدانهم التعلم، في بلدان العالم الأشدّ فقراً، ويظهر الإصدار الأول من مؤشر رأس المال البشري، الذي نشرته مجموعة البنك الدولي في أكتوبر/ تشرين الأول 2018، وتم تحديثه في 2020 أن إنتاجية نحو 60% من الأطفال المولودين اليوم ستبلغ في أحسن الأحوال 50% فقط عندما يكبروا مقابل نسبة إنتاجية كاملة إذا تمتعوا بقدر كامل من التعليم والصحة الجيدة ويعكس ذلك أزمة

خطيرة في رأس المال البشري لها تداعيات شديدة على النمو الاقتصادي، والقدرة الجماعية للعالم على إنهاء الفقر المُدقع بحلول عام 2030.⁽⁴⁷⁾

❖ تقارير التنمية الإنسانية العربية لرأس المال البشري:

يصدر المكتب الإقليمي للدول العربية والتابع لبرنامج الأمم المتحدة الإنمائي من فترة لأخرى تقرير التنمية الإنسانية العربية لتشخيص مشاكل الأمة العربية، من المعروف أن المنطقة العربية تتوفر على موارد مالية وموارد طبيعية هامة، لكنها تصنف من ضمن الدول المتخلفة ويعود تخلفها إلى احتياجاتها إلى عناصر أخرى مهمة ركزت عليها تقارير التنمية الإنسانية العربية.

ناقش تقرير 2003 " إقامة مجتمع المعرفة " إلى أنه بالرغم من توفر المنطقة العربية على رأسمال بشري ومادي، لا تزال هناك قيود تعيق اكتساب ونشر وإنتاج المعرفة في المجتمعات العربية، أكد التقرير على أن المعرفة تساعد بلدان المنطقة على توسيع الحريات الإنسانية وتعزيز القدرة على ضمان هذه الحريات من خلال الحكم الصالح، كما شدد التقرير على أهمية الأصول المعرفية للمجتمع المعرفة والخبرة لا الأصول المادية والمالية هي المحددات الجوهرية للإنتاجية والتنافسية ومن ثمة التقدم في عالم اليوم والغد⁽⁴⁸⁾.

يشير تقرير مؤشر رأس المال البشري 2017 إلى كثير من نقاط الضعف التي تشوب جهود تنمية رأس المال البشري في الدول العربية يتبين تدني مؤشرات توظيف القوة العاملة في معظم الدول العربية ومنها السعودية، الأردن، مصر، الجزائر، تونس، المغرب، وموريتانيا، وهو ما يرجع الى تشوهات سوق العمل في تلك البلدان، إضافة إلى عوامل عدم التنسيق بين مخرجات العملية التعليمية ومتطلبات سوق العمل، وإلى ضعف حجم الاستثمار في التعليم، واستناداً إلى تقرير مؤشر رأس المال البشري 2017، فإن المتوسط العالمي لتنمية رأس المال البشري يبلغ 62% من إجمالي رأس المال البشري العالمي بصورة أخرى، فإن نسبة الاهدار في الموارد البشرية يبلغ حوالي 38% من رأس المال البشري العالمي، بالنسبة للدول العربية، فإن نسبة تنمية رأس المال البشري تبلغ في المتوسط حوالي 56% وهو أقل من المتوسط العالمي (62%)، وهو ما يعني أن حوالي 44% من رأس المال البشري في الدول العربية، وهي نسبة مرتفعة للغاية وتجاوز المتوسط العالمي للفجوة في تنمية رأس المال البشري العالمي (38%)، مهذرة غير مستغلة وذلك بسبب الخطأ في توزيع المهارات ضمن القوة العاملة وفي تطوير المهارات المستقبلية وفي التعزيز غير الكافي للتعلم المستمر للقوة العاملة، وهو ما يفسر ضعف مساهمة رأس المال البشري في النمو الاقتصادي في الدول العربية.⁽⁴⁹⁾

كان لهذه التقارير وتحليلاتها وبياناتها ومناقشاتها تأثيرات هامة على فكر التنمية وتطبيقاتها لرأس المال البشري، وأثبتت هذه التقارير أن التنمية البشرية المستدامة لا تتحقق إلا من خلال تنمية الأصول المعرفية، فهي أساس تكوين الثروة، وركزت على أن التنمية البشرية المستدامة تحتاج من جهة إلى بناء قدرات البشر عن طريق التعليم والتدريب والصحة، ومن جهة أخرى تحقيق الحرية والمساواة الاجتماعية والحكم الصالح والأمن وهي أصول معرفية تحقق من خلال اكتساب وإنتاج ونشر المعرفة. أكدت تقارير التنمية الإنسانية

العربية على أن المنطقة العربية غنية بالموارد الطبيعية والمالية والبشرية لكن تخلفها يعود إلى ضعف السياق المؤسسي في المجتمع، وفجوة المعرفة، وقصور الحريات الإنسانية.

الخاتمة:

يعد رأس المال البشري من الموارد المهمة في أي استراتيجية تتبناها أي دولة للزيادة في معدلات النمو لديها، ذلك أولت جميع الدول اهتمامها في مجال الاستثمار في العنصر البشري وتسعى جاهدة إلى تأمين العنصر البشري المؤهل تأهيلاً علمياً وهذا لأهمية استثماره في تحقيق التنمية البشرية.

تطرقنا في هذا البحث إبراز مضمون والمفاهيم التي تتعلق برأس المال البشري والاستثمار في العنصر البشري ومن جهة أخرى علاقة رأس المال البشري برأس المال الفكري، الهيكلي، الاجتماعي نظراً لغموض تلك المفاهيم وعلاقتها مع بعضها، فضلاً عن أهمية الأصول المعرفية في تحقيق التنمية المستدامة من خلال تقارير التنمية البشرية للبرنامج الأمم المتحدة الإنمائي، وكذا تقارير التنمية الإنسانية العربية الصادرة للمكتب الإقليمي للدول العربية تحت إشراف برنامج الأمم المتحدة الإنمائي.

ومنذ نهاية القرن الماضي تبين أن التنمية لم تعد تنمية اقتصادية أو نمو اقتصادي بمؤشرات كمية كالناتج الداخلي الخام، وإنما تنمية بشرية مستدامة، تنمية تهدف إلى زيادة الخيارات المتاحة أمام الناس في ثلاث خيارات أساسية هي: أن يحيا الناس حياة طويلة خالية من العلل والأمراض؛ وأن يكتسبوا المعرفة؛ وأن يحصلوا على الموارد اللازمة، يتم تحقيق هذه الأهداف من خلال الاستثمار في الإنسان بالتعليم، ومساهمة تكنولوجيا المعلومات والاتصالات في الوصول إلى المعرفة والاستفادة منها، والتعاون والتشارك بين مختلف الفئات والطبقات والقطاعات.

تفرض التنمية البشرية على الجميع المشاركة فيها والتعاون على تحقيقها، ينبغي للبلدان أن تسعى جاهدة إلى مواءمة جهودها الرامية إلى التصدي لجائحة كورونا مع أهداف رأس المال البشري الأطول أجلاً، وعليه أخذت الأمم المتحدة زمام الأمور في التعريف بهذه التنمية والتنسيق بين المجتمعات لتحقيقها.

النتائج

1- أن تقرير التنمية البشرية المستدامة هو عملية فكرية مستقلة ووسيلة هامة لنشر مفهوم التنمية البشرية المستدامة فيه جميع أنحاء العالم، هو تقرير يهدف إلى العودة بالناس إلى محور التنمية الذي هو الإنسان.

2- شيوع مصطلحات عدة مثل رأس المال البشري ، رأس المال الفكري، رأس المال الاجتماعي، رأس المال الهيكلي ، رأس المال العلائقي، والتي بدورها جعلت مراكز لقياس تأثير رأس المال البشري ومكوناته في عمل المنظمات ، وتحديد العناصر الحاسمة التي تصب في تحسين أدائها وتفوقها، وتم ايضاح هذه المصطلحات نظراً للتداخل والغموض بينهما.

3- يعد رأس المال البشري مكوناً جوهرياً متيناً لبناء المنظمات، فهو يمثل النخبة المتميزة من الموارد البشرية التي تملك قدرة التفكير والتحليل والابداع والابتكار من خلال توظيف المعرفة والخبرة والمهارة والقدرة ذات القيمة العالية والتفرد العالي.

4- للعنصر البشري دور مهم في تفعيل التنمية البشرية والاقتصادية، وذلك من خلال ارتباط رأس المال البشري بالتنمية بشكل عام، كذلك الدور الذي يلعبه قطاع التربية والتعلم والتدريب في زيادة قيمة رأس المال البشري، من حيث هو مخزون للمعارف العقلية التي تتم ترجمتها إلى مهارات تحقق الاكتشافات.

5- هناك علاقة وثيقة بين رأس المال البشري والتنمية البشرية، فقد تحولت النظرة إلى الأفراد من كونها عنصر من عناصر التنمية إلى كونها أصل أساسي من أصولها، بل أصبح الفرد أساسي ومحدد لأدائها، التي يمكن الاستثمار فيها وزيادة قيمتها، هذا التحول أدى إلى اعتبار العنصر البشري المصدر الحقيقي لتفعيل التنمية البشرية والاقتصادية للدولة، الذي يمثل مزيج من المهارات، المعارف.

6- وكما هو معروف ان الانفاق على رأس المال البشري كأحد مجالات الاستثمار والتي تؤدي بالمحصلة النهائية الى زيادة العوائد وخفض التكاليف، فالإنفاق لرفع كفاءة رأس المال البشري سيؤدي الى زيادة عدد الوحدات المنتجة لنفس الفترة مما يقلل من التكلفة الكلية والمتوسطة للوحدة المنتجة ويعطي فرصة اكبر لزيادة العوائد.

7- تعتبر تقارير التنمية البشرية الأداة الرئيسية لبرنامج الأمم المتحدة الإنمائي في تعزيز الفكر الإنمائي، يتم إعدادها التدافع بالقضايا التنموية الحساسة والجوهرية إلى واجهة الاهتمام على الصعيد العالمي والإقليمي والمحلي، أسهمت هذه التقارير في إثراء مناقشات حول التنمية ورأس المال وتقييم نتائجها.

8- بالنسبة لتقارير التنمية الإنسانية العربية الصادرة لتشخيص مشاكل المنطقة العربية، فإن المنطقة العربية تتوفر على موارد مالية وموارد طبيعية هامة، لكنها تصنف من ضمن الدول المتخلفة، يعود تخلفها إلى نواقص تعيق مصادر التنمية.

9- أثبتت هذه التقارير أن التنمية البشرية المستدامة لا تتحقق إلا من خلال تنمية الأصول المعرفية، انطلاقاً من تنمية رأس المال البشري من خلال الاهتمام بالتعليم والتدريب والصحة من جهة، ومن جهة أخرى من توفير البيئة التي تسمح له بأداء مهامه على أحسن وجه.

10- توجد مسؤولية كبيرة لرأس المال البشري تجاه تحقيق تنمية بشرية مستدامة وذلك من خلال ترسيخ التعاون وروح المبادرة والثقة المتبادلة والالتزام بين الأفراد العاملين.

التوصيات:

- 1- استغلال الموارد المالية المتوفرة في الاستثمار في الرأس المال البشري، من خلال تحسين التعليم والصحة، وتوفير بيئة
- 2- يجب أن تكون تنمية رأس المال البشري موجهة لأغراض المجتمع القصيرة والطويلة الأجل.
- 3- تنمية رأس المال البشري لا تقتصر على التعليم والصحة، الرعاية الصحية بل تشمل مشاركة البشر في رسم ملامح التنمية والإنصاف والاستدامة.

هوامش البحث ومصادره:

- مطانيوس منحول ، عدنان غانم، ماهي التخطيط الاقليمي وتحدياته في التنمية المستدامة ، مجلة علوم انسانية ، العدد 46 ، 2010 ، ص22.
- Malnotra , zoo , knowledge ,Assets in the Global Economy ; Assessment of intellectual capital.Journal of Global In formation Man agement , 5 – 15 -National
- مذكرة خارجية نحو وضع استراتيجية قومية لتنمية من منظور بيئي، معهد التخطيط القومي، القاهرة، 1993 ، ص16.
- محمد كامل شرقاوي، التدخل المهني باستخدام نموذج التركيز على المهام في خدمة الجماعة وزيادة مشاركة اعضاء الجماعة في برامج الوقاية من ادمان المخدرات، اطروحة دكتوراه، جامعة حلوان ، كلية الخدمة الاجتماعية، 2014، ص22.
- سحر قدوري الرفاعي، الحكومة الالكترونية وسبل تطبيقها: مدخل استراتيجي، مجلة اقتصاديات شمال افريقيا- الجامعة المستنصرية، العدد السابع، 2009، ص311.
- برنامج الامم المتحدة الانمائي 2010التنمية البشرية ، الثروة الحقيقية للأمم، بيروت ، لجنة الأمم المتحدة الاقتصادية الاجتماعية لغربي اسيا (الاسكوا).
- محمد دلف احمد الدليمي، فواز احمد موسى، جغرافية التنمية مفاهيم - نظريات - تطبيق، جامعة حلب والانباء ، 2009 ، ص 27 .
- عبد العزيز قاسم محارب، 2016، تقرير عن التنمية من منظور اسلامي، الاسكندرية، دار الجامعة الجديدة
- علي ماهر ابو المعاطي، الاتجاهات الحديثة في التنمية الشاملة، معالجة محلية ودولية وعالمية لقضايا التنمية، القاهرة، المكتب الجامعي، 2012، ص227 .

Felix ANegro , Public Persnnel , Administration New Vew york ; nest , Rinehart ,
-whist on , inc , 1959, p , 36 . -and

- ربحي الحسن، العلاقات الانسانية في العمل، مجلة العلوم الاجتماعية (جامعة الكويت) المجلد 4 العدد 1 , 1976, ص5 .
- تقي عبد السالم العاني، الاهمية الاقتصادية لرأس المال البشري ودور التربية والتعليم فيه , بحث مقدم الى الندوة التربوية المصاحبة للمجلس المركزي لاتحاد المعلمين في الجزائر, 2002 .
- عبد الصمد الركابي، الاستثمار في الانسان واهمية رأس المال البشري في استراتيجية التصنيع الخليجية , مجلة اقتصادية, 1981, ص58.
- Shafei M –Z (1970) The role of university in Economic and social Develo Pment , Arab university , 1970 , -Bierut
- جورج القصيفي، التنمية البشرية، مراجعة للمفهوم والمضمون، ندوة التنمية البشرية في الوطن العربي، بيروت، 1990، ص83.
- هشام مصطفى الجمل، دور الموارد البشرية في تمويل التنمية، دار الفكر، الاسكندرية، مصر، 2006، ص193.
- خير، صفوح، التنمية والتخطيط الاقليمي، منشورات وزارة الثقافة، سوريا، 2000، ص37.
- بن عمار حبسية، تنمية الموارد البشرية، في المنظومة التربوية الجزائرية، 2009، ص18.
- محمد دلف احمد، فواز احمد موسى، جغرافية التنمية، مرجع سبق ذكره، ص80.
- محبوب الحق، مفاهيم التنمية البشرية، ندوة التنمية البشرية في الوطن العربي، منتدى الفكر العربي، عمان، 1993، ص15.
- عبد الفتاح قنديل، نقل التكنولوجيا المتطورة في الدول المتقدمة، مجلة اقتصادية، 1997.
- عبد الصمد الركابي، مرجع سبق ذكره، ص27.
- منصور احمد منصور، قراءات في التنمية والموارد البشرية، الكويت، 1976.
- رواية الحسن، مدخل استراتيجي لتخطيط وتنمية الموارد البشرية، الدار الجامعية الاسكندرية، 2001، ص82-84.
- ايمان محمد فؤاد محمد، تكوين رأس المال البشري في التنمية البشرية في مصر، المؤتمر العلمي 22 للاقتصاديين المصريين، الجمعية المصرية للاقتصاد السياسي والاحصاء والتشريع، القاهرة 2009، ص66.
- احمد مخلوف، مدى تأثير رأس المال الفكري على استمرارية منظمات الاعمال، ورقة بحثية مقدمة الى الملتقى الدولي حول رأس المال الفكري في منظمات الاعمال الغربية في الاقتصاديات الحديثة، جامعة الشلف الجزائر، 2011، ص6.

- سعد العنزي، اثر رأس المال الفكري في اداء المنظمة، مجلة العلوم الاقتصادية والادارية، جامعة بغداد ، العدد 28، 2001، ص155.
- سعد العنزي، مرجع سبق ذكره، ص158.
- سعد العنزي، مرجع سبق ذكره، ص195.
- عماد الدين احمد، دور رأس المال المعرفي في تحقيق الابتكار لدى عمداء الكليات في الجامعات السورية، مجلة الجامعة الاسلامية للدراسات الاقتصادية والادارية، م21، دمشق، 2007، ص10.
- عماد الدين احمد، مرجع سبق ذكره، ص11
- سعد غالب ياسين نظم إدارة المعرفة ورأس المال الاستراتيجية العربية المتحدة، 2007، ص62.
- عبد اللطيف مصيفي، دور رأس المال البشري في خلق القيمة في المؤسسات المعرفية، مجلة الواحات للبحوث والدراسات، الجزائر، العدد7، 2009، ص23.
- MaiNotre,y,(2000),knowledge,Assts ih Global Ecohomy,Assessment of Natiohal Jourhal of Global information Mahagementht, 5,-15-ihntellestual capital
- فاضل حمد القيسي، علي حسون الطائي، الادارة الاستراتيجية نظريات- مدخل- امثلة وقضايا معاصرة، مؤسسة الوراق للنشر والتوزيع، عمان- الاردن، 2014، ص726.
- سعد علي العنزي، احمد علي صالح، ادارة رأس المال الفكري في منظمات الاعمال، الطبعة العربية ، دار اليازوري للنشر والتوزيع، عمان- الاردن، 2009، ص370- 371.
- سعود جايد مشكور العامري، عقيل حميد جابر الحلو، اهمية ودور مسؤولية رأس المال الاجتماعي في تحقيق التنمية بشرية مستدامة، جامعة المثني، المجلد 10، 2018، ص8-9.
- وزارة التربية والتعليم، انخفاض نسبة الامية، على الموقع الالكتروني www.Akhbarlyoum.DZ.
- ولد خليفة محمد العربي، المهام الحضارية للمدرسة والجامعة الجزائرية، ديوان المطبوعات الجامعية، بون سنه، ص48- 49.
- رياض بن حوشة، الاستثمار في رأس المال البشري على الموقع الالكتروني WWW.Alhejaz.net/vb/thowth.
- برنامج الامم المتحدة الانمائي (2000)، تقرير التنمية البشرية، حقوق الانسان، بيروت، لجنة الامم المتحدة الاقتصادية والاجتماعية لغربي اسيا(الاسكوا).
- مجموعة البنك الدولي (2016)، تقرير عن التنمية في العالم 2016، العوائد الرقمية، واشنطن، معهد البنك الدولي، البنك الدولي.

- برنامج الامم المتحدة الانمائي (2010)، تقرير التنمية البشرية، حقوق الانسان، بيروت، لجنة الامم المتحدة الاقتصادية والاجتماعية لغربي اسيا (الاسكوا).
- برنامج الامم المتحدة الانمائي (2015)، تقرير التنمية البشرية، حقوق الانسان، بيروت، لجنة الامم المتحدة الاقتصادية والاجتماعية لغربي اسيا (الاسكوا).
- برنامج الامم المتحدة الانمائي (2016)، تقرير التنمية البشرية، حقوق الانسان، بيروت، لجنة الامم المتحدة الاقتصادية والاجتماعية لغربي اسيا (الاسكوا).
- برنامج الامم المتحدة الانمائي (2019)، تقرير التنمية البشرية، حقوق الانسان، بيروت، لجنة الامم المتحدة الاقتصادية والاجتماعية لغربي اسيا (الاسكوا).
- برنامج الامم المتحدة الانمائي (2020)، تقرير التنمية البشرية، حقوق الانسان، بيروت، لجنة الامم المتحدة الاقتصادية والاجتماعية لغربي اسيا (الاسكوا).
- المكتب الاقليمي للدول العربية (2003)، تقرير التنمية الانسانية العربية، مجتمع المعرفة، عمان، المطبعة الوطنية.
- المكتب الاقليمي للدول العربية (2003)، تقرير التنمية الانسانية العربية، مجتمع المعرفة، عمان، المطبعة الوطنية.

قائمة المراجع:

- ابو المعاطي، علي ماهر، الاتجاهات الحديثة في التنمية الشاملة، معالجة محلية ودولية وعالمية لقضايا التنمية، القاهرة، المكتب الجامعي، 2012.
- احمد، عماد الدين، دور رأس المال المعرفي في تحقيق الابتكار لدى عمداء الكليات في الجامعات السورية، مجلة الجامعة الاسلامية للدراسات الاقتصادية والادارية، م21، دمشق، 2007.
- برنامج الامم المتحدة الانمائي (2000)، تقرير التنمية البشرية، حقوق الانسان، بيروت، لجنة الامم المتحدة الاقتصادية والاجتماعية لغربي اسيا (الاسكوا).
- برنامج الامم المتحدة الانمائي (2010)، تقرير التنمية البشرية، حقوق الانسان، بيروت، لجنة الامم المتحدة الاقتصادية والاجتماعية لغربي اسيا (الاسكوا).
- برنامج الامم المتحدة الانمائي (2015)، تقرير التنمية البشرية، حقوق الانسان، بيروت، لجنة الامم المتحدة الاقتصادية والاجتماعية لغربي اسيا (الاسكوا).

- برنامج الأمم المتحدة الإنمائي (2016)، تقرير التنمية البشرية، حقوق الإنسان، بيروت، لجنة الأمم المتحدة الاقتصادية والاجتماعية لغربي اسيا (الاسكوا).
- برنامج الأمم المتحدة الإنمائي (2019)، تقرير التنمية البشرية، حقوق الإنسان، بيروت، لجنة الأمم المتحدة الاقتصادية والاجتماعية لغربي اسيا (الاسكوا).
- برنامج الأمم المتحدة الإنمائي (2020)، تقرير التنمية البشرية، حقوق الإنسان، بيروت، لجنة الأمم المتحدة الاقتصادية والاجتماعية لغربي اسيا (الاسكوا).
- بن حوشة، رياض الاستثمار في رأس المال البشري على الموقع الالكتروني
WWW.Alhejaz.net/vb/thowth.
- الجمل، هشام مصطفى، دور الموارد البشرية في تمويل التنمية، دار الفكر، الاسكندرية، مصر، 2006.
- حبسية، بن عمار، تنمية الموارد البشرية، في المنظومة التربوية الجزائرية، 2009.
- الحسن، ربحي، العلاقات الانسانية في العمل، مجلة العلوم الاجتماعية (جامعة الكويت) المجلد 4 العدد 1 , 1976.
- الحسن، رواية، مدخل استراتيجي لتخطيط وتنمية الموارد البشرية، الدار الجامعية الاسكندرية، 2001.
- الحق، محبوب، مفاهيم التنمية البشرية، ندوة التنمية البشرية في الوطن العربي، منتدى الفكر العربي، عمان، 1993.
- الدليمي، محمد دلف احمد فواز احمد موسى، جغرافية التنمية مفاهيم - نظريات - تطبيق، جامعة حلب والانبار , 2009.
- الرفاعي، سحر قدوري، الحكومة الالكترونية وسبل تطبيقها: مدخل استراتيجي، مجلة اقتصاديات شمال افريقيا- الجامعة المستنصرية، العدد السابع، 2009.
- الركابي، عبد الصمد، الاستثمار في الانسان واهمية رأس المال البشري في استراتيجية التصنيع الخليجية، مجلة اقتصادية , 1981.
- شرقاوي، محمد كامل، التدخل المهني باستخدام نموذج التركيز على المهام في خدمة الجماعة وزيادة مشاركة اعضاء الجماعة في برامج الوقاية من ادمان المخدرات , اطروحة دكتوراه، جامعة حلوان , كلية الخدمة الاجتماعية، 2014.
- صفوح، خير، التنمية والتخطيط الاقليمي، منشورات وزارة الثقافة، سوريا، 2000.
- العامري، سعود جايد مشكور عقيل حميد جابر الحلو، اهمية ودور مسؤولية رأس المال الاجتماعي في تحقيق التنمية بشرية مستدامة، جامعة المثنى، المجلد 10، 2018.

- العاني، تقي عبد السالم، الاهمية الاقتصادية لرأس المال البشري ودور التربية والتعليم فيه، بحث مقدم الى الندوة التربوية المصاحبة للمجلس المركزي لاتحاد المعلمين في الجزائر، 2002 .
- العربي، ولد خليفة محمد، المهام الحضارية للمدرسة والجامعة الجزائرية، ديوان المطبوعات الجامعية، بون سنه.
- العنزي، سعد علي احمد علي صالح، ادارة رأس المال الفكري في منظمات الاعمال، الطبعة العربية ، دار اليازوري للنشر والتوزيع، عمان- الاردن، 2009.
- العنزي، سعد، اثر رأس المال الفكري في اداء المنظمة، جملة العلوم الاقتصادية والادارية، جامعة بغداد ، العدد 28، 2001.
- القصيفي، جورج، التنمية البشرية، مراجعة للمفهوم والمضمون، ندوة التنمية البشرية في الوطن العربي، بيروت، 1990.
- قنديل، عبد الفتاح، نقل التكنولوجيا المتطورة في الدول المتقدمة، مجلة اقتصادية، 1997.
- القيسي، فاضل حمد علي حسون الطائي، الادارة الاستراتيجية نظريات- مدخل- امثلة وقضايا معاصرة، مؤسسة الوراق للنشر والتوزيع، عمان- الاردن، 2014.
- مجموعة البنك الدولي (2016) ، تقرير عن التنمية في العالم 2016، العوائد الرقمية، واشنطن، معهد البنك الدولي، البنك الدولي.
- محارب، عبد العزيز قاسم، تقرير عن التنمية من منظور اسلامي ، الاسكندرية ، دار الجامعة الجديدة، 2016.
- المحمد، ايمان محمد فؤاد، تكوين رأس المال البشري في التنمية البشرية في مصر، المؤتمر العلمي 22 للاقتصاديين المصريين، الجمعية المصرية للاقتصاد السياسي والاحصاء والتشريع، القاهرة 2009.
- مخلوف، احمد، مدى تأثير رأس المال الفكري على استمرارية منظمات الاعمال، ورقة بحثية مقدمة الى الملتقى الدولي حول رأس المال الفكري في منظمات الاعمال الغربية في الاقتصاديات الحديثة، جامعة الشلف الجزائر، 2011.
- مذكرة خارجية نحو وضع استراتيجية قومية لتنمية من منظور بيئي، معهد التخطيط القومي، القاهرة، 1993.
- مصيفي، عبد اللطيف، دور رأس المال البشري في خلق القيمة في المؤسسات المعرفية، مجلة الواحات للبحوث والدراسات، الجزائر، العدد7، 2009.

- المكتب الاقليمي للدول العربية (2003)، تقرير التنمية الانسانية العربية، مجتمع المعرفة، عمان، المطبعة الوطنية.
- المكتب الاقليمي للدول العربية (2003)، تقرير التنمية الانسانية العربية، مجتمع المعرفة، عمان، المطبعة الوطنية.
- منحول، مطانيوس عدنان غانم، ماهي التخطيط الاقليمي وتحدياته في التنمية المستدامة ، مجلة علوم انسانية ، العدد 46 ، 2010.
- منصور، منصور احمد، قراءات في التنمية والموارد البشرية، الكويت، 1976.
- وزارة التربية والتعليم، انخفاض نسبة الامية، على الموقع الالكتروني www.Akhbarlyoum.DZ.
- ياسين، سعد غالب، نظم إدارة المعرفة ورأس المال الاستراتيجية العربية المتحدة، 2007.
- Felix ANegro , Public Personnel , Administration New View; nest , Rinehart , and- whist on , inc , 1959, p , 36 .
- MaiNotre,y,(2000),knowledgebases in Global Economy, Assessment of National intellectual capital –Journal of Global information Management, 5,-17
- Malhotra, Zoo, knowledge, Assets in the Global Economy; Assessment of National intellectual capital. Journal of Global Information Management, 5 – 15
- Shafei M –Z (1970) The role of university in Economic and social Development, Bierut Arab university, 1970,

آثر عجز الموازنة الحكومية على بعض المتغيرات الاقتصادية خلال المدة (2019-2004)

م.م. مشتاق لطيف سعيد

كلية الامام الجامعة / بلد - قسم ادارة الاعمال

mushtaqlateef@alimamunc.edu.iq

الملخص

تعاني الكثير من الدول النامية من نقص في مواردها الاقتصادية وانخفاض في مستويات الدخل القومي ودخل الفرد إضافة إلى قلة إيراداتها وزيادة نفقاتها العامة مما يسبب عجزاً مزمناً في موازنتها ، وحيث أن العراق واحداً من هذه الدول النامية فأن اقتصاده يتسم بنفس هذه السمات لذلك جاء هذا البحث لدراسة اثر العجز المالي على بعض المتغيرات الاقتصادية مستخدماً البرنامج الإحصائي (SPSS) . وتوصل البحث الى أن العجز المالي له أثراً على الناتج المحلي الاجمالي، ولم يظهر أثراً على كل من الرقم القياسي لأسعار المستهلك وسعر الصرف.

المقدمة

تعد مشكلة عجز الموازنة العامة من المشاكل الاقتصادية المعاصرة التي كثر حولها الجدل وتفاوتت بشأنها الآراء وقد أصبحت السمة المميزة لمعظم موازنات الدول المتقدمة ، والنامية التي حال وجود عجز في بعض موازنتها العامة دون قيامها بواجباتها في تحقيق التنمية الاقتصادية والاجتماعية الشاملة ، وانطلاقاً من الأهمية التي تلعبها الموازنة العامة في حياة المجتمع ودورها في تحريك دواليب الاقتصاد نحو التقدم والرفاه ، لان اتساع عجز الموازنة العامة قد يؤدي الى تبديد الاستقرار النقدي والمالي للدولة . كما يساعد الوضع التوازني للموازنة العامة للدول في النهوض بمستويات اقتصاداتها وتحسين الأوضاع الاجتماعية لأفراد المجتمع . ولذا فقد زادت أهمية هذا الموضوع عند الكثير من الاقتصاديين والمفكرين المعاصرين . وبالتالي ازدادت الدراسات التي تحاول إيجاد الحلول لهذه المشكلة واقترحت أدوات لتمويل هذا العجز بالشكل الذي يكفل تجنب الآثار السلبية الناجمة عنه وتخفيفها . ويقصد بالعجز الفارق بين مجموع النفقات العامة عن الإيرادات العامة ، بمعنى أن الإيرادات لا تغطي النفقات العامة خلال السنة المالية الحالية ويكون الإنذار الحكومي سالباً ويمثل الفرق بينهما قيمة عجز الموازنة ، وتعود هذه الظاهرة المعقدة الى عدة عوامل ومؤثرات تسهم في حدوث العجز وتفاقمه وهي عوامل تعود الى التغيرات التي تحدث في النفقات والإيرادات العامة للدولة ، وبمعنى آخر فإن العامل الأول لحدوث عجز الموازنة العامة يتمثل في تزايد معدلات نمو النفقات العامة من جهة . أما العامل الثاني فيتمثل في تباطؤ معدلات نمو الإيرادات العامة من جهة أخرى .

المشكلة :- مشكلة البحث تتمثل في معرفة مدى الأثر الذي يحدثه العجز المالي على بعض المتغيرات الاقتصادية ، ويمكن صياغتها في الشكل التالي :

هل لعجز الموازنة الحكومية أثر على بعض المتغيرات الاقتصادية العراقية ؟ .

الفرضية :- لا يوجد أثر لعجز الموازنة الحكومية على كل من

1- الناتج المحلي الإجمالي .

2- الرقم القياسي لأسعار المستهلك .

3- سعر الصرف

الاهداف :- يهدف البحث إلى

1- التعرف على الموازنة العامة واهدافها وسماتها وهيكلها .

2- التعرف على اسباب عجز الموازنة الحكومية وطرق معالجتها .

3- قياس اثر عجز الموازنة الحكومية على بعض المتغيرات الاقتصادية والتي هي (الناتج المحلي، الرقم القياسي لأسعار المستهلك، سعر الصرف) .

المنهجية :- تم اعتماد المنهج الاستقرائي والاسلوب الكمي في معرفة اثر العجز الحكومي على المتغيرات قيد البحث .

المبحث الاول : مفهوم الموازنة العامة وسماتها واهدافها

اولاً : مفهوم الموازنة

تعد الموازنة العامة الوسيلة التي تستخدمها السلطة التشريعية للاستدلال على كفاءة اجهزتها سواء كانت التشريعية او التنفيذية من خلال النظر الى مدخلات ومخرجات هذه الموازنة في تحقيق التنمية الاقتصادية والرفاهية للمجتمع . وقد عرفها قانون اصول المحاسبات العامة العراقي المعدل بالفقرة (1) من المادة الثانية (بانها : الجداول المتضمنة لتخمين الواردات والمصروفات لسنة مالية واحدة تعين في قانون الموازنة الحكومية ¹⁷⁵ , وتبرز اهمية الموازنة العامة للحكومة من كونها تعبر عن اهداف الحكومة الاجتماعية والسياسية والاقتصادية وبواسطتها يبرز دور الحكومة في التأثير على تلك الانشطة , وتعتبر هذه العملية السنوية وسيلة اساسية من خلال التوجيه المركزي التي تستخدمها السلطة التشريعية للاقتصاد القومي لكون الموازنة تستوعب جانبا مهما من الدخل القومي من خلال الواردات التي تقوم بتحصيلها والانفاق العام الذي تعطيه والذي يعتبر قوة دفع للاقتصاد وبذلك تكون الركيزة الاساسية للاستثمار العام والاستهلاك العام وتوزيع الدخل القومي ¹⁷⁶ .

ثانياً : السمات الأساسية للموازنة العامة : يمكن تحديد السمات الأساسية للموازنة العامة بالآتي :

- **تقدير النفقات والإيرادات:** ان الموازنة العامة هي بمثابة بيان لما تتوقع السلطة التنفيذية أن تنفقه

وتحصله عليه من إيرادات مالية خلال مدة زمنية قادمة تقدر بسنة واحدة في اغلب الأحوال حيث تقوم

السلطة التنفيذية (ممثلة بوزارة المالية) بأجراء هذا التقدير أو التوقع قبل أن تعرضه على السلطة

¹⁷⁵ - منشورات وزارة المالية , قانون اصول المحاسبات العامة العراقي , رقم 28 لسنة 1940 المعدل .

¹⁷⁶ -رمزي زكي، الصراع الفكري والاجتماعي حول عجز الموازنة العامة للدولة في دول العالم الثالث، سينا للنشر، القاهرة، 1992، ص25 .

التشريعية وهي بذلك تعد الموازنة بما تتضمنه من بنود الإيرادات والنفقات ومبالغها بمثابة برنامج عمل الحكومة في الفترة القادمة إذ يعكس هذا البرنامج سياستها في كافة المجالات السياسية والاقتصادية والاجتماعية من خلال ما تنصرف إليه أوجه الإنفاق والإيراد المختلفة¹⁷⁷ .

- **الموازنة العامة إجازة :** ينطوي قانون الموازنة على إجازة (من قبل الشعب ممثلاً في السلطة التشريعية) للسلطة التنفيذية بالقيام بعمليات الإنفاق المختلفة التي تتضمنها موازنة الدولة بما تتطلبه من ضرورة تدبير الأموال اللازمة لتغطية النفقات من المصادر المختلفة للموارد , لذلك تقرر القواعد التقليدية لإجازة موازنة الدولة ضرورة تحديد حجم النفقات العامة قبل إجازة الإيرادات العامة اللازمة لتمويلها، فتقوم السلطة التشريعية بمناقشة عناصر النفقات العامة بصورة تفصيلية تسمح بمناقشة جوانب السياسة الإنفاقية التي تهدف الى إشباع الحاجات العامة أو الجماعية التي تحدد في ضوء الفلسفة السياسية والاجتماعية والاقتصادية للدولة إذ تحكم تحديد الدولة لهذه الحاجات العامة عوامل وظروف سياسية ترتبط بأيدولوجيتها , وبعد إجازة النفقات العامة تناقش تقديرات الإيرادات العامة بأنواعها المختلفة في ضوء المبررات التي تضمنها البيان المالي الذي ترفقه الحكومة بمشروع الموازنة العامة وذلك لتحديد نطاق هذه الإيرادات في الإطار اللازم لتغطية النفقات العامة في مجموعها من ناحية ولتوزيع الأعباء المالية بين فئات المجتمع وفقاً للمقدرة التكلفة للممولين¹⁷⁸ .

ثالثاً : أهداف الموازنة : يمكن إجمال أهم أهداف سياسة الموازنة بما يلي :

- التوزيع الأمثل للدخل : أن سياسة الموازنة لها دور كبير في عملية توزيع الدخل وذلك باستخدام أدواتها من نفقات وإيرادات بحيث تقوم الدولة في البداية بالتأثير على التوزيع الأولي للدخل وبعد ذلك تقوم بإعادة توزيع الدخل لفائدة الطبقات المحرومة وذلك بتوجيه الإنفاق العام لإقامة وإنشاء المنشآت الخدمية وتقديم الإعانات بمختلف أنواعها ومن أهم الأدوات التي تستخدمها الدولة من أجل تقليل الفوارق والتوزيع العادل للدخل بين مختلف أفراد المجتمع هي الضريبة , وتعتبر سياسة الإنفاق من أبرز أدوات سياسة الموازنة الأكثر فاعلية لتحقيق توزيع أمثل للدخل¹⁷⁹ .

- تحقيق التنمية الاقتصادية: أن الإنفاق العام يساهم بقدر كبير في عملية التنمية الاقتصادية، ويتوقف ذلك على حسب نوعية الإنفاق والمجالات التي توجه إليها النفقات العامة، حيث تقوم الدولة بتوجيه نفقات كبيرة لدفع عجلة التنمية الاقتصادية، وذلك بتخصيص مبالغ هائلة لمشاريع تنموية كبيرة ونفقات استثمارية

¹ - عادل احمد حشيش - أساسيات المالية العامة - دار المعرفة الجامعية - الاسكندرية - 1996 , ص 269 .

¹⁷⁸ - زهرة خضير عباس العبيدي , تحليل أسس تبويب استخدامات الموازنة العامة ومواردها دراسة تطبيقية على موازنة وزارة التعليم العالي والبحث العلمي - مركز الوزارة , رسالة ماجستير , كلية الإدارة والاقتصاد , جامعة بغداد , 2005 , ص 11 .

¹⁷⁹ - جمال العمارة , أساسيات الموازنة العامة للدولة، دار الفجر للنشر و التوزيع، القاهرة، 2000. ص 25 .

وتحويلية وخدمية يكون الهدف منها هو النهوض بالتنمية الاقتصادية بالبلاد ، لذا يجب على الدولة أن توجه الإنفاق العام للمجالات الإنتاجية من أجل مساهمتها في التنمية الاقتصادية ومن أجل إعادة تكوين الدخل الوطني، إن أهم أولويات سياسة الموازنة هو الوصول لتحقيق تنمية اقتصادية ، لان سياسة الموازنة متعلقة بالقرارات والإجراءات التي تقوم بها الدولة اتجاه إيراداتها ونفقاتها، إضافة الى ذلك فهذه الأدوات تؤثر بدورها في التنمية الاقتصادية عن طريق التأثير على المناخ الاستثماري من خلال توفير البنى التحتية التي تعتبر من دعائم الاستثمارات¹⁸⁰ .

- تحقيق الاستقرار الاقتصادي: تعد سياسة الموازنة من أبرز السياسات التي تستعملها الحكومة للوصول لتحقيق الاستقرار الاقتصادي، حيث لها دور كبير في علاج التقلبات التي يتعرض لها الاقتصاد الوطني و من ابرز أهدافها هو تحقيق حد مقبول من الاستقرار في مستويات التشغيل والإنتاج والأسعار وتنطوي وظيفة الاستقرار الاقتصادي على تحسين توازن الاقتصاد الوطني داخليا وخارجيا وذلك بالمحافظة على الطاقة الإنتاجية للاقتصاد وتحقيق الاستقرار النسبي للمستوى العام للأسعار، فهي من أهم الوسائل التي تستعملها الدولة للتحكم في أوضاعها الاقتصادية خصوصا عندما تواجهها أحد المشاكل الاقتصادية و بالأخص مشكلة التضخم أو الكساد ، لأنها تؤثر بدرجة كبيرة في مستوى الدخل، ومستوى العمالة والمستوى العام للأسعار وبالتالي ضبط معدل التضخم، و على هذا تعتبر عاملا أساسيا ورئيسيا لتحقيق الاستقرار الاقتصادي ، وذلك بواسطة أدواتها المختلفة ومن بين أهم أدواتها سياسة الإنفاق العام و التي تعتمد على تخفيض أو زيادة الإنفاق أو إعادة هيكلة بنيانه¹⁸¹.

رابعاً : هيكل الموازنة العامة : تتكون الموازنة العامة للدولة بشكل أساس من جابين رئيسيين، هما جانبي الإيرادات العامة والنفقات العامة .

1- **الإيرادات العامة :** تمثل الإيرادات العامة مجموع الاموال التي تحصل الحكومة من خلال خزينتها واللازم لمواجهة النفقات العامة ، اي أن الإيرادات العامة هي جميع الواردات التي تحصل عليها الدولة بصفتها السيادية سواء أكانت نظير الخدمات التي تقدمها إلى الأفراد (الرسوم) أم بدون مقابل (الضرائب) ، فضلاً عن إيرادات أملاك الدولة (دخل الدومين)¹⁸² .

2- **النفقات العامة :** تتضمن النفقات العامة للدولة جميع النفقات المخصصة في الموازنة العامة سواء أكانت جارية أم استثمارية، والتي تتركز في مشتريات السلع والخدمات لمختلف المؤسسات والدوائر

¹⁸⁰ - محمد شاكر عصفور ، أصول الموازنة العامة، دار المسيرة، الأردن، الطبعة الرابعة، 2012 ، ص 30 .

¹⁸¹ - المصدر السابق نفسه ، ص 31 .

¹⁸² - حياة بن إسماعيل : تطوير إيرادات الموازنة العامة للدولة (دراسة نظرية) ، القاهرة، ايتراك للطباعة والنشر والتوزيع، ط1 ، ص 14

والمرافق العامة فضلاً عن المدفوعات التي تساعد في تحسين المستوى المعيشي والضمان الاجتماعي لمواجهة آثار التقلبات الاقتصادية لاسيما البطالة¹⁸³ , وتنقسم النفقات العامة وفقاً للأساس الاقتصادي إلى فرعين هما¹⁸⁴ :

أ- **النفقات الجارية** : وتشمل نفقات المعاملات الجارية للوزارات والوحدات أي النفقات اللازمة لتسيير عمل دوائر للدولة العامة .

ب- **النفقات الاستثمارية** : وتتضمن نفقات المشاريع الاستثمارية التي تتميز بصفة استثنائية أنه يمثل المحدد الثاني للدخل القومي بعد الاستهلاك كما تأتي أهميته من كونه أكثر العوامل عرضة للتقلب وتبعاً لذلك تحدث تقلبات عدة في النشاط الاقتصادي كما ان عملية فصل النفقات إلى جارية واستثمارية في الموازنة العامة الحكومية تعد ذات أهمية كبيرة إذ إن عدم الفصل بينهما يسهم في إرباك التحليل الاقتصادي والصياغة اللاحقة للسياسة المالية وفي حالة عجز الموازنة الحكومية يجب معرفة هل أن هذا العجز يمول النفقات الجارية ام النفقات الاستثمارية .

المبحث الثاني : مفهوم العجز وأسبابه وطرق معالجته

أولاً : مفهوم عجز الموازنة

ان مفهوم عجز الموازنة العامة يعبر عن زيادة نفقات الحكومة على إيراداتها ومن هذا المفهوم نرى ان العجز يحصل بفعل عدم استجابة الضرائب للزيادة الحاصلة في النفقات العامة , هذا هو المفهوم العام للعجز الا ان هناك من عرفه حسب اختصاصه فهناك من عرفه من وجهة نظر اجتماعية واقتصادية بأنه نقص الإيرادات عن تمويل النفقات بأشكالها المتعددة (الجارية والاستثمارية) ، الامر الذي يدفع الدولة لتغطية هذا الفارق عن طريق الاقتراض الداخلي او الخارجي بهدف انجاز الاهداف الاجتماعية والاقتصادية¹⁸⁵ , وهناك أنواع من العجز في الموازنة الحكومية وهو كالتالي¹⁸⁶ :

- **العجز المؤقت** : ويسمى بالعجز الموسمي ويحدث نتيجة لأسباب طارئة وغير عادية أو بسبب خطأ في تقدير بعض عناصر الموازنة الحكومية وهذا النوع من العجز الحكومي يزول بزوال السبب المؤدي إليه والذي تسبب في احداثه ويمكن علاجه بعد مدة زمنية معينة قد تكون في الموازنة القادمة .

¹⁸³- سلام كاظم شاني , تحليل العلاقة بين الموازنة العامة والنتاج المحلي الإجمالي في العراق للمدة 1988-2009 , رسالة ماجستير , كلية الإدارة والاقتصاد , جامعة كربلاء , 2011 , ص 15 .

¹⁸⁴-المصدر السابق نفسه .

¹⁸⁵- سالم منال عبد الله , العجز في الموازنة وأثارها , جامعة عدن , كلية الاقتصاد , 2011 , ص 12.

¹⁸⁶ - أ.م.د صباح صابر محمد خوشناو , تحليل وقياس اثر عجز الموازنة العامة وعرض النقود على المستوى العام للأسعار في العراق للمدة (1988-2017) , مجلة جامعة الانبار للعلوم الاقتصادية والادارية , المجلد 11, العدد 25 , 2019 , ص 26-27 .

- **العجز المنظم :** ويسمى أيضاً بالعجز المخطط وتعتبر نظرية العجز المخطط أن توازن الموازنة العامة هو الأصل أي أن سياسة تنظيم العجز في الموازنة العامة تعد حالة مؤقتة لمعالجة حالة التوازن الاقتصادي ثم العودة الى توازن الموازنة بعد تحقيق ذلك ويجب أن لا يكون هذا التوازن على حساب التوازن الاقتصادي وهو الذي تسمح به الدولة في الموازنة الحكومية بحدود وشروط معينة وفق دراسات دقيقة وموضوعية حيث تقوم الدولة بصورة مقصودة إلى زيادة النفقات العامة على الإيرادات وقد يطول ويقصر أحياناً حسب الظروف التي ألجأت الدولة إليه .
- **العجز البنوي أو الهيكلي :** نوع من انواع العجز الذي يحدث عندما لا تغطي الإيرادات العامة النفقات العامة بصفة مستمرة مما يؤدي الى عجزاً دائماً والسبب في ذلك يعود إلى عدم توازن الجهاز المالي للدولة الناتج عن زيادة الإنفاق العام بمعدل يزيد عن القدرة للاقتصاد القومي ككل بجميع مصادره . أي قدرة الدخل القومي على تحمل الأعباء المالية العامة بمختلف صورها وهو ما يدل أو يشير بوجه عام إلى عيب أو خلل في الهيكل الاقتصادي إذ قد لا يكون الإنفاق العام منتجاً إنتاجاً كافياً ويعد هذا النوع من العجز أكثر خطورة لعمق جذوره في المالية العامة للدولة .
- **العجز المتراكم :** ان نظرية العجز المتراكم تعتمد على فكرة السماح بوجود عجز في الموازنة العامة الحكومية أثناء أوقات الدورة الاقتصادية والركود الاقتصادي وذلك لغرض معالجة المشاكل التي يعاني منها الاقتصاد الوطني وتقليل نسبة البطالة وتقتض هذه النظرية بوجوب تقليل الضرائب وزيادة النفقات العامة واللجوء الى القروض لتغطية العجز الحاصل بسبب زيادة النفقات العامة إذ أن هذه الحالة ستؤدي الى زيادة الدخل لدى الأفراد وبالتالي زيادة طلبهم على السلع والخدمات وهذا يمكن أن يساهم في حل مشكلة البطالة من خلال زيادة النفقات العامة لزيادة الطلب .
- **عجز الضعف وعجز القوة :** ان هذا النوع يعتبر من الأنواع الجديدة للعجز المالي الحكومي لأن عجز الضعف يرتبط بضعف قدرة الإدارة الحكومية بتوفير مصادر كافية من الإيرادات العامة من ناحية . ويرتبط بالإنفاق غير العقلاني للدولة من الناحية الأخرى اما عجز القوة فإنه يحدث بسبب زيادة النفقات الحكومية سواء كانت بشكل معونات أو مساعدات اقتصادية واجتماعية للأفراد والمشروعات والتي تهدف الى تحقيق الأهداف الاقتصادية والاجتماعية والعمل على تخفيض نسبة البطالة وزيادة معدلات العمالة فضلاً عن زيادة معدلات النمو الاقتصادي .

ثانياً: أسباب عجز الموازنة العامة : ان الأسباب الرئيسية لحدوث العجز في الموازنة الحكومية يمكن تلخيصها الى ما يلي¹⁸⁷ :-

- التوسع في دور الدولة للإنفاق العام و ذلك من خلال زيادة احتياجات ومتطلبات المواطنين
- قلة الإيرادات العامة وزيادة النفقات .
- نقص في مصادر التمويل , وارتفاع في نسبة النفقات الجارية الى إجمالي النفقات العامة .
- وجود طابع التبذير والإسراف , وعدم تجسيد فلسفة الترشيح في السياسة الإنفاقية للدولة فضلاً عن ضعف كفاءتها .
- هدر الكثير من اموال الدولة فضلاً عن انخفاض كفاءة تنفيذ المشاريع والمبالغ المصروفة بسبب تفشي حالات الفساد الحكومي .
- زيادة الاموال المصروفة على الاجهزة الأمنية والدفاعية بسبب الحروب والتهديدات الخارجية والداخلية .
- انتهاج الدولة سياسات خاطئة لمعالجة الأزمات الاقتصادية والسياسية فضلاً عن الظروف الطارئة .
- ضعف النمو الاقتصادي و تقلص مداخل الدولة.
- ارتفاع الضرائب غير المباشرة مثل ضرائب الإنتاج والضرائب الكمركية وضريبة المبيعات والذي ينتج عنه مطالبة برفع أجور الدولة سبب ارتفاع الاسعار .

ثالثاً : مصادر تمويل العجز المالي

عندما تواجه الحكومة عجزاً في موازنتها الحكومية فأنها تسعى لتمويل هذا العجز عن طريق عدة مصادر منها مصادر خارجية , وداخلية والتي تتمثل بالضرائب سواء من خلال زيادة الضرائب المفروضة على أفراد المجتمع أو فرض ضرائب جديدة أو عن طريق الاقتراض المحلي أو الإصدار النقدي الجديد الذي يعد الملجأ الأخير لتمويل العجز الحكومي . كما يمكن تمويل العجز الحكومي عن طريق الاقتراض الخارجي (الاقتراض من المؤسسات الدولية أو من مصادر تجارية) وفيما يلي يمكن توضيح لمصادر التمويل¹⁸⁸ :

1- **الضرائب** : باستطاعة الحكومة تمويل العجز المالي عن طريق اللجوء إلى فرض ضرائب جديدة أو زيادة نسبة الضرائب المفروضة سابقاً .

2- **الاقتراض** : يمكن للدولة عند مواجهة عجز في الموازنة العامة أن تستعين بالجمهور لتمويل هذا العجز إذ أنها تقوم ببيع سندات حكومية إلى الجمهور . لذا فإن تمويل العجز بهذه الوسيلة يعد مالياً بحتاً والذي لا يترتب عليه أي زيادة في عرض النقد في الأجل الطويل وأن استخدام هذه الوسيلة لتمويل عجز الموازنة

¹⁸⁷ - أ.م.د. صباح صابر محمد خوشناو , مصدر سبق ذكره , ص 27-28 .

¹⁸⁸ - سلام كاظم شاني , مصدر سبق ذكره , ص 33-36 .

الحكومية سوف يقود إلى تخفيض حجم الأرصدة المعدة للاقتراض واللازمة لتمويل الاستثمار الخاص في الأجل القصير .

3- الإصدار النقدي : في حال عدم استطاعة الدولة سد العجز في موازنتها الحكومية عن طريق الضرائب أو الحصول على القروض العامة وذلك من أجل تغطية نفقاتها والقيام ببعض الأعمال العامة فأنها تلجأ إلى الإصدار النقدي . أي إصدار كمية جديدة من النقود تضاف إلى الكتلة النقدية في الدولة .

المبحث الثالث : قياس اثر عجز الموازنة في بعض المتغيرات الاقتصادية

يعد الاقتصاد القياسي الاداة الاساسية التي تعطي للنظرية الاقتصادية محتواها التطبيقي لكي يتمكن الباحث من تقويم مكوناتها واختبار فرضياتها والتحقق من صحتها من خلال توصله الى نتائج أكثر منطقية وقبولاً في توضيح السلوك السائد للمتغيرات الاقتصادية , كما ان هذه المرحلة تتطلب تحديد المتغيرات الاقتصادية التي ينبغي ان تدخل في النموذج القياسي , وهي من أهم وأدق المراحل التي تتطلبها عملية بناء النموذج وذلك لأن إهمال أو إدخال بعض المتغيرات من وإلى النموذج سوف يجعل من صياغة الدوال الرياضية عملية غير موفقة وبالتالي عدم امكانية الاعتماد على أغلب طرق الاقتصاد القياسي .

ان دراستنا هذه تسعى من خلالها للتعرف على مدى تأثير المتغيرات الاقتصادية (الناتج المحلي الاجمالي , والرقم القياسي لأسعار المستهلك , وسعر الصرف) كمتغيرات تابعة بالمتغير المستقل وهو (عجز الموازنة الحكومية) , وقد جرى استخدام البرنامج الاحصائي spss في عملية التقدير لكونه يقدم كافة التقديرات والاختبارات كما اعتمدت طريقة تحليل الانحدار الخطي البسيط لتفسير اثر عجز الموازنة على هذه المتغيرات وقد توصلت الدراسة ما يلي :-

اولاً : اثر عجز الموازنة على الناتج المحلي الاجمالي

1- الناتج المحلي الاجمالي (GDP) :- ان الناتج المحلي الاجمالي يعتبر احد اهم المؤشرات الاقتصادية التي تقيس مستوى الاداء الاقتصادي الحقيقي للدولة لأنه يمثل مقدار السلع والخدمات التي يتم انتاجها في الدولة خلال مدة زمنية عادة ما تكون سنة واحدة , وفيما يتعلق بالناتج المحلي الاجمالي العراقي فانه يستمد مقوماته من ثلاثة مجاميع للقطاعات الاقتصادية وهي مجموعة قطاعات الانتاج السلي , ومجموعة القطاعات التوزيعية, فضلا عن مجموعة القطاعات الخدمية ¹⁸⁹.

2-تقدير وتحليل اثر عجز الموازنة على الناتج المحلي الاجمالي

حيث أن : عجز الموازنة : X , الناتج المحلي الاجمالي : Y

$$Y = b_0 + b_1X + u$$

وفق الصيغة شبه اللوغاريتمية وبالاستناد الى البيانات في الجدول (1) العمود(3) والجدول(2) في العمود (1) في الملحق تم التوصل الى النتائج التالية .

¹⁸⁹- أ.د أحمد شهاب الحمداني وآخرون , قياس اثر التغيرات في عرض النقد على الناتج المحلي الاجمالي العراقي للمدة 2005 - 2015 , مجلة المنصور , العدد 30 , 2018 , ص3 .

جدول (1)

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.	T	Sig
1 Regression	972885773057294.000	1	972885773057294.000	25.178	.000 ^b	-3.981	0.001
Residual	540968849638745.300	14	38640632117053.234			5.018	0.000
Total	1513854622696039.200	15					

a. Dependent Variable: y

b. Predictors: (Constant), x

$$y = -60224205 + 10906022X + u$$

S.E: (15127375)(2173489)

t : (-3.981) (5.018)

Sig.t : (0.001) (0.000)

$r^2 = 0.80$, $r^{-2} = 0.64$, $F = 25.178$, $\text{Sig.f} : (0.000)$, $D.W = 1.648$

تدل نتائج الاختبارات الاحصائية بان المتغير المستقل (عجز الموازنة) له تأثير على المتغير التابع (الناتج المحلي الاجمالي) إذ أن (r^2) يظهر أن 80% من التأثيرات على الناتج المحلي الاجمالي يفسرها المتغير المستقل (عجز الموازنة) وأن 20% من التأثيرات تكون بفعل المتغيرات الاخرى عدا عجز الموازنة , كما ان اختبار (t) يظهر أنه معنوي ومقبول لأنه عند درجة معنوية اقل من (0.05) , وان اختبار (F) يبين ان معنوية المعادلة ككل مقبولة لأنه عند درجة معنوية اقل من (0.05) .

وهذا معناه ان انخفاض بمقدار وحدة واحدة في عجز الموازنة يؤدي الى زيادة في الناتج المحلي الاجمالي بمقدار (B1) (10906022) من الوحدات .

وعليه يتم رفض الفرضية القاضية بعدم وجود اثر للعجز المالي على الناتج المحلي الاجمالي .

ثانياً : اثر عجز الموازنة على الرقم القياسي لأسعار المستهلك

1-الرقم القياسي لأسعار المستهلك (CPI) : هو معيار يقيس معدل التغير عبر الزمن في اسعار السلع والخدمات التي يشتريها المستهلك حيث ان هذه التغيرات تؤثر على القوة الشرائية الحقيقية لدخول المستهلكين وعلى رفاهيتهم . كما يمكن اعتباره معياراً للمستوى العام للأسعار في دولة ما حيث تهتم الدول المختلفة بتوفير ارقاماً دقيقة معبرة لهذا المعيار لما له من مساس مباشر بمستوى معيشة الفرد ورفاهيته¹⁹⁰ .

2-تقدير وتحليل اثر عجز الموازنة على الرقم القياسي لأسعار المستهلك

¹⁹⁰ - وزارة التخطيط , الجهاز المركزي الاحصائي , تقرير الارقام القياسية لأسعار المستهلك لسنة 2020 , ص2 .

حيث أن : عجز الموازنة : X ، الرقم القياسي لأسعار المستهلك : Y

$$Y = b_0 + b_1X + u$$

وفق الصيغة الخطية وبلاستناد الى البيانات في الجدول (1) في العاودين (4,1) في الملحق تم التوصل الى النتائج التالية .

جدول (2):

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.	T	Sig
1 Regression	388713248.220	1	388713248.220	.020	.889 ^b	2.696	0.017
Residual	267259049283.78	14	19089932091.6			0.143	0.889
	0		99				
Total	267647762532.00	15					

a. Dependent Variable: y

b. Predictors: (Constant), x

$$y = 173377 + 0.001X + u$$

S.E: (64320) (0.004)

t : (2.696) (0.143)

$$r^2 = 0.038 , r^{-2} = 0.001 , F = 0.020 , D.W = 1.362$$

تدل نتائج الاختبارات الاحصائية بان المتغير المستقل (عجز الموازنة) ليس له تأثير على المتغير التابع (الرقم القياسي لأسعار المستهلك) إذ أن (r^2) يظهر أن 38% من التأثيرات على الرقم القياسي لأسعار المستهلك يفسرها عجز الموازنة ، وإن 62% من التأثيرات تكون بفعل المتغيرات الاخرى ، كما ان اختبار (t) يظهر أنه غير معنوي لأنه عند درجة معنوية اكبر من (0.05) ، وإن اختبار (F) كذلك غير معنوي لأنه عند درجة معنوية اكبر من (0.05) .

وعليه يتم قبول الفرضية القاضية بعدم وجود اثر للعجز المالي على الرقم القياسي لأسعار المستهلك .

ثالثاً : اثر عجز الموازنة على سعر الصرف

1-سعر الصرف (EX) :- يعرف سعر الصرف بأنه سعر وحدة من عملة ما مقدرا بوحدة عملة أجنبية أخرى ، كما ويعرف بأنه عبارة عن ثمن العملة المحلية معبرا عنه بالنقد الأجنبي أو هو سعر النقد المحلي للنقد الأجنبي ، وهناك نوعان من أسعار الصرف ، الثابت وفي هذه الحالة تقوم الدولة بتحديد سعر صرف كل عملة أجنبية بوحدة العملة المحلية وسعر الصرف الحر أو المعلوم الذي يتحدد وفق نظرية الأثمان في

النظرية الاقتصادية على ضوء تقاطع منحنى عرض العملة مع منحنى الطلب عليها حاله كحال أي سلعة أخرى¹⁹¹

2-تقدير وتحليل اثر عجز الموازنة على سعر الصرف

حيث أن : عجز الموازنة : X ، سعر صرف الدولار : Y ،

$$Y = b_0 + b_1X + u$$

وفق الصيغة الخطية وباستناد الى البيانات في الجدول (1) في العاودين (2,1) في الملحق تم التوصل الى النتائج التالية .

جدول (3)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.	T	Sig
1	Regression	5606.152	1	5606.152	.510	.487 ^b	26.60	0.000
	Residual	153961.286	14	10997.235			-0.714	0.487
	Total	159567.438	15					

a. Dependent Variable: y

b. Predictors: (Constant), x

$$y = 1298.71 + -1.92X + u$$

S.E: (48.81) (0.000)

t : (26.60) (-0.714)

$$r^2 = 0.18 , r^{-2} = 0.035 , F = 0.510 , D.W = 0.473$$

تدل نتائج الاختبارات الاحصائية بان المتغير المستقل (عجز الموازنة) ليس له تأثير على المتغير التابع (سعر الصرف الموازي) إذ أن (r^2) يظهر أن 18% من التأثيرات على سعر الصرف الموازي يفسرها عجز الموازنة ، وان 82% من التأثيرات تكون بفعل المتغيرات الاخرى عدا سعر الصرف ، كما ان اختبار (t) يظهر أنه غير معنوي وغير مقبول لأنه عند درجة معنوية اكبر من (0.05) ، وان اختبار (F) كذلك غير معنوي لأنه عند درجة معنوية اكبر من (0.05) .

وعليه يتم قبول الفرضية القاضية بعدم وجود اثر للعجز المالي سعر الصرف .

¹⁹¹م.م. صباح نوري عباس ، اثر التضخم على سعر الصرف التوازني للدينار العراقي للمدة 1990-2005 (بحث تطبيقي) ، كلية بغداد للعلوم الاقتصادية الجامعة ، العدد السابع عشر ، 2008 ، ص64 .

الاستنتاجات والتوصيات

أولاً :- الاستنتاجات

- 1- رفض الفرضية القائلة أن العجز لا يؤثر على الناتج المحلي الاجمالي وقبول الفرضية البديلة .
- 2- ليس هناك اثر لعجز الموازنة على كل من الرقم القياسي لأسعار المستهلك وسعر الصرف اي قبول فرضية العدم .
- 3- إن حالة الموازنة في الاقتصاد العراقي مرتبطة بصورة مباشرة بإيرادات الصادرات النفطية والتي تحدد اعتمادا على كمية الانتاج المحلي وأسعار النفط العالمية لذلك فإن أي تغير في هذين العاملين سينعكس مباشرة على الموازنة الحكومية .

ثانياً :- التوصيات

- 1- تقليل العجز في الموازنة الحكومية من خلال محاولة تقليل الإنفاق العام وزيادة الإيرادات العامة لاسيما الإيرادات المباشرة .
- 2- توجيه الإنفاق الحكومي إلى المشاريع الاستثمارية المدرة للدخل ومحاولة تغطية العجز في الموازنة من إيرادات هذه المشاريع .
- 3- استغلال القروض الداخلية والخارجية في انشاء مشاريع استثمارية بهدف رفع مستوى الناتج المحلي والدخل القومي بدلاً من استخدامها في الاستهلاك وبالتالي زيادة الإيرادات الضريبية لتخفيض نسبة العجز في الموازنة .

المصادر

- 1- أ.د أحمد شهاب الحمداني وآخرون , قياس اثر التغيرات في عرض النقد على الناتج المحلي الاجمالي العراقي للمدة 2005 - 2015 , مجلة المنصور , العدد 30 , 2018 .
- 2- أ.م.د صباح صابر محمد خوشناو , تحليل وقياس اثر عجز الموازنة العامة وعرض النقود على المستوى العام للأسعار في العراق للمدة (1988-2017) , مجلة جامعة الانبار للعلوم الاقتصادية والادارية , المجلد 11, العدد 25 , 2019 .
- 3- جمال العمارة , أساسيات الموازنة العامة للدولة، دار الفجر للنشر و التوزيع، القاهرة، 2000 .
- 4- حياة بن إسماعيل : تطوير إيرادات الموازنة العامة للدولة (دراسة نظرية) , القاهرة، ايتراك للطباعة والنشر والتوزيع، ط1 , 2009 .
- 5- رمزي زكي، الصراع الفكري والاجتماعي حول عجز الموازنة العامة للدولة في دول العالم الثالث، سينا للنشر، القاهرة، 1992 .

- 6- زهرة خضير عباس العبيدي ، تحليل أسس تبويب استخدامات الموازنة العامة ومواردها دراسة تطبيقية على موازنة وزارة التعليم العالي والبحث العلمي - مركز الوزارة ، رسالة ماجستير ، كلية الإدارة والاقتصاد ، جامعة بغداد ، 2005 .
- 7- سالم منال عبد الله ، العجز في الموازنة وأثارها ، جامعة عدن ، كلية الاقتصاد ، 2011 .
- 8- سلام كاظم شاني ، تحليل العلاقة بين الموازنة العامة والنتائج المحلي الإجمالي في العراق للمدة 1988-2009 ، رسالة ماجستير ، كلية الإدارة والاقتصاد ، جامعة كربلاء ، 2011 .
- 9- عادل احمد حشيش - أساسيات المالية العامة ، دار المعرفة الجامعية ، الاسكندرية ، 1996 .
- 10- م.م. صباح نوري عباس ، اثر التضخم على سعر الصرف التوازني للدينار العراقي للمدة 1990-2005 (بحث تطبيقي) ، كلية بغداد للعلوم الاقتصادية الجامعة ، العدد السابع عشر ، 2008 .
- 11- محمد شاكر عصفور ، أصول الموازنة العامة ، دار المسيرة ، الأردن ، الطبعة الرابعة ، 2012 .
- 12- منشورات وزارة المالية ، قانون أصول المحاسبات العامة العراقي - رقم 28 لسنة 1940 المعدل .
- 13- وزارة التخطيط ، الجهاز المركزي الاحصائي ، تقرير الارقام القياسية لأسعار المستهلك لسنة 2020 .

الملحق

جدول(1): بيانات عن بعض المتغيرات الاقتصادية للاقتصاد العراقي للمدة من (2004-2019)

السنوات	عجز الموازنة (مليون دينار) (1)	سعر الصرف الموازي (2)	النتاج المحلي الاجمالي (مليون دينار) (3)	الرقم القياسي لأسعار المستهلك (4)
2004	865248	1453	101,845,262	8815,6
2005	14127715	1472	103,551,403	12073,8
2006	10986566	1475	109,389,941	18500,8
2007	15568219	1267	111,455,813	24205,5
2008	20848807	1203	120,626,517	24851,3
2009	2642328	1182	124,702,075	24155,1
2010	44022	1185	132,687,029	24748,5
2011	30049726	1196	142,700,217	26133,3
2012	29442441	1233	162,587,533	27716
2013	-5287480	1232	174,990,175	2823,3
2014	-7863671	1214	178,951,407	28863,4
2015	-25414056	1247	183,616,252	29278,8

2,950	208,932,110	1303	-24284919	2016
13,787	205,130,067	1251	-21659739	2017
115,437	210,532,887	1,195	-12514516	2018
493,536	225,058,368	1,201	-22873365	2019

المصدر : البنك المركزي العراقي ، المديرية العامة للإحصاء والأبحاث، البيانات الاقتصادية والإحصائية ، على الموقع الإلكتروني

[05/2 http://cbiraq.org/DataValues.aspx?dtFrm=12/31/2004&dtTo=](http://cbiraq.org/DataValues.aspx?dtFrm=12/31/2004&dtTo=05/2)

جدول (2): بيانات لوغاريتمية عن بعض المتغيرات الاقتصادية للاقتصاد العراقي للمدة

(2019-2004)

الرقم القياسي لأسعار المستهلك (4)	الناتج المحلي الاجمالي (3)	سعر الصرف (2)	عجز الموازنة (1)	السنوات
3.94	8.00	3.16	5.93	2004
4.08	8.01	3.17	7.15	2005
4.26	8.03	3.17	7.04	2006
4.38	8.04	3.10	7.19	2007
4.39	8.08	3.08	7.31	2008
4.38	8.09	3.07	6.42	2009
4.39	8.12	3.07	4.64	2010
4.41	8.15	3.08	7.47	2011
4.44	8.21	3.09	7.46	2012
3.45	8.24	3.09	6.72	2013
4.46	8.25	3.08	6.89	2014
4.46	8.26	3.10	7.40	2015
3.46	8.32	3.11	7.38	2016
4.13	8.31	3.09	7.33	2017
5.06	8.32	3.07	7.09	2018
5.69	8.35	3.08	7.35	2019

تعليم أسس ريادة الأعمال والإبداع ثنائية لتعزيز القدرة التنافسية لمنظمات الأعمال

د. فضيلة بوطورة

جامعة العربي التبسي - تبسة/ الجزائر
fadila.boutora@gmail.com

د. حيدر بني عطا

جامعة جدارا/ الأردن
Baniata@jadara.edu.jo

الملخص

هدفت هذه الدراسة إلى تسليط الضوء حول أهمية التعليم الريادي والإبداع كثنائية لتعزيز القدرة التنافسية لمنظمات الأعمال، حيث شهدت المنظمات الاقتصادية في الوقت الحاضر تزايد حدة المنافسة، وهذا ما ألزم عليها أن تتكيف معها من أجل ضمان بقائها في الأسواق، أو أن مخاطر المنافسة أصبحت تهدد وجودها، كما أن بقاء المنظمات في الأسواق كي تمارس أدوارها وتسطير على جزء من السوق مرهون ببناء مركز تنافسي مميز، وتوصلت الدراسة إلى أنه يلعب التعليم لأسس ريادة الأعمال أهمية بالغة في نجاح النشاط الريادي وتطوير المنظمات، ويعد آلية ناجحة لاستحداث الأفكار المبدعة، فضلا عن أنه يمثل أرضية متينة يطور رائد الأعمال من خلاله معارفه لتتبعس إيجابا على أداء منظمات الأعمال وخفض احتمالات تعثرها وإفلاسها من جهة وتحقيق ميزة تنافسية مستدامة من جهة أخرى. وخلصت هذه الدراسة إلى أن منظمات الأعمال يجب أن تدمج بين الإبداع والتعلم الريادي وفق استراتيجية واضحة المعالم وخطوات غير روتينية تضمن وصول الأهداف المسطرة الفعلية، وتعزز ميزتها التنافسية.

الكلمات المفتاحية: التعليم الريادي، الإبداع، منظمات الأعمال الميزة التنافسية.

المقدمة

تسعى العديد من منظمات الأعمال لاكتساب الميزة التنافسية التي تمكنها من مواجهة المنافسة والبقاء في السوق، ومن أجل تحقيق هذا الهدف وجدت نفسها أمام العديد من الخيارات على مستوى الاستراتيجيات التي يمكن استخدامها وفقا لما يلاءم قدراتها ومواردها والسوق الذي تتواجد فيه، سواء كانت هذه البدائل تستهدف سد فجوة معينة أو علاج جوانب الضعف أو استغلال عناصر القوة أو لمواجهة مواقف التنافسية واعتماد استراتيجيات تنافسية ملائمة. وتلجأ المنظمات إلى النشاطات الإبداعية بالنظر إلى مجموعة من الأسباب الهدف منها يخص المنتجات، الأسواق، الفاعلية، أو الاستعداد لتطبيق تغييرات. وفي غاية الأهمية تحديد الأسباب التي تدفع المؤسسة للإبداع وأهميتها عند دراسة القوى التي تنعش النشاط الإبداعي مثل: المنافسة، دخول أسواق جديدة. ولأن الإبداع ليس حكرا على الأفراد فهو ليس عملية فردية بالضرورة، حيث قد تتم ممارسته عن طريق الجماعات والمؤسسات بل يمكن القول بأن الإبداع الجماعي قد يكون ممكنا وبخاصة في الوقت الحاضر حيث أصبحت المتغيرات والظواهر تتداخل بصورة بالغة التعقيد وتحتاج إلى جهود عظيمة، وإمكانيات ضخمة للتعامل معها والوصول إلى نتائج إبداعية حولها؛ والعوامل الوراثية لها تأثيرها الكبير في تنمية الاستعدادات الإبداعية، وإن كان هذا لا ينفي بدوره أن تتدخل العوامل التربوية الأخرى لتعمل على تنمية الاستعدادات الإبداعية لدى الآخرين، إلا أن درجة الاستجابة ونمو عناصر الإبداع تتزايد كلما ازدادت درجة التوافق بين المقومات الوراثية والعوامل التربوية. وهنا يكون دور التعليم الريادي، أي تعليم أسس ريادة الأعمال ولأن الإبداع نوع من أنواع التفكير المتقدم، الذي يمكن أن يتبعه كل فرد، وقد تختلف نتائج الإبداع بين اثنين

اتبعا نفس الخطوات، ولما للإبداع من أهمية في الوصول إلى المعارف الجديدة والابتكارات الحديثة، بات مرتكزا هاما تسعى إلى تحقيقه العديد من المنظمات.

والتعلم الريادي له دور مهم في إعداد الرياديين من خلال اقتراح منهجيات عملية لتطوير الحس الريادي، وطرق وبرامج تدريب حسب الفئة المستهدفة وفق ما تتطلبه هذه البرامج وما تركز عليه من أبعاد، كما أنه يعتبر حلقة وصل بين المعلمين والطلبة عن طريق نماذج تؤثر على أساليب التعليم (المعلم)، والتعلم (المتعلم) وكذلك النتائج؛ كما أن للتعلم الريادي دورا كبيرا في نشر الفكر الريادي في المجتمعات وتشجيع إنشاء المؤسسات من خلال أداء البرامج التعليمية للريادة، ورغم الصعوبات والمشاكل التي تعيق ريادة الأعمال من كل الجوانب بداية بإنشاء المشروع إلى بقاءه واستمراره، إلا أن التعلم الريادي جاء بجملة من الاقتراحات لإيجاد حلول بإمكانها مواجهة هذه الصعوبات والمعوقات. ويعتبر تطور النشاط الريادي مؤشرا هاما لقياس مدى قدرة الاقتصاد على تنويع مصادر الدخل المحقق، فضلا عن تحديد مستوى الإبداع والتطوير المتوفرين فيمن تتوفر لديهم القدرة والرغبة في تأسيس عمل خاص يدر المنفعة عليهم وعلى الاقتصاد ككل، إلا أن نجاح ريادة الأعمال يعتمد على توفر مجموعة أساسية من العوامل المحفزة لانتشارها كثقافة حتى تصبح تدريجيا نمط حياة وأسلوب معيشي يرمي من خلاله الفرد إلى إثبات وتطوير ذاته وتحسين مستوى معيشته، والخروج من دائرة الفقر والتهميش وبالتالي العمل على خلق القيمة المضافة.

ومما سبق يمكن صياغة إشكالية البحث في: ماهي أبرز عناصر العلاقة التفاعلية للتعلم الريادي للأعمال والابداع لتعزيز الميزة التنافسية لمنظمات الأعمال؟ ومحاولة للإلمام بموضوع البحث تم تقسيمه للمحاور التالية:

المحور الأول: أساسيات التعليم الريادي،

المحور الثاني: الابداع ضرورة حتمية داخل المنظمات،

المحور الثالث: الميزة التنافسية في منظمات الأعمال ودور الابداع والتعلم الريادي في تعزيزها.

المحور الأول: أساسيات التعليم الريادي

أولا- مفهوم التعليم الريادي: تعرف موسوعة وكيديا الانجليزية التعليم الريادي بأنه " تلك العملية التي تهدف إلى تزويد الطلاب بالمعرفة والمهارات اللازمة وإثارة دافعيتهم وتعزيزها، وذلك من أجل تحفيزهم وتشجيعهم على النجاح الريادي على نطاق واسع ومستويات عديدة ". وعرف Alain Fayolle التعليم الريادي بأنه كل الأنشطة الرامية إلى تعزيز التفكير، السلوك والمهارات الريادية وتغطي مجموعة من الجوانب كالأفكار، النمو والإبداع (الجودي ، 2014-2015، صفحة 143). وتم تعريف التعليم الريادي على أنه " مجموعة من أساليب النظامي الذي يقوم على إعلام ، وتدريب أي فرد يرغب بالمشاركة في التنمية الاقتصادية والاجتماعية، من خلال مشروع يهدف إلى تعزيز الوعي الريادي ، وتأسيس مشاريع الأعمال أو تطوير مشاريع الأعمال الصغيرة. " (اليونيسكو ومنظمة العمل الدولية، 2010، صفحة 21) ويمكن القول أن التعليم الريادي هو مجموع الأنشطة والأساليب التعليمية التي تهدف إلى غرس روح الريادة لدى الأفراد وتزويدهم بالمهارات اللازمة لتأسيس مشاريعهم الخاصة.

ثانيا - أهمية وأهداف التعليم الريادي: إن التعليم الريادي له جملة من الأهمية والأهداف.

1- أهمية التعليم الريادي: يمكن القول إن أهمية التعليم الريادي تتمثل في ما يلي: (أيمن ، 2014 ، صفحة 154)

- إن برنامج التعليم الريادي التي تهتم بتنمية القدرة على توفير وظيفة للذات وللغير من خلال إقامة مشروعات ريادية جديدة تقوم بإنتاج سلع خدمات جديدة، لذلك ونظرا لأن ريادة الأعمال تسعى لبناء نظام اقتصادي يتسم بالإبداع والابتكار، فقد يكون من الأهمية للغاية أن يتم تفعيلها تحت مظلة مؤسسات التعليم العالي ليتمكنوا من استحداث الأفكار الريادية ويبني هذه الأفكار من خلال التعليم الريادي لتصبح مشاريع رائدة منتجة؛

- يعتبر تعليم ريادة الأعمال خطوة أساسية نحو غرس روح المبادرة وزيادة فرص نجاح الأعمال وصناعة قادة المستقبل لتحمل أعباء النمو الاقتصادي الوطني المتواكب مع التوجهات العالمية، كما أن تعليم ريادة الأعمال يزيد من القدرات المتميزة لخلق الثروة من خلال الاستقرار على الفرص ذات العلاقة بالتوجه بالمعرفة على المستوى العالمي، بما يحقق مساهمة هامة في بناء مجتمع المعرفة وينتج هذا الأخير مقاولين في الإبداع والابتكار بما يمكن التحول نحو إحداث طفرة في بناء الاقتصاد المعرفي من خلال الأفكار المتجددة ذات العلاقة بتنمية مجتمع المعرفة؛

- كما أن التعليم الريادي يساهم في زيادة الأصول المعرفية وتعظيم ثروة الأفراد بما يزيد من الثروة والتراكم الرأسمالي في مجال المعرفة على مستوى الوطن، وبما لذلك من أثر في بناء مجتمع المعرفة؛

- كما يسمح التعليم الريادي للعاملين بالمؤسسات القائمة بكسب مهارات نادرة ومبتكرة تمكنهم من زيادة معدل نمو المبيعات بنسبة تفوق قرائنهم بنسبة كبيرة، كما يزيد من احتمال تطوير منتجات جديدة نظرا لان الرياديين يصبحون أكثر إبداعا، كم يخلق تعليم ريادة الأعمال المزيد من الفرص المرتبطة بإحداث تقدم تكنولوجي يستند إلى المعرفة؛ ويؤدي تعليم ريادة الأعمال إلى زيادة احتمال امتلاك الخريجين لأفكار مشروعات أعمال تجارية ذات التكنولوجية العالية والتي تخدم التوجه نحو بناء مجتمع المعرفة والمساهمة في التغلب على مشكل البطالة.

2- أهداف التعليم الريادي: يهدف التعليم الريادي بشكل عام إلى إكساب الأفراد وهم في مراحل عمرية مختلفة سمات التعليم الريادي وخصائصه السلوكية مثل المبادرة، المخاطرة والسيطرة الجوهرية الداخلية والاستقلالية من اجل خلق جيل جديد من الرياديين، ومن هنا فإن أهم أهداف التعليم الريادي تتمثل فيما يلي: (فضيلة، فاطمة الزهراء، و أحلام، أهمية ودور دار المقاولاتية في الجامعة الجزائرية في نشر الثقافة المقاولاتية- دراسة حالة دار المقاولاتية بجامعة تبسة، 2018، صفحة دون ذكر الصفحة)

- تمكين الأفراد لتحضير خطط عمل لمشاريعهم المستقبلية؛

- التركيز على القضايا والموضوعات الحرجة والمهمة قبل تنفيذ وتأسيس المشروع مثل: أبحاث ودراسات السوق، تحليل المنافسين، تمويل المشروع، القضايا والإجراءات القانونية، وقضايا النظام الضريبي في البلد؛

- تمكين الطلبة من تطوير سمات وخصائص السلوك الريادي لديهم مثل الاستقلالية، وأخذ المخاطرة، المبادرة وقبول المسؤوليات، أي التركيز على مهارات العمل لمقاولاتي والمعرفة اللازمة والمتعلقة بكيف سيبدأ المشروع وإدارته بنجاح؛

- تمكين الأفراد ليصبحوا قادرين على خلق مشاريع تقنية متطورة أو منظمات مبنية على التكنولوجيا بشكل أكبر، والعمل على تأسيس المشاريع والمبادرة الريادية لديهم؛

- المهارات الإدارية والقدرة على حل المشاكل، القدرة على التنظيم، القدرة على التخطيط، اتخاذ القرار وتحمل المسؤولية؛

- تطوير المهارات الاجتماعية: التعاون، العمل الجماعي، القدرة على تعلم أدوار جديدة بشكل مستقل؛
- تطوير الشخصية: الثقة بالنفس، التحفيز المستمر، التفكير النقدي، القدرة على التأمل الذاتي، القدرة على التحمل والمثابرة؛

- تطوير المهارات الريادية: القدرة على التعلم بشكل مستقل، الإبداع القدرة على تحمل المخاطر، القدرة على تجسيد الأفكار، القدرة على التسيير، تحفيز العلاقات التجارية؛

- تحسين قدرة متلقي التعليم الريادي على تحقيق الإنجازات الشخصية والمساهمة في تقدم مجتمعاتهم؛
وأيضا نجد من أهدافه ما يلي: (أيمن ، 2014 ، صفحة 156)

- إعداد أفراد مقاولين لتحقيق النجاح عبر مراحل مستقبلهم الوظيفي ورفع قدراتهم على التخطيط للمستقبل؛
- توفير المعارف المتعلقة بمقاولة الأعمال؛

- بناء المهارات اللازمة لإدارة المشاريع الريادية ولصياغة وإعداد خطط الأعمال؛

- تحديد الدوافع وإثارتهم وتنمية المواهب الريادية؛

- العمل على تغيير اتجاهات جميع فئات المجتمع وغرس ثقافة العمل الحرفي مختلف مجالاته.

ثالثا- استراتيجيات التعلم الريادي: من بين استراتيجيات التعلم الريادي ما يلي: (الجودي ، 2014-2015،
صفحة 154)

1- استراتيجية العرض: وتعطي الأولوية لتحويل المعارف والمهارات التي يتمتع بها المعلم إلى المتعلم، في هذا النموذج يصمم التعليم على شكل توصيل للمعلومات أو حكاية قصة فالمعلمين هم الأشخاص الذين يقدمون المعلومات، والطلبة هم الذين يستقبلوا بأقل سلبية، والمحتوى يعرف عموما من خلال البحث الأكاديمي الذي يتم تعليمه.

2- استراتيجية الطلب: وهو معاكس للنموذج الأول، وهو يقوم على الاحتياجات، الدوافع وأهداف الطلبة، في هذا النموذج، فإن التعليم يصمم على أساس خلق بيئة ملائمة لاكتساب المعارف، والمعلمين هم مسهلين في حين أن الطلبة لهم دور نشط في المساهمة في تعلمهم.

3- استراتيجية الكفاءة: ويبحث هذا النموذج في تنمية وتطوير الاستعدادات للطلبة في حل المشاكل المعقدة باستعمال المعارف والاستعدادات المفتاحية، والتعليم هنا يكون بشكل متداخل بين المعلم والطالب وجعل التعلم ممكنا. ويصبح المعلمون كالمدرسين أو المطورين في حين أن الطلبة مقترحون لبناء معارفهم فعليا من خلال

التفاعل مع معلمهم، وتكون المعارف التي سيتم الحصول عليها هي أساسا حول حل لمشاكل المعقدة التي يمكن أن تقع لهم في حياتهم المهنية.

4- المحاكاة والألعاب: يقترح بعض الباحثين أن استعمال المحاكاة يساعد الطلبة على تطوير استراتيجيات واتخاذ عدد من القرارات لأجل ضمان نجاح مؤسسة صغيرة، يرى Honig أن البيداغوجيا التقليدية تكون غالبا متناقضة مع احتياجات التعليم الريادي ، ويرى أن المحاكاة تسمح للمشاركين بتجريب أوضاع جديدة وأحيانا غير متوقعة، والتعلم لمواجهة بعض حالات الفشل وتطوير المرونة اللازمة للبقاء في المستقبل،

5- استخدام أشرطة الفيديو: ووفقا لـ Buckley, Wren et Michaelsen فإن عرض الفيلم سيكون في بيئة أعمال تسمح للطلبة لملاحظة الواقع التسييري من خلال تصرفات المسيرين والخبراء في قطاعات مختلفة.

6- استعمال قصص الحياة: قصة الحياة يمكن أن تكون أداة تعليمية ذات أهمية للطلبة في التعلم الريادي يقترح كل من Rae et Carswell التطوير السير الذاتية يمكن أن يدعم في تعلم مهنة ممكنة للمقاولين.

7- دراسات الحالة: حيث يمكن تعريف الحالة الإدارية بأن وصف مكتوب مستخدمين كلمات أو أرقاما لحادث حقيقي أو مشكلة حقيقية أو موقف حقيقي يواجه مديرا أو مجموعة من الإداريين أو مؤسسة ما، ويستخدم هذا الوصف المكتوب في شكل قصة للطلبة في مواقف تعليمية أو تدريبية ويطلب منهم إما تشخيص أسباب المواقف الإدارية وتحليل الحالة، أو اتخاذ قرار، أو اقتراح طرق وأساليب للعمل، أو حلول للمشكلة، وقد يطلب منهم مهمة واحدة من هذه المهمات أو هذه المهمات جميعا.

8- التعليم بالتجربة والممارسة: وذلك من خلال تعريف المتعلمين أو الطلبة الرياديين لمواقف حقيقية في بيئة العمل الريادي أو الحر سواء في المصانع أو الشركات أو منظمات الأعمال على اختلاف أنواعها، وذلك بغرض تعريفهم ببيئة العمل، وممارسة العمل الريادي لفترة زمنية معينة، ليكتسبوا خبرات ومعارف ومهارات جديدة، وليبنوا تصورات أفضل عن مهنة ريادة الأعمال قبل الدخول في ميدان العمل الحر الريادة.

9- مناقشات المجموعة أو التعليم التعاوني: أي أن يعمل الطلبة في مجموعات أو في أزواج لتحقيق أهداف التعلم في الحوار والمناقشة وتبادل الآراء. حيث يمارس الطلبة أدوارا مختلفة مثل: المنسق، الملخص، المقوم لمسجل، الملاحظ، المشجع، قائد المجموعة، المتحدث باسم المجموعة، أو يمكن من خلال هذه الاستراتيجية تكليف أو الاعتماد على مشاريع أعمال المجموعة أو فريق العمل أو في وضع خطة عمل لمشروعهم المقترح.

10- العروض التقديمية من قبل الطلبة: وذلك للشرح عن تقديم منتج أو خدمة جديدة يمكن بيعها، أو عن مشروع معين أو تعريف عن الشركة التي يرغب الطالب بتأسيسها أو العمل.

11- أسلوب حل المشكلات بطريقة إبداعية: وهي طريقة منظمة يقوم من خلالها الطلبة بالتفكير بحل مشكلة يشعرون بوجودها وبحاجتهم إلى حلها. فهم يكتسبون معلومات ومهارات ذات صلة بحياتهم ومشكلاتهم وليس من أجل تقديم امتحان والنجاح فيه.

12- سياسة لعب الأدوار: وهنا يقوم طالبا أو ثلاثة بتمثيل أدوار عن مواقف اجتماعية افتراضية ويتعلمون من خلال هذه الاستراتيجية كيفية الاستماع بشكل جيد وكيفية التفكير وحدهم.

13- الزيارات الميدانية لبعض المنظمات الرائدة: وذلك بهدف التعرف عليها وعلى إمكانياتها وقدراتها وأقسامها ومجال أنشطتها وأعمالها.

ويمكن تشجيع مجموعات المتعلمين على الانخراط في هذه البرامج التعليمية من خلال دعمهم بالحوافز المادية والمعنوية المناسبة، وتفعيل عملية التقييم والمشاركة، وتقديم الجوائز المادية والمعنوية المناسبة، وتفعيل عملية التقييم والمشاركة، وتقديم الجوائز المختلفة، وإقامة الاحتفالات، ومسابقات خطة المشروع أو العمل بين الطلبة (Camille, 2009, p. 25).

رابعا- مراحل مساق التعليم الريادي: وتشمل هذه المراحل على الآتي: (فضيلة، فاطمة الزهراء، و أحلام، أهمية ودور دار المقاولاتية في الجامعة الجزائرية في نشر الثقافة المقاولاتية- دراسة حالة دار المقاولاتية بجامعة تبسة، 2018)

1- تعلم أساسيات الريادة: يجب على الطلبة أن يتعلموا ويمارسوا الأنشطة المختلفة لملكية المشاريع فيتعلمون أساسيات الاقتصاد، والفرص والخيارات المهنية الناتجة عنها، فالدافعية للتعلم والإحساس بالفرص هي النواتج الخاصة في هذه المرحلة.

2- الوعي بالكفاءة التركيز يكون على الكفاءات الأولية واكتشافها لديهم.

3- التطبيقات الإبداعية: من خلال حضورهم العديد من الندوات والتي تضمن العديد من التطبيقات الإبداعية فيكتسبون معرفة عميقة وواسعة عن المراحل السابقة. بالإضافة إلى تجربة وممارسة عمليات الأعمال المختلفة.

4- بدء المشروع: من خلال توفير الدعم والمساعد في برامج التعليم التقني والمهني، وبرامج الدعم والمساعدة المقدمة للأفراد في الكليات والجامعات، وذلك لتعزيز بدء وتأسيس المشروع، وتطوير السياسات والإجراءات للمشاريع الجديدة والقائمة.

5- النمو: إن سلسلة من الندوات المستمرة أو مجموعات الدعم يمكن أن تساعد المقاول لتعريف وتمييز المشاكل المحتملة والتعامل معها في الوقت المناسب، وحلها بفاعلية، مما يمكن من تطوير المشروع.

خامسا- متطلبات التعليم الريادي: للتعليم الريادي متطلبات أساسية يمكن إيجازها فيما يلي: (مجدي و فاطمة الزهراء، 2012، صفحة 152)

1- البنية التحتية: من خلال توفير قاعات مناسبة ومجهزة بالطاولات والكراسي والأدوات اللازمة، وأجهزة الحواسيب والأجهزة والمعدات المختلفة الأخرى مثل جهاز عرض الشرائح، والبرمجيات التي توفر التطبيقات العملية والتدريبية التي تسهل التعامل مع المحتوى الريادي.

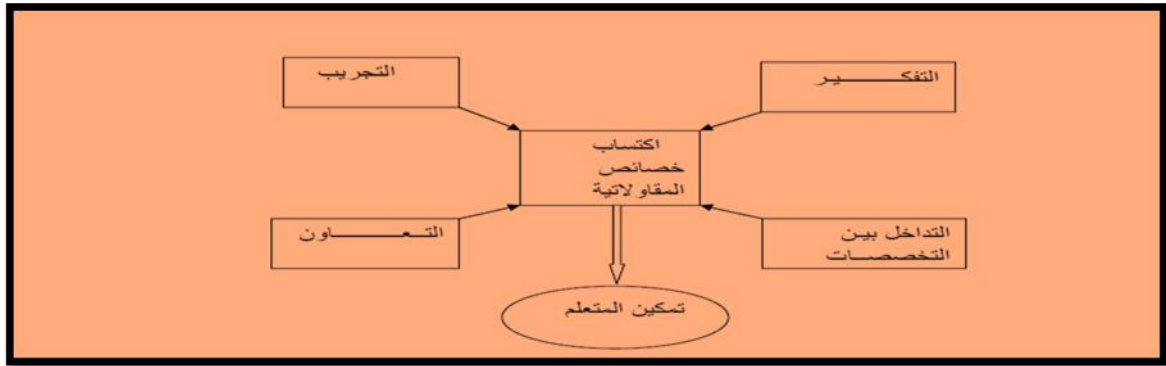
2- الموارد البشرية: وتعتبر تلك الأفراد المؤهلة والمدرّبة والقادرة على استخدام وتطبيق استراتيجيات وأساليب تدريبية متقدمة في ريادة الأعمال، وإستخدام تكنولوجيا المعلومات بشكل مناسب يخدم هذه العملية، نظرا لان هذا التعليم يتطلب تغييرا جذريا في نمط التفكير لدى المتعلمين.

3- **البيئة:** وهي البيئة الممكنة التي تدعم خطوات تنفيذ برامج التعليم الريادي وخططه وأهدافه، وتستمد هذه البيئة تمكينها وتفوقها من خلال الوعي الكامل لأفراد المجتمع على جميع المستويات حتى يتوفر التعامل والدعم الكامل من قبل الجميع لإنجاح مبادرة هذا التعليم في المجتمع.

4- **الاستفادة التجارب السابقة:** الاستفادة من التجارب العالمية في هذا الخصوص والبناء عليها في الممارسة والتطبيق للسياقين التربوي والتعليم في البيئة.

4- **التكيف:** الاستجابة للتحديات والضغوط الكبيرة التي تفرضها طبيعة العصر على هذا النوع من التعليم والسلوك الريادي، ومحاولة التكيف معها قدر الإمكان.

الشكل رقم (01): أبعاد التعلم الريادي



المصدر: (براهمي و رايس ، 2010، صفحة 15)

المحور الثاني: الابداع ضرورة حتمية داخل المنظمات

أولاً- ماهية الإبداع

1- **تعريف الإبداع:** يعرف الإبداع بأنه " النظر للمألوف بطريقة أو من زاوية غير مألوفة ثم تطوير هذا النظر ليتحول إلى فكرة ثم إلى تصميم ثم إلى إبداع قابل للتطبيق والاستعمال". وهو أيضا "بأنه القدرة على تكوين وإنشاء شيء جديد ،أو دمج الآراء القديمة أو الجديدة في صورة جديدة أو استعمال الخيال لتطوير وتكييف الآراء حتى تشبع الحاجيات بطريقة جديدة أو عمل شيء جديد ملموس أو غير ملموس بطريقة أو بأخرى" (عبد العزيز صالح، 2009، صفحة 384). وعرف على أنه " عبارة عن الوحدة المتكاملة لمجموعة العوامل الذاتية والموضوعية التي تقود إلى تحقيق إنتاج جديد وأصيل ذو قيمة من الفرد والجماعة، والإبداع بمعناه الواسع يعني إيجاد الحلول الجديدة للأفكار والمشكلات والمناهج...". (طارق محمد و محمد أكرم ، 2004، صفحة 18)

وأما الابتكار والإبداع: فمصطلح الإبداع يعود في الأصل إلى الكلمة اليونانية (kere) والتي تعني النمو، وإلى الفعل (create) في الإنجليزية والذي يقابله في العربية فعل أبدع والذي يعني سبب المجيء (نجم عبود، ادارة الابتكار المفاهيم والتجارب الحديثة، 2003، صفحة 23). ويعرف الإبداع بأنه "تبني فكرة جديدة موجودة" (صالح مهدي ، 2005، صفحة 149)، في حين يرى البعض بأن الإبداع هو التوصل إلى حل خلاق لمشكلة معينة، وأن الابتكار هو تطبيق هذا الحل (نجم عبود، ادارة الابتكار المفاهيم والتجارب الحديثة، 2003، صفحة 27) وهذا يشير إلى أن الإبداع يعني التوصل إلى أفكار خلاقة، بينما الابتكار يهتم بتجسيد

هذه الأفكار فالوصول إلى أفكار مبتكرة يسمى إبداع أما تحويل هذه الأفكار إلى واقع مفيد فيسمى ابتكار (أحمد سيد، 2001، صفحة 572). وبالتالي يعبر عن العلاقة بين الابتكار والإبداع بالمعادلة التالية: (الابتكار = الإبداع + التطبيق) وبهذا فإن الإبداع هو الجزء المرتبط بالفكرة الجديدة في حين أن الابتكار هو الجزء الملموس المرتبط بتنفيذ أو تحويل من الفكرة إلى المنتج، وعليه ينظر إلى الإبداع والابتكار كمرحلتين متعاقبتين.

2- خصائص الإبداع: يمكن إبراز خصائص الإبداع، حيث حدد "دركر" (Druker) خمس خصائص للإبداع هي : (بن نذير ، 2013، صفحة 51)

1-2- الإبداع يبدأ دائما بالتحليل النظامي للفرص التي يتيحها التغيير، وبالتفكير في استغلال هذه الفرص وتحويلها إلى إمكانات إبداعية؛

2-2- الإبداع جهد متصل بالإدراك الحسي، التصورات والصياغة الجديدة، لذلك يستوجب قدرات متميزة في الملاحظة وفي الاستماع وفي البحث؛

2-3- لكي تكون الإبداعات ذات نتيجة فعالة لابد أن تكون موجهة لإشباع احتياجات أو رغبات معينة؛

2-4- الإبداعات الفعالة تبدأ دائما صغيرة ثم يتطور الأمر مرحليا وفقا لنتائج التجريب والتقييم؛

2-5- أن المحصلة الإبداعية الفعالة تتطلع إلى موقع الصدارة والتميز والقيادة.

3- أهمية الإبداع: تظهر في النقاط الآتية: (أسامة، 2012، الصفحات 45-46)

- يطور قدرة الفرد على استنباط الأفكار الجديدة، وتطوير الحساسية لمشكلات الآخرين؛
- يساعد الفرد في الوصول للحل الناجح للمشكلة بطريقة أصيلة؛
- يعد مهارة حياتية يمارسها الفرد يوميا، ويمكن تطويرها من خلال عملية التعلم والتدريب؛
- يساهم في تطوير اتجاهات ايجابية نحو حلول المشكلات والتحديات التي تواجه الأفراد في حياتهم العادية؛
- الانفتاح على الأفكار الجديدة، والاستجابة بفاعلية للفرص والتحديات والمسؤوليات لإدارة المخاطر والتكيف مع المتغيرات؛
- يساهم في مساعدة الأفراد على تلبية ميولهم ومواهبهم وتنميتها.

ثانيا- أنواع الإبداع: أهمها ما يلي: (حنان و حماوي ، 2011، صفحة 07)

1- الإبداع التكنولوجي: حسب العديد من الدراسات العلمية في هذا المجال، يعتبر هذا النوع من الإبداع واحدا من أهم أشكال الإبداع، لاعتباره أهم الأسباب الداعية للنمو على المستويين الكلي والجزئي، فالإبداع التكنولوجي عبارة عن تحويل فكرة معينة إلى منتج قابل للتسويق، أو بتحسين منتج في طريق التصنيع أو التسويق أو طريقة جديدة لخدمة معينة؛

2- الإبداع التنظيمي: المقصود به إحداث التجديد في التنظيم، وإحلال نماذج تنظيمية جديدة تزيد من المرونة في أداء المهام وتحسين علاقات العمل، وهو ما يستدعي توفر مستوى معين من

التفكير والخبرة لدى المسيرين، إن هذا النوع الإبداعي غير مادي، وهو يهدف إلى تنظيم طرائق وأساليب وأنماط التسيير، بغية تنظيم سلوك المنظمة وجعله أكثر فعالية.

ثالثاً - مجالات الإبداع: للإبداع مجالات كثيرة منها:

- تفعيل سياسة جديدة، أي إحداث تغيير في التوجه مثل: إقرار سياسة تحديد سعر جديد؛
- إيجاد فرصة جديدة أي تطوير منتج جديد تماماً أو إيجاد سوق جديد؛
- استخدام أسلوب جديد أي تبني عملية تشغيل جديدة أو إجراءات عمل جديدة أو استخدام تكنولوجيا جديدة؛
- تصميم هيكل تنظيمي جديد، أي إحداث تعديل على الهيكل الرسمي، أو إعادة تنظيم أو تبني هيكل تنظيمي جديد، أو إيجاد روابط جديدة بين وحدات العمل.

رابعاً - مستويات الإبداع: يمكن التمييز بين ثلاثة مستويات من الإبداع في المنظمات، وهي: (عطية، 2009، صفحة 24)

1- الإبداع على مستوى الفرد: هو الإبداع الذي يحققه الأفراد الذين يمتلكون قدرات وسمات إبداعية، وتم تحديد السمات التي تميز الشخصية المبدعة عن غيرها من حيث القدرات والاستعدادات والميول، وفيما يلي خصائص الفرد المبدع:

- المعرفة: بذل الوقت الكبير لإتقان العمل؛
- التعليم: التعليم يؤكد على المنطق؛
- الذكاء: الإنسان المبدع ليس بالضرورة يتصف بالذكاء، ولكنه يتمتع بالقدرات التفكيرية على تكوين علاقات مرنة بين الأشياء؛
- الشخصية: الرغبة في المخاطرة، الاستقلالية، المثابرة، الدافعية والانفتاح على الآراء الجديدة والإحساس الكبير بروح الفكاهة؛
- التفاعل: تبادل الآراء مع الآخرين وليس منطوياً على نفسه.

2- الإبداع على مستوى الجماعة: هو الإبداع الذي يتم تحقيقه أو التوصل إليه من قبل الجماعة (قسم، أو دائرة، أو لجنة، الخ)، واعتماداً على خاصية التداؤب فإن إبداع الجماعة يفوق كثيراً مجموع الإبداعات الفردية للأعضاء، وذلك نتيجة للتفاعل فيما بينهم وتبادل الرأي والخبرة ومساعدة بعضهم البعض وغيرها، ولا شك فإن التحديات الكبيرة التي تواجهها المنظمات المعاصرة تتطلب تطوير جماعات العمل المبدعة، هذا ويتأثر إبداع الجماعة كما ونوعاً بالعوامل الآتية: (مؤيد، 2009، صفحة 21)

- الرؤية: حيث تزداد احتمالات الإبداع لدى الجماعة حينما يشاطر أفرادها مجموعة قيم وأفكار مشتركة تتعلق بأهداف الجماعة؛
- المشاركة الآمنة: إن البيئة والمناخ اللذان يشجعان الأفراد على التعبير بحرية عن أفكارهم يعززان الإبداع الناجح؛
- الالتزام بالتميز في الأداء: فالالتزام بالتميز والتفوق في الأداء يشجع على إيجاد مناخ يسمح للأفراد بتقييم إجراءات العمل والقيام بتحديثها بشكل مستمر؛

- دعم ومؤازرة الإبداع: حتى يتحقق الإبداع، يجب توفير المساندة والدعم لعملية التغيير ويمكن أن يأتي هذا الدعم من زملاء الجماعة أو المنظمة، كما تشير الأبحاث إلى العوامل الآتية التي تؤثر في إبداع الجماعة:
- جنس الجماعة: الجماعة المختلفة من حيث الجنس تنتج حلولاً أفضل من الجماعة أحادية الجنس؛
- تنوع الجماعة: يزداد إبداع الجماعة بوجود جماعة من شخصيات مختلفة.
- تماسك الجماعة: الجماعة المتماسكة أكثر استعداداً وحماساً ونشاطاً للعمل من الجماعة أقل تماسكاً؛
- انسجام الجماعة: الجماعة المنسجمة أكثر ميلاً إلى الإبداع من الجماعة التي تنفقر للانسجام؛
- عمر الجماعة: الجماعة حديثة التكوين أكثر ميلاً إلى الإبداع من الجماعة القديمة؛
- حجم الجماعة: يزداد الإبداع مع ازدياد عدد أعضاء الجماعة.

3- الإبداع على مستوى المنظمة: لابد من التأكد مرة أخرى على أن الإبداع في المنظمات المعاصرة، على اختلاف أنواعها لم يعد مسألة ترف أو شيئاً كمالياً، وإنما بات أمراً ضرورياً وملحاً، إذا ما أرادت البقاء والازدهار، وعليها أن تجعل الإبداع أسلوب عملها وممارساتها اليومية، ويمكن تحقيق ذلك بتوافر الشروط الأساسية التالية: (أسامة، 2012، صفحة 55)

- ضرورة إدراك أن الإبداع والريادة تحتاج إلى أشخاص ذوي تفكير عميق، وذوي علاقة بالمفاهيم، ويقدران القيمة العلمية للنظريات، ولديهم رغبة الاستطلاع ولتنمية هذه الأشياء وتعزيزها على المنظمة أن تعمل على توسيع إدراك الفرد من خلال التعلم والتدريب والمشاركة في الندوات والمؤتمرات؛
- ضرورة تعلم حل المشكلات بصورة إبداعية: وهذا يعني ترويض التفكير وتشجيعه ليكون أكثر مرونة وسلاسة، بحيث يستطيع أن ينفذ من الأساليب المحددة والمألوفة في التعامل مع المشكلات ليخرج من قيدها بحثاً عن أساليب وطرق وبدائل جديدة غير عادية؛
- ضرورة تنمية المهارات والقدرات الإبداعية في إيجاد المشكلات وتعزيزها مما يساعد على تنمية المهارات والقدرات الإبداعية لاكتشاف المشكلات والتعود على التفكير الناقد والمطلق والشامل.
- ضرورة تنمية المهارات الإبداعية في صنع المشكلات: والعمل على حلها فالمشكلة الإدارية لا تعلن عن نفسها بل هي التي تصنعها، ونعمل على حلها ولعل الإبداع الحقيقي يتعلق ويتصل بهذا المطلب ويكون أكثر أهمية من الإبداع في المطالب السابقة، لأن الإبداع على هذا المستوى سيقود المنظمات والجماعات والمجتمعات إلى تجارب ريادية لم يسبق لها مثيل.

خامساً- مراحل عملية الإبداع في المنظمات: يمكن إيجاز المراحل التي تمر بها عملية الإبداع في: (حنان و حماوي ، 2011، صفحة 09)

- 1- مرحلة التصور أو الإدراك:** تبدأ الخطوة الأساسية للإبداع الناجح بفكرة جديدة أو تصور كامل للإمكانات التكنولوجية والاحتياجات المطلوبة، إضافة لدراسة المنافع الاقتصادية والاجتماعية التي يأخذها المبدع بنظر الاعتبار، أو طبيعة الطلب المتوقع، ومقارنة المنافع المتوقعة بكلفة الإنتاج المطلوب.
- 2- مرحلة تكوين الفكرة:** هي العملية الأساسية الثانية في مرحلة الإبداع، حيث أن تصميم المحتوى يشتمل على تحديد الطلب المتوقع والتكنولوجيا المحتملة لتكوين التصميم. وهذه الخطوة هي عمل مبدع وخلاق لتوحيد

كل العوامل المطلوب باعتمادها. كما أنها تمثل عملية تقييم تصاحب إدارة الإبداع في كل مراحله المطلوبة، إذ يتقرر في ضوءها ما إذا كان الأمر ممكناً في الاستمرار أو كانت هناك ضرورة للتوقف عن العمل.

3- مرحلة معالجة المشكلة: ترافق هذه الخطة عملية الإبداع بشكل مستمر حيث يصاحب ذلك ظهور بعض المشكلات أو المعوقات التي يجب أن تتخذ بشأنها المعالجات الممكنة فإن المشروع يتوقف أو يلغى العمل به.

4- مرحلة الحل: إذا ما نجحت نشاطات حل المشكلات، تأتي هذه المرحلة التي يكون الإبداع فيها قد وجد تحقيق نجاح المشروع المستهدف، فإذا تحقق المشروع من خلال الإمكانيات التكنولوجية المتاحة سمي هذا النوع الإبداعي بالتبني. أما إذا لم يحقق الموارد التكنولوجية المتاحة إمكانية التنفيذ فإن المنظمة تلجأ إلى اعتماد المرحلة الأخرى من مراحل الإبداع وهي مرحلة التطوير.

5- مرحلة التطوير: تتمثل هذه المرحلة إحدى صور عدم التأكد التي يواجهها المبدع، حيث أن إمكانية قياس الحاجة إلى التكنولوجيا المتوقعة لإكمال المشروع تكون غير معروفة عادة لذلك يحاول المبدع أن يحل مشكلات عدم التأكد من خلال الأخذ بالنظر حاجة السوق، والعقبات الإنتاجية المرافقة لذلك ولا يمكن تحقيق الإبداع إلا حينما يتم تقديم السلع والخدمات (المخرجات) فعلاً للسوق.

6- مرحلة الاستعمال أو الانتشار: تمثل هذه المرحلة الخطوة النهائية في عملية الإبداع، حيث يتم استعمال الإبداع أو انتشار فكرة الإبداع والنتائج المحققة منها، وغالباً ما تكون المدة الأولى من تشغيل المشروع (تنفيذ الفكرة عالية الكلفة بسبب ما تتحمله المنظمة من تكاليف استثمارية وتشغيلية، واحتمال وجود طاقات إنتاجية فائضة، تنتظر الاستخدام الأمثل في المستقبل).

ومن هنا يتضح بأن عمليات الإبداع ليست حالات رتيبة من التفكير، بل أنها تصورات هادفة إلى تفجير الطاقات الإنسانية الكامنة في الفرد والجماعة والمؤسسة على حد سواء. (رفعت ، 2005، صفحة 16)

المحور الثالث: الميزة التنافسية في منظمات الأعمال ودور الإبداع والتعلم الريادي في تعزيزها

أولاً- أساسيات الميزة التنافسية

1- تعريف الميزة التنافسية: تعرف على أنها: قدرة المنظمة على تحقيق حاجات المستهلك، أو القيمة التي يتمنى الحصول عليها من المنتج مثل الجودة العالمية (نبيل، 1998، صفحة 80). وعرفت على أنها: قدرة المنظمة على خلق القيمة من خلال عملياتها الإنتاجية، ويتم تحقيق هذه القيمة عن طريق أسلوبين إما بتحقيق التكلفة أو تمييز المنتج (ثابت عبد الرحمان و جمال الدين ، 2003، صفحة 113). ويمكن القول بأنها تعكس مظهر المنظمة في السوق وهي تمثل تميز وتفوق المنظمة عن باقي منافسيها في إحدى مجالات التنافس، كالجودة أو التكلفة أو المرونة أو سرعة التسليم وتحقق الميزة التنافسية من خلال الاستغلال الأمثل والتميز للقدرات التنافسية للمنظمة (نعيم إبراهيم، 2009، صفحة 23).

2- أهمية الميزة التنافسية: تكمن أهميتها فيما يلي: (نبيل، 1998، صفحة 80)

- خلق قيمة للعملاء تلبي احتياجاتهم وتضمن ولائهم، وتدعم وتحسن صورة المنظمة في أذهانهم؛
- تحقيق التميز الاستراتيجي عن المنافسين في السلع والخدمات المقدمة إلى العملاء مع إمكانية التمييز في الموارد والكفاءات والاستراتيجيات المنتهجة في ظل بيئة شديدة التنافس؛

- تحقيق حصة سوقية للمنظمة وكذا ربحية عالية للبقاء والاستمرارية في السوق.

3- خصائص الميزة التنافسية: نوجزها في: (جمال عبيد، 2012، صفحة 35)

- تبنى على اختلاف وليس على تشابه؛

- يتم تأسيسها على المدى الطويل، باعتبارها تختص بالفرص المستقبلية؛

- عادة ما تكون مركزة جغرافيا.

وحتى تكون الميزة التنافسية فعالة يتم الاستناد إلى الشروط الآتية: (مصطفى محمود، 2004، الصفحات

13-14)

- حاسمة، أي تعطي الأسبقية والتفوق على المنافسين؛

- الاستمرارية، بمعنى يمكن أن تستمر خلال الزمن؛

- إمكانية الدفاع عنها، أي يصعب على المنافسين محاكاتها أو إلغائها من قبل المنافسين.

وحتى تضمن هذه الشروط فعالية الميزة التنافسية يجب ألا ينظر إليها كل على حدى، بل ينبغي أن

يتم تفعيلها مجتمعة باعتبارها أن كل شرط مرهون ومرتبط بالآخر، بمعنى أصح لا استمرارية دون حسم، ولا

إمكانية للدفاع دون وجود استمرارية.

ثانيا- أنواع الميزة التنافسية: قسمت الميزة التنافسية إلى قسمين رئيسيين وهما: (جمال عبيد، 2012،

صفحة 49)

1- التمييز في التكلفة: تأتي هذه الميزة من خلال مقدرة المنظمة من تخفيض تكاليف أنشطتها المنتجة

للقيمة إلى حدود دنيا تستطيع بواسطتها المنافسة على مستوى الأسواق، وتحقيق هذا النوع من التميز يستلزم

توفير العناصر التالية:

- معرفة الأنشطة الحرجة في سلسلة القيمة للمنظمة؛

- مراقبة تكلفة الإنتاج؛

- تقليل الأخطاء على مستوى عمليات الإنتاج لتفادي وقوع الفاقد في المواد الأولية؛

- تأهيل العمال وتحفيزهم للقيام بأعمالهم مع تحسين الأداء؛

- اقتصاديات الحجم، والتي تمثل أكبر عائق للدخول أو الحركة داخل السوق؛

- تنسيق العلاقات الكامنة بين المنظمات والموردون وقنوات التوزيع؛

- التعلم والمعرفة المكتسبة من قبل أفراد المنظمات والتي يصعب محاكاتها؛

- حقوق الملكية الخاصة بالمنتج أو عملية تكنولوجيا مهنية، فمن الصعب على المنافسين محاكاة المنتج أو

عملية إنتاج جديدة إذا ما كانت محمية من براءة الاختراع.

2- التمييز في المنتج: يتمثل هذا النوع في قدرة المنظمات على تقديم منتج متميز وفريد وله قيمة مرتفعة

من وجهة نظر المستهلك "كجودة أعلى، خصائص خاصة للمنتج، خدمات ما بعد البيع" حيث تجعل هذه

الميزة المنظمة رائدة في السوق على منافسيها ويتطلب تحقيق ميزة التمايز توفر العناصر التالية:

- الإجراءات التقديرية الخاصة بالأنشطة المرغوب ممارستها كإجراءات خدمات ما بعد؛

- التفاعل بين أنشطتها المولدة للقيمة سواء منها القاعدية أو الأساسية أو الدائمة؛
- العمل على معرفة واكتشاف نقاط القوة والفرص المتاحة لأنشطة المنظمات لتمكينها من تقليص تكاليفها وزيادة قيمتها النفعية.

كما يوجد تصنيف آخر لأنواع الميزة التنافسية سمي نظرية القوى الاستراتيجية الدافعة، حيث أضافوا إلى الميزتين السابقتين (ميزة التكلفة، ميزة التميز) ميزتين إضافيتين هما: (حسن علي، 2004، صفحة 64)

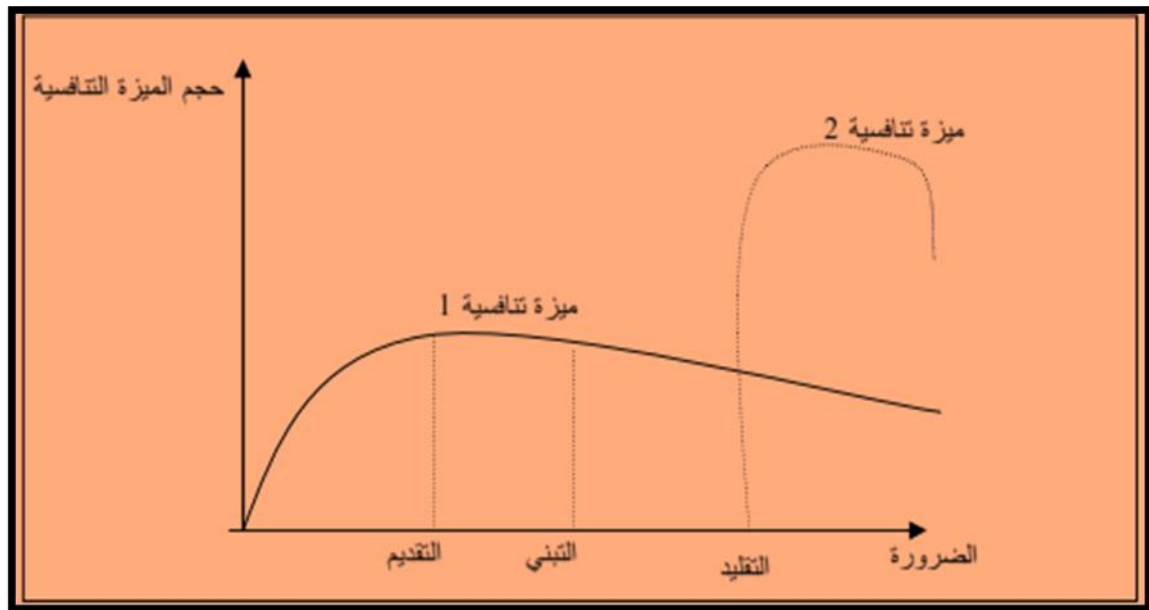
3- ميزة النمو: تتحقق نتيجة القيام باستثمار كبير بالقياس إلى السوق مما يسمح بالتوسع في الحجم والعلاقات ومجالات عمل المنظمة، وهذا ينعكس في زيادة حصتها السوقية ومعدلات نموها والتفوق على المنافسين.

4- ميزة التحالف: تشير إلى التركيبات التنظيمية والممارسات العملية التي تعقدها المنظمة مع المنظمات الأخرى من أجل تحقيق واحدة أو أكثر من استراتيجياتها الدفاعية أو الهجومية ومعرفة وتجنب القوى التنافسية الموجودة في بيئة الأعمال.

ثالثاً- محددات الميزة التنافسية: تتحدد الميزة التنافسية للمؤسسة انطلاقاً من بعدين هامين هما:

- 1- **حجم الميزة التنافسية:** تمر الميزة التنافسية بنفس دورة حياة المنتجات، ويتم تمثيل ذلك من خلال الشكل الآتي: (نبيل، 1998، صفحة 25)

الشكل رقم (02): دورة حياة الميزة التنافسية



المصدر: (نبيل، 1998، صفحة 86)

وتتمثل المراحل في التالي: (جمال عبيد، 2012، صفحة 54)

- **مرحلة التقديم:** تعد أطول مرحلة بالنسبة للمنظمة المنشئة للميزة التنافسية لكونها تحتاج الكثير من التفكير والاستعداد البشري، المادي والمالي.
- **مرحلة التبني:** تعرف الميزة هنا استقرار نسبيا من حيث الانتشار، باعتبار أن المنافسين بدأوا يركزون عليها، وتكون الوافرات هنا أقصى ما يمكن.

- **مرحلة التقليد:** يتراجع حجم الميزة وتتجه شيئا فشيئا إلى الركود كون المنافسين قاموا بتقليد ميزة المنظمة وبالتالي تراجع أسبقيتها عليهم ومن ثمة انخفاض في الوافرات.

- **مرحلة الضرورة:** تأتي هنا ضرورة تحسين الميزة الحالية وتطويرها بشكل للربح، أو إنشاء ميزة جديدة على أسس تختلف تماما عن أسس الميزة الحالية، وإذا لم تتمكن المنظمة من التحسين أو الحصول على ميزة جديدة فإنها تفقد أسبقيتها تماما وعندها يكون من الصعوبة العودة إلى التنافس من جديد.

2- نطاق التنافس أو السوق المستهدف: يعبر النطاق عن مدى اتساع أنشطة وعمليات المنظمة بغرض تحقيق مزايا تنافسية ويتشكل نطاق التنافس من أربعة أبعاد وهي: (جمال عبيد، 2012، صفحة 56)

1-2- القطاع السوقي: يعكس مدى تنوع مخرجات المنظمة وكذا تنوع الزبائن اللذين تم خدمتهم، وهنا يتم الاختيار ما بين التركيز على قطاع معين من السوق أو خدمة كل السوق.

2-2- درجة التكامل الأمامي (النطاق الرئيسي): يشير إلى درجة أداء المنظمة لأنشطتها، سواء كانت داخلية أو خارجية.

2-3- النطاق الجغرافي: يمثل عدد المناطق الجغرافية أو الدول التي تنافس فيها المنظمة، وسمح هذا البعد من تحقيق مزايا تنافسية من خلال نوعية واحدة من الأنشطة والوظائف عبر عدة مناطق جغرافية مختلفة.

2-4- قطاع النشاط: يعبر عن مدى الترابط بين الصناعات التي تعمل في ظلها المنظمة، فوجود روابط بين الأنشطة المختلفة عبر عدة صناعات، من شأنه خلق فرص لتحقيق مزايا تنافسية.

رابعاً - عناصر العلاقة التفاعلية بين التعلم الريادي والابداع لتحقيق الميزة التنافسية

يمكن إبراز العلاقة من خلال ما يلي:

1-الابداع طريق نجاح المنظمة واستدامتها: رغم صعوبة وضع تعريف دقيق، شامل ومتفق عليه للمنظمة المستدامة إلا أن المدراء ومسيري المؤسسات يدركون أن التنمية المستدامة هي نتاج عن تقاطع المحور الاقتصادي، البيئي والاجتماعي، وعليه فإنه يمكن تقديم تعريف مبدئي للمنظمة المستدامة على أنها: "تلك المنظمة السابقة للأعمال التي تعكس تبنيتها للركائز الثلاث للتنمية المستدامة (البعد الاقتصادي، الاجتماعي والبيئي)" (Site d'informations des dirigeants d'entreprise). وعليه فالإبداع يسمح للمنظمة المستدامة بتحسين جاذبيتها وأدائها وضمان استمراريته كمزايا لها والتي تتمثل في: (فضيلة و نوفل ، دور المؤسسات الصغيرة والمتوسطة في تحقيق الاستدامة في ظل الابتكار مع إشارة لحالة الجزائر، 2017، صفحة دون ذكر الصفحة)

1-1- الزيادة من جاذبية المنظمة: يمكن للمؤسسة المستدامة تثمين سمعتها من خلال قدرتها على الاستجابة لتطلعات المجتمع اتجاهها بالإضافة إلى هذا الأثر الإيجابي على صورة المؤسسة تعتبر الاستدامة مكسبا إضافيا يعزز شرعية ومصداقية المؤسسة، فالمؤسسة المستدامة تجذب المساهمين من خلال ضمان الشرعية التي تقدمها لهم وذلك عن طريق ما يلي:

- تخفيض المخاطر، خلق القيمة، خلق رأسمال امتيازي.

- تحسين نوعية العلاقة التي تربطها بالموردين والممولين الذين تعمل على اختيارهم على أساس مدى احترامهم لحقوق الإنسان والأطفال.
 - جذب رجال الأعمال، العملاء، المستهلكين من خلال تقديم منتجات سليمة، خدمات آمنة ومن خلال السلوكيات الأخلاقية.
 - تطوير أداء المستخدمين من خلال مساعدتهم على تحقيق قدرتهم على التميز والابتكار.
- 1-2- تحسين أداء المؤسسة:** ويكون ذلك من خلال ما يلي:
- المؤسسة المستدامة تستفيد من الفعالية نتيجة التحكم في التكاليف والابتكار.
 - توسيع قدرة المؤسسة على الابتكار والتجديد من خلال التزامها بإتباع الممارسات السليمة في اتجاه التنمية المستدامة.
 - ربح المال والوقت من خلال المعرفة المطورة وأخذها بعين الاعتبار الحوار الجيد مع الأطراف الآخذة فهذه القدرة الجيدة على الاستماع تسمح بتحسين درجة فهم متطلبات المجتمع ومن ثم تقليص النزاعات والخلافات.
 - خفض التكاليف من خلال تحديد مناطق الالفاعلية ومن ثم تخفيض الاثار السلبية والتوقع بالخسائر التي قد تترتب عنها.
 - تحسين أدائها في السوق المالي، كما تزيد من إمكانية التفاوض مع البنوك ومؤسسات التأمين من خلال الأخذ بعين الاعتبار تسيير المخاطر البيئية، تسيير حقوق الإنسان.
 - الاستفادة من تخفيض التكلفة المرتفعة للجزاءات (العقوبات) ومصاريف المحامين نتيجة احترامها للتشريعات البيئية والاجتماعية.
 - تخفيض معدل الحوادث نتيجة تطبيق أسس الاحتياط والحذر بالاعتماد على سيناريوهات استعجاله التي تطبق عند التعرض للأزمات ضمن مختلف الجوانب.
- 1-3- ضمان استمرارية المؤسسة:** ويكون عن طريق النقاط التالية:
- أن تقوم المؤسسة بالتوقع بالقواعد الجديدة فيما يخص الجوانب الاجتماعية والبيئية بالاتجاه أبعد من القوانين الموجودة كما يمكنها المساهمة في وضعها.
 - الاهتمام بالمستقبل ففي حالة وقوع أزمة يمكنها العمل على الحد من الآثار السلبية لتلك الأزمة عليها.
 - العمل على تطوير التسيير الديناميكي للمخاطر الاجتماعية والبيئية، مخاطر السمعة والمخاطر المالية.
 - المساهمة بشكل فعال في حماية المحيط المحلي والعالمي من خلال تقليل المخاطر الناتجة عن نشاطها والاهتمام أكثر بمكونات والنتائج العضوية لمنتجاتها.
- 2- الابداع والابتكار آلية لتعزيز الميزة التنافسية:** لم تعد المنافسة ممكنة على أساس خفض الكلفة وحسب، فالسوق تتطلب الجودة، وكذلك السرعة والمرونة في تلبية الطلب. ومفتاح النجاح في هذا المناخ هو الابتكار، والابتكار مجال تجيده المشروعات الصغيرة والمتوسطة، تصح هذه الملاحظة حتى على التكنولوجيا، فقد رأى بعض المراقبين أن التغير التكنولوجي المعاصر هو شكل جديد يتخذه التنظيم الصناعي، تؤدي في ظله المشروعات الصغيرة والمتوسطة دورًا رائدًا في تعزيز الابتكار كما تغير عدد من محددات الميزة المقارنة

للمصانع، كتقوية الدورة الصناعية، وتيسر رأس المال، وحجم البحث والتطوير، وعمر المصنع والمعدات، ومستلزمات التصنيع والتسويق، وجاء هذا التغير لصالح المشروعات الصغيرة والمتوسطة، فيزداد نشاطها، بل باتت تنافس بكفاءة الشركات الصناعية العملاقة في بعض المنتجات، وتمكن تكنولوجيا المعلومات الشركات الصغيرة من تكوين اتحادات شركات تستطيع من خلالها إحداث تأثير يوازي تأثير الشركات الكبيرة. وهذا النجاح من جانب المشروعات الصغيرة والمتوسطة يدفع الشركات الكبيرة إلى اعتماد أحد خيارين، إما اعتماد هياكل جديدة وأكثر مرونة، تعمل في ظلها مختلف الأقسام كما لو كانت مؤسسات صغيرة بمعونة تكنولوجيا المعلومات، وإما الاستعانة بمصادر خارجية في مجالات لا تعتبر اختصاصات أساسية في أعمالها. على أن المزايا الأساسية للمشروعات الصغيرة والمتوسطة في الابتكار ترتبط بالسلوك البشري، كديناميكية صاحب المشروع، والمرونة الداخلية للمشروع، وقابلية الاستجابة للظروف المتغيرة. وقد أظهرت دراسات عديدة أجريت مؤخراً أن المشروعات الصغيرة والمتوسطة قادرة على تطبيق نفس المفاهيم والأفكار التي تطبقها الشركات الكبيرة، في تطوير منتجات عملية واقتصادية للسوق (Jean-Luc & Francois-régis, 2002, p. 06).

3- التعلم الريادي سلاح للحفاظ على الريادة والتميز: ويظهر ذلك من خلال ما يلي:

3-1- الوعي بالكفاءة: إن الطلبة يتعلمون الحديث بلغة الأعمال، ويرون المشاكل من وجهة نظر أرباب العمل، وهذا جانب أساسي في المهنة والتعليم التقني، حيث أن التركيز يكون على الكفاءات الأولية واكتشافها لديهم، والتي يمكن تعلمها في مساق خاص بالريادة في الأعمال، أو أن تحتويه المناهج الأخرى التي ترتبط بها، على سبيل المثال مشاكل التدفق النقدي يمكن أن تستخدم في مناهج الرياضيات لمواجهة مشاكل التمويل مستقبلاً، ويمكن أن تصبح عروض المبيعات جزءاً من مناهج مهارات الإتصال؛

3-2- التطبيقات الإبداعية: إن مجال الأعمال معقد، لذا فإن جهود التعليم لا تعكس هذا التعقيد بطبيعته، ففي هذه المرحلة يستكشف الأفراد الأفكار وتخطيط الأعمال من خلال حضورهم العديد من الندوات التي تضمن العديد من التطبيقات الإبداعية، ومن هنا الأفراد يكتسبون معرفة عميقة وواسعة عن المشاكل التي قد يواجهونها في المستقبل، حيث أن هذه المراحل السابقة تشجع الأفراد على الابتكار وخلق فكرة أعمال فريدة للقيام بعملية إتخاذ القرار من خلال بناء خطة عمل متكاملة بالإضافة إلى تجربة وممارسة عمليات الأعمال؛

3-4- بدء المشروع: بعد أن يكتسب الأفراد تجربة العمل الريادي والتعليم التطبيقي، فإن بعضهم يحتاج إلى مساعدة خاصة لترجمة فكرة العمل الريادي إلى عمل واقعي وخلق فرص عمل، ويمكن القيام بذلك من خلال توفير الدعم والمساعدة في برامج التعلم التقني والمهني، وذلك لتعزيز بدء وتأسيس المشروع، وتطوير السياسات والإجراءات للمشاريع الجديدة والقائمة لتجنب المشاكل المحتملة؛

3-5- النمو: عندما تتضج المؤسسة فإنها ستواجه العديد من التحديات في، وفي العادة يحتاج مالكي الأعمال المساعدة في هذه المرحلة، وعليه فإن سلسلة من الندوات المستمرة أو مجموعات الدعم يمكن أن تساعد المقاول على التعرف وتمييز المشاكل المحتملة والفعالية والتعامل معها في الوقت المناسب، وحلها بفاعلية مما يمكن من نمو وتطوير المؤسسة.

4- الابداع والتعلم الريادي معايير تثبت جودة الميزة التنافسية: تتحدد نوعية ومدة جودة الميزة للمنظمة بثلاث ظروف وهي: (نبيل، 1998، صفحة 100)

4-1- مصدر الميزة: يجب معرفة مرتبة هذه الميزة، هل هي منخفضة أي سهلة التقليد من طرف الشركات المنافسة والمعتمدة أساسا على التكلفة الأقل، عكس المزايا التنافسية ذات المرتبة المرتفعة التي يصعب تقليدها، والمعتمدة على التكنولوجيا العملية، مثل تميز المنتج، الجودة، السمعة الطيبة.

ويمكن أن نميز بين نمطين من الشركات، شركات تتبع استراتيجية الابداع والابتكار وهي الشركات التي تجعل من الابتكار مصدر لميزتها التنافسية في السوق وأحد أبعاد أدائها الاستراتيجي فيه والنمط الثاني يتبع استراتيجية موجهة نحو الحالة القائمة أي التكنولوجيا والمنتجات والخدمات الحالية، وبالطبع فإن النمط الأول يبحث عن المبتكرين ويوجد لهم مجالات وفرص كثيرة من أجل أن يقوموا بما عليهم في تكوين وتطوير قاعدة الشركة من الابتكارات، أما النمط الثاني فيواجه النشاط الابتكاري للحفاظ على الحالة القائمة (نجم عبود، إدارة الابتكار، 2003، صفحة 17).

4-2- عدد مصادر الميزة التي تمتلكها المنظمة: في حالة اعتماد المنظمة على ميزة واحدة فقط مثل تصميم المنتج بأقل تكلفة أو القدرة على شراء موارد خام رخيصة الثمن، فإنه يمكن للمنافسين تجسيد أو التغلب على آثار تلك الميزة، في هذه الحالة من مصلحة المنظمة تنويع مصادر ميزتها التنافسية، حتى يصعب على المنافسين تقليد كل هذه المزايا بسهولة وفي وقت قصير، عكس في حالة الاعتماد على ميزة واحدة، فيسهل على المنافسة محاكاة هذه الميزة والتغلب على آثارها.

4-3- درجة التحسين والتطوير والتجديد المستمر في الميزة: نجد أن المؤسسات تتحرك نحو خلق مزايا جديدة وبشكل أسرع قبل قيام المؤسسات المنافسة بتقليد أو محاكاة الميزة القائمة حاليا، لذا قد يتطلب الأمر قيام المنظمات بتعبير المزايا القديمة وخلق مزايا تنافسية جديدة ومن مرتبة مرتفعة.

وعليه يعتبر تحقيق الميزة التنافسية شيء ضروري ومهم لبلوغ القمة عبر السيطرة على الأسواق، إلا أن بقاء هذه الميزة واستمرارها مرهون بحسن تطبيق الاستراتيجيات المولدة لها مع محاولة التوليف بين ذاك الاستراتيجيات لبلوغ هدف التنافس، إلا أنه لا يمكن أن تحوز المؤسسة على ميزة تنافسية إلا الأبد، وبالتالي فهي مطالبة بتتبع دورة حياة الميزة، وتعرف في ذات الوقت الزمن المناسب لإجراء التحسين والتطوير أو إنشاء ميزة جديدة، فالميزة التنافسية طبيعتها ديناميكية بجعل أمر مراجعتها شيئا عاديا يدخل ضمن البحث عن التحسن المستمر نشاط المؤسسة.

يسمح الإبداع في المؤسسة زيادة قدرتها على مواجهة تهديدات المحيط الخارجي، واستغلال الفرص المتاحة مما يمكنها التفوق على منافسيها والبقاء في السوق، في هذا المجال يوجد عدة آثار ايجابية للإبداع نلخصها فيما يلي: (بورنان و بورنان، 2009، صفحة 81)

- تحسين أداء المؤسسة: يؤدي الإبداع من خلال تفعيل البحث والتطوير واستخدام تقنيات متطورة إلى زيادة القدرة الإنتاجية للمؤسسة كما يعمل على الاستعمال العقلاني لمواردها المالية، المادية والبشرية والتكنولوجية، مما يعمل على تحقيق الكفاءة والفعالية في الأداء.

- **تحسين التنظيم الإداري في المؤسسة:** يعمل الإبداع على ترسيخ العمل الجماعي بين أفراد المؤسسة، أي تنشيط العمل بالفريق، كما يعمل على تشجيع الديمقراطية والمشاركة، مما يشكل حافزا لطرح المبادرات وظهور القدرات الإبداعية كما يسمح الإبداع التحول من الإنتاج الواسع للمنتجات النمطية إلى منتجات وفقا لطلبات الزبائن التي تتطلب الاعتماد على نظم الإنتاج ذات مرونة عالية تساعد في تقديم منتجات متميزة.

- **مواكبة التطور التكنولوجي:** يؤدي الإبداع التكنولوجي إلى قدرة المؤسسة على مواكبة التطور التكنولوجي وذلك من خلال تكثيف نشاطات البحث والتطوير، قصد التحسين المستمر لمنتجاتها وبالتالي تمديد دورة حياتها، فالمؤسسات تعتمد على إدخال التحسينات والتعديلات إلى منتجاتها أكثر من لجوئها إلى طرح منتجات جديدة نظرا لما تتطلبه هذه الأخيرة من إمكانيات كبيرة قد لا تتوفر لدى كل المؤسسات.

4-4- التعلم الريادي طريق صحيح للريادة والتميز: يرى العديد من الباحثين أن أغلب المؤسسات التي عرفت فشلا لأسباب كثيرة أهمها سوء التسيير وغياب روح الريادة، بعدما توصل الباحثون إلى حقيقة الريادة باعتبارها مجال متعدد الأبعاد يمكن تدريسه ومناقشته ولا يزال الجدل قائما حول ما إذا كانت الروح الريادة فطرية أو يمكن اكتسابها من خلال التعليم والتكوين والتدريب، هذا ما أدرجه **PETER DRUKER** باستنباطه لروح الريادة عند حديثه عن مشروع مكدونالدز لأن هذا المشروع صار ما هو عليه بتطبيقه للمفاهيم والتقنيات الإدارية والتركيز على عامل المبادرة في إنشاء أو خلق قيمة المنتج بالنسبة للزبون وتوحيد المعايير المطلوبة ما أدى إلى رفع مستوى العائد من الموارد وتحسين الإنتاجية وخلق أسواق جديدة وزبائن جدد، كما وصف **SHUMPETER** أعمال هؤلاء المبدعين بالتدمير البناء واعتبرهم وكلاء التدمير فهم أشخاص لديهم القدرة على تعطيل وضع التوازن بالنسبة للعرض والطلب في الأسواق عم طريق منتجات ابتكارية جديدة يحصدون من وراءها أرباح كبيرة ويحتكرون الأسواق لفترة من الزمن، تعكس هذه القدرة إمكانيات الشخصية الإبداعية في إيجاد توليفات جديدة للإمكانيات المتاحة وفي ظروف معينة لإنتاج سلع وخدمات جديدة أو إدخال طرق عمل جديدة أو وصف طريقة تنظيمية جديدة، ومن جهة أخرى هناك علاقة قوية بين التعلم الريادي والروح الريادية وهذا ما أثبتته دراسات الباحثين في هذا المجال حيث يعمل التعلم الريادي على تنمية المعارف، الكفاءات، الاستعدادات والمؤهلات الشخصية تبيان أهمية إمتلاك (التحدي والإصرار، المخاطرة واقتحام الغموض، المبادرة والمبادأة، استكشاف الفرص، الإبداع والتجديد) وكلها صفات مهمة وضرورية لإقامة المشاريع وديمومتها وكذلك يسهم التعلم الريادي بتعليم الطلبة لكيفية الإنشاء والتسيير وكذا التطوير (فضيلة و نوفل ، دور المؤسسات الصغيرة والمتوسطة في تحقيق الاستدامة في ظل الابتكار مع إشارة لحالة الجزائر، 2017، صفحة دون ذكر الصفحة).

النتائج والاستنتاجات والتوصيات

إن الميزة التنافسية لا تأتي بمحض الصدفة أو العدم بل هي وليدة تضافر العديد من الأشياء وهذه الأخيرة تتمثلا في مجموعة الاستراتيجيات القاعدية المتبعة، والتي ينتج من استخدامها تحقيق ميزة أو خصوصية للمنظمات تجعلها رائدة على منافسيها في السوق. والمنظمات المعاصرة أحوج ما تكون للإبداع نظرا للتحديات والضغوط المتزايدة التي تتعرض لها، ومن أهم تلك التحديات والضغوط والمنافسة الشديدة وغيرها، كل ذلك

يتطلب قدرات إبداعية عالية ودائمة لتتمكن المؤسسات من البقاء والنمو، وأثبتت الدراسات أن التدريبات المناسبة والتعلم الريادي تحسن القدرات الإبداعية وتكون كفيلة بتنمية وزيادة الإنتاج الإبداعي عند أصحاب القدرات الإبداعية، لذا على منظمات الأعمال أن تتعرف على دوافع الإبداع وتؤكد عليها وتتبعها بالتعليم المناسب الذي يحسن القدرات الإبداعية، لأن كل فرد قادر على أن يكون مبدعا لو عرف الطريق إلى ذلك واستطاع تنمية الدوافع التي تكمن وراء العمل الإبداعي، حيث يلعب التعليم الريادي أهمية بالغة في نجاح النشاط الريادي وتطوير المنظمات ويعد آلية ناجحة لاستحداث الأفكار المبدعة. فالإبداع هو مزيج من الخيال والتفكير العلمي المرن لتطوير فكرة قديمة، أو لإيجاد فكرة جديدة مهما كانت الفكرة صغيرة ينتج عنها إنتاج متميز غير مألوف يمكن تطبيقه واستعماله. وحتى يتحقق الإبداع، يجب توفير المساندة والدعم لعملية التغيير ويمكن أن يأتي هذا الدعم من زملاء الجماعة أو المنظمة، وتبدأ الخطوة الأساسية للإبداع الناجح بفكرة جديدة أو تصور كامل للإمكانات التكنولوجية والاحتياجات المطلوبة، إضافة لدراسة المنافع الاقتصادية والاجتماعية التي يأخذها المبدع بنظر الاعتبار، أو طبيعة الطلب المتوقع، ومقارنة المنافع المتوقعة بكلفة الإنتاج المطلوب، وهوما يمكن التدريب عليه من خلال التعلم المستمر لتحقيق جودة وتميز المنافسة للمنظمة.

أولاً: النتائج

توصلت الدراسة الى النتائج التالية:

- 1- تعتبر أساسيات التعليم الريادي من أبرز عناصر العلاقة التفاعلية للتعلم الريادي للأعمال والابداع لتعزيز الميزة التنافسية لمنظمات الأعمال، وهي ضرورة حتمية داخل المنظمات للوصول الى الابداع وتحقيق الميزة التنافسية فيها.
- 2- يلعب التعليم لأسس ريادة الأعمال أهمية بالغة في نجاح النشاط الريادي وتطوير المنظمات، ويعد آلية ناجحة لاستحداث الأفكار المبدعة، فضلا عن أنه يمثل أرضية متينة يطور رائد الأعمال من خلاله المعرفة لتعكس إيجابا على أداء منظمات الأعمال وخفض احتمالات تعثرها وإفلاسها من جهة وتحقيق ميزة تنافسية مستدامة من جهة أخرى.
- 3- من المستحسن أن تدمج منظمات الاعمال بين الابداع والتعلم الريادي وفق استراتيجية واضحة المعالم وخطوات غير روتينية تضمن الوصول الى الأهداف المستهدفة وتحقيقها بفاعلية، وتعزز ميزتها التنافسية.
- 4- الإبداع والريادة تحتاج إلى أشخاص ذوي تفكير عميق، وذوي علاقة بالمفاهيم، ويقدرن القيمة العلمية للنظريات وتطبيقاتها، ولديهم رغبة الاستطلاع والعمل، ولتنمية هذه القيم وتعزيزها على المنظمة أن تعمل على توسيع إدراك الفرد من خلال التعلم والتدريب والمشاركة في الندوات والمؤتمرات.

ثانياً: الاستنتاجات

- 1- تزويد الأفراد وهم في مراحل عمرية مختلفة سمات التعليم الريادي وخصائصه السلوكية مثل المبادرة، المخاطرة، والسيطرة، والاستقلالية من اجل خلق جيل جديد من الرياديين، قادرين على التعامل مع القضايا

والموضوعات الحرجة والمهمة قبل تنفيذ وتأسيس المشروع من خلال اعداد الأبحاث ودراسات السوق، وتحليل المنافسين، وطرق تمويل المشروع، والقضايا والإجراءات القانونية، وقضايا النظام الضريبي في البلد.

2- تشجيع المتعلمين على الانخراط في البرامج التعليمية وامتلاك استراتيجيات التعلم الريادي من وتقديم الحوافز المادية والمعنوية المناسبة، وتفعيل عملية التقييم والمشاركة، وإقامة الاحتفالات، والمسابقات الهادفة والموجهة نحو رؤية المنشأة ورسالتها.

3- تنمية المهارات والقدرات الإبداعية لدى المتعلمين لمساعدتهم في إيجاد حلول المشكلات وتعزيزها، مما يعمل على تنمية مهارات التفكير الناقد، وهذا سيقود المنظمات والجماعات والمجتمعات إلى تجارب ريادية قادرة على التميز والريادة الإبداع.

4- تثمين سمعة المنشأة من خلال قدرتها على الاستجابة لتطلعات المجتمع واتجاهها بالإضافة تعزيز شرعيتها ومصداقيتها وجذب المساهمين وتخفيض المخاطر، وخلق القيمة، وتحسين نوعية العلاقة التي تربطها بالموردين والعملاء، والأعمال، والمستهلكين من خلال تقديم منتجات سليمة، وخدمات آمنة.

ثالثاً: التوصيات

1- توصي الدراسة باستغلال التغير التكنولوجي المعاصر كشكل جديد يتخذه التنظيم الصناعي وسيلة تؤدي في ظلّه المشروعات الصغيرة والمتوسطة دوراً رائداً في تعزيز الابتكار، فيزداد نشاطها فتصبح قادرة على تطبيق نفس المفاهيم والأفكار التي تطبقها الشركات الكبيرة في تطوير منتجات عملية واقتصادية للسوق.

2- تكثيف نشاطات البحث والتطوير التي تؤدي الى الإبداع التكنولوجي والذي ينمي قدرة المؤسسات على مواكبة التطور التكنولوجي وذلك بقصد التحسين المستمر لمنتجاتها وبالتالي تمديد دورة حياتها، وإدخال التحسينات والتعديلات إلى منتجاتها أكثر من لجوئها إلى طرح منتجات جديدة نظراً لما تتطلبه هذه الأخيرة من إمكانات كبيرة قد لا تتوفر لدى كل المؤسسات.

3- ترسيخ مفاهيم التعلم والعمل الجماعي بين أفراد المؤسسة، وتنشيط العمل بالفريق وتشجيع والمشاركة الفاعلية في التطوير والتغير، مما يشكل حافزاً لطرح المبادرات وظهور القدرات الإبداعية والتحول من الإنتاج الواسع للمنتجات النمطية إلى منتجات وفقاً لطلبات الزبائن التي تتطلب الاعتماد على نظم الإنتاج ذات مرونة عالية تساعد في تقديم منتجات متميزة.

5- استغلال الفرص المتاحة للمؤسسة التي تمكنها من التفوق على منافسيها والبقاء في السوق، وتحسين التنظيم الإداري فيها والذي ينعكس إيجاباً على تحسين أداء المؤسسة وزيادة القدرة الإنتاجية فيها كما يعمل على الاستعمال العقلاني لمواردها المالية، والمادية، والبشرية والتكنولوجية، مما يعمل على تحقيق الكفاءة والفعالية في الأداء.

المراجع

- إبراهيم بورنان، و مصطفى بورنان. (2009). نشاطات الإبداع في منظمات الأعمال مع إشارة لحالة المنظمات اليابانية. مجلة دراسات.
- أبو بكر مصطفى محمود. (2004). الموارد البشرية (مدخل لتحقيق الميزة التنافسية). الاسكندرية: الدار الجامعية.
- إدريس ثابت عبد الرحمان، و محمد مرسي جمال الدين . (2003). الإدارة الاستراتيجية (مفاهيم ونماذج تطبيقية). الإسكندرية: الدار الجامعية.
- الزعيبي حسن علي. (2004). أثر التجارة الإلكترونية في تحقيق الميزة التنافسية المحلية الأردنية للعلوم التطبيقية. (المجلد 7، العدد 02).
- الظاهر نعيم إبراهيم. (2009). لنظم الإدارية، المفهوم، (الأساسيات، المبادئ، الأهمية). الأردن: عالم الكتب الحديث.
- العامري صالح مهدي . (2005). العوامل التكنولوجية والتنظيمية المؤثرة في الابداع التكنولوجي. مجلة جامعة دمشق للعلوم الاقتصادية والقانونية (مجلد 21، العدد 2).
- اليونيسكو ومنظمة العمل الدولية. (2010). نحو ثقافة الريادة في القرن الواحد والعشرين: تحفيز الروح الريادية من خلال التعليم للريادة في المدارس الثانوية.
- بن حبتور عبد العزيز صالح. (2009). الإدارة العامة المقاربة. الأردن: دار المسيرة.
- بن عاتق حنان ، و التوفيق حجاوي . (2011). واقع الابداع التكنولوجي وتأثيره على أداء المنظمة في الجزائر. ملتي دولي حول الابداع والتغير التنظيمي في المنظمات الحديثة دراسة وتحليل تجارب دولية ووطنية.
- بوطورة فضيلة ، و سمالي نوفل . (2017). دور المؤسسات الصغيرة والمتوسطة في تحقيق الاستدامة في ظل الابتكار مع إشارة لحالة الجزائر. فعاليات الملتقى الوطني حول "إشكالية استدامة المؤسسات الصغيرة والمتوسطة في تحقيق الاستدامة في ظل الابتكار مع إشارة لحالة الجزائر". الواد: جامعة الشهيد حمه لخضر.
- بوطورة فضيلة، بوطورة فاطمة الزهراء، و هواري أحلام. (2018). أهمية ودور دار المقاولاتية في الجامعة الجزائرية في نشر الثقافة المقاولاتية- دراسة حالة دار المقاولاتية بجامعة تبسة. فعاليات الملتقى الوطني حول الجامعة المقاولاتية: التعليم المقاولاتي والإبداع. معسكر: جامعة معسكر.
- خلف الموسوي عطية. (2009). تأثير الابداع التكنولوجي في تطوير منتجات الشركة، دراسة حالة في الشركة العامة للصناعات الكهربائية المستنصرية. مجلة الادارة والاقتصاد.
- سويدان طارق محمد، و العدلوني محمد أكرم . (2004). مبادئ الإبداع. الأردن: سلسلة مهندسو الحياة.
- عادل أيمن . (2014). التعليم الريادي مدخل لتحقيق الاستقرار الاقتصادي والأمن الاجتماعي. المؤتمر السعودي الدولي لجمعيات ومراكز ريادة الأعمال. جامعة القصيم.

عبد الحسين الفضل مؤيد . (2009). الإبداع في اتخاذ القرارات: منهج كمي. عمان -الأردن-: دار إثراء للنشر.

عبد الحليم الفاعوري رفعت . (2005). إدارة الإبداع التنظيمي، بحوث ودراسات. المنظمة العربية الإدارية. عبد الوهاب مجدي، و سالم فاطمة الزهراء. (2012). مستقبل جودة التعليم، التدويل وريادة المشروعات ولطريق إلى الجودة العالمية. مصر: دار العالم العربي للنشر.

محمد العازمي جمال عبید. (2012). دور حوكمة الشركات في رفع القدرة التنافسية للشركات الكونية. كلية الأعمال. الاردن: جامعة الشرق الأوسط.

محمد خيرى أسامة. (2012). إدارة الإبداع والابتكارات. عمان -الأردن-: دار الراية للنشر والتوزيع. محمد علي الجودي . (2014-2015). نحو تطوير المقاولاتية من خلال التعليم المقاولاتي. كلية العلوم الاقتصادية والعلوم التجارية وعلوم التسيير، قسم علوم التسيير. بسكرة: جامعة محمد خيضر.

محمد علي الجودي . (2014-2015). نحو تطوير المقاولاتية من خلال التعليم المقاولاتي. كلية العلوم الاقتصادية والعلوم التجارية وعلوم التسيير، قسم علوم التسيير. بسكرة: جامعة محمد خيضر.

مرسي خليل نبيل. (1998). الميزة التنافسية في مجال الأعمال. الإسكندرية: مركز الكتابات.

م نجم نجم عبود. (2003). إدارة الابتكار المفاهيم والتجارب الحديثة. عمان: دار وائل للنشر.

نجم عبود. (2003). إدارة الابتكار. عمان -الأردن-: دار وائل للنشر والتوزيع.

نصر الدين بن نذير . (2013). الإبداع التكنولوجي في المؤسسات الصغيرة والمتوسطة،. علوم التسيير. الجزائر: جامعة الجزائر.

مصطفى أحمد سيد. (2001). المدير وتحديات العولمة. مصر: دار النهضة العربية.

Camille, C. (2009). L' enseignement de L' entrepreneuriat: au-delà des cours magistraux des études de cas et plan d' affaires. *Revue de l'entrepreneuriat*.

Jean-Luc, D., & Francois-régis, M. (2002). *La dimension sociale du développement durable, Article publié dans développement durable? Doctrines, pratique, évaluations*. Paris: Editions IRD.

Site d'informations des dirigeants d'entreprise. (s.d.). Récupéré sur www.gpomag.fr

دراسة وتحليل المناخ الاستثماري في الجزائر ومدى تنافسيته بالنسبة للدول العربية في ظل تحالف الازمة-كورونا والنفط-

ورتي شهرة¹

Chahra.ouarti@univ-tebessa.dz

أ-طلحي فاطمة الزهراء²

Fz.talhi@univ-soukahrass.dz

أ-موساوي رياض³

mriyadh209@gmail.com

^{1,2} مخبر الدراسات البيئية والتنمية المستدامة - جامعة العربي التبسي-تبسة

³ مخبر البحوث والدراسات الاقتصادية - جامعة محمد الشريف مساعديه سوق اهراس

الملخص:

زاد اهتمام الجزائر في السنوات الأخيرة بالاستثمار الأجنبي المباشر بعد عديد الصدمات البترولية التي تلاقاها اقتصادها باعتبارها دولة نفطية بامتياز حيث تسعى الى البحث عن موارد تمويلية متنوعة تعتمد عليها في الأمد البعيد تضمن استقرار اقتصادها، وذلك من خلال الانفتاح أكثر على العالم وبعث عجلة الاستثمارات في الجزائر بالاستعانة بالاستثمارات الأجنبية المباشرة كاستثمار حقيقي يزيد من الثروة والقيمة، لذلك تهدف هذه الورقة البحثية الى ابراز منافع هذه الاستثمارات على الدول والتي لا تتحقق الا بوجود مناخ استثماري مشجع ومؤثر على القرارات الاستثمارية واختيار وجهتها، حيث نبين تأثير ازمة النفط وأزمة كورونا على ارقام بعض المؤشرات المختارة و المعتمدة في تقييم المناخ الاستثماري بالجزائر (المؤشر الاقتصادي العام، مؤشر سهولة أداء الاعمال، ومؤشر ضمان جاذبية الاستثمار) ، والتي تبين ان الجزائر بالرغم من عديد الإصلاحات التي عرفتها في هذا المجال لم تعكس ما هو مطلوب من وراء تحسين المناخ الاستثماري، اذ بقي ترتيبها متأخرا مقارنة بالدول العربية في استقطاب الاستثمارات الأجنبية المباشرة.

الكلمات المفتاحية: المناخ الاستثماري، الاستثمارات الأجنبية المباشرة، النفط والاقتصاد الجزائري، ازمة كورونا.

① مقدمة:

لقد أثّرت الأزمة البترولية الأخيرة نهاية سنة 2014 على اقتصاد الجزائر عبر التدهور الكبير في مداخيل العوائد النفطية المعوّّل عليها دائما في تمويل التنمية، لهذا تلجأ إلى تشجيع الاستثمار بشقيه المحلي والأجنبي الذي يعتبر من أفضل المصادر التمويلية على الإطلاق بعيدا عن مصادر التمويل الأخرى المكلفة للخزينة ، وذلك نظير المنافع الاقتصادية والاجتماعية من وراءه لاسيما الاستثمار الاجنبي المباشر، كنقل التكنولوجيا وتطوير طرق الانتاج فضلا عن خلق وظائف كثيرة للسكان وتغطية احتياجاتهم، فأصبح من

الضروري التحوّل نحو الاقتصاد المنتج من خلال استراتيجية شاملة للتنويع الاقتصادي، إلا أنّ ذلك يتطلّب توفير بيئة ملائمة للاستثمار لاستقطاب الاستثمارات المحلية والأجنبية. والتي بدأت الجزائر في وضع معالمها من خلال تجسيد إصلاحات اقتصادية إلا أن الأزمة الصحية العالمية-كوفيد 19 كانت أسرع من تلك الإصلاحات ونظرا لتداعيات تحالف الازمتين على الاقتصاد جعل القدرات التمويلية محدودة، تصبح المؤسسة الأجنبية (الاستثمار الأجنبي المباشر) خيارا مهماً أمام الجزائر لمرافقة الاستثمارات المحلية في المسار التنموي.

② الإشكالية: تسعى الدول إلى تلبية حاجيات سكانها اللامتناهية وغير المحدودة، ممّا يصعب عليها توفيرها للجميع بالنوعية والكمية المطلوبة نظرا لعدم قدرتها على انتاجها محليا، سواء تعلّق الأمر بنقص الموارد المالية والطبيعية و/أو عدم توفر الخبرات التكنولوجيةالخ، لهذا تلجأ دولة الجزائر إلى تشجيع الاستثمار المحلي والأجنبي، إلا أنّ القرار الاستثماري يتوقّف على عدّة عوامل أهمّها مدى توفر مناخ الأعمال المناسب والمحفّز لقيام المشاريع الاستثمارية بالدولة، خاصة مع المنافسة الكبيرة للدول العربية التي تعمل جاهدة على تحسين مناخها الاستثماري لتشجيع تدفق الاستثمارات المحلية والأجنبية لاسيما في ظل التحولات الاقتصادية والصحية الراهنة(أزمة كورونا وأزمة النفط).

وفي ضوء ما تقدّم تتّضح معالم إشكالية البحث كالتالي:

هل استطاعت الجزائر ان توفر مناخا ملائما للاستثمار يمكنها من استقطاب الاستثمارات الأجنبية المباشرة مقارنة بالدول العربية خاصة في ظل تحالف أزمتي كورونا والنفط؟

③ أهمية البحث وأهدافه

يكتسب الموضوع أهمية بالغة من خلال الاهتمام المتزايد من قبل الاقتصاديين بالاستثمار الأجنبي المباشر في ظلّ التحولات التي تشهدها الدول النامية وخاصة الجزائر المجبرة على تحسين مناخها الاستثماري في ظلّ حتمية التحوّل من الاقتصاد الريعي إلى الاقتصاد المنتج وتفعيل برنامج شامل للتنويع الاقتصادي، حيث تهدف هذه الدراسة إلى تقييم واقع المناخ الاستثماري في الجزائر ومدى جاذبيته للاستثمار الأجنبي المباشر ، من خلال تقييم وتحليل مؤشر الأداء الاقتصادي العام للجزائر و كذلك مؤشر سهولة أداء الاعمال المعتمد دوليا وإقليميا لتقييم كل دولة، وكذلك لمدى جاذبية هذه الدولة للاستثمارات الأجنبية المباشرة من خلال مؤشر جاذبية الاستثمار، ما يسمح بإبراز أهم العراقيل التي تواجه الاستثمار على جميع الأصعدة،

④ محاور الدراسة:

-الإطار المفاهيمي للاستثمار، المناخ الاستثماري، الاستثمار الأجنبي المباشر

-واقع الاستثمارات الأجنبية المباشرة وتدفقها الى الجزائر

-تقييم وتحليل المناخ الاستثماري في الجزائر-

- اتجاهات الاستثمارات الأجنبية المباشرة عالميا ومحليا في ظل تحالف ازمتي -كورونا والنفط -

أولا: الإطار المفاهيمي للاستثمار، المناخ الاستثماري، الاستثمار الأجنبي المباشر

1- ماهية الاستثمار ومفهومه:

- حسب الاقتصادي "كينز" الاستثمار هو ارتفاع التجهيزات في رأس المال الثابت أو المتداول، فهو يقوم على التضحية بإشباع رغبة استهلاكية حاضرة وذلك أملا في الحصول على إشباع أكبر في المستقبل.
- وحسب التعريف القانوني فيعرّف على أنّه "انتقال رؤوس الأموال والتقنيات الفنية والإدارية الأجنبية المتطورة، لأحداث تطوّر اقتصادي واجتماعي وإداري للمساهمة في تنمية وتطوير البلد المضيف عن طريق الشركات الوليدة بمشاركة رأس المال الوطني (192)".

- وهو "تحويل لرأس المال السائل (النقدي) إلى رأس مال ثابت، عن طريق التمويل" (193).

ويختار الباحثون في مفهوم الاستثمار عامة" انه كل الطرق التي من شأنها زيادة وتنمية كل ما يمكن اعتباره مالا". (194)

-وتعتبر الاستثمارات بشقيها الوطني والاجنبي أحد مكونات الطلب الفعال ويعني ببساطة الإضافة إلى الثروة المتراكمة ومواجهة الطلب المتزايد.

الاستثمارات الوطنية: هي جميع الاستثمارات المالية والمادية التي يقوم بها المواطنون داخل وخارج الحدود الجغرافية لوطنهم الأصلي.

الاستثمارات الأجنبية: هي جميع الاستثمارات المالية والمادية التي يقوم بها الأجانب غير المقيمين داخل دولة ما، أي مجموع الاستثمارات الداخلية المنقّدة من قبل أجانب سواء كانوا أفرادا أو مؤسسات، وتنقسم الاستثمارات الأجنبية إلى: غير مباشرة وهي ما يعرف بالاستثمارات في المحفظة المالية واستثمارات اجنبية مباشرة وهي الاستثمارات المادية أو الحقيقية. (195) حيث يكتسب هذا النوع من الاستثمارات أهمية كبيرة في تنمية البلدان النامية.

(192): حاتم فارس الطعان، الاستثمار أهدافه ودوافعه، كلية الإدارة والاقتصاد، دون طبعة، جامعة بغداد، العراق، 2006، ص08.

(193): عمر مصطفى جبر اسماعيل، ضمانات الاستثمار في الفقه الاسلامي وتطبيقاته المعاصرة، الطبعة الاولى، دار النفائس للنشر والتوزيع، عمان، الاردن، 2010، ص22.

(194): مصطفى يوسف كافي، إدارة الاعمال الدولية، شركة دار الأكاديميون للنشر والتوزيع، الطبعة الأولى، 2016، ص 21.

(195): بعداش عبد الكريم، الاستثمار الأجنبي المباشر واثاره على الاقتصاد الجزائري خلال الفترة 1996 -2005، رسالة مقدمة لنيل شهادة دكتوراه في العلوم الاقتصادية، تخصص نقود ومالية، كلية العلوم الاقتصادية وعلوم التسيير، جامعة الجزائر، 2007/2008، ص35-36-37-38-39. ((بتصرف)).

2-المنافع من وراء الاستثمارات الأجنبية المباشرة: وتكمن فيما يلي:

يقوم الاستثمار الأجنبي المباشر بدور مهم في مواجهة العديد من التحديات الاقتصادية التي تواجه البلدان على اختلاف مستوياتها وهيكلها الإنتاجية من خلال تأثيراته المتعددة على العديد من المجالات الاقتصادية، ويرى بعض مؤيديه أنه يسهم في رفع معدلات النمو في الاقتصاد من خلال تأثيراته الإيجابية المتعددة على الإنتاج ومختلف القطاعات. وفيما يلي أبرز المنافع التي يمكن أن تعود على الاقتصادات من استقطاب الاستثمارات الأجنبية المباشرة (196):

- فتح المجال لدخول عدد كبير من رجال الأعمال من مختلف الدول والقطاعات بما يؤدي لسد العجز في عنصر التنظيم الذي يقوم بدور محوري في عملية التنمية .
- رفع مساهمة القطاع الخاص في مختلف قطاعات الاقتصاد بما يعزز من التطور والنمو السريع بحكم ما يتمتع به القطاع الخاص من مرونة ومزايا إضافية في إدارة واستغلال الموارد .
- توفير مصدر متجدد وبشروط جيدة للحصول على الموارد المالية أو رؤوس الأموال الأجنبية لتمويل برامج وخطط التنمية وخصوصا للاقتصادات التي تعاني من فجوات تمويلية ناجمة عن ضعف الادخار المحلي وعدم قدرته على مواكبة الاحتياجات التمويلية للمشاريع التنموية¹⁹⁷، لاسيما وأنه يعد بديلا اقل كلفة وعبئا مقارنة بالاستدانة الخارجية التي تنقل كاهل الاقتصادات النامية .
- يساعد الاستثمار الأجنبي المباشر في تنويع القاعدة الإنتاجية والخدمية للاقتصاد وعدم الاعتماد على موارد محدودة للدخل
- المساعدة في إدخال أنشطة جديدة ومتطورة تسهم في ملء الفراغات في سلاسل الإمداد وكذلك تحسين القدرات الإنتاجية والتصديرية الشاملة للاقتصاد.
- يؤدي الاستثمار الأجنبي المباشر لإنشاء المزيد من المشروعات وبالتالي توفير المزيد من فرص العمل ومواجهة تحديات البطالة.
- المساعدة في تحسين كفاءة عنصر العمل ورفع إنتاجيته من خلال تنمية وتدريب الكوادر البشرية وتأهيلها للتعامل مع نظم الإنتاج والإدارة والتسويق الحديثة .

(196): المؤسسة العربية لضمان الاستثمار وضمان الصادرات ، تقرير مناخ الاستثمار في الدول العربية سنة 2019. متاح على الموقع:

[/http://dhaman.net/ar/research-studies/all-annual-reports](http://dhaman.net/ar/research-studies/all-annual-reports)

(197): زهير بن دعاس، قراءة في تطور العجز الموازي وأساليب تمويله في الجزائر(2000-2016) ، مجلة افاق علمية ، المجلد 11 ، العدد 02، كلية العلوم الاقتصادية والتجارية وعلوم التسيير ، جامعة سطيف 1، سطيف، 2019، ص 322.

- يسهم في حصول الدولة المستقبلية على التكنولوجيا الحديثة التي تعد اهم العناصر اللازمة لتسريع التنمية واختصار زمن النمو والتطور في مختلف القطاعات.
 - تسويق الاقتصاد المحلي بشكل عام بمختلف قطاعاته وفتح أسواق جديدة للمنتجات المحلية السلعية والخدمية باستخدام نظم وقدرات تسويقية متطورة.
 - تطبيق نظم إدارية متطورة وفعالة في مختلف قطاعات الاقتصاد والمجتمع بشكل عام بما يعزز من فرص الاستغلال الأمثل للموارد والذي يعد التحدي الأبرز للاقتصادات النامية.
 - إنكفاء المنافسة بين الشركات والمؤسسات وما ينتج عن هذا التنافس من منافع تتمثل في خفض الاحتكار وتحفيز الشركات على تحسين نوعية المنتجات والخدمات.
 - قد يسهم في تحسين مؤشرات الأداء الخارجي للاقتصاد ولاسيما ميزان المدفوعات وميزان التجارة في السلع والخدمات وخصوصا اذا ما تركزت الاستثمارات في الأنشطة الموجهة للتصدير أو لتلبية الطلب المحلي من المنتجات والخدمات التي يتم استيرادها في الوقت الحالي.
- ولتحقيق الغاية المرجوة من الاستثمار وتجسيد أهدافه على ارض الواقع زاد الاهتمام من غالبية الدول النامية نحو اجتذاب الاستثمارات الأجنبية ايمانا منها بأهميتها ودورها الفعال في تحقيق التنمية، ولا يتحقق ذلك إلا بتوفير وتهيئة بيئة استثمارية ملائمة أو ما يعرف بالمناخ الاستثماري¹⁹⁸.

3- مفهوم المناخ الاستثماري:

✓ بحسب الهيئة العربية لضمان الاستثمار فأن المناخ الاستثماري يشمل مجمل الظروف الاقتصادية والاجتماعية والسياسية والاجتماعية والأمنية، القانونية والتنظيمية والإدارية التي تسود البلد المستقبل للاستثمار، وهو من يقرر فرص النجاح والفشل وبالتالي فأنها ستحدد حركة واتجاهات تدفقات الاستثمار". (199)

✓ أما البنك الدولي فيرى أن مناخ الاستثمار يمثل مجموعة المزايا، التي تساهم في صياغة شكل الفرص والحوافز المتاحة امام الشركات لكي تعمل بطريقة منتجة، كذلك حالة الأمن والاستقرار، وخاصة أمن حقوق الملكية، ودرجة التقييد باللوائح التنظيمية والقوانين، ونظام الضرائب، ودرجة الاستقرار الاقتصادي في الدول المضيفة هي الاخرى بالغة التأثير على التكاليف والمخاطر، وبينت البحوث

: احمد كاظم الساعدي، حماية الاستثمار الاجنبي في القانون الدولي العام، المركز العربي للنشر والتوزيع، الطبعة الاولى، القاهرة، جمهورية مصر ،

2020/01/01، ص23.¹⁹⁸

(199): المنظمة العربية لضمان الاستثمار واثمان الصادرات، الكويت، متاح على الرابط : <http://dhaman.net/ar>

التطبيقية، أن غالبية الشركات الدولية، تولي هذه العوامل أهمية كبيرة عند دراستها لحجم المخاطر المترتبة على الاستثمار" (200).

-وبناء على ما تقدم يمكن القول أن مناخ الاستثمار هو مفهوم ديناميكي مركب ينطوي على عدد من الأبعاد الاقتصادية والسياسية والقانونية، إلى جانب السياسات الاقتصادية والمؤسسات والخصائص الهيكلية المحلية والاقتصادية والسياسية والاجتماعية (201)، حيث تلعب العوامل الاقتصادية دوراً محورياً في تشكيل مناخ الاستثمار وأهمها: قوانين الاستثمار والسياسات الاقتصادية الكلية، الأهمية النسبية للقطاعات العام والخاص، مدى وفرة عناصر الإنتاج وأسعارها النسبية، حجم السوق المحلي والقدرة التصديرية" (202).

4- التفرقة بين المناخ الاستثماري وبيئة الأعمال: من خلال المفاهيم السابقة تجدر الإشارة إلى وجود بعض الاختلاف بين "مفهوم مناخ الاستثمار" و"مفهوم بيئة الأعمال" حيث تعبر هذه الأخيرة عن مزيج من العوامل الداخلية والخارجية التي تؤثر على الحالة التشغيلية للشركة، وتشمل بيئة الأعمال عدد من العوامل مثل: العملاء والموردين؛ المنافسين والمالكين؛ كما تشمل التحسينات في التكنولوجيا؛ والقوانين والأنشطة الحكومية. والسوق والتوجهات الاقتصادية والاجتماعية وبذلك يركز مفهوم بيئة الأعمال في الغالب على مدى تطور سير الأعمال وطبيعة الاستراتيجيات لدى الشركات العاملة ومدى استخدام تلك الشركات لأساليب التسويق الحديثة التي تتوافق مع السوق العالمية وقدرة الإدارة العليا على اتخاذ القرارات، بينما يمثل المناخ الاستثماري مفهوماً ديناميكياً مركباً ينطوي على عدد من الأبعاد الاقتصادية والسياسية والقانونية، إلى جانب السياسات الاقتصادية والمؤسسات والخصائص الهيكلية المحلية والاقتصادية والسياسية والاجتماعية، وهو بذلك يشير إلى مفهوم أوسع عن بيئة أداء الأعمال .

ثانياً: واقع الاستثمارات الأجنبية المباشرة وتدفقها إلى الجزائر:

1- حصيلة الاستثمارات الإجمالية في الجزائر خلال الفترة (2002-2018).

تضع الوكالة الوطنية لتطوير الاستثمار ANDI إحصائيات وبيانات التصريح بالاستثمار في الجزائر، حيث تعطي الحصيلة السنوية للاستثمارات الجديدة المحلية والأجنبية موزعة على مختلف القطاعات والأنشطة، مما سمحت للباحثين متابعة وتقييم الجهود المبذولة من طرف الدولة في تحسين المناخ الاستثماري واستقطاب المشاريع كما هو موضح في الجدول أدناه:

(200): فلاح خلف الربيعي، الإدارة والاقتصاد، الحوار المتمدن، العدد 4919، تاريخ النشر 2015/09/08، متاح على الموقع:

<https://www.ahewar.org/debat/show.art.asp>

(201): أشرف عبد الفتاح أبو الجحد، "التنظيم الدستوري للحقوق والحريات الاقتصادية، دراسة تطبيقية على النظام الدستوري (التعديلات الأخيرة وفاق

التنمية)، المصدر القومي للإصدارات القانونية، الطبعة الأولى، كلية الحقوق، جامعة عين شمس، القاهرة، جمهورية مصر العربية، 2015، ص 59 .

(202): فلاح خلف الربيعي، مرجع سبق ذكره.

جدول رقم (01): ملخص المشاريع الاستثمارية المصرح بها خلال الفترة ((2002-2018)).

نوع الاستثمار	عدد المشاريع	%	القيمة بالمليون دج	%	مناصب الشغل	%
الاستثمار المحلي	66439	98.63%	13.311.132	83.32%	1.231.677	89.58%
الاستثمار الاجنبي	921	1.37%	2.665.681	16.68%	143237	10.41%
المجموع	67.360	100%	15.976.813	100%	1.374.914	100%

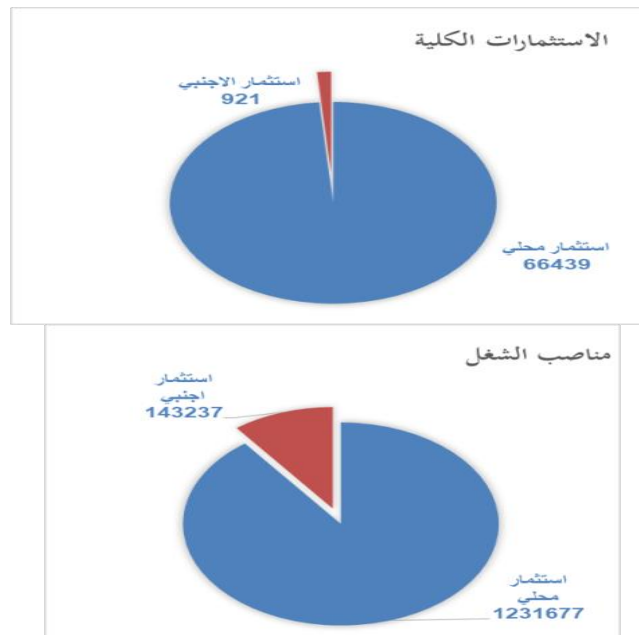
المصدر: من إعداد الباحثين وفقا لبيانات التصريح بالاستثمار للفترة 2002-2018، عن الوكالة الوطنية لتطوير الاستثمار ANDI، متاح على الموقع أدناه،

<http://www.andi.dz/index.php/ar/declaration-d-investissement/bilan-des-declarations-d-investissement-2002-2018>

نلاحظ من خلال الجدول أعلاه أنّ الاستثمارات المحلية تمثل 98.63 % من إجمالي الاستثمارات مقارنة بالاستثمار الاجنبي المباشر الذي لا يمثل إلا 1.37 % من إجمالي المشاريع وهي نسبة ضئيلة جدًا مقارنة بالدول العربية، حيث لا توفر هذه النسبة من مناصب الشغل الا ما نسبته 10.41 %، وهذا لا يعكس تطلعات الحكومة.

كما أنّ عدد المشاريع الأجنبية لا تتجاوز 921 مشروع في مدة 18 سنة، مقارنة بالاستثمار المحلي الذي اثبتت السياسات المتبعة إلى الزيادات السنوية للمشاريع المحلية حيث وصلت في مجملها إلى 66439 مشروع بصيغه المختلفة وحسب نوع الاستثمار الذي يساهم في امتصاص البطالة حيث بلغت المشاريع الجديدة سنة 2018 لوحدها 4125. بقيمة و 143320 منصب شغل، بينما تحقق 20 مشروع أجنبي فقط خلال نفس السنة، ويمكن التوضيح أكثر من خلال الشكل التالي:

شكل رقم (01): مساهمة الاستثمارات المحلية والأجنبية في توفير مناصب شغل



المصدر: من اعداد الباحثين بصيغة EXEL وفقا لبيانات الجدول رقم(01)،

تعتبر الاستثمارات الأجنبية المباشرة من أهم آليات التنويع الاقتصادي، وأنّ نجاح هذا الأخير يتوقف على مدى تدفق الاستثمارات الأجنبية المباشرة والاستثمار في جميع القطاعات لزيادة الناتج المحلي الإجمالي بعيدا عن المحروقات.

2-أرصدة وتدفقات الاستثمار الأجنبي المباشر للفترة (2012-2018) حققت الجزائر مستويات لا بأس بها من تدفقات الأرصدة الواردة إليها نتيجة تحسين مناخها الاستثماري، ولكنها تبقى ضعيفة مقارنة بالدول العربية، حيث بلغت سنة 2012 مبلغ 23620 مليون دولار وارتفعت لتبلغ 30602 مليون دولار سنة 2018، وهو ما يوضحه الشكل التالي:

شكل رقم (02): أرصدة وتدفقات الاستثمار الأجنبي المباشر بالجزائر للفترة (2012-2018)
الوحدة: مليون دولار



المصدر: تقرير مناخ الاستثمار لسنة 2019

فالملاحظ أنّه بعد الانخفاض في إجمالي الاستثمارات الأجنبية المباشرة في الجزائر نتيجة تدفّقاتها العكسي السابق سنة 2015، حاولت الجزائر فيما بعد الرفع من استقطاب الاستثمار الأجنبي وهو ما تجسّد سنتي 2016 و2018، أين مثّلت سنة 2016 أعلى رصيد تدفق بعد سنة 2013 خلال فترة الدراسة بقيمة 1.637 مليار دولار، لكنها تبقى بعيدة عن الأهداف المسطرة خاصة إذا ما قورنت مع باقي الدول العربية مثلما يوضحه الجدول:

**جدول رقم (02): تدفقات الاستثمار الأجنبي المباشر إلى الجزائر مقارنة بالدول العربية للفترة
(2010-2019)**

الوحدة: بالمليون دولار

الدولة	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
الجزائر	301,2	580,6	499,4	1 696,9	506,7	- 584,5	636,3	232,3	466,1	1381,9
البحرين	155,9	98,4	545,2	3 728,7	518,6	64,9	243,4	426,1	654,3	941,8
جيبوتي	36,5	79,0	110,0	286,0	153,0	124,0	160,0	165,0	170,0	181,9
مصر	385,6	483,0	031,0	4 256,0	612,0	6 925,2	106,8	408,7	141,3	9010,0
العراق	396,2	882,3	400,4	335,3	176,4	574,2	255,9	032,4	885,1	3075,6
الأردن	688,6	485,9	548,3	1 946,8	178,5	1 600,3	553,0	029,7	954,9	915,8
الكويت	304,6	259,1	872,6	1 433,6	953,5	310,6	418,7	348,1	204,0	104,4
لبنان	708,4	137,1	111,3	2 661,1	862,5	2 159,3	568,5	522,4	653,9	2128,3
ليبيا	909,0	-	425,0	702,0	-	-	-	-	-	-
موريتانيا	130,5	588,7	388,6	1 125,7	501,0	502,1	271,2	587,2	772,9	885,3
المغرب	573,9	568,4	728,4	3 298,1	561,2	3 254,8	157,1	686,0	558,9	1599,1
عمان	243,2	752,9	365,4	1 612,5	287,4	171,7	265,3	918,1	190,5	3124,6
قطر	670,3	938,5	395,9	- 840,4	040,4	1 070,9	773,9	986,0	186,3	2812,6
السعودية	233,0	308,0	182,0	8 865,0	012,0	8 141,0	453,0	419,0	247,0	4562,0
الصومال	112,0	102,0	107,3	258,0	261,0	303,0	330,0	369,0	408,0	447

175,7	251,6	188,3	296,7	102,9	159,7	175,7	58,4	349,3	206,3	فلسطين
	1	1	1		1		2	1	2	
825,4	135,8	065,3	063,8	1 728,4	251,3	1 687,9	311,0	734,4	063,7	السودان
									1	
-	-	-	-	-	-	-	-	804,2	469,2	سورية
	1				1		1	1	1	
844,8	035,9	880,8	885,0	1 002,7	063,8	1 116,5	603,2	147,9	512,5	تونس
13787	10	10	9		11		9	7	8	
,5	385,3	354,2	604,8	8 550,9	071,5	9 764,9	566,7	152,1	796,8	الامارات
	-	-	-		-		-	-		
-371	282,1	269,9	561,0	- 15,4	233,1	- 133,6	531,0	518,4	188,6	اليمن

Source: UNCTAD, FDI/MNE database. www.unctad.org/fdistatistics.

3- توزيع الاستثمارات الواردة إلى الجزائر حسب الأقاليم المستثمرة:

استطاعت الجزائر أن تجذب إليها العديد من الشركات الأجنبية الباحثة عن الاستثمار ما بين الفترة 2002 و 2017 حيث تصدرت أوروبا، ثم آسيا وأمريكا لتليها الدول العربية مع غياب دول المغرب العربي وفقا لما يوضحه الجدول الآتي:

جدول رقم (03): أهم الدول المستثمرة في الجزائر خلال الفترة 2002-2017

المناطق	عدد المشاريع	القيمة بالمليون دج	مناصب الشغل
أوروبا	472	1148208	78415
بما فيها الاتحاد الاوروبي	332	666499	44646
اسيا	114	169732	11761
أمريكا	18	68813	3737
الدول العربية	262	1057257	34462
افريقيا	6	39686	609
استراليا	1	2974	264
متعددة الجنسيات	28	33160	4335
المجموع	901	2519831	133583

المصدر: من اعداد الباحثين، بيانات التصريح بالاستثمارات 2002-2017. وفقا لبيانات الوكالة الوطنية لتطوير الاستثمار ANDI - متاح على الموقع أدناه:

<http://www.andi.dz/index.php/ar/declaration-d-investissement/bilan-des-declarations-d-investissement-2002-2018>

بالرغم من عديد الإصلاحات والحوافز الجبائية التي اعتمدتها الجزائر تبقى هذه الحصيلة لا تعكس الأهداف المرجوة من وراء تحسين المناخ الاستثماري بالجزائر، حيث لازالت بعيدة عن استقطاب كبرى الشركات بأمريكا وأوروبا الشرقية ودول الخليج ...،

ثالثا: تقييم وتحليل المناخ الاستثماري بالجزائر:

ان عملية تقييم المناخ الاستثماري في الجزائر تتوقف على العديد من المحددات، والتي مثلت بدورها مؤشرات كمية ونوعية تحدّد مدى جاذبية الدولة للاستثمار الخاص بصفة عامة والأجنبي منه بصفة خاصة، حيث كلما كان أداؤها جيدا فهي تسهل بذلك من اتخاذ القرار الاستثماري.

1-تطور أداء المؤشر الاقتصادي العام للجزائر (المؤشر الكمي): يلجأ المستثمرين وصانعي القرار الاستثماري الى العديد من المنظمات الدولية والمؤسسات المتخصصة لتزويدهم بمعلومات رقمية تساعدهم في اتخاذ القرار من خلال تهيئة عدد من المؤشرات التي يمكن أن تساعدهم في معرفة وضعية كل دولة وتحديد أهمّ النواقص التي يعاني منها المناخ الاستثماري، والجدول التالي يبين المؤشرات الكمية مجمعة لتبين أداء الاقتصاد الجزائري خلال 2017 و2018:

جدول رقم (04): أداء المؤشر الاقتصادي للجزائر خلال 2017 و2018

المؤشر الاقتصادي	2017	2018	التغير
الناتج المحلي الإجمالي -مليار دولار	197.6	183.7	↓
معدل النمو الحقيقي للناتج المحلي الاجمالي (%)	3.0	2.3	↓
الناتج المحلي الإجمالي للفرد (دولار)	4.845.30	4.229.8	↓
التضخم (متوسط أسعار المستهلك)	7.4	5.6	↑
اجمالي الانفاق الحكومي (%) من الناتج المحلي	36.9	36.4	↓
ميزان الحساب الجاري (مليار دولار)	18.4-	23.0-	↓
ميزان الحساب الجاري (%) من الناتج المحلي	9.3-	12.5-	↓
اجمالي الصادرات (سلع وخدمات، مليار دولار)	43.0	40.5	↓
اجمالي الواردات (سلع وخدمات، مليار دولار)	60.5	63.1	↑
اجمالي الاحتياطيات الرسمية (مليار دولار)	82.6	55.6	↓
عدد شهور الواردات التي تغطيها الاحتياطيات	16.4	11.5	↓
الدين الخارجي الإجمالي (%) من الناتج	2.0	2.1	↑

المحلي			
عدد السكان (مليون نسمة)	42.3	43.4	↑
معدل البطالة (%) من إجمالي القوة العاملة	11.2	12.6	↑

المصدر: من اعداد الباحثين بناء على تقارير مناخ الاستثمار 2018، 2019 ، المؤسسة العربية لضمان الاستثمار، الكويت، متاح على الموقع: <http://dhaman.net/ar/research-studies/all-annual-reports>

من الواضح أنّ المؤشر الاقتصادي الكلي للجزائر بهذا الأداء لا يشجّع إطلاقاً على الاستثمار داخل الدولة والمناخ الاستثماري بها غير جاذب لرؤوس الأموال الباحثة عن الاستثمار وبناء المشاريع، إذ أنّ انخفاض الناتج المحلي الإجمالي سنة 2018 إلى 183.7 مليار دولار بعدما كان 197.6 مليار دولار سنة 2017، و بانخفاض معدل النمو الحقيقي للناتج المحلي 0.7% خلال سنة واحدة، أدى الى تراجع اداء المؤشرات الداخلية والخارجية، وانخفاض قيمة إجمالي الصادرات سببه ضعف القطاعات الإنتاجية خارج قطاع المحروقات وعدم مساهمتها بشكل فعال في التنويع الاقتصادي للبلاد واحلال الواردات عن طريق الانتاج الوطني، كما نلاحظ أنّ ضعف المداخل النفطية للبلاد منذ ازمة 2014 زاد من الدين الخارجي بـ 0.1% وارتفاع معدل البطالة إلى 12.6% سنة 2018 بعدما كان 11.2% سنة 2017، وهذا في ظلّ ارتفاع عدد السكان مما يكلف الدولة أعباء إضافية.

2-تطور مؤشر سهولة أداء الأعمال (مؤشر نوعي): أثبتت الدراسات الإحصائية بأنّ هناك صلة قوية بين ترتيب القطر في المؤشرات الدولية والإقليمية وبين مقدار ما يجتذبه من الاستثمار الأجنبي المباشر⁽²⁰³⁾، لذلك نبين تطوّر أداء الجزائر في ممارسة أنشطة الأعمال وترتيبها عالمياً من أصل 190 دولة حسب تقرير " DOING BUSINESS " من الفترة 2015-2020 كما يلي:

جدول رقم (05): تطور أداء الجزائر في ممارسة أنشطة الاعمال خلال الفترة (2015-2020)

مكونات المؤشر	2015		2016		2017		2018		2019		2020	
	الرتبة	النقطة	الرتبة	النقطة	الرتبة	النقطة	الرتبة	النقطة	الرتبة	النقطة	الرتبة	النقطة
الترتيب العالمي	154	50.69	163	45.72	156	46.72	166	46.71	157	48.5	157	48.6
بدء النشاط التجاري	141	74.07	145	76.08	142	77.54	145	77.54	150	77.9	152	78
استخراج تراخيص البناء	127	65.72	122	64.05	77	58.93	146	58.89	117	64.6	121	65.3

(203): المؤسسة العربية لضمان الاستثمار، تقرير مناخ الاستثمار لسنة 2000، متاح على الموقع أدناه:

http://dhaman.net/ar/wp-content/uploads/sites/2/2016/04/annual_arabic2000.pdf

الحصول على الكهرباء	147	59.98	130	57.56	118	60.58	120	60.56	96	71.9	102	72.1
تسجيل الملكية	157	50.67	163	43.83	162	43.83	163	43.83	165	44.3	165	44.3
الحصول على الائتمان	171	10.00	174	10.00	175	10.00	177	10.00	180	10.0	181	10
حماية المستثمرين	132	45.00	174	33.33	173	33.33	170	33.33	179	20	179	20
دفع الضرائب	176	41.6	169	45.03	155	54.11	157	54.11	156	53.9	158	53.9
التجارة عبر الحدود	131	64.21	106	55.49	178	24.15	181	24.15	173	38.4	172	38.4
انقاذ العقود	120	52.89	176	24.15	102	55.49	103	55.49	112	54.8	113	54.8
تسوية حالات الاعسار	97	42.74	73	47.67	74	49.24	71	49.24	77	49.2	81	49.2

المصدر: من إعداد الباحثين بناء على تقارير السنوات المذكورة، متاحة على الموقع أدناه:

[/https://www.doingbusiness.org](https://www.doingbusiness.org)

من خلال نتائج الجدول أعلاه تجدر الإشارة إلى بعض الملاحظات:*(204)

☞ تراجع الأداء العام خلال الفترة 2015-2018 لممارسة أنشطة الأعمال بـ3.98%؛ ثم ارتفع بـ1.79% سنة 2019 ليراوح مكانه في 2020 بسبب تأثير الازمة الصحية العالمية-كوفيد 19- على أنشطة الأعمال.

☞ في مجموعة بدء النشاط التجاري تقدم الأداء الجزائري نحو الأداء الأمثل بـ3.47% من سنة 2015 إلى 2020 ورغم ذلك تأخر ترتيبها بـ11 مرتبة، بالرغم من أن الجزائر قامت في 2016 بإلغاء شرط الحصول على السجلات الجنائية للمديرين، وإلغاء الحد الأدنى من متطلبات رأس المال لتأسيس الشركات سنة 2017، إلا أن هذا غير كاف في نظر مؤسسة "دوينغ بيزنس" وفي نظر المستثمرين؛

☞ بالنسبة لاستخراج تراخيص البناء تراجع الجزائر بـ6.83% نحو الأداء الأمثل ولذلك تأخر ترتيبها 19 مرتبة سنة 2018 رغم أنها قامت بإدخال لوائح جديدة تهدف إلى تنظيم العملية وتقليص المدة للحصول على تصاريح البناء؛

(204): بالنسبة للإصلاحات المنجزة من قبل الدولة الجزائرية خلال الفترة 2008-2019 لمكونات مؤشر سهولة ممارسة أنشطة الأعمال، متاح على الموقع

أدناه،

<https://www.doingbusiness.org/en/reforms/overview/economy/algeria>

☞ تراجع الأداء في مؤشر الحصول على الكهرباء بنسبة بسيطة 0.2% جعلها تتقهقر بـ6 مراتب، بالرغم من المجهودات التي قامت بها الجزائر في الحصول على الكهرباء بكل شفافية؛

☞ بالرغم من قيام الجزائر بالتخفيض في رسوم التوثيق وإلغاء ضريبة أرباح رأس المال إلا أنها تراجعت في مؤشر تسجيل الملكية بـ 6.37% وتراجع بـ8 مراتب منذ 2015 الى 2020؛

☞ في مؤشر الحصول على الائتمان بقي الأداء على حاله وتأخر الترتيب بـ10 مراتب، بالرغم من ان الجزائر قامت بتحسين نظام معلومات الائتمان الخاص بها من خلال ضمان حق المقترضين بموجب القانون في فحص بياناتهم الشخصية، وتحسين الوصول إلى المعلومات الائتمانية عن طريق إلغاء الحد الأدنى للقروض التي ستدرج في قاعدة البيانات؛

☞ أمّا فيما يخص أداء الجزائر في مؤشر حماية المستثمرين فقد تبقي متأخرا منذ 2015 إلى 2020 بـ47 مرتبة، وذلك للقوانين الحمائية التي تضعها الدولة ضد ملكية المستثمر الاجنبي حيث لم تسجل مؤسسة "دويينغ بيزنس" أي إصلاحات في هذه المجموعة؛

☞ بخصوص دفع الضرائب تحسّن الأداء بـ12.30% ونتيجة لذلك تقدمت في الترتيب بـ18 مرتبة، وهذا راجع إلى الإصلاحات الجبائية التي قامت بها الجزائر من خلال قوانين الاستثمار لسنة 2006 و2016؛

☞ أمّا بخصوص التجارة الخارجية عبر الحدود فقد تأخّر الأداء الجزائري بشكل كبير، حيث تراجعت بـ23.81% لذلك تراجعت مرتبتها بـ 41 مرتبة كاملة، وذلك راجع لعمليات الاغلاق الحدودية للتصدي لفيروس كورونا ، وكذلك لزيادة عمليات التفتيش على الموانئ والحدود كما قامت بتحديث البنية التحتية للموانئ؛

☞ في مؤشر انفاذ العقود تراجعت الجزائر بـ 1.91% وتأخرت بـ7 مراتب خلال هذه المدة، وتسعى الجزائر الى التقدم في هذا المؤشر من خلال وضع قانون جديد للإجراءات المدنية يقلّل من الخطوات والاجراءات والوقت المطلوب وعن طريق حوسبة المحاكم بالكامل، بما في ذلك انشاء نظام الكتروني لإدارة القضايا.

☞ أمّا بالنسبة لتسوية حالات الإعسار فقد تحسّن الأداء بـ6.46% وتقدّم الترتيب بـ26مرتبة سنة 2018 ثم تقهقر بـ 10 مراتب سنة2020، وبالرغم من هذا فإنها الأولى عربيا في هذا المؤشر.

-وعموما فان تقييم مناخ الاستثمار وفقا للمؤشرات الفرعية لسهولة أداء الاعمال داخل الجزائر لا يخدم القرارات الاستثمارية في التوجه نحو الجزائر للاستثمار فيها بالرغم من عديد الإصلاحات التي مازالت متواضعة لحد كبير وغير مجدية مقارنة بالأهداف المسطرة.

3. تطور أداء الجزائر ضمن مؤشر ضمان جاذبية الاستثمار (مؤشر نوعي): تقوم المؤسسة العربية لضمان الاستثمار، برصد تطورات مناخ الاستثمار في 109 دولة حول العالم منها 16 دولة عربية وبينها الجزائر، وسنحاول مقارنة أداء هذا المؤشر من سنة 2014 إلى 2017.

جدول رقم (06): تطور أداء الجزائر في مؤشر ضمان جاذبية الاستثمار للفترة (2017-2014)

السنوات	2014	2015	2016	2017
الترتيب العالمي	85	87	87	87
قيمة المؤشر العام	32.2	33.9	34.2	35
مجموعة المتطلبات الأساسية	46.6	45.8	45.1	47
مجموعة العوامل الكامنة	37.5	37.7	38.3	42
مجموعة العوامل الخارجية الايجابية	15.0	18.6	19.4	18

المصدر: من إعداد الباحثين بناء على معطيات تقارير مؤسسة ضمان جاذبية الاستثمار للسنوات، 2014، 2015، 2016، 2017. المؤسسة العربية لضمان الاستثمار وائتمان الصادرات، متاح على الموقع <http://dhaman.net/ar>

بالرغم من التحسن النسبي في الأداء الجزائري ضمن المؤشر العام لمناخ الاستثمار لمؤسسة ضمان إلا أنّ ترتيب الجزائر لا يعكس ذلك، إذ بقي يراوح مكانه ما يعني أنّ الجهود المبذولة لا تزال غير كافية لجذب أكبر عدد من المستثمرين ما يستدعي تقييما داخليا لهذه الجهود واجراء الإصلاحات المناسبة لتعزيز ثقة المستثمرين.

وبالنظر للمجموعات الرئيسية المكوّنة للمؤشر العام هناك تحسّنا طفيفا في الأداء في مجموعة المتطلبات الرئيسية ومجموعة العوامل الكامنة في حين نجد أنّ أداء مجموعة العوامل الخارجية الإيجابية وبعد أن عرفت تحسّنا سنتي 2015 و2016 إلا أنّه عاود الانخفاض سنة 2017 ما يحتمّ التركيز على المؤشرات الفرعية لاستدراك النقائص التي أدت إلى هذا الانخفاض.

جدول رقم (07): أداء الجزائر في المجموعات الرئيسية لمؤشر ضمان لجاذبية الاستثمار لسنة 2017.

المجموعات الرئيسية	الترتيب	قيمة المؤشر العام	مجموعة المتطلبات الأساسية	مجموعة العوامل الكامنة	مجموعة العوامل الخارجية الايجابية
المتوسط العالمي	55	47	59	53	29
المتوسط العربي	68	42	53	50	23
الجزائر	87	35	47	42	18

المصدر: من اعداد الباحثين بناء على تقرير مناخ الاستثمار لسنة 2017. المؤسسة العربية لضمان الاستثمار وائتمان الصادرات، متاح على الموقع: <http://dhaman.net/ar>

نلاحظ من خلال الجدول أنّ قيمة المؤشر بالنسبة للجزائر أقل من المتوسط العربي وأقل من المتوسط العالمي، ما يدل على أنّ الجزائر تحتل مراتب متأخرة نسبيا وأنّ مناخ الاستثمار فيها لا يزال غير جذاب للمستثمرين الأجانب، وبدراسة قيمة المؤشر بالنسبة للدول العربية نجد الجزائر تحتل المرتبة 12 من أصل 16 المدرجة في التقرير، وتأتي الجزائر في مجموعة دول المغرب العربي التي تحتل المرتبة الثالثة في أداء المجموعات بعد مجموعة دول الخليج العربي ومجموعة دول المشرق العربي لتحتل مجموعة دول الأداء المنخفض.

وبالنسبة لأداء الجزائر في المجموعات الرئيسية هو أيضا أقل مقارنة بالأداء العالمي والعربي، ما يؤكد تأخر الجزائر عن ركب الدول الجذابة للاستثمارات الأجنبية المباشرة رغم الإصلاحات المتكررة والمبالغ الضخمة التي خصصت لهذا الغرض.

رابعا: اتجاهات الاستثمارات الأجنبية المباشرة عالميا ومحليا في ظل تحالف الازمة -كورونا والنفط -

1-انتشار كوفيد19 والآثار الاقتصادية العالمية:

أدى تفشي فيروس -كوفيد19- إلى معاناة بشرية في جميع انحاء العالم، حيث شكلت مأساة إنسانية أثرت على ملايين من البشر على المستوى العالمي، وبالتالي كانت مواجهة التحديات التي يطرحها هذا الفيروس على راس أولويات الجميع، للحد من التكلفة الإنسانية لهذا الوباء، و بالموازاة تسبب في معاناة اقتصادية في جميع اقطار العالم²⁰⁵:

-اثرت المخاوف المحيطة به على اهم الاقتصاديات في العالم حيث خسرت الأسواق الرئيسية في جميع انحاء العالم من 20-50% من قيمتها.

-تخفيض توقعات نمو الناتج المحلي العالمي الى 2.6% في عام 2020 والتنبؤ باحتمالات بروز مظاهر الركود.

-تراجع الاستثمار الأجنبي المباشر في العالم بنسب تتراوح ما بين 30% و40% حتى العام 2021، مع تسجيل هبوطا عند200% في الصناعات الأكثر تضررا بالنسبة لـ 5000 شركة متعددة الجنسيات.

-اثرت الجائحة على مكونات الاستثمار الأجنبي المباشر بفعل تدابير الاغلاق، حيث تم تعليق النفقات الرأسمالية والاستثمارات والتوسعات الجديدة بسبب الاغلاق الفعلي لمواقع الإنتاج حول العالم،

²⁰⁵ بتصرف بناء على: المؤسسة العربية لضمان الاستثمار وائتمان الصادرات، تقرير مناخ الاستثمار للدول العربية لعام 2020.

-تباطئ الاستثمار الباحث عن الأسواق وبالتالي مشاريع الاستثمار الأجنبي المباشر في الصناعات الاستخراجية نتيجة لصدمة الطلب السلبية، حيث تشير أفضل 100 شركة من الشركات متعددة الجنسيات في قائمة الاونكتاد الى التأثير الذي يمكن ان يحدثه كوفيد19 على الاستثمار الأجنبي المباشر من خلال التأثير الاساسي المباشر وغير المباشر كما يوضحه الشكل التالي:

الشكل رقم(03): التأثير الاساسي المباشر وغير المباشر لكوفيد19 على الاستثمار الأجنبي المباشر



المصدر: تقرير مناخ الاستثمار للدول العربية لعام 2020. <http://dhaman.net/ar>

2-تأثير تحالف كورونا والنفط على الاستثمار وعلى التوازنات الكلية للاقتصاد الجزائري:

والجزائر ليست في منى عن اثار جائحة كورونا، حيث لم تكن سنة 2020 سهلة على اقتصاد الجزائر المتهالك منذ 6 سنوات بفعل ازمة تذبذب أسعار النفط وجائحة كورونا، تحالف على اقتصاد هش غير متنوع تعرض للعديد من الصدمات في الأعوام الأخيرة، والتي كبدت الجزائر خسائر كبيرة، ويعترف المسؤولون بان الجزائر قد مرت بـ"أسوأ وأشد أزمة اقتصادية" منذ استقلالها، حيث تراجعت جميع المؤشرات الاقتصادية الكلية للجزائر في عام الوباء والاغلاق الكبير لهذه السنة كما هو مبين ادناه:

جدول رقم(08): رصد أداء المؤشرات الاقتصادية الكلية لسنوات الجائحة 2019-2021.

المؤشر	2019	2020	2021 سداسي
معدل نمو الناتج المحلي الإجمالي بالأسعار الثابتة	0,8	-5,5	3,2
الناتج المحلي الإجمالي بالأسعار الجارية (مليار دولار)	169,3	147,3	155,3
تعادل القوة الشرائية (بالدولار الدولي) الناتج المحلي الإجمالي للفرد،	509,3	488,3	514,9
إنتاج النفط الخام والغاز الطبيعي (مليون برميل يوميا)	2,6	2,2	2,5

129,1	124,0	119,4	سعر الصرف (العملة المحلية مقابل 1 دولار أمريكي)
3,8	3,5	2,0	(%) متوسط معدل التضخم السنوي
-16,4	-16,4	-9,7	رصيد الموازنة الحكومية (% من الناتج المحلي الإجمالي)
27,8	28,2	32,6	إجمالي الإيرادات الحكومية العامة، باستثناء المنح (% من إجمالي الناتج المحلي)
66,6	57,2	46,3	إجمالي الدين الحكومي (% من الناتج المحلي الإجمالي)
42,5	37,5	42,7	إجمالي الاستثمار (% من الناتج المحلي الإجمالي)
45,0	44,2	43,4	السكان (مليون نسمة)
514,9	488,3	509,3	تعادل القوة الشرائية (بالدولار الدولي) الناتج المحلي الإجمالي للفرد،
1,4	1,2	1,5	صادرات النفط الخام والغاز الطبيعي (مليون برميل يوميا)
3,5	1,9	2,3	إجمالي الدين الخارجي (% من الناتج المحلي الإجمالي)
27,6	26,1	38,3	صادرات السلع والخدمات (مليار دولار)
53,0	41,7	54,2	واردات السلع والخدمات (مليار دولار)
-25,8	-15,9	-17,1	رصيد الحساب الجاري (مليار دولار)
21,9	44,6	61,5	إجمالي الاحتياطيات الرسمية (مليار دولار)

المصدر: من اعداد الباحثين بناء على تقارير البنك الدولي للسنوات المذكورة متاح على الموقع: [worldbank. data.org > country](http://worldbank.org/country)

من الملاحظ التأثير الكبير لتحالف النفط و أزمة كورونا على الاقتصاد الجزائري سنة 2020، حيث تراجع نمو الناتج المحلي الإجمالي بشكل كبير مقارنة بـ 2019 ، بسبب تراجع الناتج المحلي الإجمالي وتبرير ذلك هو التراجع الكبير في انتاج النفط والغاز بسبب صدمات الطلب السلبية من جهة وتجسيد تدابير اغلاق مواقع الانتاج للمستثمرين في الصناعات الاستخراجية من جهة اخرى، ما اثر سلبا على اجمالي الاستثمار بالجزائر بتراجع مقدّر بـ 5.2%، الامر الذي كانت له تداعيات على باقي المؤشرات من تراجع قيمة الصادرات من السلع والخدمات ، مواصلة عجز الميزان التجاري ، ظهور حالة الركود التضخمي والنقص الحاد في الاحتياطي بالعملة الصعبة⁽²⁰⁶⁾ سنة 2020 إلى نحو 44.6 مليون دولار، رغم أن موازنة 2021 توقعت

(206): السعدي رجال، المديونية الخارجية للجزائر على ابواب الالفية الثالثة، مجلة الاقتصاد والمجتمع، العدد الأول، مخبر المغرب الكبير، كلية علوم اقتصادية، جامعة منتوري - قسنطينة، 2002، ص8.

عودة ارتفاعها مع نهاية العام الى 46.84 مليار دولار الا انها واصلت انخفاضها الى اكثر من النصف 21.9 مليار دولار في السداسي الأول لسنة 2021.

-وبالتالي في ظل هذه الظروف واستنزاف للاحتياطيات الرسمية ومع مخاوف شبح الإفلاس الاقتصادي أدى بالحكومة الجزائرية منذ الأشهر الأولى لسنة 2020 لاتخاذ إجراءات استعجالية لإنقاذ اقتصادها من الانهيار، عبر حزمة من القرارات الهادفة لتحسينه، خصوصاً من تآكل احتياطيات الصرف، والبحث عن ملاذات اقتصادية لصادراتها تعوض بها جزءاً من خسائرها الناجمة عن تداعيات كورونا وتراجع أسعار النفط، ولعل النقطة المضيئة الأبرز في اقتصاد الجزائر لعام 2020، كانت تجاوز الخلافات الغازية مع إسبانيا وإيطاليا والاتفاق على إعادة ضخ الغاز الجزائري بعد سنوات من المفاوضات والخلافات.

3-إجراءات حمائية للتصدي لكورونا:

باشرت الجزائر العديد من الإصلاحات الاقتصادية من اجل تحسين مناخ الاستثمار وتعزيز القوانين الاستثمارية الحمائية للمستثمرين المحليين والأجانب بعد تأكد الدولة من حتمية فك التبعية النفطية و النهوض بالقطاعات المنتجة الأخرى والرفع من مساهمتها في القيمة المضافة، والسعي لبناء نموذج اقتصادي جديد بعيد عن النفط وصددماته، لكن جائحة كورونا كانت أسرع من تلك الخطوات الإصلاحية وزادت في شلل اقتصاد البلاد اكثر واصبح مهددا بالإفلاس، حيث اجبر الانتشار الواسع لفيروس كورونا الحكومة الجزائرية على اتخاذ جملة من القرارات بهدف التصدي لتداعياتها، كان من بينها²⁰⁷:

-إغلاق كافة الحدود البرية والجوية والبحرية بهدف احتواء الفيروس ومنع تفشيه،
-فرض حجر جزئي وشامل على عدد كبير من الولايات عقب تفشي الفيروس، وهو ما أثر على النشاط التجاري والاقتصادي للشركات الحكومية والخاصة وكذا للتجار .

-حماية القدرة الشرائية والشركات بمنح تعويضات مالية للمتضررين من الجائحة بسبب التراجع المتزايد في القدرة الشرائية للجزائريين، التي تراجعت أصلاً بنحو 50 % في السنوات الـ 5 الأخيرة،

-كما تقرر ابتداء من مطلع جوان 2020 إلغاء الضريبة على المداخل التي تقل أو تساوي 30 ألف دينار، ورفع الأجر الوطني الأدنى المضمون بزيادة ألفي دينار جزائري (15.64 دولار أمريكي) ليصبح 20 ألف دينار جزائري (220 دولاراً أمريكياً)²⁰⁸

- إلغاء نظام التصريح المراقب على المهن الحرة، كما رفعت معاشات المتقاعدين بنسبة 7 %، ومنحت تعويضات مالية لعدد من أصحاب المهن الحرة، بالإضافة إلى تجميد دفع ضرائب الشركات بهدف تخفيف آثار إجراءات العزل العام المرتبطة بفيروس كورونا على الشركات العامة والخاصة،

²⁰⁷ infoaps @ aps.dz متاح على الموقع: يتصرف بناء على: وكالة الأنباء الجزائرية

²⁰⁸ <http://www.joradp.dz> الجريدة الرسمية رقم 33 قانون المالية التكميلي لسنة 2020، قانون رقم 20-07 المؤرخ في 2020/06/04. متاح على

الموقع

كما تم اتخاذ المزيد من الإجراءات التقشفية كان من أبرزها: خفض الإنفاق العام بنسبة 30% وتأجيل المشروعات الحكومية لمواكبة الضغوط الاقتصادية، وخفض نفقات شركة سوناطراك الحكومية للطاقة الخاصة بالاستثمار من 14 مليار دولار إلى 7 مليارات.

-إلغاء إبرام عقود الدراسات والخدمات مع المكاتب الأجنبية في مختلف المشاريع الاستثمارية والتي تكلف الجزائر سنوياً 7 مليارات دولار، وتجميد المشاريع الكبرى ..

4-أهم القرارات الاستثمارية لمواجهة الازمة:

بحثت الحكومة الجزائرية طيلة أشهر الازمة الصحية والعالمية عن إجراءات قد تتخذ اقتصاد البلاد من حافة الانهيار، وسارعت على مراحل لاتخاذ قرارات إنقاذ على المديين المتوسط والبعيد، وصفها الخبراء بـ "الجريئة" ومن أبرزها²⁰⁹:

-التوجه نحو السوق الأفريقية بعد مصادقتها على اتفاقية التجارة الحرة الأفريقية أوائل 2020، وسطرت هدف رفع صادراتها خارج قطاع المحروقات إلى 5 ملايين دولار

- إلغاء قاعدة توزيع رأس المال 51/49 بالمئة باستثناء أنشطة شراء وبيع المنتجات وتلك التي تكتسي طابعاً استراتيجياً²¹⁰

- إلغاء حق الشفعة لدى التنازل عن الأسهم أو الحصص الاجتماعية المنجزة من طرف أجنبى أو لصالحهم الى جانب الغاء إلزامية تمويل الاستثمارات الأجنبية باللجوء إلى التمويلات المحلية...

-تحويل بين 10 إلى 12 مليار دولار من احتياطات الصرف لفائدة تمويل الاستثمار، وإحداث تغييرات على قانون الاستثمارات لجلب رؤوس الأموال الأجنبية في عدة قطاعات، بعضها تقرر فتحه للمرة الأولى أمام الخواص مثل النقل الجوي والبحري.

-إعادة النظر في الاتفاقيات الاقتصادية الثنائية خصوصاً مع الاتحاد الأوروبي ومنطقة التجارة العربية الحرة، ومراجعة الميزان التجاري للجزائر مع عدة دول، للحد من خسائر العجز في الميزان التجاري الذي يقارب الـ30 مليار دولار.

- باشرت الجزائر إحصاء احتياطاتها من موارد طاقوية ومعدنية أخرى غير مستغلة بغرض الاستثمار فيها، بينها الذهب والفوسفات والنحاس والحديد وغيرها، للمرة الأولى في تاريخها، وفتح المجال أمام شركات كبرى للمستثمرين الأجانب في معظم مناجم البلاد ..

-تقرر كذلك استغلال منجم الحديد بمنطقة "غار جبيلات" بتندوف جنوب غرب البلاد ويعد من أكبر احتياطات العالم من الحديد، وكذا منجم الزنك والرصاص بمنطقة "واد أميزور" في بجاية شرق البلاد، ومشروع آخر للفوسفات بولاية تبسة بالشرق، مع الترخيص أيضاً للمستثمرين المحليين باستغلال مناجم الذهب بمنطقة "جانث" بأقصى الجنوب.

<http://algeria-economic/article/2020-harves> متاح على الموقع : -بتصرف بناء على: العين الاخبارية²⁰⁹

الجريدة الرسمية رقم 33، مرجع سبق ذكره²¹⁰

- وقف عمليات استيراد الوقود والمواد المكررة خلال الربع الأول من 2021 لتعزيز الانتاج المحلي وخفض فاتورة الواردات، بشكل قد يوفر نحو 3 مليارات دولار.
- استرجاع احتياطات الذهب المحلية التي باتت أموالاً مجمدة على مستوى الجمارك منذ أكثر من 4 عقود في الموانئ والمطارات، وإدراجها كاحتياطات وطنية محلية.
- بالإضافة إلى إعداد خطة لإصلاح النظام المصرفي للبلاد، والتوجه نحو الصيرفة الإسلامية بعد طرح 9 منتجات مالية بهدف جذب رؤوس أموال الجزائريين المودعة خارج البنوك الحكومية، وإدماج الاقتصاد غير الرسمي والسوق الموازية في النظام المالي.

الخاتمة:

بالنظر الى حجم التحديات السياسية والاقتصادية التي تواجه الجزائر في جذب الاستثمارات الاجنبية، وبالإضافة الى التأثير السلبي لتهاوي أسعار النفط المستمر وانتشار فيروس كورونا المستجد واجراءات الاغلاق المصاحبة له تصبح مهمة تحسين مناخ الاستثمار وبيئة الاعمال في الجزائر لها الأولوية في الفترة الحالية، خصوصا مع تصاعد حدة المنافسة بين الدول العربية على جذب المستثمرين ولاسيما الشركات متعددة الجنسية في ظل تراجع انشطتها الاستثمارية خلال عام الوباء والاغلاق الكبير²¹¹. وفي هذا السياق يجب على الجزائر بدء عملية مستمرة وطويلة المدى لتحسين جاذبيتها للاستثمارات الاجنبية من خلال اتباع مجموعة من الإجراءات أهمها ما يلي :

❖ **وضع خطة تحسين مناخ الاستثمار:** من خلال دراسة الامكانيات والتحديات القائمة في مناخ الاستثمار بالتعاون مع جهات محلية ودولية متخصصة مع الاسترشاد بوضع الدولة في المؤشرات الدولية المختلفة، وكذلك مع ضرورة استقصاء آراء المستثمرين المحليين والإقليميين والدوليين القائمين والمستهدفين للتعرف على رؤيته بشأن تحديات الاستثمار في الدولة، وكذلك الأولويات المستقبلية لتلك الشركات في ضوء المستجدات المحلية والإقليمية والدولية .

❖ **تحديد جهة عليا للإشراف على التنفيذ:** على أن تكون لديها سلطة نافذة على مختلف الجهات ذات الصلة بتحسين مناخ الاستثمار مع تقسي مهام الاصلاح على عدة محاور وجهات او لجان فرعية تستعين بأصحاب التخصص والخبرة من جهات دولية سبق واشرفت على تجارب اقليمية ودولية ناجحة .

❖ **توفير الإمكانيات المطلوبة وبدء التنفيذ:** على مختلف المحاور وأهمها البيئة السياسية والمؤسسية والبيئة الاقتصادية والبيئة التشريعية والاجرائية والبنية التحتية والمرافق وعناصر الانتاج التي تشمل

²¹¹ : المؤسسة العربية لضمان الاستثمار وضمان الصادرات ، تقرير مناخ الاستثمار في الدول العربية سنة 2021. متاح على الموقع: <http://dhaman.net/ar/research-studies/all-annual-reports>

- الاراضي ومواقع الانتاج المرفقة والمؤهلة والكوادر المهنية المدربة والتكنولوجيا ونظم الادارة الحديثة وفق آليات عملية تأخذ في الاعتبار مجموعة من العناصر المهمة أبرزها ما يلي :
- ▲ وجود رؤية مستقبلية وخطط تطوير مدروسة متوسطة وطويلة لمختلف القطاعات واعلان تفاصيلها ودور القطاع الخاص بها .
 - ▲ دراسة تجارب عربية ودولية ناجحة في تحسين ترتيبها في المؤشرات الدولية بشكل سريع ولافت .
 - ▲ البدء بالإصلاحات الاسهل والاقل كلفة والاكثر فعالية والاسرع في قدرتها على تحسين ترتيب الدولة في المؤشرات الدولية .
 - ▲ الارتكاز على التكنولوجيا والخدمات الإلكترونية في الإصلاح سيساهم في انجازها بسرعة وشفافية وتكلفة أقل .
 - ▲ الشمولية والحسم في تنفيذ الإصلاحات وخصوصا الإصلاحات التشريعية والاجرائية من خلال ارادة قوية بمساندة السلطة العليا .
 - ▲ الإصلاح الجزئي او البطيء لم يعد كافيا لجذب المستثمرين لأنه قد لا يحسن ترتيب الدولة في المؤشرات الدولية بل قد يؤخره في حال كانت وتيرة الإصلاحات في الدول الاخرى أكثر عمقا وشمولا وسرعة.
 - ▲ رغم وجود عوامل مشتركة ثبتت جدواها في جميع الدول الا انه يجب مراعاة الاختلافات بين الدول على صعيد الموارد والامكانيات والتحديات.
 - **تسويق بيئة الاستثمار ومستجداتها:** من خلال التسويق المتكامل للدولة كوجهة للاستثمار والتجارة ونقل التكنولوجيا والسياحة والكوادر البشرية والمعرفة والاعمال بشكل عام، مع التواصل والتفاعل المباشر والمستمر مع الجهات الاستثمارية الهامة في العالم ولاسيما الشركات متعددة الجنسية، وذلك بالتعاون مع منظمات وشركات إقليمية ودولية متخصصة
 - **التقييم والتواءم مع المستجدات:** من خلال التعامل مع تحسين مناخ الاستثمار على أنه عملية ديناميكية مستمرة ومتعددة تضمن التطوير المتواصل لبيئة ومناخ الاستثمار على أسس تراعي المتابعة الدقيقة والاستجابة السريعة للمستجدات الخارجية ولا سيما ما يقوم به المنافسون في المنطقة والعالم. ومتابعة التغيرات التي تطرأ على عوامل جذب المستثمرين.

لـ الترويج الفعال لجذب المستثمرين نحو القطاعات المنتجة: من خلال²¹²:

١٠ اعتماد منهج التخطيط القطري الشامل لجذب الاستثمارات الأجنبية وفق مفهوم متكامل يقوم على الترويج الشامل للبلد كموقع جاذب للاستثمار والتجارة والسياحة والأعمال ويشترك في وضعه وتنفيذه كل الجهات المعنية لا سيما جهات التخطيط والعلاقات الخارجية وإنجاز المعاملات والتشريع والبنى التحتية والمرافق وكل ما يتصل ببيئة أداء الأعمال إلى جانب هيئات تشجيع الاستثمار؛

١١ إعطاء تحفيزات تمويلية وجبائية وغيرها بالاستثمار في القطاعات المنتجة لتحقيق التنوع الاقتصادي بعيداً عن النفط.

١٢ وضع معايير لمنح الأولوية للمشروعات ذات الأثر الإيجابي على التنمية وعلى استدامتها مقابل فرض قيود وإجراءات لتعديل مسار المشروعات ذات الأثر السلبي مع ربط كل ذلك بخطة التنمية لضمان فعالية تلك المشروعات في تحقيق الأهداف التنموية.

المراجع:

- (1): حاتم فارس الطعان، الاستثمار أهدافه ودوافعه، كلية الإدارة والاقتصاد، دون طبعة، جامعة بغداد، العراق، 2006، ص 08.
- (2): عمر مصطفى جبر اسماعيل، ضمانات الاستثمار في الفقه الإسلامي وتطبيقاته المعاصرة، الطبعة الاولى، دار النفائس للنشر والتوزيع، عمان، الاردن، 2010، ص 22.
- (3): مصطفى يوسف كافي، إدارة الأعمال الدولية، شركة دار الأكاديميون للنشر والتوزيع، الطبعة الأولى، 2016، ص 21.
- (4): بعداش عبد الكريم، الاستثمار الأجنبي المباشر واثاره على الاقتصاد الجزائري خلال الفترة 1996 - 2005، رسالة مقدمة لنيل شهادة دكتوراه في العلوم الاقتصادية، تخصص نقود ومالية، كلية العلوم الاقتصادية وعلوم التسيير، جامعة الجزائر، 2007/2008، ص 35-36-37-38-39. ((بتصرف)).
- (5): المؤسسة العربية لضمان الاستثمار وضمان الصادرات، تقرير مناخ الاستثمار في الدول العربية سنة 2019. متاح على الموقع: <http://dhaman.net/ar/research-studies/all-annual-reports/>
- (6): زهير بن دعاس، قراءة في تطور العجز الموازني وأساليب تمويله في الجزائر (2000-2016)، مجلة افاق علمية، المجلد 11، العدد 02، كلية العلوم الاقتصادية والتجارية وعلوم التسيير، جامعة سطيف 1، سطيف، 2019، ص 322.
- (7): احمد كاظم الساعدي، حماية الاستثمار الاجنبي في القانون الدولي العام، المركز العربي للنشر والتوزيع، الطبعة الاولى، القاهرة، جمهورية مصر، 2020/01/01، ص 23.¹

²¹² : المؤسسة العربية لضمان الاستثمار وضمان الصادرات ، تقرير مناخ الاستثمار في الدول العربية سنة 2020. متاح على الموقع: <http://dhaman.net/ar/research-studies/all-annual-reports/>

- (8): المنظمة العربية لضمان الاستثمار وائتمان الصادرات، الكويت، متاح على الرابط:
[/http://dhaman.net/ar](http://dhaman.net/ar)
- (9): فلاح خلف الربيعي، الإدارة والاقتصاد، الحوار المتمدن، العدد 4919، تاريخ النشر 2015/09/08، متاح على الموقع:
<https://www.ahewar.org/debat/show.art.asp>
- (10): أشرف عبد الفتاح ابو المجد، "التنظيم الدستوري للحقوق والحريات الاقتصادية، دراسة تطبيقية على النظام الدستوري (التعديلات الاخيرة وافاق التنمية)، المصدر القومي للإصدارات القانونية، الطبعة الأولى، كلية الحقوق، جامعة عين شمس، القاهرة، جمهورية مصر العربية، 2015، ص 59 .
- (11): فلاح خلف الربيعي، مرجع سبق ذكره.
- (12): المؤسسة العربية لضمان الاستثمار، تقرير مناخ الاستثمار لسنة 2000، متاح على الموقع أدناه:
http://dhaman.net/ar/wp-content/uploads/sites/2/2016/04/annual_arabic2000.pdf
- (13): بالنسبة للإصلاحات المنجزة من قبل الدولة الجزائرية خلال الفترة 2008-2019 لمكونات مؤشر سهولة ممارسة أنشطة الأعمال، متاح على الموقع أدناه:
<https://www.doingbusiness.org/en/reforms/overview/economy/algeria>
- (14): بتصرف بناء على: المؤسسة العربية لضمان الاستثمار وائتمان الصادرات، تقرير مناخ الاستثمار للدول العربية لعام 2020.
<http://dhaman.net/ar>
- (15): السعدي رجال، المديونية الخارجية للجزائر على ابواب الالفية الثالثة، مجلة الاقتصاد والمجتمع، العدد الأول، مخبر المغرب الكبير، كلية علوم اقتصادية، جامعة منتوري قسنطينة، 2002، ص 8.
- (16): بتصرف بناء على: وكالة الأنباء الجزائرية متاح على الموقع:
[infoaps @ aps.dz](mailto:infoaps@aps.dz)
- (17): الجريدة الرسمية رقم 33 قانون المالية التكميلي لسنة 2020، قانون رقم 20-07 المؤرخ في 2020/06/04. متاح على الموقع : <http://www.joradp.dz>
- (18): بتصرف بناء على: العين الإخبارية متاح على <http://article>algeria-economic-harves/2020t>
- (19): الجريدة الرسمية رقم 33، مرجع سبق ذكره الموقع:
- (20): المؤسسة العربية لضمان الاستثمار وائتمان الصادرات، تقرير مناخ الاستثمار في الدول العربية سنة 2021. متاح على الموقع: <http://dhaman.net/ar/research-studies/all-annual-reports/>
- (21): المؤسسة العربية لضمان الاستثمار وائتمان الصادرات ، تقرير مناخ الاستثمار في الدول العربية سنة 2020. متاح على الموقع: <http://dhaman.net/ar/research-studies/all-annual-reports/>

النافذة الوطنية للتجارة وأثرها على الاقتصاد الوطني في ظل جائحة كورونا:

دراسة ميدانية الجمارك الأردنية

د. محمود علي عبدالله الطهراوي¹

د. طارق محمد المومني²

د. يوسف عبدالرزاق خليل أبو حجر³

^{1,2} قسم العلوم الجمركية والضريبية - جامعة جدارا

³ جامعة البلقاء التطبيقية - فرع العقبة

الملخص

النافذة الوطنية للتجارة نظام الكتروني وطني متكامل لكافة الإجراءات الحكومية التي تتم على البضائع التجارية القادمة للمملكة أو المارة ترانزيت عبرها، بحيث يتم التصريح المسبق عن البضائع إلكترونياً بمجرد انتهاء إجراءات التصدير في البلد المصدر باتجاه الأردن إلى نظام النافذة الوطنية للتجارة بحيث تقوم كل جهة حكومية بتنفيذ مهامها الموكلة اليها قبل وصول البضائع للأردن بنفس الوقت دون انتظار انجاز المهمة من الجهة الأخرى، وهذا المفهوم يختلف عن النافذة الواحدة.

الجزء الأول: منهجية الدراسة

مشكلة البحث:

تقوم فكرة النافذة الوطنية للتجارة أساساً على مبدأ إزالة الازدواجية والتعارض بين الدوائر الحكومية والتخلص من المعاملات الورقية، وأتمتة الوثائق والإجراءات الحكومية وأتمتة العلاقات بين الجهات ذات العلاقة بالعملية الجمركية من القطاعين العام والخاص (G2G,G2B,B2B,B2G) من خلال التعامل مع متلقي الخدمة من خلال شاشة وموقع الكتروني واحد. بالرغم من أهمية تطبيق برنامج النافذة الوطنية للتجارة ودورها البارز تعزيز وتحسين بيئة الاقتصاد الوطني ، إلا أن الدلالات والمؤشرات تؤكد بداية وحداثة ممارسة هذا النوع المتقدم والراقي لتطبيق النافذة الوطنية في الجمارك الأردنية وأثرها على الاقتصاد الوطني في ظل جائحة كورونا.

ومن هنا تظهر المشكلة الفكرية للبحث والمتمثلة بالازدواجية والتعارض بين الدوائر الحكومية والتخلص من

المعاملات الورقية في الجمارك الأردنية.

لذلك يتطلب الأمر تنشيط هذه الممارسة عبر مجموعة من الأساليب والتقنيات المعرفية وتفعيل دور العناصر الأساسية لبرنامج النافذة الوطنية للتجارة. وفضلاً عن ذلك ما زال موجوداً عدم وضوح لهذا البرنامج وعملياته وكيفية قياسها في دائرة الجمارك الأردنية محل الدراسة.

لقد جعلت جائحة كورونا الكثير من منظمات الأعمال تشعر بأن هنالك شيئاً غير متوازن بات يزعجها، وأن عليها التفكير بإعادة التوازن في عالم مليء بالديناميكية السريعة، وهذا الشيء هو المعرفة العلمية المتسارعة في عالم الأعمال وبدافع من الاستجابة لهذا التغير فقد شجع المنظمات التي تبنتها في تعزيز عملية الخلق والإبداع المستمر في كل مجالات عملها.

(الخدمة، العمليات، المنتج.. الخ) غير أن هذه المعرفة لا يمكن الاستفادة منها دون وجود إدارة تعمل على تحويلها إلى تطبيق عملي وأداة تنافسية من خلال تعزيز عملية الإبداع بالشكل الذي من شأنه تعديل سلوك مواردها البشرية وبالتالي سلوك المنظمة.

ومن ثم فإن هذه الدراسة ستطرح معالجة علاقة محاور النافذة الوطنية، وكيف تلعب مرتكزات جاذبية الاستثمار تحسين بيئة الاستثمار الأردني وزيادة فاعليته، وصولاً إلى تحديد عدد من الاستنتاجات والتوصيات التي تؤدي إلى تحقيق أهداف الدراسة.

فرضيات البحث:

انسجماً مع ما جاء في عنوان البحث وما يهدف إليه الباحث تم صياغة الفرضيات التالية:

الفرضية الرئيسية الأولى: لا يوجد تأثير مهم ذو دلالة معنوية بين مكونات النافذة الوطنية وبين تحسين بيئة الاستثمار الأردني وزيادة فاعليته. ويشق منها الفرضية الفرعية التالية:

أ- لا يوجد أثر ذو دلالة احصائية عند مستوى معنوية ($0.05 \leq$) بين (بيئة العمل الجمركي) وبين تحسين بيئة الاستثمار الأردني وزيادة فاعليته.

ب- لا يوجد أثر ذو دلالة احصائية عند مستوى معنوية ($0.05 \leq$) بين (التخليص على البضائع من أول نقطة حدودية) وبين تحسين بيئة الاستثمار الأردني وزيادة فاعليته.

ج- لا يوجد أثر ذو دلالة احصائية عند مستوى معنوية ($0.05 \leq$) بين (تقليل عبء الاجراءات الحكومية والجمركية) وبين تحسين بيئة الاستثمار الأردني وزيادة فاعليته.

الفرضية الرئيسية الثانية: لا يوجد تأثير مهم ذو دلالة احصائية عند مستوى معنوية ($0.05 \geq$)

لتطبيق النافذة الوطنية (تحسين بيئة العمل، التخليص على البضائع من أول نقطة حدودية، تقليل عبء الاجراءات الحكومية والجمركية) تحسين بيئة الاستثمار الأردني وزيادة فاعليته.

أهمية الدراسة:

تنبثق أهمية هذا البحث من جوانب مختلفة لكنها متكاملة وهي:

أ - الأهمية العلمية:

1_ يتناول البحث دور تطبيق النافذة الوطنية للتجارة في الجمارك الأردنية، كأبرز الدوائر الريادية، حيث إن الجمارك الأردنية حائزة على (جائزة الملك عبدالله الثاني ابن الحسين لتمييز الأداء الحكومي والشفافية كأفضل إنجاز لعام 2007) والمستوى البرونزي لعام 2011

2- يقدم هذه البحث إضافة علمية إلى الدراسات المحدودة التي تناولت دور تطبيق النافذة الوطنية للتجارة للدوائر ذات العلاقة بصفة عامة وإدارات الجمارك على الخصوص.

ب - الأهمية التطبيقية:

1- تسليط الضوء على موضوع هام وضروري، وهو كيفية استخدام التكنولوجيا وإدارتها في تطبيق النافذة الوطنية للتجارة وتعزيزها في الجمارك الأردنية، التي تسهم مساهمة فاعلة في تحسين بيئة الاستثمار الأردني وتنمية وتطوير الاقتصاد الوطني وتعمل على تعزيز العلاقة التشاركية بين القطاعين العام والخاص،

2 - كون هذا البحث دراسة تطبيقية تهدف إلى الكشف عن أهمية إدارة التكنولوجيا (KM) ودورها الواضح في عمليات نجاح وتطبيق النافذة الوطنية للتجارة، حيث إن النجاح في الوقت الحاضر يعزى إلى إدارة التكنولوجيا (KM) أكثر من الإدارة وأكثر من الخدمة نفسها.

أهداف الدراسة:

يهدف هذا البحث إلى تحقيق النتائج التالية:

- 1- التعرف على أهمية تطبيق النافذة الوطنية للتجارة ودورها في تحسين بيئة الاستثمار الأردني وزيادة فاعليته.
- 2- تحديد العلاقة بين إدارة التكنولوجيا وبين تطبيق النافذة الوطنية للتجارة.
- 3- تقديم توصيات إلى إدارة الجمارك في ضوء ما سيتوصل إليه الباحثون من نتائج، فيما أصابت وفيما أخطأت.

الجزء الثاني: الإطار المفاهيمي للنافذة الوطنية للتجارة

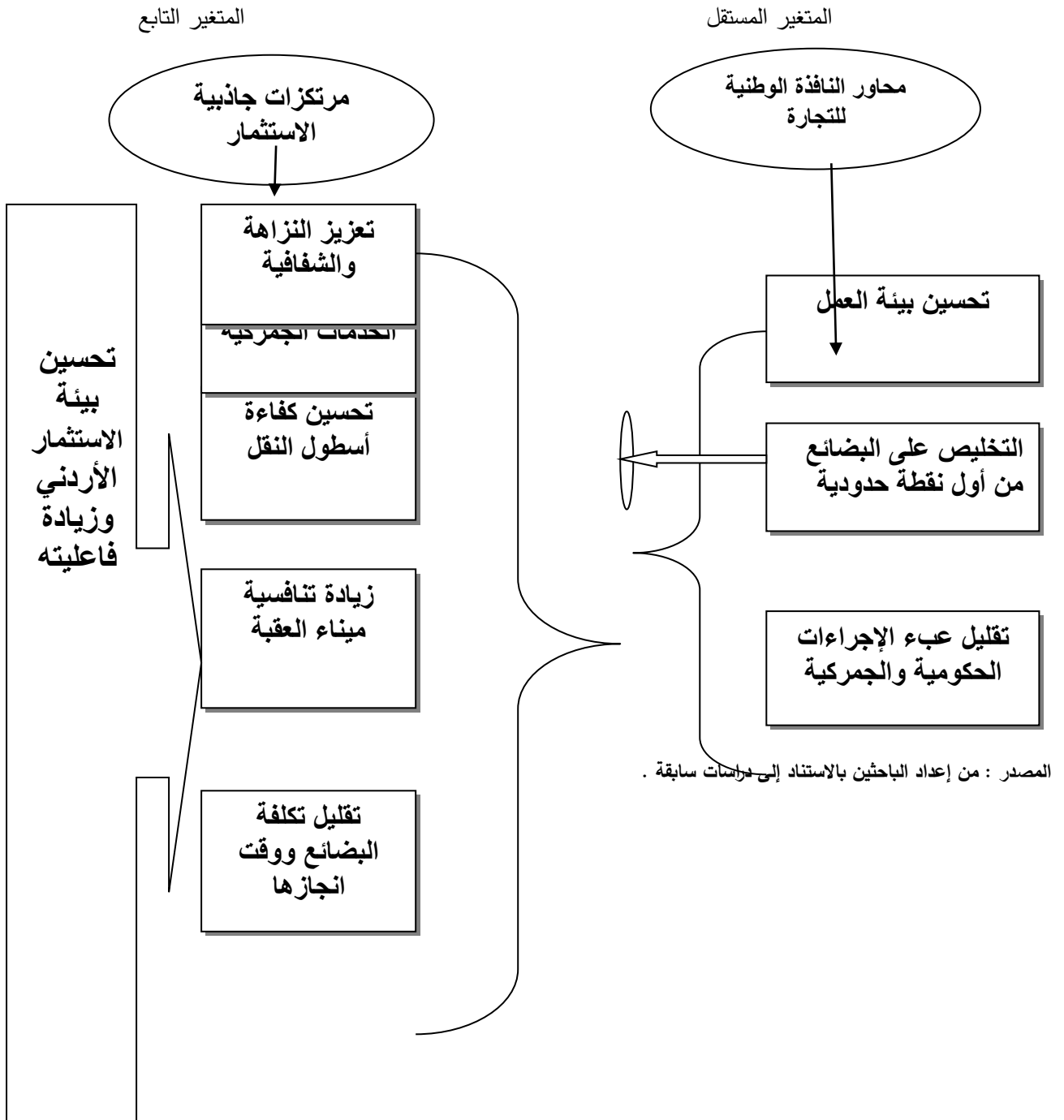
المقدمة : Introduction

ظهر الاهتمام بالنافذة الوطنية للتجارة والمفاهيم الأخرى الدالة عليها مثل: (التخليص المسبق، النظام المنسق، النافذة الواحدة) خلال جائحة كورونا (بين عامي 2019-2021) حيث تم ظهور وتنامي الحاجة إلى تطوير أفكار جديدة وابتكارات إدارية تساعد على مواجهة الجائحة في المنظمات الحكومية، بسبب انحسار دور المداخل الإدارية القديمة، إذ لا بد من تعزيز مثل هذه المداخل لكي تتلاءم مع ظروف الجائحة ومواجهتها والتخفيف من أعبائها على الدولة والمواطن.

وتأتى أهمية إدارة التكنولوجيا والمعرفة المرتبطة بها من دورها فيما يلي: (حموده، هدى: (2005).

- تبسيط العمليات وخفض التكاليف عن طريق التخلص من الإجراءات المتعددة أو غير الضرورية، كما تعمل على تحسين خدمات متلقي الخدمة، عن طريق تخفيض الزمن المستغرق في تقديم الخدمات المطلوبة.
- زيادة العائد المعنوي وتحقيق الرضا الخارجي، عن طريق تسويق الخدمة الجمركية المتميزة بفاعلية أكثر، بتطبيق المعرفة المتاحة واستخدامها في التحسين المستمر، وابتكار أفكار خدمية ممتازة.
- تبني فكرة الإبداع عن طريق تشجيع مبدأ تدفق الأفكار بحرية، فإدارة التكنولوجيا والمعرفة أدوات لتحفيز المنظمات على تشجيع القدرات الإبداعية لمواردها البشرية، لخلق معرفة جيدة والكشف المسبق عن العلاقات غير المعروفة والفجوات في توقعاتهم.

الشكل رقم (2): أنموذج البحث



الجزء الثالث: الإطار التطبيقي للدراسة

أولاً- مجتمع وعينة البحث:

منهجية الدراسة

منهج الدراسة

اتبع الباحثون في دراسة أثر النافذة الوطنية للتجارة على الاقتصاد الوطني في ظل جائحة كورونا على المنهج الوصفي التحليلي، والذي يقوم على وصف الظاهرة موضوع الدراسة، وتحديد خصائصها والعلاقات القائمة بين أبعادها ومتغيراتها، والتعرف على حقيقتها في أرض الواقع، إذ يقوم المنهج الوصفي

على دراسة الظاهرة مدار البحث بالاعتماد على البيانات التي يتم جمعها من مصادرها الأولية، بينما يقوم المنهج التحليلي على تحليل البيانات واختبار الفرضيات للوصول إلى النتائج والاستنتاجات، والتي يتم على ضوئها تقديم التوصيات المناسبة .

مجتمع وعينة البحث:

تكون مجتمع البحث من جميع الأفراد العاملين في النافذة الوطنية للتجارة في الجمارك الأردنية والذين يندرجون ضمن المسميات الوظيفية الآتية: رئيس وحدة تخليص، رئيس قسم، مساعد مدير مديرية، وموظف جمارك، حيث بلغ عددهم (261) موظفاً، موزعين في المواقع الجمركية الآتية :

الجدول (1) المواقع الجمركية وعدد موظفيها

الموقع الجمركي	عدد الموظفين
حدود جابر	35
حدود العمري	35
مطار التخليص	40
العقبة	151
المجموع	261

وقد تم اتباع أسلوب الحصر الشامل في تحديد حجم عينة الدراسة، لتصبح عينة الدراسة مساوية لمجتمع الدراسة، أي (261) موظف. وقد تم توزيع الاستبانات على أفراد عينة الدراسة إلكترونياً، وتم استرجاع (245) استبانة، كان منها (28) استبانة غير قابلة للتحليل الإحصائي، ليصبح عدد الاستبانات المستردة والقابلة للتحليل الإحصائي (217) استبانة، أي ما نسبته (83.1%) من إجمالي الاستبانات الموزعة، وهي نسبة مقبولة إحصائياً .

مصادر جمع البيانات:

تم الاعتماد على نوعين من المصادر لجمع البيانات اللازمة لتحقيق غرض الدراسة والمتمثلة بما يأتي:
أولاً: المصادر الثانوية: وتتمثل هذه المصادر في الكتب العلمية والدراسات والأبحاث السابقة والأطروحات والرسائل الجامعية والمقالات والدوريات العلمية المحكمة والمختلفة سواء العربية منها أو الأجنبية، بالإضافة إلى شبكة المعلومات العنكبوتية والنشرات والإحصائيات ذات العلاقة بمواضيع الدراسة ومتغيراتها.
ثانياً: المصادر الأولية: وتتمثل هذه المصادر في الاستبانة، التي تم تصميمها لتحقيق غرض الدراسة، وبشكل ينسجم مع مشكلة الدراسة وأسئلتها، وطبيعة البيانات والمعلومات المراد الحصول عليها، وذلك بعد الاطلاع على الأدبيات المتعلقة بمواضيع الدراسة، والاستفادة من آراء وخبرات أصحاب الاختصاص.

وللتعرف على مدى موافقة أفراد العينة على فقرات الاستبانة، تم استخدام مقياس ليكرت الخماسي لقياس استجابات أفراد عينة الدراسة، حيث أعطيت الأوزان الآتية: (موافق بشدة = 5، موافق = 4، محايد = 3، غير موافق = 2، غير موافق بشدة = 1) كما تم الحكم على الأهمية النسبية لمحاور الاستبانة وفقراتها على النحو

الآتي :

الجدول (2): تحديد الأهمية النسبية لإجابات أفراد العينة

المتوسط الحسابي	أقل من 2.33	من 2.33 إلى أقل من 3.66	من 3.66 إلى أقل من 5.00
الأهمية النسبية	منخفضة	متوسطة	مرتفعة

الأساليب الإحصائية المستخدمة:

تم استخدام برنامج الرزمة الإحصائية للعلوم الانسانية (SPSS) لتحليل بيانات الدراسة واختبار فرضياتها، حيث تم استخدام الأدوات الإحصائية التالية:

1- مقاييس الاحصاء الوصفي، من خلال التكرارات، والنسب المئوية، والمتوسطات الحسابية والانحرافات المعيارية، لوصف خصائص عينة الدراسة ودرجة موافقتهم على فقرات أداة الدراسة ومتغيراتها.

2- معامل الاتساق الداخلي (كرونباخ ألفا) لاختبار ثبات أداة الدراسة.

3- معامل الارتباط بيرسون لاختبار وجود ظاهرة الارتباط الخطي المتعدد. Multicollinearity

4- تحليل الانحدار الخطي المتعدد والمتدرج Multiple and Stepwise Linear Regression، وذلك لاختبار فرضيات الدراسة.

اختبار ثبات أداة الدراسة:

لاختبار ثبات الاداة المستخدمة في قياس متغيرات الدراسة، والتعرف على مدى التناسق في إجابات أفراد عينة الدراسة على فقراتها المختلفة، تم استخدام اختبار الاتساق الداخلي كرونباخ ألفا (Cronbach Alpha Test)، ويشير هذا الاختبار إلى أن أداة الدراسة تتميز بالثبات في حال بلغت قيمة المعامل كرونباخ ألفا (0.70) أو ما يزيد عنها، كما أن اقتراب قيمة المعامل من (100%) دل هذا على درجات ثبات أعلى لأداة الدراسة. (Sekaran & Bougie, 2016) والجدول الآتي يبين نتائج اختبار كرونباخ ألفا لمتغيرات الدراسة ولأبعادهما ولأداة الدراسة ككل، وذلك كما يأتي:

الجدول (3): قيم معامل الاتساق الداخلي لفقرات أداة الدراسة

الرقم	البعد	عدد الفقرات	قيمة ألفا
1	تحسين بيئة العمل	4	0.820
2	التخليص على البضائع من أول نقطة حدودية	4	0.822
3	تقليل عبء الإجراءات الحكومية والجمركية	4	0.857
4	متطلبات النافذة الوطنية للتجارة	12	0.920
5	تعزيز النزاهة والشفافية	4	0.870
6	زيادة كفاءة الخدمة الجمركية	4	0.790
7	تحسين كفاءة أسطول النقل	4	0.773

0.743	4	زيادة تنافسية ميناء العقبة	8
0.742	4	تقليل تكلفة البضائع ووقت انجازها	9
0.905	20	مركزات جاذبية الاستثمار	10
0.945	32	جميع الفقرات	11

يتضح من الجدول (3) أن قيم معامل الاتساق الداخلي كرونباخ ألفا لجميع فقرات أداة الدراسة (0.945)، وعددها (32) فقرة، كما بلغ معامل كرونباخ ألفا (0.920) لفقرات قياس متطلبات النافذة الوطنية للتجارة، وعددها (12) فقرة، في حين بلغ معامل كرونباخ ألفا (0.905) لفقرات قياس مركزات جاذبية الاستثمار، وعددها (20) فقرة، وبالتالي تكون جميع القيم أكبر من (0.70) وهذا مؤشر على الاتساق بين فقرات أداة الدراسة، وموثوقية أداة الدراسة وإمكانية الاعتماد عليها لإجراء التحليل الإحصائي.

وصف خصائص عينة البحث:

الجدول (4): وصف خصائص العينة الديموغرافية

المتغير	الفئة	التكرار (ن=217)	النسبة المئوية
الجنس	ذكر	195	89.9
	انثى	22	10.1
العمر	25 سنة فأقل	65	30.0
	26 – 35 سنة	46	21.2
	36 – 45 سنة	43	19.8
	46 – 55 سنة	36	16.6
	56 سنة فأكثر	27	12.4
المؤهل العلمي	ثانوية فأقل	7	3.2
	دبلوم	17	7.8
	بكالوريوس	115	72.4
	ماجستير	33	15.2
	دكتوراه	3	1.1
المسمى الوظيفي	رئيس وحدة تخلص	2	0.9
	رئيس قسم	5	2.3
	مساعد مدير مديرية	6	2.8
	مدير مديرية	1	0.1
	موظف جمارك	204	94.0
التدريب الميداني (الدورات التدريبية)	5 دورات فأقل	148	68.2
	من 6 – 9	31	14.3
	من 10 – 14	20	9.2
	من 15 فأكثر	18	8.3
	10 سنوات فأقل	69	31.8

28.6	62	من 11 - 15	مدة الخدمة
21.2	46	من 16 - 20	
18.4	40	من 21 فأكثر	

فيما يتعلق بالخصائص الشخصية لأفراد عينة البحث فإنه يتضح من الجدول أن النسبة الأكبر من الأفراد العاملين في الجمارك الأردنية هم من (الذكور)، والتي بلغت (89.9%)، وهذا قد يعود لطبيعة العمل في الجمارك الأردنية والتي تتميز بطيلة فترات الدوام والتناوب فيها، والعمل خارج أوقات الدوام الرسمي، وهو ما يعد شاقاً على الإناث. ويتبين من الجدول أن النسبة الأكبر من أفراد عينة البحث تراوحت أعمارهم بين (25 سنة فأقل)، والتي بلغت (30.0%)، وهذا يدل على اهتمام الجمارك الأردنية باستقطاب فئة الشباب للعمل لديها. كما يتبين من الجدول أن الغالبية العظمى من أفراد عينة البحث حاصلين على المؤهل العلمي (بكالوريوس)، والتي بلغت (72.4%)، وهذا يشير إلى امتلاك أفراد عينة الدراسة المعرفة العلمية اللازمة لمزاولة الأعمال والمهام الموكلة إليهم .

أما فيما يتعلق بالخصائص الوظيفية لأفراد عينة البحث فإنه يتضح من الجدول أن الغالبية العظمى من أفراد عينة البحث يشغلون منصب (موظف جمر)، والتي بلغت (94.0%)، وهذا يتناسب مع توزيع الموظفين وفق الهرم الإداري في المنظمات بشكل عام، كما قد يعود لتنوع وتعدد الوظائف والمهام التي تقوم بها الجمارك الأردنية، وبالتالي حاجتها للمزيد من الموظفين. ويتبين من الجدول أن النسبة الأكبر من أفراد عينة البحث حاصلين دورات تدريبية (5 دورات فأقل)، والتي بلغت (68.2%)، وهذا قد يعود لتزايد حجم الأعباء والمهام التي يقوم بها موظفو الجمارك الأردنية مما يحد من قدرتهم على المشاركة في الدورات نظراً لحاجتها للوقت والتفرغ، وعلى الرغم من ذلك فإن وجود موظفين حاصلين على دورات تدريبية يدل على اهتمام إدارة الجمارك الأردنية بمواكبة التطورات الحاصلة في مجال العمل والرفع من المستوى العلمي والمعرفي لدى موظفيها من خلال توجيههم نحو المشاركة في الدورات التدريبية. كما يتبين من الجدول أن النسبة الأكبر من أفراد عينة الدراسة تراوحت مدة خدمتهم بين (10 سنوات فأقل)، والتي بلغت (31.8%)، وهذا يتوافق مع توزيع أفراد عينة الدراسة وفق متغير العمر .

وصف إجابات أفراد العينة:

تم الاعتماد على المتوسطات الحسابية والانحرافات المعيارية، والرتب الأهمية النسبية، في وصف إجابات أفراد العينة عن فقرات الاستبانة، ومحاورها، وكانت النتائج كما يلي:

أولاً: متطلبات النافذة الوطنية للتجارة.

وتضمنت هذه المتطلبات كلاً من: تحسين بيئة العمل، التخليص على البضائع من أول نقطة حدودية، وتقليل عبء الإجراءات الحكومية والجمركية.

الجدول (5): المتوسطات الحسابية والانحرافات المعيارية لمتطلبات النافذة الوطنية للتجارة وأثرها في الاقتصاد الوطني.

المحور	المتوسط الحسابي	الانحراف المعياري	الرتبة	الأهمية النسبية
تحسين بيئة العمل	4.244	0.554	1	مرتفعة
التخليص على البضائع من أول نقطة حدودية	3.765	0.609	3	مرتفعة
تقليل عبء الإجراءات الحكومية والجمركية	4.151	0.612	2	مرتفعة
متطلبات النافذة الوطنية للتجارة	4.053	0.529		مرتفعة

يشير الجدول (5) إلى أن اتجاهات أفراد العينة، كانت نحو الأهمية النسبية المرتفعة لمتطلبات النافذة الوطنية للتجارة، حيث بلغ المتوسط الحسابي (4.053)، وانحراف معياري (0.529)، وقد ظهرت جميع المتطلبات بأهمية نسبية مرتفعة، حيث جاء بعد (تحسين بيئة العمل) في المرتبة الأولى، بمتوسط حسابي (4.244)، وانحراف معياري (0.554)، تلاه بعد (تقليل عبء الإجراءات الحكومية والجمركية) في المرتبة الثانية، بمتوسط حسابي (4.151)، وانحراف معياري (0.612)، في حين جاء بعد (التخليص على البضائع من أول نقطة حدودية) في المرتبة الثالثة والأخيرة، بمتوسط حسابي (3.765)، وانحراف معياري (0.609).
ثانياً: مرتكزات جاذبية الاستثمار.

وتضمنت هذه المرتكزات كلاً من: تعزيز النزاهة والشفافية، زيادة كفاءة الخدمة الجمركية، تحسين كفاءة أسطول النقل، زيادة تنافسية ميناء العقبة، وتقليل تكلفة البضائع ووقت إنجازها.

الجدول (6): المتوسطات الحسابية والانحرافات المعيارية والرتب والأهمية النسبية لمرتكزات جاذبية الاستثمار

المحور	المتوسط الحسابي	الانحراف المعياري	الرتبة	الأهمية النسبية
تعزيز النزاهة والشفافية	4.010	0.655	5	مرتفعة
زيادة كفاءة الخدمة الجمركية	4.171	0.546	2	مرتفعة
تحسين كفاءة أسطول النقل	4.040	0.580	4	مرتفعة
زيادة تنافسية ميناء العقبة	4.084	0.542	3	مرتفعة
تقليل تكلفة البضائع ووقت إنجازها	4.204	0.433	1	مرتفعة
مرتكزات جاذبية الاستثمار	4.102	0.422		مرتفعة

يشير الجدول (6) إلى أن اتجاهات أفراد العينة، كانت نحو الأهمية النسبية المرتفعة لمرتكزات جاذبية الاستثمار، حيث بلغ المتوسط الحسابي (4.102)، وانحراف معياري (0.422)، وقد ظهرت جميع المرتكزات بأهمية نسبية مرتفعة، حيث جاء بعد (تقليل تكلفة البضائع ووقت إنجازها) في المرتبة الأولى، بمتوسط حسابي (4.204)، وانحراف معياري (0.433)، تلاه بعد (زيادة كفاءة الخدمة الجمركية) في المرتبة الثانية، بمتوسط

حسابي (4.171)، وبانحراف معياري (0.546)، ثم جاء بعد (زيادة تنافسية ميناء العقبة) في المرتبة الثالثة، بمتوسط حسابي (4.084)، وبانحراف معياري (0.542)، وفي المرتبة الرابعة جاء بعد (تحسين كفاءة أسطول النقل)، بمتوسط حسابي (4.040)، وبانحراف معياري (0.580)، في حين جاء بعد (تعزيز النزاهة والشفافية) في المرتبة الخامسة والأخيرة، بمتوسط حسابي (4.010)، وبانحراف معياري (0.655) اختبار فرضيات الدراسة:

اعتمدت الدراسة في اختبار الفرضيات على تحليل الانحدار المتعدد، وتحليل الانحدار المتدرج، وذلك للإجابة على أسئلة الدراسة، وقبل الشروع بإجراء التحليل، تم التأكد من خلو البيانات من ظاهرة الارتباط المتعدد، حيث تشير هذه الظاهرة إلى وجود ارتباط خطي عال بين بعدين أو أكثر من أبعاد المتغير المستقل، مما ينتج عنه تعظيم قيمة معامل التحديد R^2 بحيث تتجاوز قيمته القيمة الفعلية. وللتحقق من وجود الارتباط الخطي المتعدد تم احتساب معامل ارتباط بيرسون عند كل متغير من المتغيرات المستقلة، والذي تشير قاعدته إلى خلو البيانات من مشكلة الارتباط الخطي العالي في حال لم تتجاوز قيم معامل الارتباط بين المتغيرات المستقلة القيمة (0.80) (Guajarati, 2004) وقد ظهرت نتائج اختبار معامل ارتباط بيرسون كما يأتي:

الجدول (7): مصفوفة الارتباط للمتغيرات المستقلة

المتغير	تحسين بيئة العمل	التخليص على البضائع من أول نقطة حدودية	تقليل عبء الإجراءات الحكومية والجمركية
تحسين بيئة العمل	1.000		
التخليص على البضائع من أول نقطة حدودية	**0.606	1.000	
تقليل عبء الإجراءات الحكومية والجمركية	**0.765	**0.694	1.000

**دال عند مستوى دلالة 0.01

يتضح من الجدول (7) أن قيمة معامل الارتباط بين أبعاد متطلبات النافذة الوطنية للتجارة تراوحت بين (0.606 - 0.764)، وهي أقل من القيمة (0.80)، وهذا يشير إلى خلو عينة الدراسة من مشكلة الارتباط الخطي العالي المتعدد.

نتائج اختبار فرضية البحث الرئيسة H_0 :

تنص الفرضية الرئيسة على أن: "لا يوجد أثر ذو دلالة احصائية عند مستوى دلالة ($\alpha \leq 0.05$) لمتطلبات النافذة الوطنية للتجارة (تحسين بيئة العمل، التخليص على البضائع من أول نقطة حدودية، تقليل عبء الإجراءات الحكومية والجمركية) على الاقتصاد الوطني في ظل جائحة كورونا". ولاختبار هذه الفرضية تم استخدام تحليل الانحدار الخطي المتعدد، وقد ظهرت النتائج كما يأتي :

الجدول (8): ملخص النموذج وتحليل التباين ANOVA

ANOVA تحليل التباين		ملخص النموذج				المتغير التابع
(Sig (F)*	قيمة F المحسوبة	الخطأ المعياري للنموذج	معامل التحديد المعدل Adjusted R2	معامل التحديد R2	معامل الارتباط	
0.000	105.085	0.270	0.591	0.597	0.773	الاقتصاد الوطني

*دال عند مستوى دلالة ($\alpha \leq 0.05$)

يتبين من الجدول (8) وجود علاقة ارتباط قوية بين (متطلبات النافذة الوطنية للتجارة) وبين (الاقتصاد الوطني)، حيث بلغت قيمة معامل الارتباط ($R=0.773$) ، وبلغت قيمة معامل التحديد ($R^2=0.597$) ، وهذا يشير إلى أن (متطلبات النافذة الوطنية للتجارة) فسرت ما مقداره (59.7%) من التغير الحاصل في (الاقتصاد الوطني)، وأن ما قيمته (40.3%) يعزى لعوامل أخرى.

كما يتضح من الجدول معنوية النموذج، حيث بلغت قيمة F المحسوبة (105.085) وبمستوى دلالة ($\text{Sig}F=0.000$) وهي أقل من 0.05، مما يشير إلى وجود أثر دال إحصائياً لمتطلبات النافذة الوطنية للتجارة على الاقتصاد الوطني في ظل جائحة كورونا عند مستوى دلالة ($\alpha \leq 0.05$) ، وعليه نرفض الفرضية العدمية الرئيسية، ونقبل البديلة، والتي نصها: "يوجد أثر ذو دلالة إحصائية عند مستوى دلالة ($\alpha \leq 0.05$) لمتطلبات النافذة الوطنية للتجارة (تحسين بيئة العمل، التخليص على البضائع من أول نقطة حدودية، تقليل عبء الإجراءات الحكومية والجمركية) على الاقتصاد الوطني في ظل جائحة كورونا". وفيما يلي عرض لنتائج اختبار الفرضيات المتفرعة عن الفرضية الرئيسية، وذلك بالاعتماد على جدول معاملات الانحدار.

الجدول (9): معاملات الانحدار للفرضية الرئيسية

معاملات الانحدار				
المتغيرات المستقلة	المعاملات (B)	الخطأ المعياري	قيمة T المحسوبة	(Sig (T)*
تحسين بيئة العمل	0.212	0.052	4.075	0.000
التخليص على البضائع من أول نقطة حدودية	0.168	0.042	3.967	0.000
تقليل عبء الإجراءات الحكومية والجمركية	0.236	0.052	4.521	0.000
ثابت الانحدار	1.589	0.147	10.837	0.000

*دال عند مستوى دلالة ($\alpha \leq 0.05$)

نتائج اختبار الفرضية الفرعية الأولى:

أشارت قيمة معامل الانحدار (0.212) إلى أثر تحسين بيئة العمل على الاقتصاد الوطني، وهو أثر معنوي، حيث كانت قيمة (4.075) t وبمستوى دلالة (SigT=0.000)، وعليه نرفض الفرضية العدمية الفرعية الأولى، ونقبل البديلة، والتي نصها: "يوجد أثر ذو دلالة احصائية عند مستوى دلالة ($\alpha \leq 0.05$) لتحسين بيئة العمل على الاقتصاد الوطني في ظل جائحة كورونا".

نتائج اختبار الفرضية الفرعية الثانية:

أشارت قيمة معامل الانحدار (0.168) إلى أثر ب التخلص على البضائع من أول نقطة حدودية على الاقتصاد الوطني، وهو أثر معنوي، حيث كانت قيمة (3.967) t وبمستوى دلالة (SigT =0.000) وعليه نرفض الفرضية العدمية الفرعية الثانية، ونقبل البديلة، والتي نصها: "يوجد أثر ذو دلالة احصائية عند مستوى دلالة ($\alpha \leq 0.05$) للتخلص على البضائع من أول نقطة حدودية على الاقتصاد الوطني في ظل جائحة كورونا".

نتائج اختبار الفرضية الفرعية الثالثة:

أشارت قيمة معامل الانحدار (0.236) إلى أثر تقليل عبء الإجراءات الحكومية والجمركية على الاقتصاد الوطن، وهو أثر معنوي، حيث كانت قيمة (4.521) t وبمستوى دلالة (SigT=0.000)، وعليه نرفض الفرضية العدمية الفرعية الثالثة، ونقبل البديلة، والتي نصها: "يوجد أثر ذو دلالة احصائية عند مستوى دلالة ($\alpha \leq 0.05$) لتقليل عبء الإجراءات الحكومية والجمركية على الاقتصاد الوطني في ظل جائحة كورونا". ولتحديد أي من متطلبات النافذة الوطنية للتجارة الأكثر تأثيراً على الاقتصاد الوطني تم استخدام تحليل الانحدار المتدرج، وكانت النتائج كما هي في الجدول (10)

الجدول (10): نتائج تحليل الانحدار المتدرج للفرضية الرئيسية H0

النموذج	متطلبات النافذة الوطنية للتجارة	B	قيمة t المحسوبة	(Sig T) مستوى الدلالة	R2 معامل التحديد	F المحسوبة	(Sig F) مستوى الدلالة
الأول	تقليل عبء الإجراءات الحكومية والجمركية	0.499	15.375	0.000	0.524	236.384	0.000
الثاني	تقليل عبء الإجراءات الحكومية والجمركية	0.329	6.827	0.000	0.567	140.109	0.000
	تحسين بيئة العمل	0.246	4.626	0.000			
الثالث	تقليل عبء الإجراءات الحكومية والجمركية	0.236	4.521	0.000	0.597	105.085	0.000
	تحسين بيئة العمل	0.212	4.075	0.000			
	التخلص على	0.168	3.967	0.000			

						البضائع من أول نقطة حدودية	
--	--	--	--	--	--	-------------------------------	--

*دال عند مستوى دلالة ($\alpha \leq 0.05$)

تبين نتائج الجدول (10) ترتيب دخول المتغيرات في نموذج الانحدار الذي يمثل أثر متطلبات النافذة الوطنية للتجارة على الاقتصاد الوطني في ظل جائحة كورونا، حيث تبين أن (تقليل عبء الإجراءات الحكومية والجمركية) جاء في المرتبة الأولى، وفسر ما نسبته (52.4%) من التباين في الاقتصاد الوطني، وعند إضافة (تحسين بيئة العمل) ارتفعت نسبة التفسير لتصل إلى (56.7%)، كما وقد أدى إضافة (التخليص على البضائع من أول نقطة حدودية) إلى ارتفاع نسبة التفسير لتصل إلى (59.7%). ويتضح أن أثر جميع متطلبات النافذة الوطنية للتجارة، كان أثراً معنوياً عند مستوى دلالة أقل من 0.05.

النتائج:

تم التوصل إلى النتائج الآتية:

- 1- ارتفاع مستوى الأهمية النسبية لمتطلبات النافذة الوطنية للتجارة من وجهة نظر أفراد عينة البحث، حيث بلغ المتوسط الحسابي (4.053)، وبانحراف معياري (0.529)، وقد ظهرت جميع المتطلبات بأهمية نسبية مرتفعة، وهذا يدل على نجاح المشروع النافذة الوطنية في التعامل والتكيف مع الظروف السائدة للجائحة، ثم توجيه فريق المشروع لتعميم تطبيق النافذة الوطنية على المزيد من المراكز الجمركية الأخرى.
- 2- ارتفاع مستوى الأهمية النسبية لمرتكزات جاذبية الاستثمار من وجهة نظر أفراد عينة البحث، حيث بلغ المتوسط الحسابي (4.102)، وبانحراف معياري (0.422)، وقد ظهرت جميع المرتكزات بأهمية نسبية مرتفعة، وهذا يدل على قدرة الدائرة على تفعيل مبدأ العمل عن بعد لضمان ديمومة العمل في القطاعات الحيوية وذات التأثير القوي على الاقتصاد الوطني .
- 3- أظهرت نتائج اختبار الفرضية الرئيسة وجود أثر ذو دلالة احصائية لمتطلبات النافذة الوطنية للتجارة (تحسين بيئة العمل، التخليص على البضائع من أول نقطة حدودية، تقليل عبء الإجراءات الحكومية والجمركية) على الاقتصاد الوطني في ظل جائحة كورونا، حيث ظهر الأثر المعنوي عند جميع الأبعاد، وذلك عند دراستها مجتمعة، وهذا قد يعود إلى اتخاذ سلسلة من الإجراءات اللازمة للتعامل مع الجائحة بما يضمن السلامة العامة للجميع.
- 4- أظهرت نتائج اختبار الفرضيات المتفرعة من الفرضية الرئيسة وجود أثر ذو دلالة احصائية لكافة متطلبات النافذة الوطنية للتجارة (على الاقتصاد الوطني في ظل جائحة كورونا، وذلك عند دراستها منفردة، وهذا قد يعود إلى الأثر الايجابي لتطبيق اجراءات النافذة الوطنية المطورة بشكل واضح من خلال تجهيز الحواسيب الشخصية للموظفين العاملين تحت مظلة النافذة الوطنية.
- 5- أظهرت نتائج تحليل الانحدار المتدرج إلى أن (تقليل عبء الإجراءات الحكومية والجمركية) يعد من أكثر

متطلبات النافذة الوطنية للتجارة تأثيراً على الاقتصاد الوطني، وهذا قد يعود إلى تطبيق التعديلات البرمجية على أنظمة الجمارك بشكل يتوافق مع الية تطبيق العمل وفق اجراءات النافذة الوطنية للتجارة.

التوصيات:

بناءً على النتائج التي تم التوصل اليها، يوصي الباحثون بما يلي:

1- تطبيق النموذج المقترح من قبل الباحثين، والذي ثبت من خلال اختباره ميدانياً أنه سيكون له اسهامات واضحة في عملية تطبيق برنامج النافذة الوطنية للتجارة لتعزيز الاستثمار وتحسين الخدمات الحكومية والجمركية الموجهة للمجتمع من تطبيق اليات تربط التجارة المحلية والإقليمية والدولية. وفقاً لأفضل الممارسات العالمية .

2- الاعتماد على إدارة التكنولوجيا كاستراتيجية تنافسية، لإزالة الازدواجية والتعارض بين الدوائر الحكومية وتوحيد وظائفها، وصولاً إلى تقليل وقت التخليص على البضائع وتقليل التكلفة.

3- اتخاذ القرارات الاستراتيجية اللازمة، وتذليل اي صعوبات تواجه تنفيذ المشروع وتعميمه على نطاق واسع وصولاً إلى إدارة مخاطر وطنية فعالة .

4- العمل على دراسة العديد من التشريعات التي تحكم عمل الجمارك وإزالة كل المواد القانونية التي تعيق تطبيق مشروع النافذة الوطنية، واجراء التعديلات المناسبة التي تساعد على تطبيق النافذة الوطنية للتجارة بكفاءة واقتدار.

المراجع باللغة العربية:

- 1- حموده، هدى: (2005) " نحو أفاق الإصلاح والتطوير الإداري لأداء الأعمال إلكترونياً عبر شبكة الإنترنت " ، شؤون الشرق الوسط، مركز بحوث الشرق الأوسط، جامعة عين شمس العدد 15ص136
- 2- قرار رئاسة الوزراء رقم 7488/1/11/11 تاريخ 2018/07 الخاص بأسس التصريح المسبق لمشروع النافذة الوطنية للتجارة.
- 3- قرار رئاسة الوزراء رقم 30331/1/11/11 تاريخ 2017/07/03 المتضمن حوكمة مشروع النافذة الوطنية للتجارة .
- 4- قرار رئاسة الوزراء رقم 44843/1/11/11 تاريخ 2019/10/29 الذي تضمن موافقة أكثر من مؤسسة حكومية لإزالة التقاطعات والازدواجية بين عمل المؤسسات الحكومية. والعمل لجهة حكومية واحدة .
- 5- القرارات الصادرة عن اللجنة التوجيهية العليا للنافذة الوطنية للتجارة.

متطلبات تحقيق المسؤولية الاجتماعية في منظمات الاعمال

هبة خالد الحمداني

قسم السياحة

د. منال السماك

رئيس قسم الادارة الفندقية

alsammakmanal@gmail.com

الملخص

تعد المسؤولية الاجتماعية تجسيداً للتطورات المتلاحقة في الاهتمام بزبائن المنظمات سواء العامة أو الخاصة ، ولقد شهد موضوع المسؤولية الاجتماعية في الفترة الأخيرة انتشاراً واسعاً، واهتماماً كبيراً من قبل كتاب الإدارة و الاقتصاد ورجال الأعمال على حد سواء، وازداد الاهتمام بالمسؤولية الاجتماعية بعد تخلي العديد من الحكومات عن كثير من أدوارها الاقتصادية والاجتماعية والخدمية، مما حدا بمنظمات القطاع الخاص إلى تبني برامج فعالة للمسؤولية الاجتماعية لتأخذ بعين الاعتبار ظروف المجتمع والتحديات التي تواجهه، اذ تعتبر المسؤولية الاجتماعية ركن أساسي ومطلب للتنمية الدول وتوفير بيئة ملائمة توفرها منظمات القطاع الخاص بكافة أنواعه للمجتمع الذي تعمل به. كما تمثل المسؤولية الاجتماعية لمنظمات اليوم، اللغة المستخدمة للتعبير عن دور هذه المنظمات في المجتمع. وقد ظهر الاهتمام بموضوع المسؤولية الاجتماعية وأصبح الحديث عنها في الآونة الأخيرة عنواناً للمؤتمرات والندوات، ومجالاً للدراسات والأبحاث سواء من قبل الأفراد أو مراكز البحوث والمنظمات الدولية، كما تزايد الاهتمام بها من قبل كل من الحكومة والمنظمات نفسها، وأضحت المسؤولية الاجتماعية جزءاً من استراتيجية منظمات الأعمال للتفاعل مع المجتمع والبيئة المحيطة. وبهدف تحقيق الغرض من هذا البحث تطرح مشكلة من خلال التساؤل الاتي: ما هي متطلبات المسؤولية الاجتماعية التي ينبغي اعتمادها على مستوى جميع الاصعدة (الاقتصادية، القانونية، الاخلاقية، الانسانية والخيرية) في منظمات العمل، وتبدو اهمية البحث من خلال تأطير دور المسؤولية الاجتماعية في منظمات العمل، فليس من المقبول أن تهتم المنظمات بالتزاماتها تجاه الأطراف الخارجية مثل المجتمع و البيئة و تهمل مسؤولياتها الأساسية والاجتماعية تجاه مواردها البشرية، فالاهتمام بالموارد البشري من شأنه أن يعزز من أدائها الاجتماعي تجاه باقي أصحاب المصلحة، كما أن التزامها المسؤول تجاه العاملين يعتبر أيضاً خطوة ايجابية لغرس ثقافة المسؤولية الاجتماعية في المنظمة ككل، وتتبلور اهداف البحث من خلال مجموعة من النقاط تتمثل:

- 1- تقديم اطار نظري حول المسؤولية الاجتماعية من حيث الماهية بكل تفاصيلها (المفهوم والفوائد، والاستراتيجيات والمبادئ والابعاد، والاسباب).
- 2- تشخيص توافر متطلبات المسؤولية الاجتماعية بكل ابعاده في المنظمة المبحوث فيها.
- 3- استنباط بعض الاستنتاجات عن طريق النتائج التي توصل اليها البحث واعطاء المقترحات في ضوءها والتي قد تعود بالفائدة على المنظمة المبحوث فيها والمنظمات التي تعمل في نفس النشاط.

المقدمة

مما لا شك فيه ان المنظمات بغض النظر عن نشاطاتها أو اهدافها بحاجة الى دعائم يمثل المجتمع اهمها بوصفه الجهة المستهدفة في نهاية المطاف، إلا انه كان دور المسؤولية الاجتماعية شبه غائب لفترة طويلة انتج عنها ظهور الكثير من الجمعيات، والحركات هدفها الرئيسي حماية المجتمع بمكوناته الشخصية والبيئية، لتشكل ورقة ضغط تصح مسار عمل المنظمات تجاه المجتمع من جهة، وزيادة الوعي للمجتمع نحو اهمية مشاركة المنظمات في بناءه على كافة الاصعدة من جهة اخرى. وإذا ما ارادت المنظمة تحقيق ذلك، فإن عليها جعل المسؤولية الاجتماعية متوافقة مع ابعاد توجهها المستقبلي على نحو يضمن تحقيقها آنياً

ومستقبلياً، وبهذا حاول البحث الحالي التطرق الى ماهية المسؤولية الاجتماعية والبعد الداخلي والخارجي لها فضلاً عن عرض مبادئها وابعادها.

وفي ضوء ما سبق تكونت هيكلية البحث من ثلاثة محاور اساسية، تناول المحور الاول منهجية البحث، وعكس المحور الثاني الاطار النظري للبحث متمثلاً بالاطار الفكري للمسؤولية الاجتماعية من حيث الماهية بكل تفاصيلها والمتطلبات بما تحويه من ابعاد ومعايير واستراتيجيات التعامل مع المسؤولية الاجتماعية، واهتم المحور الثالث بالجانب التطبيقي للبحث في اطار جانبيين اساسيين ضم الاول وصف ابعاد المسؤولية الاجتماعية، وخصص الثاني لاختبار فرضية البحث، وصولاً الى الاستنتاجات والمقترحات التي توصل اليها البحث

المحور الأول: منهجية الدراسة

تتناول منهجية البحث أهم الأسباب التي دفعت الباحثة لإجرائها، فضلاً عن بيان أهميتها والأهداف التي تسعى الباحثة إلى تحقيقها في ضوء مشكلتها وكذلك صياغة فرضيات البحث في ضوء تلك المشكلة وأهدافها، فضلاً عن تحديد المنهج الذي اعتمدته لإجرائها بما يتناسب مع أهدافها إلى جانب تحديد أساليب جمع البيانات والميدان مع تقديم وصف وافي لهذا الميدان وكالاتي:

اولاً : مشكلة البحث

أصبح من الواضح اليوم وبما لا يقبل الشك، ان المسؤولية الاجتماعية من القضايا الهامة والضرورية التي تسعى منظمات الاعمال لممارساتها وتطبيقها عبر افرادها جميعاً، نظراً للتطور الكبير في فهم وادراك مدى تأثيرها في تحقيق اهدافها، واستمرارها في اداء اعمالها، وتقديم خدماتها للمتعاملين معها. وبهدف تحقيق الغرض من هذا البحث تتشكل مشكلة من خلال التساؤل الاتي:-

(ما هي متطلبات المسؤولية الاجتماعية التي ينبغي اعتمادها على مستوى جميع الاصعدة (الاقتصادية، القانونية، الاخلاقية، الانسانية والخيرية) في شركة رويال كولورز للطباعة بتقنية الفلكسو وتغليف المنتجات الغذائية وغير الغذائية؟

ثانياً: أهمية البحث

ليس من المقبول أن تهتم المنظمات بالتزاماتها تجاه الأطراف الخارجية مثل المجتمع و البيئة و تهمل مسؤولياتها الأساسية و الاجتماعية تجاه مواردها البشرية، فالاهتمام بالمورد البشري من شأنه أن يعزز من أدائها الاجتماعي تجاه باقي أصحاب المصلحة، كما أن التزامها المسئول تجاه العاملين يعتبر أيضاً خطوة ايجابية لغرس ثقافة المسؤولية الاجتماعية في المنظمة ككل هذا من جهة.

ومن جهة أخرى تظهر أهمية هذا الموضوع في التعرف بشكل عملي على تجارب بعض الشركات المهمة التي تتميز في مجال إعداد و تطبيق نشاطات متميزة لممارسة المسؤولية الاجتماعية تجاه الموارد البشرية، و من خلال ذلك نعرض مجموعة من الأفكار و الممارسات المسئولة اجتماعياً تجاه المورد البشري لتكون معينا لكل المنظمات على وضع برامج مماثلة أكثر فعالية و تميزا

ثالثاً: أهداف البحث

يحاول هذا البحث التوصل الى الاهداف الآتية:

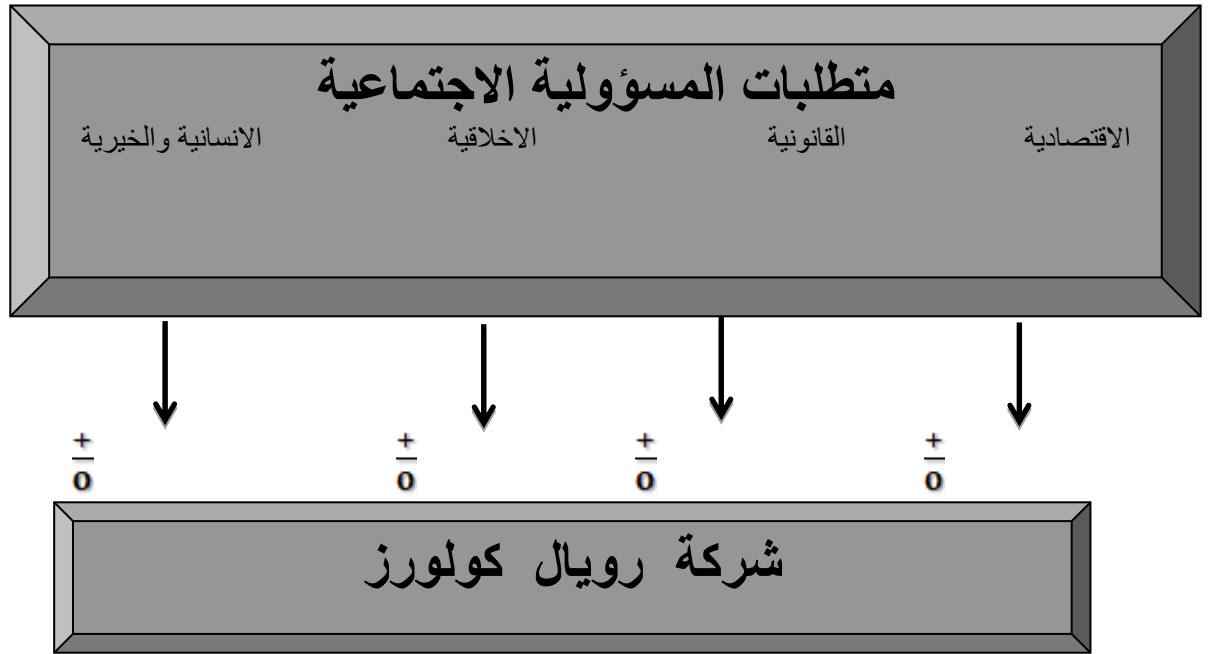
1- تقديم اطار نظري حول المسؤولية الاجتماعية من حيث الماهية بكل تفاصيلها (المفهوم والفوائد، والاستراتيجيات والمبادئ والابعاد، والاسباب).

2- تشخيص توافر متطلبات المسؤولية الاجتماعية بكل ابعاده في المنظمة المبحوث فيها.

3- استنباط بعض الاستنتاجات عن طريق النتائج التي توصل اليها البحث واعطاء المقترحات في ضوءها والتي قد تعود بالفائدة على المنظمة المبحوث فيها والمنظمات التي تعمل في نفس النشاط.

رابعاً: الانموذج الفرضي للبحث

يمكن تصور الانموذج الفرضي للبحث الذي يفسر المتطلبات الخاصة بالمسؤولية الاجتماعية وكالاتي:



شكل (1) الانموذج الفرضي للبحث

اذ ان:

- + تعني متوافر
- - متوافر على نحو ضعيف
- 0 غير متوافر

خامساً: فرضية البحث

في ضوء مشكلة البحث واهدافه ومخططة الفرضي تم صياغة الفرضية الآتية:
"تتوافر متطلبات المسؤولية الاجتماعية في شركة رويال كولورز للطباعة بتقنية الفلكسو وتغليف المنتجات الغذائية وغير الغذائية".

سادساً: منهج البحث

يتبع البحث الحالي المنهج (الوصفي التحليلي) لوصف متطلبات البحث واختبار فرضيته.

سابعاً: اساليب جمع البيانات

1- الجانب النظري: تم جمع بيانات هذا الجانب من خلال الدراسات السابقة من رسائل واطاريح، وبحوث، وكتب، والشبكة العنكبوتية العالمية (الانترنت).

2- الجانب العملي: جمعت بيانات هذا الجانب عن طريق استمارة الاستبانة كأداة رئيسية لجمع البيانات محقق (1) والتي تكونت من فقرتين شملت الاولى معلومات شخصية عن افراد العينة المبحوث فيها، وتناولت الفقرة الثانية متطلبات المسؤولية الاجتماعية عن طريق فقرات جزئية غطت تلك المتطلبات، وحددت المصادر المعتمدة في اعداد هذه الاستبانة وكما يعكسها الجدول (1) الاتي:

جدول (1): متطلبات المسؤولية الاجتماعية وفقراتها

ت	الابعاد	الفقرات	عددها	مصادر القياس
1	المسؤولية الاقتصادية	X1 - X5	5	(الخشروم وعبيدو، 2017)
2	المسؤولية القانونية	X6 - X10	5	(موسى، 2011)
3	المسؤولية الاخلاقية	X11 - X15	5	
4	المسؤولية الانسانية والخيرية	X16 - X20	5	
	المجموع		20	

المصدر: الجدول من اعداد الباحثان.

ثامناً: حدود البحث

1- الحدود المكانية: تتمثل في شركة رويال كولورز للطباعة بتقنية الفلكسو وتغليف المنتجات الغذائية وغير الغذائية.

2- الحدود البشرية: تتمثل في عينة البحث والبالغ عددهم (25) شخصاً.

تاسعاً: مجتمع البحث وعينته

يتمثل مجتمع البحث في شركة رويال كولورز للطباعة بتقنية الفلكسو وتغليف المنتجات الغذائية وغير الغذائية. اما عينة البحث فتشمل عدد من العاملين في الشركة المبحوث فيها وقد بلغ عدد افراد عينة البحث (25) شخصاً ، والاتي توضيح لخصائص هذه العينة من حيث (العمر، والتحصيل الدراسي، وسنوات الخدمة) .

جدول (2): خصائص عينة البحث

المتغيرات	الفئات	تكرارات	النسبة المئوية
العمر	30 فأقل	10	40.0
	31 - 40	4	16.0
	41 - 50	9	36.0
	أكثر 51	2	8.0
التحصيل الدراسي	اعدادية	5	20.0

60.0	15	بكالوريوس	
8.0	2	بلوم عالي	
8.0	2	ماجستير	
4.0	1	دكتوراه	
8.0	2	أقل من 5	سنوات الخدمة
40.0	10	10-6	
32.0	8	15-11	
20.0	5	16 فأكثر	
100	25		

نلاحظ من الجدول (2) حسب متغير العمر فإن افراد عينة البحث بلغ عددهم (10) من ذوي الاعداد (30 سنة فأقل) وبنسبة (40%) اما الذين اعمارهم تتراوح بين (31 - 40) سنة فكانت عددهم (4) وهم يشكلون نسبة (16%) من العينة، بينما بلغت الذين اعمارهم تتراوح بين (41 - 50) سنة (9) وبنسبة (36%) وأخيراً الذين اعمارهم فوق (51) سنة كان عددهم (2) وهم يشكلون نسبة (8%) من العينة الكلية. وهذا يعني ان اغلب افراد العينة من الفئة الشبابية والذين يطمحون في تقديم افضل الخدمات لمؤسستهم وللزبائن والمجتمع والعمل معا كفريق واحد لمواجهة مشاكل شركتهم.

اما حسب متغير التحصيل الدراسي فنجد ان اغلب افراد عينة البحث هم من الذين يحملون شهادة البكالوريوس بواقع (15) فرد وهم يشكلون نسبة (60%) وهكذا بالنسبة للشهادات الاخرى وهذا يعني ان هذه الشركة تتطلب الى الاعتماد على اصحاب الشهادات من اجل تقديم افضل الخدمات ومواكبة التطورات العلمية والعملية وتوظيفها لخدمة المجتمع.

اما بالنسبة لسنوات الخدمة فنجد ان افراد العين اغلبهم من الذين يمتلكون خدمة (6 - 10) سنة في هذه الشركة بواقع (10) فرد وبنسبة (40%) وان دل فإنه يدل على ان هذه الشركة لديها من العاملين السابقين للاستفادة من خبراتهم المتراكمة في هذا المجال وتوظيفها من اجل تحمل مسؤولية العمل والحفاظ على ديمومتها.

عاشراً: الادوات الاحصائية المعتمدة في التحليل.

- 1- تم استعمال البرمجية الاحصائية الجاهزة (spss) لتحليل البيانات.
- 2- النسبة المئوية، والاوساط الحسابية، والانحرافات المعيارية لوصف متطلبات البحث وتشخيصها.
- 3- الوسط الحسابي الموزون لاختبار فرضية البحث.

المحور الثاني: الإطار الفكري للمسؤولية الاجتماعية

تهدف معطيات هذا المحور إلى بناء إطار مفاهيمي في أساسيات المسؤولية الاجتماعية ومتطلباتها، وستشمل هذه المعطيات عرض الفقرات الآتية :

اولا- ماهية المسؤولية الاجتماعية

لما كان مفتاح نجاح و نمو المنظمات على وجه العموم يمكن ربطه بمدى أهمية وإدراك المسؤولية الاجتماعية المرتبطة بعدد من القيم ومعايير الإنسانية السامية ، كالتكافل والإحساس بالوطنية اتجاه كل ما له علاقة بالمنظمة سواء كان موظفاً أو عاملاً مساهم ، مالك ، فرد من المجتمع ، زبون ... ولهذا فإنه متى ما زادت المنظمة في فهم وإعطاء أهمية وقيمة لتلك العملية الضميرية زادت عملية تطور وازدهار ورقي المنظمة مما يزيد من ربحيتها وسمعتها . ويمكن تأطير ماهية المسؤولية الاجتماعية بالاتي:

1- مفهوم المسؤولية الاجتماعية: لم يكن مفهوم المسؤولية الاجتماعية في النصف الأول من القرن العشرين معروفاً بشكل واضح، حيث تحاول منظمات الأعمال تعظيم أرباحها وبشتى الوسائل، ونورد هنا أهم التعاريف المقدمة للمسؤولية الاجتماعية كالآتي:

✓ عرف بيتر دراكر (Peter Drucker) المسؤولية الاجتماعية بأنها: "المسؤولية الاجتماعية هي التزام المنظمة تجاه المجتمع الذي تعمل فيه" وقد شكل هذا التعريف حجر الزاوية للدراسات اللاحقة وفتح الباب واسعاً لدراسة هذا الموضوع باتجاهات مختلفة. (السحيباني، 2009، 12)

✓ وتعرف المفوضية الأوروبية المسؤولية الاجتماعية للمنظمات بأنها "التطوع الذاتي للمنظمات في المساهمة في خلق مجتمع وبيئة أفضل (Lemerrier, 2006,2).

✓ كما يعرفها المكتب الدولي للعمل بأنها " طريقة تتنظر فيها المنظمات في تأثير عملياتها في المجتمع وتؤكد مبادئها وقيمها في أساليبها وعملياتها الداخلية وفي تفاعلها مع قطاعات أخرى".

✓ كما عرفها مجلس الأعمال العالمي للتنمية المستدامة بأنها " الالتزام المستمر من قبل منظمات الأعمال بالتصرف أخلاقياً والمساهمة في تحقيق التنمية الاقتصادية والعمل على تحسين نوعية الظروف المعيشية للقوى العاملة وعائلاتهم، إضافة إلى المجتمع المحلي والمجتمع ككل. (www.wbcsd.org).

✓ وعرفها البنك الدولي بأنها " التزام منظمات الأعمال بالمساهمة في التنمية المستدامة من خلال العمل مع موظفيها والمجتمع المحلي ككل لتحسين مستوى معيشة الناس بأسلوب يخدم التجارة والتنمية في آن واحد. (Yran & pesqueux, 2018, 77).

2_أهمية المسؤولية الاجتماعية: للمسؤولية الاجتماعية أهمية كبيرة بالنسبة للمنظمة والمجتمع والدولة على حد سواء تتمثل بالآتي: (محسن والغالبى، 2006، 52).

• بالنسبة للمنظمة: تحسين صورة المنظمة في المجتمع وترسيخ المظهر الإيجابي خصوصاً لدى الزبائن والعاملين وأفراد المجتمع بصفة عامة؛ إذا ما إعتبرنا أن المسؤولية الاجتماعية مبادرات طوعية للمنظمة تجاه أطراف متعددة ذات مصلحة مباشرة أو غير مباشرة، ومن شأن الالتزام بالمسؤولية الاجتماعية للمنظمة تحسين مناخ العمل، كما تؤدي إلى بعث روح التعاون والترابط بين المنظمة و مختلف الأطراف ذات المصلحة.

• بالنسبة للمجتمع: زيادة التكافل الاجتماعي بين مختلف شرائح المجتمع مع توليد شعور عالي بالانتماء من قبل الأفراد ذوي الاحتياجات الخاصة كالمعوقين وقليلي التأهيل والأقليات والمرأة والشباب. كذلك الاستقرار الاجتماعي نتيجة لتوفير نوع من العدالة الاجتماعية وسيادة مبدأ تكافؤ الفرص الذي هو جوهر المسؤولية الاجتماعية لمنظمات الأعمال، تحسين نوعية الحياة في المجتمع سواءً من ناحية البنية التحتية أو الناحية الثقافية. ازدياد الوعي بأهمية الاندماج التام بين منظمات المجتمع المختلفة ومختلف الفئات ذات المصلحة.

• بالنسبة للدولة: تخفيف الأعباء التي تتحملها الدولة في سبيل إدامة مهماتها وخدماتها الصحية والتعليمية والثقافية والاجتماعية. اذ يؤدي الالتزام بالمسؤولية البيئية إلى تعظيم عوائد الدولة بسبب وعي المنظمات بأهمية المساهمة العادلة والصحيحة في تحمل التكاليف الاجتماعية ، والمساهمة في التطور التكنولوجي والقضاء على البطالة وغيرها من المجالات التي تجد الدولة الحديثة نفسها غير قادرة على القيام بأعبائها جميعاً بعيداً عن تحمل المنظمات الاقتصادية الخاصة دورها في هذا الإطار.

3- مبادئ المسؤولية الاجتماعية : تتطلق المسؤولية الاجتماعية للمنظمات من جملة من المبادئ حسب منظمة الأمم المتحدة وهي: (المغربل، وفؤاد، 2008، 5) (النادي، 2008، 59)

- الالتزام بتنفيذ إصدارات شهادات الجودة المختلفة مثل الإيزو 14000؛
 - الالتزام بتنفيذ مدونات قواعد السلوك؛
 - الالتزام باتخاذ قرارات تأخذ بالاعتبار المسؤولية الاجتماعية؛
 - تصميم أنشطة المنظمات بما يتفق مع الحالة الاقتصادية والوضع الثقافي للمجتمع؛
 - القيام بالمبادرات الخيرية التطوعية؛
 - تنفيذ الاستراتيجيات التي تحقق الربح للمجتمع والمنظمة معاً.
- وتستهدف المنظمة أثناء ممارستها لمسؤوليتها الاجتماعية زيادة مساهمتها في التنمية المستدامة ، ولتحقيق ذلك الهدف ينبغي على المنظمة أن تعمل على أساس مجموعة من المبادئ التي تتمثل القابلية للمساءلة
- الشفافية

• السلوك الأخلاقي

• احترام مصالح الأطراف المعنية

• احترام سيادة القانون

• احترام المعايير الدولية للسلوك

• احترام حقوق الإنسان

✓ 4- اتجاهات المسؤولية الاجتماعية: يمكن نشر المسؤولية الاجتماعية للمنظمات من خلال ثلاثة

اتجاهات كما يلي: (السحبياني ، 2009، 19)

- **المساهمة المجتمعية التطوعية:** ويلقى هذا المجال معظم الاهتمام في الدول التي تكون فيها الحوار حول المسؤولية الاجتماعية للمنظمات حديثاً نسبياً، ومن الممكن أن يتضمن ذلك الهبات الخيرية وبرامج التطوع والاستثمارات المجتمعية طويلة المدى في الصحة أو التعليم أو المبادرات الأخرى ذات المردود المجتمعي؛

- **العمليات الجوهرية للأعمال وسلسلة القيمة:** غالباً ما تكون رؤية وقيادة الأفراد والمنظمات الوسيطة ضرورية لإدخال المسؤولية الاجتماعية للمنظمات. وتستطيع أي منظمة من خلال التفاعل النشط مع موظفيها من خلال تحسين الظروف والأوضاع وتعظيم فرص التنمية المهنية. ومن ذلك تطبيق إجراءات لتقليل استهلاك الطاقة وتقليل المخلفات ذات التأثير السلبي على البيئة ؛

- **حشد التأييد المؤسسي وحوار السياسات والبناء المؤسسي:** على الصعيد الداخلي تضع قيادات المسؤولية الاجتماعية للمنظمات الرؤية وتهيئ المناخ العام الذي يمكن العاملين من تحقيق التوازن المسؤول بين المتطلبات المتعارضة لزيادة الأرباح والمبادئ، أما على الصعيد الخارجي فإن الكثير من رؤساء الإدارات وكبار المديرين يقودون مشاركة الأعمال في قضايا التنمية بمفهومها الأوسع ويؤيدون المبادرات وغيرها من المبادرات.

5_ **مستويات المسؤولية الاجتماعية :** في عام 1994 تم تطوير ما يسمى بمجموعة لندن لقياس الاستثمار في المجتمع من قبل فريق العطاء الاجتماعي لست شركات عالمية، وذلك بهدف قياس الفائدة التي تعود من تنفيذ المشاريع التنموية والتطوعية على كل من المجتمع والمنظمات على حد سواء ووفقاً لهذا النموذج تم تقسيم ممارسات المسؤولية الاجتماعية الى أربعة مستويات كما يلي: (محسن والغالي ، 2006، 54)

أ/ **المستوى الأول:** "أساسيات العمل المؤسسي"

ب/ **المستوى الثاني:** "المبادرات التجارية في المجتمع"

ج/ **المستوى الثالث:** " الاستثمار في المجتمع"

د/ **المستوى الرابع:** " العطاء الاجتماعي"

ومما سبق يتضح أن الفوائد التجارية التي تعود على المنظمات تكون أكبر في المستوى الأقل حيث لا تكون المشاركة مخصصة لغرض أو بدافع خيري وإنساني محدد ولكنها مصممة كجزء لا يتجزأ من أهداف وأساسيات العمل المنظمي، بينما المستوى الرابع يمثل قمة العطاء الخيري والاجتماعي.

ثانياً - متطلبات المسؤولية الاجتماعية

بهدف رسم استراتيجية متكاملة للمسؤولية الاجتماعية يتم عليها بناء وتحديد الأولويات التي سيتم التعامل معها والتي يجب أن تلتزم بها المنظمات عند تنفيذ برامج المسؤولية الاجتماعية. اذ ينبغي تحديد المتطلبات الخاصة بالمسؤولية الاجتماعية والتي تتمثل بالأبعاد الخاصة بالمسؤولية الاجتماعية ، اذ عرض بعض الباحثين متطلبات المسؤولية الاجتماعية للمنظمات في إطار عام يغطي مجموعة من الأبعاد، حيث أن هذه

العناصر يمكن أن تكيف بقياسات مختلفة وفق اعتبار طبيعة عمل المنظمة ونشاطها وتأثير فئات أصحاب المصالح المختلفين، وحسب كرول Carroll فإن المسؤولية الاجتماعية تضم أربعة أبعاد جوهرية رئيسية وهي: الاقتصادي Economic، والأخلاقي Ethical، القانوني Legal، الخيرية Philanthropy، وفي هذا الإطار قدم كرول Carroll مصفوفة بين فيها هذه العناصر الأربعة وكيف يمكن أن تؤثر على كل واحد من المستفيدين في البيئة، حيث أن فهم هذه العناصر الأربعة للمسؤولية الاجتماعية التي قدمها كرول Carroll يتطلب إيجاد علاقة وثيقة بين متطلبات النجاح في العمل ومتطلبات تلبية حاجات المجتمع وخاصة في إطار العناصر الاقتصادية والقانونية حيث تمثل هذه العناصر مطالب أساسية للمجتمع من المفترض تلبيتها من قبل منظمات الأعمال. في حين يتوقع المجتمع من منظمات الأعمال أن تلعب دوراً أكبر فيما يخص العنصر الأخلاقي والخيري، علماً بأن هذا الأخير يمثل في حقيقته رغبات مشروعة للمجتمع من المفترض أن تتبناه منظمات الأعمال، وقد وضع كرول Carroll هذه العناصر بشكل هرمي متسلسل لتوضيح طبيعة الترابط بين هذه العناصر من جانب ومن جانب آخر فإن استناد أي بعد على بعد آخر يمثل حالة واقعية، وكما هو موضح في الشكل التالي : (حسن، 2012، 16)



الشكل رقم (2) هرم كرول Carroll للمسؤولية الاجتماعية

المصدر: حسن، علاء احمد، 2012، مدى توافق المسؤولية الاجتماعية، وابعاد التوجه الاستراتيجية، ودراسة مقارنة لشركتي الحكماء ونيونى للصناعات الدوائية مجلة تكريت للعلوم الادارية والاقتصادية، المجلد (8) العدد (24) كلية الادارة والاقتصاد، جامعة تكريت، العراق.

فالمسؤولية الاجتماعية حسب كارول (CARROLL) هي حاصل مجموع الأنواع الأربعة للمسؤولية، والتي يمكن كتابتها بالصيغة الآتية:

$$\text{المسؤولية الاجتماعية للشركات} = \text{المسؤولية الاقتصادية} + \text{المسؤولية القانونية} + \text{المسؤولية الأخلاقية} + \text{المسؤولية الخيرية}$$

والتي تغطي مجموعة من الابعاد والمتغيرات وفق طبيعة المنظمة، ونشاطها، اذ اشار (Corroll) كيفية تأثير هذه الابعاد والمتغيرات على كل فئة من المستفيدين في البيئة، كما موضح في الجدول (3) الاتي:

الجدول (3): الابعاد الرئيسية والمتغيرات الفرعية للمسؤولية الاجتماعية

ت	الابعاد الرئيسية	العناصر الرئيسية	المتغيرات الفرعية
1	الاقتصادي	المنافسة العادل	<ul style="list-style-type: none"> - منع الاحتكار، وعدم الاضرار بالمستهلكين. - احترام قواعد المنافسة، وعدم الحاق الاذى بالمنافسين.
		التكنولوجي	<ul style="list-style-type: none"> - استفادة المجتمع من التقدم التكنولوجي والخدمات التي يمكن ان توفرها. - استمال التكنولوجيا في معالجة الاضرار التي تلحق بالمجتمع والبيئة.
2	القانوني	قوانين حماية المستهلك	<ul style="list-style-type: none"> - عدم الاتجار بالمواد الضارة باختلاف انواعها. - حماية الاطفال صحيا وثقافياً. - حماية المستهلك من المواد الزورة والمزيفة.
		حماية البيئة	<ul style="list-style-type: none"> - منع تلوث المياه والهواء والتربة. - التخلص من المنتجات بعد استهلاكها. - منع الاستعمال التعسفي للموارد. - صيانة الموارد وتنميتها.
		السلامة والعدالة	<ul style="list-style-type: none"> منع التمييز على اساس العرق والجنس أو الدين. - ظروف العمل ومنع عمل الاحداث وصغار السن. - اصابات العمل. - التقاعد وخطط الضمان الاجتماعي. - عمل المعاقين.
3	الاخلاقي	المعايير الاخلاقية	<ul style="list-style-type: none"> - مراعاة الجوانب الاخلاقية في الاستهلاك. - مراعاة مبدأ تكافؤ الفرص في التوظيف. - مراعاة حقوق الانسان.
		نوعية الحياة	<ul style="list-style-type: none"> - احترام العادات والتقاليد. - مكافحة الممارسات اللاأخلاقية. - نوع التغذية. - الملابس. - الخدمات. - النقل العام. - الذوق العام.

المصدر: حسن، علاء احمد، 2012، مدى توافق المسؤولية الاجتماعية، وابعاد التوجه الاستراتيجية، ودراسة مقارنة لشركتي الحكماء وبنينوى للصناعات الدوائية مجلة تكريت للعلوم الادارية والاقتصادية، المجلد (8) العدد (24) كلية الادارة والاقتصاد، جامعة تكريت، العراق.

ولما كان مفهوم المسؤولية الاجتماعية ليس بجديد على الأمة الإسلامية وما دعوة الغرب إلى تبني هذا المفهوم إلا دعوة للعودة إلى مكارم الأخلاق والتعاليم الدينية وذلك باعتراف الغرب أنفسهم كما هو الحال بالنسبة لأفكار

(Max Weber و Bowen) وغيرهما.. وبما أن الإسلام هو خاتم الرسالات السماوية وأكملها قد اعتنى بجميع شؤون الإنسان لصالح دينه ودنياه. إن مبادئ المسؤولية الاجتماعية للشركات التي نصت عليها اللوائح الدولية تتلخص في أربعة أبعاد: البعد الاقتصادي، البعد الاجتماعي و البعد البيئي. كل هذه الأبعاد قد اعتنى بها التشريع الإسلامي . ففي تكييف فقهي لنشاطات وبرامج للمسؤولية الاجتماعية يثبت مبادئها في الشريعة الإسلامية ، يرى عبد المؤمن شجاع الدين: (عبد المؤمن شجاع الدين، 2010، 17) ان:

- المسؤولية الاجتماعية شكل من أشكال التكافل الاجتماعي
- المسؤولية الاجتماعية شكل من أشكال الأمر بالمعروف والنهي عن المنكر.
- المسؤولية الاجتماعية تندرج في إطار سد الذرائع وهي النهي عن كل فعل مباح يؤدي إلى محذور.
- المسؤولية الاجتماعية للشركات وقاعدة درء المفسد أولى من جلب النعم أي إذا اجتمعت المفسدة مع المنفعة فدرء المفسد أولى.

وهذا ما جاء في العديد من النصوص القرآنية والأحاديث الشريفة التي لا يمكن تعدادها في هذا النص و نكتفي بذكر بعض الأمثلة نوجزها في الجدول الآتي:

جدول(4) ابعاد المسؤولية الاجتماعية في الشريعة الإسلامية

أبعاد المسؤولية الاجتماعية	محدداتها في النصوص الوضعية	أمثلة عن أصلها في النصوص الإسلامية
البعد الاقتصادي	<ul style="list-style-type: none"> - الممارسة الأخلاقية داخل المؤسسات. - منع الرشوة و الفساد و الاحتكار. - حماية حقوق المستهلك. - احترام مصالح الأطراف المعنية. 	<ul style="list-style-type: none"> - "و أحل الله البيع و حرم الربا".(البقرة: 275). - " يأيها الذين امنوا أوفوا بالعقود". (المائدة: 1). - " لعن الله الراشي و المرتشي". (حديث شريف). - "المسلم أخو المسلم و لا يحل لمسلم إذا باع من أخيه بيعا أن يبينه له". (حديث شريف). - "أوفوا الكيل و الميزان و لا تبخسوا الناس أشياءهم و لا تفسدوا في الأرض بعد إصلاحها ذلكم خير لكم إن كنتم مؤمنين". (الأعراف: 85).
البعد الاجتماعي	<ul style="list-style-type: none"> - تحقيق رفاة المجتمع بإقامة المشاريع و تقديم الهبات و التبرعات. - رعاية شؤون العاملين. - الأمن الوظيفي و المهني. - الرعاية الصحية. - حماية حقوق الإنسان. 	<ul style="list-style-type: none"> - "لا خير في كثير من نجواهم إلا من أمر بصدقة أو معروف أو إصلاح بين الناس و من يفعل ذلك ابتغاء مرضات الله فسوف يؤتيه أجرا عظيما". (النساء: 114). - "أمنوا بالله ورسوله وأنفقوا مما جعلكم مستخلفين فيه". (الحديد: 7). - "خير الناس أنفعهم للناس". (حديث شريف). - "المؤمن للمؤمن كالبنيان يشد بعضه بعضا". (حديث شريف).

<p>- "لا تقسّدوا في الأرض بعد إصلاحها و أدعوه خوفاً و طمعا". (الأعراف:56).</p> <p>- "و كلوا و اشربوا ولا تسرفوا انه لا يحب المرففين". (الأعراف:31).</p> <p>- "إن المبذرين كانوا إخوان الشياطين". (الأعراف:31).</p> <p>- لا يغرس مسلم غرساً أو زرعاً فيأكل منه إنسان و لا دابة و لا شيء إلا كانت له صدقة". (حديث شريف).</p>	<p>- المحافظة على البيئة بالحد من الآثار المترتبة عن بعض المنتجات.</p> <p>- القضاء على انبعاث الغازات السامة.</p> <p>- الاقتصاد في استخدام الموارد الطبيعية.</p> <p>- تجنب مسببات التلوث.</p>	<p>البعد البيئي</p>
--	---	---------------------

المصدر: عبد المؤمن شجاع الدين، المسؤولية الاجتماعية للشركات بين الفقه والقانون
<http://iefpedia.com/arab/wp-content/uploads/2010/05/>.

ثالثاً: معايير قياس المسؤولية الاجتماعية

تم وضع عدد من المؤشرات التي يمكن استخدامها في قياس الدور الاجتماعي الذي تؤديه المنظمات من خلال قيامها بمختلف الأنشطة الاجتماعية والاقتصادية المتعلقة بطبيعة عملها ، وقياس دور تلك المنظمات في تحمل مسؤولياتها الاجتماعية اتجاه الأطراف المتعددة سواء داخلها أو خارجها، فانه يتم مقارنة تلك المعايير تاريخياً عبر فترة من الزمن للوقوف على تطور الأداء، أو تتم المقارنة مع مؤشرات أداء المنظمات مماثلة في المجتمع، أو يتم قياس تلك المؤشرات مع معيار أداء اجتماعي يتم الاتفاق عليه في مجالات العمل الاجتماعي يطلق عليه (معيار الصناعة) أي معيار صناعة الأداء الاجتماعي من منظور المسؤولية الاجتماعية لقطاع الأعمال الخاص.

ويمكن عرض بعض هذه المعايير كما يلي (الكسندر وآخرون، 2004، 5)

1. معايير قياس حجم الإسهام الاجتماعي للمنظمة اتجاه العاملين ويضم:

✓ معيار قياس الدخل النقدي للعاملين بالشركة: ويتضمن المرتبات والأجور والمكافآت والحوافز النقدية التي يحصل عليها العاملون بالشركة خلال فترة زمنية معينة.

معيار قياس الدخل النقدي للعاملين = المرتبات والأجور + المكافآت والحوافز النقدية
عدد العاملين

✓ معيار قياس مساهمة الشركة في حل بعض المشكلات الاجتماعية للعاملين لديها: تتمثل تلك المساهمة في تحمل الشركة بأعباء توفير السكن، وسائل الانتقال، التأمينات الاجتماعية، الرعاية الصحية، الرحلات الرياضية والترفيهية والثقافية.

ما يخص العامل = عدد العاملين المستفيدين من مساهمة الشركة في حل المشكلات الاجتماعية
عدد العاملين في الشركة

✓ مؤشر قياس مساهمة الشركة في رفع مستوى مهارة وكفاءة العاملين فيها: ويوضح هذا المؤشر ما تقوم المنظمة بإنفاقه على تعليم وتدريب وتنقيف العاملين بها من أجل تطوير مستواهم العلمي والتقني.

معدل نصيب العامل = تكلفة مساهمة المنظمة في تكاليف التدريب والتطوير

إجمالي قيمة المرتبات والأجور المدفوعة للعاملين

✓ معيار قياس مساهمة المنظمة في توفير الأمن الصناعي للعاملين بها

مؤشر القياس = عدد الحوادث التي تقع في السنة

عدد ساعات العمل الفعلية السنوية

✓ معيار قياس استقرار حالة العمل بالمنظمة

مؤشر القياس = عدد العاملين تاركي الخدمة سنويا

إجمالي عدد العاملين

✓ معيار حصة العامل في توزيعات الأرباح السنوية للمنظمة:

متوسط حصة العامل في الأرباح = قيمة الأرباح السنوية الموزعة على العاملين

عدد العاملين

2. معايير قياس تكلفة الأنشطة الخاصة بتحسين خدمات التعامل مع العملاء:

✓ معيار قياس نفقات الشركة على أبحاث وتطوير منتجاتها وخدماتها للعملاء:

متوسط ما ينفق على تحسين = نفقات أبحاث تطوير وتحسين جودة المنتج أو الخدمة

(الخدمة أو المنتج أو العميل) إجمالي تكاليف الإنتاج أو الخدمات المؤداة

✓ معيار قياس دور الشركة في الرد على استفسارات ومشكلات العملاء:

نسبة عدد المشكلات التي استجابت لها الشركة

= عدد المشكلات التي عالجتها الشركة واستجابت لها

إجمالي عدد المشكلات المقدمة من العملاء والمستهلكين

3. معايير قياس تكلفة حجم الإسهام الاجتماعي للشركة اتجاه المجتمع وحماية البيئة:

✓ معايير قياس مساهمة الشركة في تحقيق الرفاهية الاجتماعية والثقافية والرياضية، والمشاركة في

المجالات التعليمية والصحية وفي كل ما يحتاجه أفراد المجتمع المحلي بشكل عام.

معدل تكلفة الإنفاق = تكلفة مساهمة الشركة في الأنشطة الاجتماعية للمجتمع

إجمالي التكاليف الاجتماعية للأنشطة الاجتماعية التي ساهمت فيها الشركة

✓ معيار قياس مساهمة الشركة في توفير فرص عمل جديدة

معدل الشركة في التشغيل = عدد العاملين المعيّنين بالمنظمة سنويا

إجمالي عدد القوى العاملة في الدولة

✓ معيار قياس مساهمة الشركة في الحفاظ على البيئة المحيطة: يشمل هذا المؤشر تكلفة ما تقدمه

المنظمة في إعداد الدراسات والأبحاث العلمية وإقامة الحدائق وتشجير المنطقة وشراء المعدات اللازمة

وذلك من أجل منع التلوث ومنع الأضرار بهدف الحفاظ على بيئة محيطة جميلة ونظيفة.

معدل إنفاق الشركة = تكلفة مساهمة المنظمة في الحفاظ على البيئة المحيطة

إجمالي ميزانية الأبحاث والتطوير للمنظمة في المنطقة

✓ معيار قياس مساهمة المنظمة في تطوي وتحسين البنية التحتية في المنطقة المحيطة:

معدل مساهمة المنظمة = تكلفة مساهمة الشركة في تكاليف تحسين البنية التحتية

إجمالي تكاليف مساهمة المنظمات العاملة في المنطقة

رابعاً: أسباب تبني مفهوم المسؤولية الاجتماعية

إن تتبع التطور التاريخي لمفهوم المسؤولية الاجتماعية يظهر أن تبني هذا المفهوم في العالم الغربي جاء نتيجة للإفرازات السلبية للأنظمة الغربية وبالأخص النظام الرأسمالي الذي فشل في تحقيق العدالة الاجتماعية. هذا الفشل الذي قامت علي أساسه الشيوعية ثم ثبت عجزها هي الأخرى في تحقيق ذلك بينما تحاول الرأسمالية معالجة الآثار السلبية المترتبة عن ممارساتها الاقتصادية الخاطئة. ويمكن تقسيم أسباب تنامي الاهتمام بمفهوم المسؤولية الاجتماعية للمنظمات إلى صنفين من الأسباب: (الأسرج، 2011، 6)

1 . معالجة الآثار السلبية للممارسات الاقتصادية الخاطئة:

و لعل من أبرز هذه الأسباب محاولة التخفيف من الأضرار التي سببتها عولمة الاقتصاد والتي نذكر من أهمها:

- عدم تحقيق العدالة الاجتماعية بين دول العالم.
- إضعاف قدرة الدولة على السيطرة على اقتصادها.
- عدم قدرة الدولة على حماية المنتجين المحليين من المخاطر.
- عدم قدرة الدولة على تحسين المستوى المعيشي للعائلات الفقيرة.
- زيادة البطالة مع تكيف اقتصاديات الدول لمواجهة متطلبات التعامل في الأسواق العالمية والاستجابة لظروف العولمة كضغوط الصندوق النقد الدولي.
- عدم العدالة في توزيع المكاسب المتأتية من تحرير التجارة الخارجية.
- تزايد حدة الأزمات المالية بسبب تحرير الأسواق العالمية النقدية.
- الكوارث البيئية والفضائح الأخلاقية التي تسببت في أضرار إنسانية وبيئية جسيمة نذكر منها على سبيل المثال تلك التي خلفها مصنع الكيماويات في بوبال بالهند سنة 1984 والتي خلفت خمسة عشر ألف (15.000) ضحية و أيضا الكارثة التي أحدثتها Exxon Oil Spill النفطية في آلاسكا سنة 1989 ونذكر أيضا فضيحتي الرشوة التي قامت بها شركة IBM و شركة Bancon Nacion الأرجنتينيين وغيرها من الفضائح الأخلاقية والمالية والاقتصادية.
- تزايد ضغوط الهيئات والجمعيات الإنسانية والبيئية التي تعمل على إيقاف التجاوزات التي تؤثر سلباً على حياة الإنسانية.

2. تبني المسؤولية الاجتماعية للمنظمات بهدف تحقيق مكاسب:

إن الأسباب السالفة الذكر هي التي أدت إلى مطالبة أو إلزام المؤسسات الاقتصادية بالمسؤولية الاجتماعية فهي إذن أسباب خارجية. أما الأسباب الداخلية أو الدوافع الخفية التي تجعل الشركات تتبنى برامج المسؤولية الاجتماعية فهي تلك المكاسب المتعددة التي تعود عليها من خلال ذلك فهي بالأصل مؤسسات اقتصادية همها الأساسي هو تحقيق مصالحها والمحافظة على استمرارها. و من بين المكاسب التي تستفيد منها الشركات من خلال اهتمامها ببرامج المسؤولية الاجتماعية نذكر:

✓ تحسين سمعة الشركات.

✓ تسهيل الحصول على الائتمان.

✓ استقطاب الكفاءات البشرية.

✓ بناء علاقات قوية مع الحكومات.

✓ رفع قدرة الشركات على التعلم والابتكار.

وتعود أسباب ظهور وتبني المسؤولية الاجتماعية إلي بعدين هما: (بن عيشي بشيرووقي سعاد، 2009، 27)

أ- **البعد الكلي:** يمثل المتغيرات الكلية ونذكر منها ما يلي:

- **الكوارث والفضائح الأخلاقية:** أو ما يسميه البعض ثمن تجاهل التبعات والتي نذكر منها على سبيل المثال لا الحصر، ظاهرة الاحتباس الحراري، كارثة معمل كاريبايد في بوبال بالهند الذي أودى بحياة أكثر من 6000 شخص، إضافة إلي فضائح الرشوة للشركات العالمية والمخالفات في حق الإنسانية.

- **الضغوط الشعبية والحكومية والدولية:** وتبرز من خلال التشريعات الداعية لحماية المستهلك والبيئة والعمل والأمن والدور الإيجابي للمنظمات في تحقيق حقوق الإنسان.

- **التطور التكنولوجي:** لقد ساهم التطور التكنولوجي أو الثورة التكنولوجية في مجالات تقنية عديدة وحركات التشغيل و توفير البيئة المناسبة للاهتمام بجودة المنتجات والعمليات وتنمية مهارات العاملين.

ب- **البعد الجزئي:** بمعنى المتغيرات الخاصة بالمؤسسة في حد ذاتها ونذكر منها ما يلي:

- **تغير هدف المؤسسة:** إن هدف الربح لم يعد كافيا حتى تتمكن المؤسسة من الاستجابة لمطالب المجتمع والحفاظ على بقائها وبالتالي تحول هدفها إلى السعي لإشباع الحاجات الاجتماعية.

- **تغير دور الإدارة:** لم تعد الإدارة (إدارة المؤسسة) مسئولة عن تحقيق رغبات ومصالح فئة واحدة فقط وهم الملاك وحملة الأسهم، بل أصبحت مسئولة عن تحقيق التوازن المستمر بين مصالح العديد من الفئات ذوي العلاقة مثل العملاء والرأي العام والنقابات والممولين.

3 - أنماط المسؤولية الاجتماعية:

ويمكن أن نلاحظ أن وجهتي نظر متعارضتين شكلتا نمطين متناقضين في إدراك إدارة المنظمة للدور الاجتماعي الذي يجب أن تمارسه: (الغالبى والعامري، 2011، 216)

أ - النمط الأول: المسؤولية الاقتصادية Economic Responsibility

إن جوهر هذا النمط هو أن منشآت الأعمال يجب أن تركز على هدف تعظيم الربح بغض النظر عن أي مساهمة اجتماعية، وأن المساهمات الاجتماعية ما هي إلا تحصيل حاصل أو نواتج ثانوية لتعظيم الربح. وأن أبرز أنصار هذا النمط هو الاقتصادي الأمريكي الحاصل على جائزة نوبل Milton Friedman حيث يشير إلى أن المدراء هم محترفون وليس مالكيين للأعمال التي يديرونها لذلك فهم يمثلون مصالح المالكيين وعلى هذا الأساس فإن مهمتهم هي إنجاز أعمالهم بأحسن طريقة ممكنة لتحقيق أعظم الأرباح للمالكيين. وإذا ما قرروا إنفاق الأموال على الأهداف الاجتماعية فإنهم سوف يضعفون ديناميكية السوق وبالتالي سوف تنخفض الأرباح نتيجة هذا الصرف على الجوانب الاجتماعية وهذا يلحق خسارة بالمالكيين، ولو تم رفع الأسعار للتعويض على ما ينفق على الجانب الاجتماعي فإن المستهلكين سيخسرون أيضا وإذا امتنعوا عن شراء هذه المنتجات فإن المبيعات ستتناقص وبالتالي تندهور المنشأة.

ب - النمط الثاني: الاجتماعي Social

إن هذا النمط يقع على النقيض تماما من النمط الأول ويحاول أن يعرض المنشآت كوحدات اجتماعية بدرجة كبيرة، تضع المجتمع ومتطلباته نصب أعينها في جميع قراراتها. ولعل جماعات السلام الأخضر (Green Peace) أو الجماعات الأخرى التي تقدم نفسها كأحزاب اجتماعية صرفة تمثل هذا النمط وتحت المنشآت على تنبيهه. و بالمقابل تجد المنظمات صعوبة في موازنة متطلبات أدائها الاقتصادي ومزيد من الالتزامات في هذا الاتجاه الاجتماعي سواء على الصعيد الداخلي أو على صعيد الأداء الخارجي.

ج - النمط الثالث : الاقتصادي-الاجتماعي Socio-economic

وهو النمط الأكثر توازنا حيث يرى أن الوقت قد تغير وأن إدارات المنشآت لا تمثل مصالح جهة واحدة - المالكيين - فقط وإنما هناك جهات عديدة أخرى مثل الحكومة والمجتمع ترتبط معها بالالتزامات معينة. ومن أهم الأفكار التي تدعم هذا الاتجاه تلك القائلة بأن اتساع عمليات الخصخصة أدى إلى تطلع المجتمعات إلى منشآت الأعمال لكي تتحمل مسؤوليتها في تقديم ما كانت تضطلع به الحكومات تجاه المجتمعات والبيئة.

و إذا كان الأمر يمثل بالنسبة للعالم المتقدم حالة طبيعية وذلك لنضج المنشآت وإداراتها فإنه يمثل مشكلة كبيرة في دول العالم النامية. حيث تم عرض الموضوع بكون النموذج الأول يمثل منشآت القطاع الخاص التي لا هم له سوى مزيد من تحقيق الأرباح حتى لو كان على حساب مصلحة باقي الأطراف مما يشير إشكالية بينها. لذلك يمكن النظر إلى النموذج الثاني باعتباره يمثل ردة فعل من قبل الدولة وهي المسيطر الرئيسي في العالم الثالث، حيث قدمت منشآتها على أنها خلايا اجتماعية تهدف تقديم مزيد من الخدمات إلى المجتمع حتى لو كان ذلك على حساب أدائها الاقتصادي وتحملها خسائر بررت بكونها تمثل متطلبات اجتماعية حتى لو كانت تمثل ضعفا في الأداء أو أنها تخفي فسادا إداريا مستشريا.

خامساً: استراتيجيات التعامل مع المسؤولية الاجتماعية

هناك أربعة استراتيجيات يتم تبنيها لممارسة المسؤولية الاجتماعية، والاسهام في الاتفاق على النشاطات

الاجتماعية وهي: (موسى، 2011، 175)

1- استراتيجية الممانعة وعدم التبني: Obstructionist Strategy

تهتم هذه الاستراتيجية بالأولويات الاقتصادية لمنظمات الاعمال دون تبني اي دور اجتماعي، لأن هذه المنظمات تركز على تعظيم الربح، والعوائد الأخرى.

2- الاستراتيجية الدفاعية: Defensive Strategy

تتمثل في القيام بدور اجتماعي محدود، وربما يتطابق مع المتطلبات القانونية المفروضة، من أجل حماية المنظمة من الانتقادات وبالحد الأدنى.

3- استراتيجية التسكين Accommodative Strategy

وهنا تخطو المنظمة خطوة متقدمة باتجاه المساهمة في النشاطات الاجتماعية عن طريق تبني الاتفاق على الجوانب المرتبطة بالمتطلبات الاقتصادية، والأخلاقية، والقانونية.

4- استراتيجية المبادرة الطوعية Proactive Strategy

اذ تتبنى المنظمة دوراً اجتماعياً واسعاً جداً بحيث تأخذ مصلحة المجتمع وتطلعاته في كل قرارات المنظمة.

المحور الرابع: الجانب التطبيقي للبحث

اولاً: نبذة عن الشركة عينة البحث

تأسست شركة رويال كولورز للطباعة والتغليف في عام 2015 في العراق (محافظة السليمانية) ، حيث تعمل الشركة في قطاعين رئيسيين هما قطاع الطباعة وقطاع التغليف ، وتعد الشركة واحدة من كبريات الشركات الموجودة في الشرق الأوسط ولا سيما تعد الأكبر على مستوى العراق لما تمتاز به من تقديمها لطيفا واسعا من خدمات الطباعة بتقنية الفلكسو وتغليف المنتجات الغذائية وغير الغذائية المتكاملة معززة بطاقات انتاجية عالية ، وتستند الشركة في اعمالها إلى افضل المكائن واحديثها واعلى درجات ضبط الجودة لديها ، مما يعزز مكانتها بقاعدة عملاء قوية .





الشكل (3) صور توثيقية لأجهزة الشركة

ثانيا :وصف وتشخيص متغيرات البحث

يتضمن هذا المبحث وصف لمتطلبات المسؤولية الاجتماعية والمتمثلة بأبعادها والتي تعكسها كل من (المسؤولية الاقتصادية، المسؤولية القانونية، والمسؤولية الاخلاقية، والمسؤولية الانسانية والخيرية وكالاتي:-

1- وصف بعد المسؤولية الاقتصادية:

تشير معطيات الجدول (5) لبعد المسؤولية الاقتصادية والمتضمن الفقرات $(X_1 - X_5)$ ، الى ان المؤشر الكلي لاتفاق المبحوثين فيهم بلغت نسبته (73,2%) وكان عند المتقنين على فقرات هذا البعد (4,10%) وبوسط حسابي اجمالي بلغت قيمته (3,968)، وهو اعلى من الوسط الطرقي (3) وانحراف معياري بلغت قيمته (1,039) ومن الفقرات التي عززت هذه النتيجة (X_4) والتي تنص على أن المنظمة تهدف الى الوصول الى مستوى اعلى من الكفاءة في العمل، وبنسبة (88%)، وبوسط حسابي قيمته (4.32)، وانحراف معياري قيمته (0,988) وكانت أقل الفقرات تأثيرا (X_5) والتي تضمنت مساهمة المنظمة في توفير مصادر الحياة الكريمة للمجتمع المحلي، والتي جاءت بنسبة اتفاق بلغت (64%) وبوسط حسابي قيمته (3,80) وانحراف معياري قيمته (1,190).

الجدول (5): التوزيعات التكرارية والنسب المئوية والواسط الحسابية

والانحرافات المعيارية لبعد المسؤولية الاقتصادية

الفقرات	مقياس الاستجابة										الوسط الحسابي	الانحراف المعياري
	اتفق بشدة		اتفق		محايد		لا اتفق		لا اتفق بشدة			
	ت	%	ت	%	ت	%	ت	%	ت	%		
X ₁	4	16	14	56	5	20	2	8	0	0	3,72	1,021
X ₂	11	44	10	40	3	12	1	4	0	0	4,24	0,831
X ₃	7	28	10	40	5	20	1	4	2	8	3,76	1,165
X ₄	14	56	8	32	0	0	3	12	0	0	4,32	0,988
X ₅	9	36	7	28	5	20	3	12	1	4	3,80	1,190
المؤشر		34		39,2				8		2,4		

1,039	3,968	%10,4	%14,4	%73,2	الكلي
-------	-------	-------	-------	-------	-------

2- وصف بعد المسؤولية القانونية:

تبين من الجدول (6) الخاص ببعد المسؤولية القانونية ان المؤشر الكلي لاتفاق المبحوث فيهم حول فقرات هذا البعد والمتضمن $(X_6 - X_{11})$ جاءت بنسبة (68,6%) وبلغت نسبة غير المتفقين مع هذا الرأي (15,9%)، وبوسط حسابي اجمالي بلغت قيمته (3,84)، وانحراف معياري بلغ (1,077) ومن الفقرات التي اعطت قوة لهذا البعد في الفقرة (X_6) والتي بلغت نسبتها (84%)، وبوسط حسابي قيمته (4,16)، وانحراف معياري قيمته (0,800)، والتي تضمنت مساهمة المنظمة في الحفاظ على الية عن طريق القوانين والانظمة التي تطبقها. ومن الفقرات التي اخذت اضعف نسبة في هذا البعد هي الفقرة (X_{10}) والتي بلغت نسبة الاتفاق حولها (48%) والتي تضمنت (التزام المنظمة بتحمل المسؤولية الاجتماعية المناطة بها). وكانت بوسط حسابي قيمته (3,52)، وانحراف معياري بلغت قيمته 1,122.

الجدول (6): التوزيعات التكرارية والنسب المئوية والاوساط الحسابية

والانحرافات المعيارية لبعد المسؤولية القانونية

الانحراف المعياري	الوسط الحسابي	مقياس الاستجابة										الفئات
		لا اتفق بشدة		لا اتفق		محايد		اتفق		اتفق بشدة		
		%	ت	%	ت	%	ت	%	ت	%	ت	
0,800	4,16	0	0	4	1	12	3	48	12	36	9	X ₆
1,557	3,44	12	3	28	7	4	1	16	4	40	10	X ₇
0,935	3,96	0	0	8	2	20	5	40	10	32	8	X ₈
0,954	3,92	0	0	12	3	12	3	48	12	28	7	X ₉
1,122	3,52	4	1	12	3	36	9	24	6	24	6	X ₁₀
1,098	4,04	0	0	16	4	8	2	32	8	44	11	X ₁₁
1,077		2.6		13.3				34.4		34		المؤشر
	3,84	%15.9				%15.3		%68.6				الكلي

3- وصف بعد المسؤولية الاخلاقية:

يتضح من الجدول (7) والخاص ببعد المسؤولية الاخلاقية والمتضمن الفقرات $(X_{12} - X_{15})$ ، أن المؤشر الكلي لاتفاق المبحوث فيهم حول فقرات هذا البعد بلغت نسبته (60%)، ونسبة غير المتفقين بلغت (16%)، بوسط حسابي قيمته (3,64)، وانحراف معياري بلغت قيمته (964%)، ومن الفقرات التي عززت هذا البعد (X_{12}) والتي بلغت نسبتها (80%) وبوسط حسابي قيمته (4,04)، وانحراف معياري قيمته (0,79)، والتي تدور حول (احترام المديرية لعادات وتقاليد واخلاق المجتمع الذي تعمل فيه). ومن الفقرات التي اشترت نسبة ضعيفة هي الفقرة (X_{13}) والتي بلغت نسبة الاتفاق حولها (20%) وجاءت بوسط حسابي بلغت قيمته (2,76) وانحراف معياري قيمته (1,267) والتي تضمنت (ان الشركة توفر فرص وظيفية متكافئة وعادلة للجميع).

الجدول (7): التوزيعات التكرارية والنسب المئوية والاوراسط الحسابية والانحرافات المعيارية لبعد المسؤولية الاخلاقية

الانحراف المعياري	الوسط الحسابي	مقياس الاستجابة										الفقرات
		لا اتفق بشدة		لا اتفق		محايد		اتفق		اتفق بشدة		
		%	ت	%	ت	%	ت	%	ت	%	ت	
0,790	4,04	0	0	4	1	16	4	52	13	28	7	X ₁₂
1,268	2,76	16	4	28	7	36	9	4	1	16	4	X ₁₃
0,841	3,96	0	0	4	1	24	6	44	11	28	7	X ₁₄
0,957	3,80	0	0	12	3	20	5	44	11	24	6	X ₁₅
0,964	3,64	4		12				36		24		المؤشر
												الكلي

4- وصف بعد المسؤولية الانسانية والخيرية:

تشير معطيات الجدول (8) الخاص ببعد المسؤولية الانسانية والخيرية والتي تتضمن الفقرات (X₁₆ - X₂₀) الى ان المؤشر الكلي لاتفاق المبحوث فيهم بلغت نسبته (53,6%) حول فقرات هذا البعد في حين بلغت نسبة غير المتفقين مع هذا الرأي بلغت (32%)، وجاء ذلك بوسط حسابي اجمالي بلغت قيمته (3,64) وانحراف معياري قيمته (1,581) ومن الفقرات التي عززت هذه النتيجة لهذا البعد هي (X₁₈) والتي جاءت بنسبة اتفاق بين المبحوث فيهم بلغت (64%) وبوسط حسابي قيمته (3,64)، وانحراف معياري قيمته (1,581)، والتي تضمنت (تشجيع الشركة للعاملين فيها بالدخول في النشاطات التطوعية في المجتمع)، اما الفقرة التي حصلت على اقل نسبة اتفاق بين المبحوث فيهم هي (X₁₈) والتي جاءت بنسبة (40%) وبوسط حسابي قيمته (2,80) وانحراف معياري بلغت قيمته (1,472).

الجدول (8): التوزيعات التكرارية والنسب المئوية والاوراسط الحسابية والانحرافات المعيارية لبعد المسؤولية الانسانية والخيرية

الانحراف المعياري	الوسط الحسابي	مقياس الاستجابة										الفقرات
		لا اتفق بشدة		لا اتفق		محايد		اتفق		اتفق بشدة		
		%	ت	%	ت	%	ت	%	ت	%	ت	
1,215	3,68	0	0	24	6	20	5	20	5	36	9	X ₁₆
1,137	3,72	0	0	20	5	20	5	28	7	32	8	X ₁₇
1,114	3,64	0	0	24	6	12	3	40	10	24	6	X ₁₈
1,472	2,80	24	6	28	7	8	2	24	6	16	4	X ₁₉
1,469	3,36	8	2	32	8	12	3	12	3	36	9	X ₂₀
1,581	3,64	6,4		25,6		14,4		24,8		28,8		المؤشر الكلي

ثالثاً: اختبار فرضية البحث وإبراز الاستنتاجات والمقترحات

1- اختبار فرضية البحث

لاختبار فرضية البحث نعتمد الوسط الحسابي الموزون والذي يتم استخراجها عن طريق جمع الاوساط الحسابية لمتطلبات المسؤولية الاجتماعية من خلال ابعادها وتقسيم المجموع على عدد الابعاد لاستخراج الوسط الحسابي الموزون ثم بعد ذلك يتم مقارنة الوسط الحسابي الموزون بالوسط الحسابي لكل بعد على انفراد فإذا كان الوسط الحسابي للبعد مساوي او اكبر من الوسط الحسابي الموزون فإن البعد متوافر على نحو جيد في الشركة المبحوث فيها أما إذا كان الوسط الحسابي للبعد أقل من الوسط الحسابي الموزون بقليل فيعني ذلك توافر البعد ولكن بنسبة اقل من المطلوب، أما إذا جاء الوسط الحسابي للبعد يقيمه بعيدة جداً عن الوسط الحسابي الموزون فهي تؤثر أن البعد غير متوافر في الشركة المبحوث فيها والجدول (9) يوضح مدى توافر متطلبات المسؤولية الاجتماعية في شركة رويال كولورز للطباعة والتغليف.

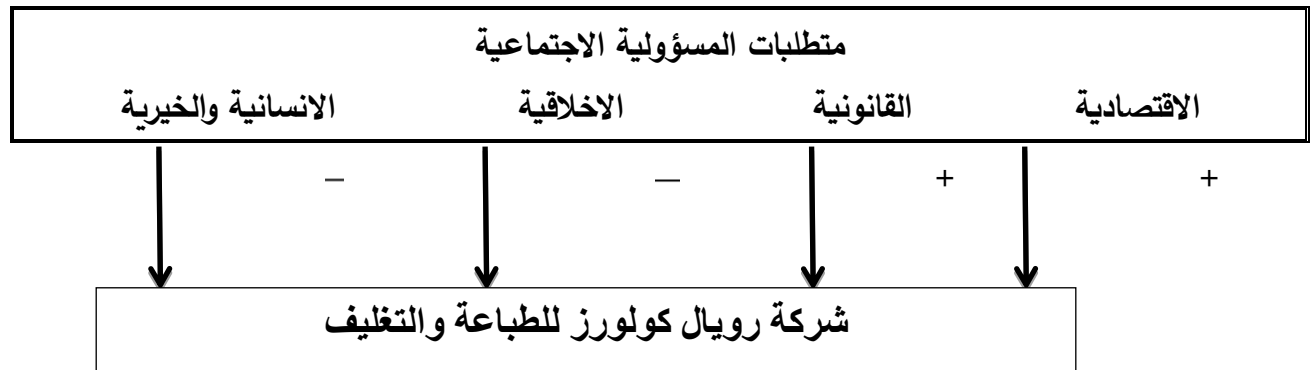
الجدول (9): مدى توافر متطلبات المسؤولية الاجتماعية في شركة رويال كولورز للطباعة والتغليف

ت	المتطلبات	الفقرات	عددتها	مصادر القياس
1	المسؤولية الاقتصادية	3,96	3,77	متوافر
2	المسؤولية القانونية	3,84	3,77	متوافر
3	المسؤولية الاخلاقية	3,64	3,77	متوافر على نحو ضعيف
4	المسؤولية الانسانية والخيرية	3,64	3,77	متوافر على نحو ضعيف

ومع ذلك يصبح مخطط البحث على النحو التالي

في ضوء مشكلة البحث واهميته واهدافه تم تحديد متطلبات البحث المتمثلة في ابعادها من خلال

الشكل (4)



الشكل (4) مخطط البحث بعد اختبار الفرضية.

وبهذا تتحقق فرضية البحث الذي تنص على توافر متطلبات المسؤولية الاجتماعية في شركة رويال

كولورز للطباعة والتغليف.

2- الاستنتاجات والمقترحات

تتضمن هذه الفقرة عرض ابرز الاستنتاجات التي تم التوصل اليها وطرح بعض المقترحات لإفادة الشركة المبحوث فيها.

✓ الاستنتاجات

نعرض في هذه الفقرة الاستنتاجات التي تم التوصل اليها بعد تحليل استجابات الافراد المبحوث فيهم عن متطلبات المسؤولية الاجتماعية ومدى توافرها في مديرية شركة رويال كولورز للطباعة والتغليف وهي كالآتي:-

- 1- هناك توافر لمتطلبات المسؤولية الاجتماعية بدرجات متفاوتة، اذ تبين من نتائج التحليل ان هناك ممارسة للمسؤولية الاقتصادية على نحو جيد، أما المسؤولية القانونية، والمسؤولية الاخلاقية فكانت ممارستها من قبل الشركة المبحوث فيها على نحو متوسط، واخيراً سجلت المسؤولية الانسانية والخيرية ممارسة مقبولة تحتاج الى الاهتمام الداعم على نحو أكثر.
- 2- تساهم الشركة المبحوث فيها في الحفاظ على البيئة عن طريق القوانين والانظمة التي تطبقها، وتنجز اعمالها بأسلوب يتوافق مع القيم الاخلاقية للمجتمع، وهذا ما اشرته نتائج البحث التي تم التوصل اليها.
- 3- حرصت الشركة على الوصول الى مستوى اعلى من الكفاءة في العمل وتشجيع العاملين للدخول في نشاطات توعوية في مجال المسؤولية الاجتماعية.
- 4- تحتاج ادارة الشركة الى نظرة اشمل واعمق نحو مفهوم المسؤولية الاجتماعية على نحو عام، والمسؤولية الانسانية والخيرية على نحو خاص والتي اشرت النتائج قلة الاهتمام بتوفير فرص عمل متكافئة وعادلة للجميع، وخصوصاً لذوي الاحتياجات الخاصة، وتوفير مصادر الحياة الكريمة للمجتمع ككل.

✓ المقترحات

استكمالاً لمتطلبات البحث واعتماداً على ما توصل اليه من استنتاجات نطرح بعض المقترحات التي قد تعود على الشركة المبحوث فيها والمنظمات التي تعمل في نفس النشاط او نشاطات اخرى بالفائدة.

- 1- بذل المزيد من الجهد من قبل الشركة المبحوث فيها في ممارسة المسؤولية الاجتماعية لبناء سمعة جيدة للشركة، والقيام بالدور الاجتماعي المنوط بها عن طريق:
- رفع وعي الادارة والعاملين في الشركة بدور المسؤولية الاجتماعية لتحقيق العدالة الاجتماعية، والاستقرار لإفراد المجتمع.
- احترام البيئة الداخلية المتمثلة بالعاملين، والخارجية المتمثلة بأفراد المجتمع في كافة نشاطات وممارستها.
- ان تعتبر الشركة المبحوث فيها ممارسة المسؤولية الاجتماعية واجب عليها وليس امراً اختيارياً.
- وضع خطط استراتيجية للمسؤولية الاجتماعية في اطار الاستراتيجيات الكلية المصاغة لتحقيق اهداف الشركة.
- تشجيع ومكافئة وتقدير الممارسات الجيدة في مجال خدمة المجتمع من جانب العاملين في الشركة.

- زيادة الوعي الحكومي ووسائل الاعلام عن المساهمات التي يمكن ان تقدمها المنظمات في تحقيق التقدم الاجتماعي والازدهار.
- اتضح مما سبق ان الموضوع بحاجة الى المزيد من الدراسة والبحث بهدف اثراء بكافة جوانبه، وبما يحقق الفائدة على المجتمع ككل.

المصادر

المصادر العربية:

- صالح السحيباني، المسؤولية الاجتماعية ودورها في مشاريع القطاع الخاص في التنمية: حالة تطبيقية على المملكة العربية السعودية، المؤتمر الدولي حول القطاع الخاص في التنمية: تقييم واستشراف، بيروت، 23-25 مارس 2009.
- طاهر محسن ، منصور الغالبي ، صالح مهدي محسن العامري، المسؤولية الاجتماعية وأخلاقيات الأعمال، دار وائل، الأردن، 2006 .
- الكسندر سكولنيكوف و جوش ليتشمان و جون سوليفان، النموذج التجاري لمواطنة الشركات، مركز المشروعات الدولية الخاصة، التقرير رقم 410، 27 ديسمبر 2014.
- الأسرج حسين عبد المطلب. المسؤولية الاجتماعية للشركات: التحديات و الآفاق من أجل التنمية في الدول العربية، متاح على <http://mpira.ub.uni-muenchen.de.pdf> 30 نوفمبر 2011.
- بن عيشي بشير، قوفي سعاد، عرقابي عادل. المسؤولية الاجتماعية و الأداء الاجتماعي للمؤسسات الاقتصادية في إطار التنمية المستدامة. الملتقى العلمي الدولي الأول حول أداء و فعالية المنظمة في ظل التنمية المستدامة، 10 - 11 نوفمبر 2009، جامعة محمد بوضياف بالمسيلة، كلية العلوم الاقتصادية و علوم التسيير و العلوم التجارية.
- الغالبي طاهر محسن منصور، العامري صالح مهدي محسن. المسؤولية الاجتماعية لمنظمات الأعمال و شفافية نظام المعلومات: دراسة تطبيقية لعينة من المصارف التجارية الأردنية. متاح على <http://unpan1.un.org/intradoc/groups/public/documents/>. 30 نوفمبر 2017.
- حسن، علاء احمد، 2012، مدى توافق المسؤولية الاجتماعية، وابعاد التوجه الاستراتيجية دراسة تحليلية مقارنة لشركتي الحكماء ونيوى للصناعات الدوائية، مجلة تكريت للعلوم الادارية والاقتصادية، المجلد (8) العدد (24) كلية الادارة والاقتصاد، جامعة تكريت، العراق.
- النادي، فتحي، 2008، المسؤولية الاجتماعية للادارة في الدول النامية و دورها في تنمية القدرات الابداعية للعاملين (حالة عملية من مصر)، مجلة اتحاد جمعيات التنمية الادارية، المجلد (45)، العدد (3).
- موسى، صباح محمد، 2018، أثر المسؤولية الاجتماعية على المكونات الاستراتيجية للمصارف في الاردن، مجلة القادسية للعلوم الادارية والاقتصادية، الدراسات المالية والمصرفية المجلد (13)، العدد (2) كلية الادارة والاقتصاد، جامعة القادسية.

- المغربي، نبال، وفؤاد، ياسمين، 2008، المسؤولية الاجتماعية لرأس المال في مصر، المركز المصري للدراسات الاقتصادية.
المصادر الأجنبية

-Lemercier, la Responsabilité sociale des entreprises, Association membre de l'union sociale pour l'habitat, 2016, P 2.

-www.wbcsd.org

-Yran pesqueux, Yran Biefot, L'ethique des affaires ; Management par les valeur et responsabilité sociale, Edition d'organisation, Paris, P19.

تأثير التجارة الإلكترونية في مهنة محافظ الحسابات في ظل التحول الرقمي بمنظمات الأعمال

د. منصوري هوري

مخبر دراسات التنمية المكانية وتطوير المقاولاتية في الجزائر، جامعة أحمد دراية - أدرار (الجزائر).

sayah.2013@yahoo.fr

حنان تونسعي

جامعة سيدي محمد بن عبد الله (المغرب)

hananetounsadi@gmail.com

الملخص:

هدف هذا البحث إلى التعرف على المتطلبات العلمية والعملية لمهنة محافظ الحسابات في ظل بيئة التجارة الإلكترونية من جهة، ومدى تأثيرها على مهنة المراجعة من جهة أخرى، هذه المهمة التي أنشئت في ظل بيئة التجارة التقليدية، هل تكون كافية وناجعة ويمكن تطبيقها في ظل بيئة حديثة تغتفر في جل مراحلها إلى التوثيق المستندي، وقصد تحقيق أهداف هذا البحث تم اعتماد برنامج الحزمة الإحصائية للعلوم الاجتماعية بالاعتماد على عينة عشوائية من مجتمع البحث المتمثل مجتمع محافظي الحسابات في الجزائر، وقد توصل البحث الى ثبات أداة القياس حيث وفقا لمعامل كرونباخ ألفا كانت النتيجة الإجمالية 0,987%، والتي تعتبر مؤشر جد مقبول يفوق القيمة المقبولة كحد أدنى 60%، وبالاعتماد على معامل الارتباط سبيرمان تم التوصل لوجود علاقة ارتباط قوية بين التجارة الإلكترونية ومهنة محافظ الحسابات بلغت $r = 0.944$ ، كما جاء تحليل التباين ANOVA بقيمة احتمالية إحصائية Sig=0.000 وهي أقل من مستوى المعنوية الاسمي للتوزيع الطبيعي والبالغ 0.05 وعليه تم قبول معادلة الانحدار فالنموذج ذو معنوية إحصائية.

الكلمات المفتاحية: تجارة إلكترونية، تجارة تقليدية، مهنة محافظ الحسابات، تدقيق.

المقدمة:

أحدثت الانترنت ثورة في عالم الكمبيوتر والاتصالات لم يسبق لها مثيل أدت إلى إزالة الحدود بين جميع الدول ليصبح العالم على إثرها أشبه بالقرية الواحدة، أفرزت هذه الثورة تغيرات جذرية في بيئة المعاملات التجارية مهدت الطريق لظهور ما يعرف بالتجارة الإلكترونية، حيث يسرت هذه الآلية الجديدة للمؤسسات تسويق وبيع منتجاتها والوصول للمستهلك أينما كان وبتكلفة قليلة. من هنا فرضت تكنولوجيا المعلومات واقعا جديدا على مهنة المراجعة القائمة في ظل المؤسسات التي تنشط في التجارة الإلكترونية، مما أدى إلى ضرورة مواكبة مهنة تدقيق الحسابات والمدققين لهذا التطور، وتغيير أساليبهم التقليدية ومعارفهم بأساليب مستحدثة تساهم وبشكل متوازي هذا النمو المتسارع، قصد تنفيذ عملية التدقيق بكفاءة وفعالية، لذلك نسعى من خلال هذا العمل

إلى التعرف على البيئة التجارية الجديدة المتمثلة بالتجارة الإلكترونية، ومقارنتها بالبيئة التجارية التقليدية، ومن ثم معرفة مدى نجاعة مهمة محافظ الحسابات في ظل التجارة الإلكترونية.

إشكالية الدراسة: ومن خلال ما سبق طرح الإشكالية التالية: هل مهمة محافظ الحسابات والتي أنشئت في ظل تجارة تقليدية تكون ناجعة في ظل تجارة إلكترونية؟، من هنا فمشكلة البحث تحدد من خلال الأسئلة التالية:

- ماهية التجارة الإلكترونية، وما هي ميزاتها وخصائصها؟

- ما هي المتطلبات العلمية والعملية لتدقيق عمليات التجارة الإلكترونية؟

- هل أثرت التجارة الإلكترونية في معايير مهنة المراجعة؟

فرضية البحث الرئيسية:

- تؤثر التجارة الإلكترونية على مهمة محافظ الحسابات.

أهداف الدراسة: هدفت هذه الدراسة إلى:

- التعرف على البيئة التجارية الجديدة المتمثلة بالتجارة الإلكترونية.

- مقارنة بيئة التجارة التقليدية بنظيرتها الإلكترونية.

- تحديد المعايير والمتطلبات الضرورية للقيام بمراجعة التجارة الإلكترونية بشكل فعال

- التطرق للتغيرات التي أحدثتها بيئة التجارة الإلكترونية على مهنة محافضي الحسابات

أهمية الدراسة: تتبع من أهمية التدقيق من جهة وأهمية التجارة الإلكترونية من جهة أخرى، فالتجارة الإلكترونية تمكن مستخدميها من تحقيق فوائد وعوائد ضخمة، لكن وبحكم عالمها الافتراضي وما يشوبها من مخاطر وخروقات بالشكل الذي يمنح إمكانية اختراق الغير للمعلومات الخاصة لكل من المستهلك أو التاجر، مما يثير قلق وشكوك المستهلكين والمتعاملين في بيئة التجارة الإلكترونية، كان لزاماً على مهنة المحاسبة أن تمنح معايير للتجارة الإلكترونية بالشكل الذي يمكن منتسب من توفير الثقة بالتعامل بالتجارة الإلكترونية لبيئة الأعمال المتعاملة بها.

حدود الدراسة:

للإجابة على الإشكالية المطروحة والتوصل لنتائج الدراسة أعدنا استبيان تم تحليله باستخدام برنامج

SPSS وكانت حدود الدراسة كالاتي:

الحدود المكانية: تم إجراء دراسة الحالة على مجتمع محافضي الحسابات على مستوى الجزائر، والمرخص لهم بمزاولة النشاط والمسجلين في جداول المصنف الوطني للخبراء المحاسبين والمجلس الوطني لمحافضي الحسابات والمنظمة الوطنية للمحاسبين المعتمدين بعنوان نشاط 2017.

المجال الزمني: تم إجراء هذه الدراسة خلال ثلاثة الثلاثي الأول من سنة 2021.

الحدود البشرية: تم إنتقاء 10 موظفين في المجال المحاسبي و250 محافظ حسابات من مجموع مجتمع الدراسة والذي بلغ عدده 2035 محافظ.

الحدود العلمية: اقتصرت الدراسة على معالجة دور ومهمة محافظ الحسابات في ظل التجارة الإلكترونية

الحدود الموضوعية: حددت نتائج هذه الدراسة من خلال إجابات أفراد العينة على أداة الدراسة المعدة لذلك.

هيكل البحث: سعى للإجابة عن إشكالية الدراسة وتحقيق أهدافها، تناولنا الموضوع من خلال عدة عناصر:

1. الإطار النظري للمحاسبة في ظل التجارة الإلكترونية.
2. ماهية محافظ الحسابات.
3. تأثيرات التجارة الإلكترونية على مهنة المحاسبة والمراجعة.
4. الجانب التطبيقي.

الدراسات السابقة:

(دراسة العمودي أحمد عبد الله عمر، 2006)، هدفت الدراسة إلى التعرف على مدى تأثير مراجعة الحسابات، نتيجة لنمو عمليات التجارة الإلكترونية، وخصائص هذا النوع من النشاط، وإيضاح التحديات والفرص التي تفرضها على مهنة المراجعة وما تستوجبه من معرفة وإدراك لمحافظي الحسابات للتطور الحاصل في بيئة التجارة الإلكترونية، كذلك معرفة مدى إلمام المراجع بتقنيات التجارة الإلكترونية وبأحدث الإجراءات والأساليب المستخدمة في مجال مراجعة عمليات التجارة الإلكترونية، مع الأخذ بعين الاعتبار مجموعة من المخاطر المرتبطة بنظم الرقابة الداخلية وبطبيعة عمليات التجارة الإلكترونية، إلى جانب الحاجة إلى عدد من المهارات العلمية والمهنية التي يجب توافرها في المراجع الخارجي، توصلت الدراسة إلى أن تصميم نظام التجارة الإلكترونية يجب أن يمتثل من حفظ المستندات المتعلقة بعملياتها إلى أن يقوم المراجع بالموافقة عليها خلال مدة محددة، وبما يمكنه من استرجاعها عند الحاجة إليها، أيضا يجب السماح للمراجع الخارجي بالوصول إلى قاعدة البيانات في أي وقت، وعدم إخفاء أي بيانات عنه، ويجب توافر البيانات التفصيلية للعمليات لفترات ملائمة، كما توصلت الدراسة إلى موافقة بدرجة كبيرة جداً من قبل محافظي الحسابات على أن من المهام الحالية لقيام المراجع بمراجعة عمليات التجارة الإلكترونية هي ضرورة التحقق من وجود إجراءات رقابية تحقق أمن المنشأة من التهديدات الخارجية أو الداخلية، وتقييم ما إذا كانت الإجراءات الوقائية المطبقة لمواجهة هذه التهديدات تتناسب مع مستوى الخطر الأمني المقدر، إضافة إلى ذلك فإن مراجعي الحسابات يوافقون بدرجة كبيرة جداً على أن هناك حاجة إلى التدريب، وتطوير المهارات الحالية لدى المراجع، ليتمكن من مراجعة البيانات المالية لصفقات التجارة الإلكترونية بالكفاءة المطلوبة (عمر، 2006، صفحة 85).

دراسة (محمد فوز رجاء الله العميري، 2007) هدفت الدراسة إلى معرفة واقع التجارة الإلكترونية، والبحث في مدى تأثير تخطيط عملية المراجعة بتحول المنشآت من النظام التقليدي إلى نظام التجارة الإلكترونية من خلال الإستبانة، توصلت الدراسة إلى أن ممارسة التجارة الإلكترونية تلعب دوراً مهماً في دنيا الأعمال من خلال تخطي الحواجز الجغرافية وبالتالي زيادة عدد العملاء، ومما لا شك فيه أن مباشرة التجارة الإلكترونية سوف تلقى آثار متعددة على نظام المعلومات المحاسبية للمنشأة، ويمكن أن تشمل تطويراً للنظام وأغلب مدخلاته ومخرجاته والرقابة عليها، وتأكيد الثقة في البيانات المالية من خلال مكاتب المراجعة. كما توصلت الدراسة إلى أن التجارة الإلكترونية ظاهرة معاصرة حولت جزءاً من أداء الأعمال من الطرق التقليدية إلى الطرق الآلية،

أما فيما يتعلق بأثر التجارة الإلكترونية على معايير المراجعة فقد خلصت الدراسة إلى أن التجارة الإلكترونية تؤثر على بيئة الأعمال وبالتالي على معايير المراجعة، نظراً للارتباط القوي بين العمليات التجارية والمحاسبة حيث يعتقد أن للتجارة الإلكترونية آثاراً على معايير المحاسبة والمراجعة تؤدي إلى تغيير في النظم المحاسبية المستخدمة، بالإضافة إلى قضية أخرى تؤدي إلى زيادة أعمال المراجعة، حيث كان الشائع في السابق في ممارسة المراجعة أن المراجع يقوم بتنفيذ عملية المراجعة بإتباع أسلوب المراجعة النهائية التي كانت تبدأ عادة عملها الرئيسي بعد انتهاء السنة المالية للشركات، ولكن في ظل التجارة الإلكترونية أصبح من الضروري اللجوء إلى المراجعة المستمرة (العميري، 2007، صفحة 14).

ما يميز هذه الدراسة: تتبع أهمية هذه الأخيرة من أهمية مهنة المراجعة نفسها، وأهمية التجارة الإلكترونية والدور الذي تلعبه في بيئة الأعمال التي تُعد ركيزة في اقتصاد أي دولة. ومما لاشك فيه أن هذا العمل سيكون بمثابة إثراء وتكملة لما سبقه من بحوث ودراسات، من ناحية الجانب التطبيقي كان السعي لتخصيص مجتمع الدراسة لعينة محافظي الحسابات مع أخذ عينة لا تفوق 10% من موظفي قطاع المحاسبة، ويعود اختيار هذه العينة لطبيعة الأسئلة المختارة والفرضية التي سبق وبنينا عليها الدراسة.

1. الإطار النظري للمحاسبة في ظل التجارة الإلكترونية:

1.1 ماهية التجارة الإلكترونية:

ظهرت مفاهيم جديدة وتعريفات معينة للتجارة الإلكترونية، يمكن الاختلاف بينها في الزاوية المنظور منها، لكن ما هو متفق عليه أن مصطلح التجارة الإلكترونية تم اشتقاقه من اللغة الانجليزية Electronic Commerce فالعديد من الأشخاص ينظرون إلى مصطلح التجارة على أنه عبارة عن الحركات التي تحدث بين الأطراف (خطاب، 2011، صفحة 13) ومن هذا الباب يمكن تعريفها أيضاً:

-هي تنفيذ وإدارة الأنشطة التجارية المتعلقة بالبضاعة والخدمات بواسطة تحويل المعطيات عبر شبكة الانترنت أو الأنظمة التقنية الشبيهة.

-كما عرفت التجارة الإلكترونية من قبل منظمة التجارة العالمية بأنها: "مجموعة متكاملة من عمليات عقد الصفقات، تأسيس الروابط التجارية، توزيع، تسويق وبيع المنتجات بوسائل إلكترونية". (خليل، 2009، صفحة 39)

-أما تعريفها الوارد في مشروع الأمم المتحدة فكان "بأنها البرمجة الأوتوماتيكية للعمليات التجارية، الصناعية والإدارية التي يتم كبتها وتسلسلها بطريقة آلية دون أي تدخل إنساني وكذلك استخدام الوسائل أو ضبطها من الناحية الشكلية، وفقاً لمستوى معياري أو قياسي معين" (أمين، 2012، صفحة 81).

2. ماهية محافظ الحسابات:

إن الجزائر كغيرها من الدول النامية تسعى للتوجه والخوض في التجارة الإلكترونية، سواءً على مستوى القطاع العام أم القطاع الخاص، وعليه وجب عليها العمل على مواكبة هذا التوجه، لذا كان من المنطق أن تكون مهنة التدقيق مستعدة لتدقيق تعاملات التجارة الإلكترونية وتحديث نفسها بشكل متسارع ومتناغم مع هذا التطور.

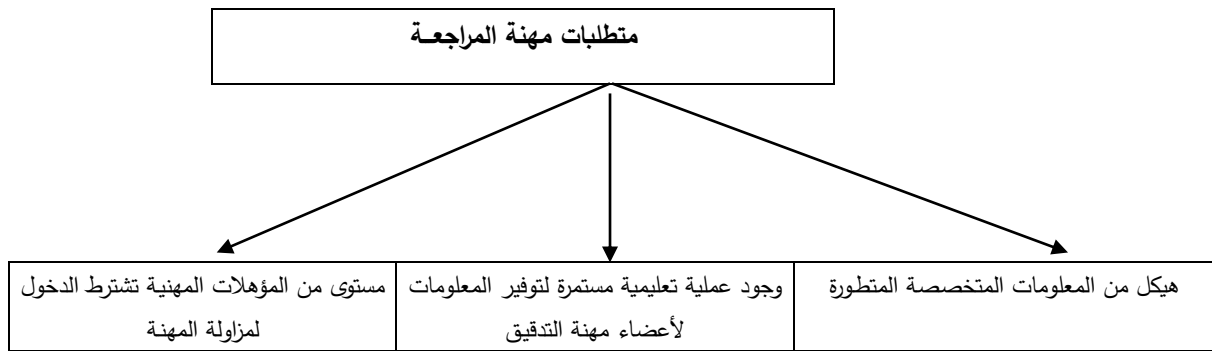
1.2 مفهوم محافظ الحسابات

1.1.2 تعريف محافظ الحسابات: تعددت المفاهيم التي تناولت مفهوم محافظ الحسابات منها:

عرف القانون التجاري محافظ الحسابات حسب المادة 715 مكرر 4 على أنه: "الشخص الذي يدقق في صحة المعلومات المقدمة سواء في تقرير مجلس الإدارة أو مجلس المديرين، على حسب الحالة، وفي الوثائق المرسلة إلى المساهمين حول الوضعية المالية للمؤسسة وحساباتها، كما عليه أن يصادق على انتظامات الجرد وحسابات المؤسسة. ولصحة ذلك يتحقق مندوبو الحسابات إذا ما تم احترام مبدأ المساواة بين المساهمين". (الجزائرية، 2007، صفحة 128).

حسب القانون المتعلق بمهن الخبير المحاسب محافظ الحسابات والمحاسب المعتمد حيث عرف كل منهم على أنه: "كل شخص يمارس بصفة عادية باسمه الخاص وتحت مسؤوليته، مهمة المصادقة على صحة حسابات المؤسسات، الهيئات، انتظامها ومطابقتها لأحكام التشريع المعمول به. وعرف أيضا محافظ الحسابات بأنه شخص قانوني مؤهل ومدرب ومستقل ومحيد، ومسؤول عن إبداء رأي فني محايد على القوائم المالية لمنشأة العميل". (علي، 2000، الصفحات 21-22) من خلال التعاريف السابقة يتضح أن نجاح مهنة المراجعة يتطلب توافر ثلاثة أركان يبرزها الشكل التالي:

شكل (01): مقومات مهنة المراجعة



المصدر: (إبراهيم، 2010، صفحة 23)

3. تأثيرات التجارة الإلكترونية على مهنة المحاسبة والمراجعة:

على إثر إسقاط مهنة المراجعة على بيئة التجارة الإلكترونية نجد أن هذه الأخيرة ساهمت في إحداث تغييرات ملموسة واحتمال تحميل المراجع بمسؤوليات إضافية. تتمثل هذه التغييرات والخدمات الجديدة التي أصبحت تقدمها مهنة المراجعة في ظل التجارة الإلكترونية في الآتي (الجعيري، 2012، صفحة 81):

1.3. إضفاء الثقة في موقع العميل على الانترنت: تضيف هذه الخدمة أمن وسلامة الموقع الإلكتروني وما يحتويه من معلومات وذلك بدون إضافة أية ضمانات لجودة السلعة أو الخدمة المعروضة، ولتحقيق هذه الخدمة يجب التأكد من تطبيق المبادئ الآتية:

-التأكد من وجود أساليب ممارسة نشاط التجارة الإلكترونية وضمان الخصوصية، على أن تتضمن الإفصاح الكامل عن السلعة أو الخدمة المقدمة، وكيفية تنفيذ العملية والإجراءات لدى الشركة بخصوص استفسارات العملاء.

-الاحتفاظ بإجراءات رقابية فعّالة عن اكتمال، موضوعية وشفافية الصفقات، على أن يتضمن توكيدات بتنفيذ الصفقات الإلكترونية طبقاً للاتفاقيات مع العملاء.

-الاحتفاظ بإجراءات فعّالة تؤكد حماية وسرية المعلومات.

2.3. الثقة والاعتماد على النظام الخاص بشركة التجارة الإلكترونية: هي خدمة إضفاء الثقة في النظام القائم في شركات التجارة الإلكترونية من خلال تأكيد محافظ الحسابات بوجود تأمين، سلامة ومتابعة للنظام مع وجود الإجراءات الرقابية التي تضمن الثقة في النظام الخاص بالشركة.

3.3. لتقادي الصعوبات التي سبق ذكرها "المتعلقة بالنشر الإلكتروني للقوائم المالية" كلف محافظ الحسابات بنشر القوائم المالية المدققة للشركات من خلال موقعه الإلكتروني بالتزامن مع نشر الشركة قوائمها المالية بموقعها الإلكتروني على أن تشير الشركة بموقعها إلى نشر نسخة من هذه القوائم بموقع المراجع الإلكتروني، هذا بالإضافة إلى نشر نسخة من القوائم المدققة بموقع هيئة سوق المال بالنسبة للشركات المدرجة بسوق المال.

4.3. مهارات تقنية المعلومات: في عام 2000 استعرض المؤلفان "ألبرت وساك" دراسة لتطوير التعليم المحاسبي في أمريكا واستنتجا منها أن المناهج المحاسبية غير مواكبة للتطورات المستمرة في تقنية المعلومات، وجاءت توصياتهما حول إعادة هندسة برامج المحاسبة في الجامعات على ضوء المتغيرات البيئية المحيطة، كما يعتبر موضوع إيجاد مؤهل محاسبي عالمي معترف به، ضمن أولويات منظمة التجارة العالمية والإتحاد الدولي للمحاسبين ومنظمة الأمم المتحدة للتجارة والتنمية.

هذا ما يحدث في الدول المتقدمة، ولكن في الجزائر بالرغم من التطور المستمر في تقنية المعلومات فلا يزال التعليم المحاسبي في جامعاتنا يفتقر إلى التحديث المطلوب في منهجياته وفق احتياجات قطاع الأعمال الإلكتروني ولا تزال أقسام المحاسبة عاجزة عن تطوير منهجياتها (المطيري، 2020، صفحة 02).

5.3. القضايا المحاسبية في شركات التجارة الإلكترونية: إن ممارسات وأنشطة شركات التجارة الإلكترونية أحدثت تساؤلات محاسبية جديدة مثل كيفية معالجة التكاليف المتعلقة بإنشاء وتحسين موقع الانترنت، وكيفية المحاسبة عن التكاليف الجارية والمستثمرة لصيانة الموقع وما يرتبط به، وإدارة التدفقات النقدية وتوقيت الاعتراف بإيرادات المبيعات التي تحسب على أساس صافي المبيعات أو إجمالي المبيعات. بذلك يجب على الهيئات المسؤولة عن صناعة معايير المحاسبة المالية أن تضع من ضمن أهدافها مراجعة وإعداد المعايير المحاسبية القائمة نتيجة للتطور التقني المستمر، إضافة إلى إعداد إرشادات ومعايير محاسبية للعرض والإفصاح عن التقارير المالية على الانترنت.

6.3. الخدمات التوكيدية: هي خدمات مهنية مستقلة تهدف إلى تحسين وضمان جودة المعلومات ومحتواها لأغراض اتخاذ القرارات، كما أن ظهور الخدمات التوكيدية كان بمثابة إضافة خدمات جديدة لمحافظي

الحسابات، حيث لم يقتصر دور محافظي الحسابات على مراجعة القوائم المالية وإبداء الرأي أو تقديم استشارات بل أصبح يقدم خدمات جديدة تتمثل في توكيده لضمان المعلومات وجودتها، وكذلك أصبح مسؤولاً عن تقديم هذه الخدمة لفئة جديدة بخلاف المساهمين (المطيري، 2020، صفحة 03).

7.3. المراجعة المستمرة (الإلكترونية): المراجعة المستمرة منهج يمكن محافظ الحسابات من تقديم تأكيدات مكتوبة وليس رأياً حول موضوع المراجعة التي تقع تحت مسؤولية إدارة الشركة (العميل)، وتكون هذه الاستمرارية من خلال أشكال مختلفة في تقارير المراجعة للمساهمين والإدارة والعملاء المحتملين وذلك بشكل فوري أو بعد فترة قصيرة من وقوع الأحداث ذات العلاقة بموضوع المراجعة.

4. منهجية الجانب التطبيقي:

1.4. الطريقة والأدوات:

تم اعتماد الاستبيان كأداة للبحث لتحقيق أهداف الدراسة وعليه سيتم توضيح الخطوات التي تم إتباعها لإنجاز هذا الاستبيان، وهذا من خلال:

- تم توضيح أساس اختيار مجتمع الدراسة والعينة.
- حددنا المتغيرات وكيفية قياسها.
- تم شرح الأدوات الإحصائية المستخدمة في تحليل المعطيات واختبار الفرضيات وتحديد المعنوية الإحصائية.

2.4. الطريقة المتبعة:

جاء السعي في هذا العنصر بالتركيز على ذكر حيثيات وخطوات الدراسة بالتفصيل وكيفية الانتقال من مرحلة لأخرى.

1.2.4. مجتمع الدراسة: يتكون غالبية مجتمع الدراسة من مجموع محافظي الحسابات على مستوى الوطن، والمرخص لهم بمزاولة النشاط والمسجلين في جداول المصف الوطني للخبراء المحاسبين والمجلس الوطني لمحافظي الحسابات والمنظمة الوطنية للمحاسبين المعتمدين بعنوان نشاط 2020، بالإضافة إلى مجموعة قليلة من الموظفين في المجال المحاسبي.

2.2.4. عينة الدراسة: تم تشكيل عينة الدراسة من مجتمع محافظي الحسابات في الجزائر، حيث تمثلت في 250 مراجع تم انتقاؤهم من بين مجتمع الدراسة الذي يتكون من 2035 محافظ مجاز وممارس للمهنة بحسب بيان لوزارة المالية على موقعها الرسمي، إضافة إلى 10 إستبانات تم توزيعها على موظفين في المجال المحاسبي، ليتم في الأخير استقبال 61 استبانته.

3.4. الأدوات المستخدمة: بعد أن تم تحديد مجتمع الدراسة وعينته ثم المنهج المتبع لعرض النتائج والتحليلات سيتم ذكر الأدوات والأساليب المعتمدة في هذه الدراسة.

1.3.4. أداة الدراسة: تم تصميم الإستبانته على أساس فرضية الدراسة، حيث تضمنت الإستبانته ثلاثة أجزاء:

- حيث انفرد الأول بالمعلومات الديمغرافية عن أفراد عينة الدراسة، من السن، الجنس، وظيفة حالية، المؤهل العلمي وسنوات الخبرة.

-الجزء الثاني تم التطرق فيه إلى خصائص التجارة الإلكترونية.

-أما الجزء الثالث فتضمن التحديات التي تواجه مهنة المراجعة في ظل التجارة الإلكترونية.

2.3.4. صدق وثبات أداة القياس

صدق أداة القياس: تم صياغة الإستبانة بالتركيز على متغيرات البحث سواء مهنة محافظ الحسابات أو التجارة الإلكترونية.

ثبات أداة القياس: تم اختبار الاتساق الداخلي للإستبانة، لقياس درجة الثبات في إجابات عينة الدراسة على أسئلة الإستبانة وفقا لمعامل كرونباخ ألفا، فكانت النتيجة الإجمالية 0,987%، والتي تعتبر مؤشر جد مقبول يفوق القيمة المقبولة كحد أدنى 60%، وهي نسبة تدل على ثبات أداة القياس، أنظر الجدول التالي:

جدول رقم (01): نتائج اختبار معامل كرونباخ ألفا

النتيجة	قيمة معامل كرونباخ ألفا	عدد الأسئلة	المجال
جيدة	0,982	15	بيئة وخصائص التجارة الإلكترونية تلزم محافظ الحسابات بالتمتع بمتطلبات علمية وعملية للقيام بمهنة المراجعة
جيدة	0,967	08	التحديات التي تواجه مهنة المراجعة في ظل عمليات التجارة الإلكترونية
جيدة	0,987	23	جميع الأسئلة

المصدر: من إعداد الباحثين بناء على نتائج SPSS.

يلاحظ من الجدول أن كل مجال من مجالي الإستبانة وكذلك إجمالي أسئلة الإستبانة قد حققت القدر الكافي والأدنى من الثبات والصدق.

5. النتائج والمناقشة: بعد أن تم عرض الطريقة والأدوات المستخدمة، تم عرض النتائج المتوصل إليها ومناقشتها من خلال:

-عرض نتائج الدراسة المتوصل إليها.

-الخوض في تحليل ومناقشة النتائج.

1.5. وصف خصائص عينة الدراسة: يتم في هذه الفقرة عرض وتحليل النتائج المتعلقة بالمعلومات الديمغرافية لأفراد عينة الدراسة.

جدول رقم (02): المتغيرات الديمغرافية

المتغير	الخيار	التكرار	النسبة	التفسير
الجنس	ذكر	65,6%	40	تشير النتائج المتعلقة بتوزيع عينة الدراسة حسب نوع الجنس من ذكر وأنثى، أنه بلغ عدد الذكور 40 فرد بنسبة 65,6%، أما فئة الإناث فاقترنت على 21 أنثى، أي بنسبة 34,4%.
	أنثى	34,4%	21	
السن	أقل من 30 سنة	22	36,1%	تشير النتائج الواردة والمتعلقة بتوزيع عينة الدراسة حسب السن، أن الفئة ما بين 30-40 احتلت المرتبة الأولى بـ 45,9%، وتليها الفئة أقل من 30 سنة بـ 36,1%، في حين أن فئة فوق 40 سنة الأقل نسبة بـ 18%، وعليه نستخلص أن معظم أفراد عينة الدراسة هم شباب.
	بين 30-40 سنة	28	45,9%	
	فوق 40 سنة	11	18%	
المستوى الدراسي	ليسانس	26	42,6%	عينة الدراسة تم توزيعها من حيث المؤهل العلمي لأربعة فئات، بلغ عدد حملة الليسانس 26 فرد، بينما بلغ عدد حملة الماستر 24 فردا و 10 فرد بالنسبة لحملة الماجستير وبلغ حملة المؤهلات العلمية الأخرى فردا واحد، الملاحظ مما سبق ذكره أن غالبية عينة الدراسة من الجامعيين.
	ماستر	24	39,3%	
	ماجستير	10	16,4%	
	أخرى	1	1,6%	
	ليسانس	26	42,6%	
الوظيفة الحالية	محافظ حسابات	50	82%	عينة الدراسة وزعت من حيث الوظيفة الحالية على ثلاث فئات، وكانت فئة محافضي الحسابات هي الأكثر مشاركة، بلغت نسبة هذه الفئة 82%، تليها فئة خبير محاسب بـ 14,8%، كما احتلت فئة العاملين بوظائف أخرى ذيل الترتيب بنسبة 3,2%، يتبين مما سبق أن غالبية أفراد عينة الدراسة من أهل الاختصاص في مجال التدقيق، الأمر الذي يزكي مصداقية الإجابات.
	خبير محاسب	9	14,8%	
	أخرى	2	3,2%	
السن	أقل من خمس سنوات	26	42,6%	تشير نتائج توزيع عينة الدراسة حسب عدد سنوات الخبرة، بأن 26 فرد يملكون خبرة أقل من خمس سنوات، كما أن 21 فرد يملكون خبرة محصورة ما بين 5 إلى 10 سنوات، فيما اقتصر عدد الفئة التي لديها خبرة أكثر من 10 سنوات على 14 فرد، نلاحظ مما سبق أن الفئة الغالبة تملك تجربة تقل عن العشر سنوات، الأمر الذي
	من 5 - 10 سنوات	21	34,4%	

المصدر: من إعداد الباحثين بالاعتماد على نتائج SPSS.

2.5. عرض النتائج: قصد التعرف على مدى تأثير التجارة الإلكترونية على مهمة محافظي الحسابات، قمنا باختبار فرضية الدراسة ومناقشتها من خلال نتائج أداة القياس -آراء محافظي الحسابات- كالتالي:

1.2.5. نتائج الفقرة الأولى: بيئة وخصائص التجارة الإلكترونية تلزم محافظ الحسابات بالتمتع بمتطلبات علمية وعملية للقيام بمهنة المراجعة.

جدول رقم (03): نتائج الفقرة الأولى

الرقم	العبارة	المتوسط الحسابي	الانحراف المعياري	مستوى الموافقة
01	أصبحت التجارة الإلكترونية من بين القطاعات الأسرع نمواً في الاقتصاد العالمي	4,11	0,486	عالية
02	مكانة التجارة الإلكترونية فرضت على الهيئات المحاسبية الدولية تخصيصها بالدراسة والبحث عن قواعد وقوانين تواكب هذه المكانة.	4,11	0,486	عالية
03	تعمل التجارة الإلكترونية في بيئة غير ملموسة وفريدة من نوعها، وتفتقد إلى التوثيق المستندي	4,08	0,526	عالية
04	تعد السرية والخصوصية (الأمن) من التحديات التي تعوق وتؤثر على التجارة الإلكترونية	4,08	0,557	عالية
05	تعاني الشركات الناشطة في بيئة التجارة الإلكترونية من الوصول غير المخول إلى النظام والبيانات والمعلومات	4,11	0,486	عالية
06	تلجأ بعض الشركات إلى نشر قوائم مالية غير مدققة على موقعها بقصد تضليل المستخدمين	4,08	0,493	عالية
07	تتعرض البيانات المالية المنشورة على الانترنت سواء كانت مدققة أو غير مدققة للتلاعب والتغيير من قبل أطراف أخرى بسبب عدم تأمين الموقع الإلكتروني	4,15	0,511	عالية
08	هناك قصور للتجارة الإلكترونية لإضفاء ثقة في وسائل الدفع الإلكترونية	4,11	0,486	عالية
09	تتحمل الشركة تكاليف إضافية، وعلى رأسها الضرائب المفروضة على مبيعات قد تكون غير موجودة أصلاً (لأن أغلب الشركات لا تقرر ولا تفصح عن وجود تلاعب خوفاً من فقدان زبائنها).	4,11	0,580	عالية
10	أصبح لزاماً على محافظ الحسابات الإلمام بالمعلومات والتقنيات الضرورية المصاحبة لبيئة التجارة الإلكترونية	4,13	0,591	عالية

11	يجب على محافظ الحسابات أن تكون له القدرة على فهم الأخطار المتضمنة في	4,13	0,532	عالية
12	ممارسات التجارة الإلكترونية	4,16	0,553	عالية
13	يجب على محافظ الحسابات أن تكون له القدرة على تحديد طبيعة وتوقيت إجراءات	4,10	0,597	عالية
14	المراجعة	4,13	0,532	عالية
15	لقيام محافظ الحسابات بعملية تدقيق أعمال التجارة الإلكترونية يستلزم معرفته	4,05	0,762	عالية
	بتكنولوجيا المعلومات بشكل أساسي			
	تقييم كفاءة محافظ الحسابات يكون بناءً على درجة استخدام تكنولوجيا المعلومات			
	لمحافظ الحسابات مهارات لأداء وظيفة مراجعة أمان نظم المعلومات			
الإجمالي		4,111	0,545	عالية

المصدر: من إعداد الباحثين بالاعتماد على نتائج SPSS.

نلاحظ من الجدول رقم (02) أعلاه أن الوسط الحسابي الإجمالي قد بلغ (4.111) والتي تمثل قيمة عالية من موافقة أفراد عينة الدراسة على أن بيئة وخصائص التجارة الإلكترونية تلزم محافظ الحسابات بالتمتع بمتطلبات علمية وعملية للقيام بمهنة المراجعة بشكل فعال، كما تدل القيمة المتدنية للانحراف المعياري (0.545) على أن الإجابات كانت متقاربة، وأن اتجاهاتهم حيال هذا المتغير كانت إيجابية.

2.2.5. نتائج الفقرة الثانية: التحديات التي تواجه مهنة المراجعة في ظل عمليات التجارة الإلكترونية.

جدول رقم (04): نتائج الفقرة الثانية

الرقم	العبارة	المتوسط الحسابي	الانحراف المعياري	مستوى الموافقة
1	يعتبر التطور التكنولوجي أهم تحدي لمحافظ الحسابات في ظل عمليات التجارة الإلكترونية	4,10	,569	عالية
2	تعتبر المناهج المحاسبية غير مواكبة للتطورات المستمرة في التجارة الإلكترونية	4,11	,551	عالية
3	يؤدي النشر الإلكتروني للقوائم المالية على الانترنت إلى إضعاف الثقة بالبيانات المالية	4,13	,618	عالية
4	تعتبر آلية الاعتراف بالإيراد المعمول بها في التجارة التقليدية لا تكفي للاعتراف بالإيراد في ظل عمليات التجارة الإلكترونية.	4,23	,560	عالية
5	أصبح محافظ الحسابات ملزم بتقديم خدمة إضفاء الثقة للنظام والموقع الإلكتروني لشركات التجارة الإلكترونية، من خلال تأكيده على وجود تأمين، سلامة متابعة للنظام.	4,18	,500	عالية

6	تتطلب التجارة الإلكترونية خدمات توكيدية من محافظي الحسابات تهدف إلى 4,18 ,563 عالية	
	تحسين وضمان جودة المعلومات ومحتواها لأغراض اتخاذ القرارات	
7	في ظل التجارة الإلكترونية أصبح محافظ الحسابات مسؤولاً عن تقديم خدمات لفئة 4,16 ,610 عالية	
	جديدة بخلاف المساهمين والشركاء تتمثل في الزبائن والعملاء	
8	فرضت التجارة الإلكترونية المراجعة المستمرة على محافظي الحسابات لأنها تسمح 4,16 ,553 عالية	
	بتقديم توكيدات بشكل فوري أو بعد فترة قصيرة من وقوع الأحداث ذات العلاقة بموضوع المراجعة	
الإجمالي		0.565 4.157 عالية

المصدر: من إعداد الباحثين بالاعتماد على نتائج SPSS.

يشير الجدول رقم إلى أن إجمالي المتوسطات الحسابية لجميع الفقرات قد بلغت (4,157) والتي تدل على أن إجابات أفراد عينة الدراسة جاءت بالموافقة على أنه توجد تحديات تواجه مهنة المراجعة في ظل عمليات التجارة الإلكترونية، خاصة المناهج المحاسبية والتي اعتبرها غالبية مجتمع العينة غير مواكبة للتطورات المستمرة في التجارة الإلكترونية، كما تدل القيمة المتدنية للانحراف المعياري (0,565) على أن الإجابات كانت متقاربة جداً.

6. اختبار الفرضيات:

1.6. معامل الارتباط: يسمح هذا المعامل بدراسة العلاقة بين المتغير المستقل والمتمثل في التجارة الإلكترونية والمتغير التابع والمتمثل في مهمة محافظ الحسابات، حيث تم استعمال معامل سبيرمان (Spearman) قصد تحديد مدى تأثير التجارة الإلكترونية على مهمة المراجع الخارجي.

تم حساب المتوسطات الحسابية لكل فقرة على حدى، بحيث رمز للمتوسطات الحسابية للفقرة الأولى "بيئة وخصائص التجارة الإلكترونية" بـ "المتغير المستقل X"، ورمز للمتوسطات الحسابية للفقرة الثانية "التحديات التي تواجه مهنة المراجعة في ظل عمليات التجارة الإلكترونية" بـ "المتغير التابع Y".

جدول رقم (05): نتائج معامل الارتباط

Corrélations			
		X	Y
X	Corrélation de Pearson	1	,944**
	Sig. (bilatérale)		,000
	N	61	61
Y	Corrélation de Pearson	,944**	1
	Sig. (bilatérale)	,000	
	N	61	61

** . La corrélation est significative au niveau 0.01 (bilatéral).

المصدر: من إعداد الباحثين بالاعتماد على نتائج SPSS.

يلاحظ أن $\text{Sig. (bilatérale)} = 0.000$ وهو أقل من $\alpha = 0.05$ وهذا يدل على أن هناك علاقة ارتباط طردية قوية بين التجارة الإلكترونية ومهمة محافظ الحسابات ويساوي $r = 0.944$

2.6. معامل الانحدار: معامل يتم عن طريقه التنبؤ بقيم المتغير التابع من خلال المتغير المستقل، حيث تأخذ المعادلة الشكل التالي:

$$Y = a + bX + \text{خطأ}$$

حيث هذه الرموز تعبر عن:

Y: متغير تابع (مهمة محافظ الحسابات).

X: متغير مستقل (التجارة الإلكترونية).

a: ثابت.

b: المعامل.

أما الجدول التالي (06) فيبين:

-معامل الارتباط R.

-معامل التحديد R^2 وتساوي 89,20% من التغير في Y تقاس بالتغير في X، وهي مرتفعة وهذا يدل على أن معادلة الانحدار أو التنبؤ جيدة.

جدول رقم (06): معاملات الارتباط والتحديد

Récapitulatif des modèles				
Modèle	R	R-deux	R-deux ajusté	Erreur standard de l'estimation
1	,944 ^a	,892	,890	,16650
a. Valeurs prédites: (constantes), X				

المصدر: من إعداد الباحثين بالاعتماد على نتائج SPSS.

يبين الجدول تحليل التباين ويوضح المتغير المستقل التجارة الإلكترونية والمتغير التابع مهمة محافظ الحسابات وقد كانت القيمة الاحتمالية الإحصائية $\text{Sig.} = 0.000$ وهي أقل من 0.05 وهذا يعني قبول معادلة الانحدار وبالتالي فالنموذج ذو معنوية إحصائية.

جدول رقم (07): تحليل التباين

ANOVA ^b						
Modèle		Somme des carrés	ddl	Moyenne des carrés	D	Sig.
1	Régression	13,453	1	13,453	485,267	,000 ^a
	Résidu	1,636	59	,028		
	Total	15,088	60			

a. Valeurs prédites: (constantes), X

b. Variable dépendante: Y

المصدر: من إعداد الباحثين بالاعتماد على نتائج SPSS.

يحتوي الجدول الموضح أسفله على:

-معاملات المتغيرات التي دخلت المعادلة الموجودة في العمود a .

-الخطأ المعياري لكل عمود في عمود Std.Error.

-معاملات المتغيرات المستقلة التي دخلت المعادلة بعد تحويلها إلى علامات معيارية Standardization والموجودة في عمود Beta المقابلة لكل متغير .

وفي العمودين الأخيرين من الجدول تظهر قيمة الإحصائي t ومستوى الدلالة الخاصتين باختبار دلالة قيمة Beta، وبما أن قيمة Sig المقابلة لقيمة Beta أقل من 0.05 فهذا يعني أن المتغير المقابل لهذه القيمة له أثر كبير و ذو دلالة إحصائية،ومن خلال هذا الجدول يمكن كتابة معادلة الانحدار أو التنبؤ التالية:

$$\text{مهمة محافظ الحسابات} = 0.994 \times \text{التجارة الإلكترونية} + 0,078$$

جدول رقم (08): جدول المعاملات

Coefficients ^a					
Modèle		Coefficients non		t	Sig.
		standardisés			
		A	Erreur standard		
			Bêta		
1	(Constante)	,078	,186	,419	,676
	X	,994	,045	,944	22,029
					,000

a. Variable dépendante: Y

المصدر: من إعداد الباحثين بالاعتماد على نتائج SPSS.

اختبار معنوية الثابت: بما أن القيمة المطلقة لمستوى معنوية الثابت 0.078 أكبر من 0.05 فنرفض فرضية العدم ونقبل الفرضية البديلة وهذا دليل وجود علاقة ذات معنوية بين المتغير التابع والمتغير المستقل بشكل عام.

وبالتالي "التجارة الإلكترونية لها تأثير بالغ الأهمية على مهنة محافظ الحسابات" فمن جهة ساهمت التجارة الإلكترونية في خلق صعوبات أمام مهنة المراجعة ومن جهة أخرى أدت إلى تطوير وترقية معايير مهنة المراجعة.

خلاصة:

تناولت الدراسة موضوع مهمة محافظ الحسابات في ظل التجارة الإلكترونية، وبغرض معالجة إشكالية الدراسة تم اقتراح فرضية مفادها أن التجارة الإلكترونية تؤثر في مهنة المراجعة، ولإثبات صحتها تم التطرق

لبيئة التجارة الإلكترونية وخصائصها ومقارنتها بنظيرتها التقليدية، وبعد إسقاط مهنة المراجعة على هذه البيئة وجدنا أنه هذه الأخيرة تعاني من صعوبات ومعوقات في التعاملات تواجهها في ظل هذه البيئة. تم التوصل للنتائج التالية:

- برزت وتطورت مكانة التجارة عالميا وزاد اتساع هذه المكانة على حساب نظيرتها التقليدية.
- تعتبر العمليات القائمة في ظل التجارة الإلكترونية عمليات غير ملموسة.
- عمليات التجارة الإلكترونية أثرت على مهنة المراجعة من حيث أنها ساهمت في خلق صعوبات أمام مهنة المراجعة حيث أن الطبيعة غير الملموسة للتجارة الإلكترونية وغياب التوثيق لأغلب عملياتها ساهم في خلق معوقات أمام مهنة المحاسبة والمراجعة كمشكل الاعتراف بالإيراد، وزيادة أعمال المراجعة هنا نتيجة اللجوء للمراجعة المستمرة بدلا من المراجعة النهائية؛
- ساهمت التجارة الإلكترونية في تطوير وترقية معايير مهنة المراجعة حيث فرضت عمليات التجارة الإلكترونية على المراجعين استحداث أساليب جديدة لمواكبة بيئة تلك العمليات، حيث أضافت مهام لمحافظي الحسابات كالخدمات التوكيدية وخدمات إضفاء الثقة للعميل.

المراجع:

- أحمد عبد الله عمر. (2006). أثر التجارة الالكترونية على المراجعة - دراسة ميدانية باليمن-. جامعة دمشق: كلية الاقتصاد، جامعة دمشق.
- الجريدة الرسمية للجمهورية الجزائرية. (2007). المادة 715 مكرر 4. الجرائد: القانون التجاري.
- العميري، محمد فواز. (2007). أثر التجارة الالكترونية على تخطيط أعمال المراجعة. جدة: مجلة جامعة الملك عبد العزيز.
- حسام إبراهيم. (2010). تدقيق الحسابات. عمان: دار البداية.
- خليل، ن. (2009). التجارة الإلكترونية. الأردن: دار أسامة للنشر والتوزيع.
- سكار ظاهر محمد أمين. (2012). الاطار المفاهيمي للمحاسبة في ظل التجارة الالكترونية. مجلة جامعة كركوك للعلوم الاقتصادية ، 81.
- عامر محمد خطاب. (2011). التجارة الإلكترونية. الأردن، الأردن: دار أسامة للنشر والتوزيع.
- عبيد سعد المطيري. (12 أبريل، 2020). أثر التجارة الالكترونية على المحاسبة والمراجعة . تاريخ الاسترداد 05 23 2012، من . <http://www.engazsoft.com/arabic/index.php/articles/148> engazsoft:
- علي، ع. ا. (2000). خدمات مراقبة الحسابات لسوق المال، الاسكندرية:الدار الجامعية.
- مجدي أحمد السيد الجعيري. (2012). مدى كفاية الاطار النظري للمحاسبة في ظل عمليات التجارة الالكترونية . الدنمارك: أطروحة دكتوراه في المحاسبة ، الأكاديمية العربية المفتوحة .

التحول الرقمي في مؤسسات التعليم العالي الجزائرية: التعليم الإلكتروني أنموذجاً

د. منصور هوري

مخبر دراسات التنمية المكانية وتطوير المقاولاتية في الجزائر، جامعة أحمد دراية - أدرار (الجزائر).

sayah.2013@yahoo.fr

أ.د. يوسفات علي

yousfatali@gmail.com

مخبر دراسات التنمية المكانية وتطوير المقاولاتية في الجزائر، جامعة أحمد دراية - أدرار (الجزائر).

المخلص: تهدف الدراسة للوقوف على واقع التعليم عن بعد في مؤسسات التعليم العالي الجزائرية بالنظر إلى متطلبات ضمان جودة التعليم العالي من خلال دراسة تطبيقية بجامعة أدرار في ظل الحالة الاستثنائية التي فرضها فيروس كوفيد 19 وفقاً لإمكانيات المؤسسة الجامعية بهدف تحسين خدماتها والتزامها بمسؤولياتها البحثية والبيداغوجية تجاه الطلبة والأساتذة، وعلى أساس الخطوات التي تبنتها اللجنة الوطنية لضمان الجودة الداخلية في مؤسسات التعليم العالي الجزائرية CIAQES والتعرف على اللجان العاملة بمجال ضمان جودة الخدمة التعليمية، بالاعتماد على دراسة ميدانية بمجتمع الدراسة والمتمثل في جامعة أدرار، توصلت الدراسة إلى أن تقييم معيار التعليم عن بعد (ت161) بالمرجع الوطني لضمان الجودة بلغ تقييمه 1.33 من 4 سنة 2019 والتي اعتمدت على أدلة الإثبات المرتبطة بهذا المعيار سواء دليل الإثبات (ت1161) أو الدليل (ت2161) أو الدليل (ت3161) مقارنة بتقييم قدره 2.66 من 4 سنة 2020 بارتفاع قدره 100% يعزى إلى تطبيق منصات التعليم الرقمية بجامعة أدرار، توصلت الدراسة أيضاً لوجود قابلية لدى أعضاء هيئة التدريس بالعمل على تنوع أنماط التعليم ومسايرة التطور الحاصل في استخدام وسائل الاتصال في التعليم العالي، أوصت الدراسة بضرورة إنشاء جهاز لمتابعة عروض التكوين المختلفة وفق ما نص عليه المرجع (ت61)، كذلك تحديد عدد عروض التعليم عن بعد وفق ما نص عليه دليل الإثبات (ت2161). وتحديد عدد عروض التعليم بالتناوب وفق دليل الإثبات (ت3161) وضرورة تفعيل عمل الهيئات واللجان التي نص عليها المرجع الوطني لضمان الجودة والتي من شأنها أن تحافظ على السير الحسن للدراسة في ظل انتشار فيروس كوفيد 19.

الكلمات المفتاحية: كوفيد 19، جودة تعليم، ضمان جودة، تعليم عن بعد، مرجع وطني.

مقدمة:

تطورت وسائل الاتصال نتيجة جهود بذلت حيث توجت الجهود بتطوير عمليات الاتصال التي جعلت من الكرة الأرضية بأبعادها المترامية الأطراف حيزاً صغيراً، يستفيد منها الإنسان في الفكر والمعرفة، ونتيجة حتمية لهذا التطوير في وسائل الاتصال أن تخضع هذه التقنيات لعملية التعلم والتعليم، ذلك أن عملية التعلم والتعليم هي عملية اتصال في حد ذاتها، ولو أحسن استخدام هذه التقنيات فإنه سيساهم مساهمة فعالة في رفع مستوى التحصيل.

ما تمر به الجامعة الجزائرية في ظل جائحة كوفيد 19 يشكل تحدي اتضح فيها هشاشة مستوى الأداء المؤسسي في عصر العولمة (Lassassi, 2020, p. 402)، ومثل ما هو حال معظم القطاعات شهد قطاع التعليم العالي ظروفاً استثنائية استدعت توقيف الدراسة ومباشرة تدابير (UNESCO-IESALC,

(14, p. 2020)، خاصة بعد إصدار وزير التعليم العالي والبحث العلمي في 29 فيفري 2020 تعليمية وهذا لتجنب السنة البيضاء باللجوء إلى التعليم عن البعد كحل للتعليم المباشر وهذا لضمان مواصلة نشاطات السنة الجامعية.

تعرض المرجع الوطني لمعيار التعليم عن بعد بضرورة العمل للرفع جودة عروض التعليم المفتوحة عن بعد وإدراج عروض تكوين جديدة بالإضافة لعروض التعليم بالتناوب، وألزمت الوزارة مؤسسات التعليم العالي بوضع إستراتيجية في مجال التعليم حتى في الظروف العادية تأخذ بعين الاعتبار كل العوامل بما فيها عروض التعليم عن بعد والتي فيما بعد سوف تخضع من خلالها المؤسسة الجامعية للتقييم وفق ما نص عليه المعيار (ت161).

إشكالية الدراسة: تحاول الدراسة الوقوف على مساهمة المرجع الوطني لضمان الجودة الداخلية في التعليم العالي للوقوف على النقائص وكشف الاختلالات المتعلقة بتفعيل التعليم عن بعد في ظل جائحة كوفيد 19، بالإجابة على الإشكالية: ما مدى مساهمة المرجع الوطني لضمان الجودة في الرفع من جودة معيار التعليم عن بعد (ت161) في ظل جائحة كوفيد 19؟

ضمن هذه الإشكالية يمكن الحديث عن التساؤلات الفرعية التالية:

- ما هي أهم الهيئات واللجان النشطة في مجال ضمان جودة التعليم العالي في الجزائر؟
- ما هي الآليات التي يمكن اعتمادها لتطبيق المعيار (ت161) "التعليم عن بعد"؟
- فيما تتمثل أهم معوقات تطبيق معيار التعليم عن بعد، وإلى أي مدى سمح تطبيق هذا المعيار في تدارك النقص المسجل على مستوى البرامج التعليمية؟
- أهمية الدراسة:** تهتم بإبراز التطورات على المستوى الوطني المواكبة لإصلاح المنظومة التعليمية في ضمان جودة التعليم العالي والمتعلقة بالهيئات الفاعلة في هذا الإطار في الجزائر، بترويج ثقافة التميز في التعليم العالي حتى في ظل جائحة كوفيد 19 بإدراج المفاهيم المرتبطة بالتعليم عن بعد في الممارسات التعليمية وذلك بهدف مواجهة الظروف الاستثنائية والتركيز على تجربة تطبيق معيار (ت161) "التعليم عن بعد" بهدف تقييم مدى تطبيق هذا المعيار والعمل على الرفع من جودة الممارسات الجامعية في هذا الإطار.

أهداف الدراسة: تسعى الدراسة تحقيق جملة من الأهداف تتمثل في:

- تسليط الضوء على معايير جودة التعليم المتضمنة في المرجع الوطني لضمان الجودة في التعليم العالي، والوقوف على مدى أهميتها للتقييم.
- التعريف بأهم الهيئات الفاعلة في إطار ضمان جودة التعليم العالي في الجزائر،
- تقييم جودة المعيار (ت161) "التعليم عن بعد" الوارد في ميدان التكوين وفق معايير المرجع الوطني في الجزائر.

حدود الدراسة: تمثلت الحدود المكانية في جامعة أدرار - الجزائر أما الحدود الزمانية فهي سنة 2020. **منهج الدراسة والأدوات المستخدمة:** سيتم اعتماد المنهج الوصفي التحليلي للوقوف على المفاهيم المرتبطة بالتعليم عن بعد والتعرف على الهيئات الفاعلة لضمان جودة التعليم العالي في الجزائر والتعريف بجائحة كوفيد

19، ومعايير المرجع الوطني لضمان الجودة في الجزائر، والمنهج الإحصائي للوقوف على مدى التزام جامعة أدرار بتطبيق معايير جودة التعليم العالي بميدان التكوين والتي تخص معيار التعليم عن بعد (ت161) من خلال جمع وتحليل المعطيات.

الدراسات السابقة

دراسة (Deepak Pandey, Pushkar Dubey, 2020)، هدفت الدراسة إلى تسليط الضوء على المشاكل التي اعترضت مؤسسات التعليم العالي في ظل جائحة كوفيد 19 والتعرف على التدابير المتخذة لمواجهتها ومواصلة التعليم دون انقطاع، توصلت الدراسة إلى أن انتشار جائحة كوفيد 19 أدى إلى ظهور عديد المشاكل للطلبة والمؤسسات التعليمية، أوصت الدراسة بضرورة أن تغير المؤسسة الجامعية إستراتيجيتها وفق لمتطلبات التعليم الرقمي (Pushkar Dubey, 2020, pp. 43-46).

دراسة (Giorgi Basilaia, David Kvavadze, 2020)، هدفت الدراسة إلى التعرف على قدرات دولة جورجيا لمواصلة التعليم عن بعد في ظل جائحة كوفيد 19 باستعراض الأنظمة المتاحة لذلك من خلال دعم الحكومة من خلال البوابة الالكترونية من خلال دراسة إحصائية شملت 950، توصلت الدراسة إلى أنه بالرغم من الصعوبات إلا أن الانتقال إلى نمط التعليم عن بعد جاء سريعا وناجحا، وأوصت بضرورة الخروج ببعض المبادرات الإستراتيجية سواء على المستوى الفردي أو المؤسسي، وأوصت بأنه يمكن الاستفادة مستقبلا من تجربة مواجهة هذه الجائحة (Giorgi Basilaia, 2020, pp. 1-9).

دراسة (Slimani Rahima . Bentahar Fadila, 2019)، هدفت للوقوف على أبعاد التحدي المتمثل في مواصلة التعليم الجامعي في ظل انتشار جائحة فيروس 19، توصلت الدراسة إلى أن مؤسسات التعليم العالي الجزائرية اتجهت إلى دمج مناهج تعليمية جديدة في عملية التدريس استجابة لمبادرة وزارة التعليم العالي وضمان جودة التعليم العالي حيث حققت بعض الجامعات انجازات في هذا الإطار كما هو عليه الحال لجامعة قسنطينة 1 والمدرسة العليا للأساتذة بالقبة (Slimani Rahima, 2019, pp. 83-108).

1. التعليم عن بعد

1.1. تكنولوجيا التعليم: تعرف بأنها "الأجزاء المتعلقة بتصميم العملية التعليمية وكذا الأجهزة والأدوات التعليمية التي تستخدم في التعليم"، عرفت كذلك بأنها تلك التقنيات الفنية العلمية والعملية التي يعتمد عليها المدرس للقيام بواجبه المهني على نحو أفضل (الأحمر، 2010، صفحة 226).

2.1. التعليم الالكتروني: ذلك النوع من التعليم الذي يعتمد على الوسائل الالكترونية في الاتصال واستقبال المعلومات واكتساب المهارات والتفاعل بين المعلمين والمتعلمين (العادلي، 2009، صفحة 87)، كما يمكن القول بأنه ذلك النوع من التعليم الذي تلجأ له الدول في حالة تعذر حضور الأستاذ أو الطالب (Hantem, 2020, p. 04)، وعرف بعملية تلقي المعلومات باستعمال التقنيات الحديثة كالحاسوب وأجهزة الهاتف المحمول وأجهزة المساعد الرقمي الشخصي على شبكات الانترنت، أو على الاتصال اللاسلكية وذلك لغرض التعليم والتدريب وإدارة المعرفة (آخرون، 2020، صفحة 78).

مفهوم التعلم الإلكتروني في جوهره وأبعاده ومضامينه يعني "عملية تحويل التعليم التقليدي إلى شكل رقمي للاستخدام عن بعد" (العلاق، 2004، صفحة 08)، وهو إحدى صيغ التعليم التي تتصف بفصل بين المدرس والطالب، باستثناء لقاءات يعقدها المدرس مع الطالب لمناقشة مشروعات بحثية، ويوضح زيجريل أن التعليم عن بعد يختلف عن التعليم بالمراسلة حيث إنه يستلزم بعض الفرص لتفاعل الطالب مع المعلم (العزاوي، 2002، صفحة 36)

جدول رقم (01): مقارنة التعلم الإلكتروني بالتعليم التقليدي

العنصر	التعلم الإلكتروني	التعلم التقليدي
المادة العلمية (من حيث المحتوى والتصميم وأسلوب العرض)	متقنة ومشوقة ودسمة	تقليدية ومحدودة ونمطية
الجودة	ثابتة	متفاوتة
قياس النتائج	تلقائي	صعب
الاحتفاظ بالمعلومات	عالٍ	متفاوت
الكلفة النسبية	منخفضة	عالية
الرضا	عالٍ في الغالب	متفاوت
الملاءمة	عالية جداً	متفاوتة
المرونة	عالية جداً	مقيدة
الاعتماد على النفس	عالٍ جداً	محدود
نطاق الحوار	كوني	محلي/اقليمي
فرص الإبداع/الابتكار	عالية	متفاوتة

المصدر: (العلاق، 2004، صفحة 10)

3.1 خصائص التعليم عن بعد: له خصائص تجعله يختلف من حيث التطبيق عن التعليم التقليدي (الحضوري)، والأمر هنا يتعلق بالجانب التسييري والتي لا ترتبط بمضمون التعليم في حد ذلك، سواء تعلق الأمر بالتعليم ما قبل الجامعي أو التعليم العالي ويمكن تلخيص أهم خصائص التعليم عن بعد فيما يلي:

- **ذاتية التعليم:** المتعلم يحصل على كل المعلومات التي يريدها، ويتعلم بالطريقة الملائمة بتحديد مختلف الأساليب، ويعتمد على نفسه في فهم المعلومة.

- **حرية الاختيار:** أمام البدائل التي يوفرها التعليم عن بعد يمنح المعلم والمتعلم حرية إنهاء العملية التعليمية.

- **تنوع الأساليب:** أدى التطور التكنولوجي لتوفير وسائل متعددة تدعم التعليم عن بعد بتصميم شبكات ومواقع الكترونية، تعتمد المؤسسات الجامعية باستعمال أساليب للعرض (محمد، 2007، صفحة 126).

- **وفرة المعلومات بصفة دائمة:** تعد من أهم ميزات هذا النمط حيث يتم توفير المعلومات للمتعلم بشكل دائم على الانترنت، يساعد على تفاعل العقل مع البشري لدى المتعلمين مع الجوانب المرئية والسمعية البصرية.

4.1 مزايا وعيوب التعليم عن بعد: سنعرض مجموعة من مزايا وعيوب التعليم عن بعد، مثله مثل بقية الأنظمة التعليمية في مختلف المراحل التعليمية وسيتم التطرق هنا لأهمها:

1.4.1 مزايا التعليم عن بعد: يعمل على توفير عدد من المصادر التعليمية التي تساعد في تقليل الفروق الفردية بتدعيم المؤسسات التدريبية بوسائل وتقنيات تعليم متنوعة وتفاعلية (العربي، 2015، صفحة 45).
- يجعل الطالب يعتمد على نفسه وذلم من خلال اختيار طريقته المفضلة في التعليم.
- يؤدي استخدام الكمبيوتر من المتعلم لبث الطاقة الايجابية فيه وشعوره بالثقة (الله، 2005، صفحة 113).
- يساعد على حل مشكلات زيادة نفقات التعليم (محمد ا.، 2010، صفحة 44).

2.4.1 عيوب التعليم عن بعد: يعيب هذا النمط من التعليم مجموعة عيوب أهمها:
- يحتاج إلى بنية تحتية من أجهزة وخطوط اتصال بالانترنت.
- يرتبط بتوفر شبكات الاتصال وكفاءتها وتوافر البرامج والأجهزة.

- ضعف محتوى البرمجيات الجاهزة وبطء الوصول لمعلومات شبكة الأنترنت (الحي، 2010، صفحة 68).
2. نظام ضمان جودة التعليم العالي: الأداة التي تعتمدها مؤسسة التعليم العالي لتؤكد لنفسها ولأصحاب المصلحة بأنه تم تحقيق الحد الأدنى من الالتزام (Zineddine Berrouche, 2012, p. 08)، يعتمد على مبدأ التحسين المستمر حيث تعلم الوزارة أنه ستكون مقاومة للتغيير في أساليب التقييم لمهام أعضاء هيئة التدريس والطاقي الإداري كون اعتماد معايير للتقييم هو التزام لأعضاء الهيئة التدريسية للرفع من جودة الخدمة التعليمية في الجامعة الجزائرية وهو ما أثبتته مراحل ونتائج عملية التقييم وهو ما عزز الاعتقاد بنجاح تجربة تطبيق مفهوم الجودة.

1.2 مبادئ تحسين الجودة: بالنسبة لتحسين الجودة يحتاج لمبادئ لتحسين الخدمة وهي:
- طبيعة الإدارة العليا وإيمانها بالارتقاء بجودة عملها؛
- تشجيع القيم والاتجاهات والممارسات داخل المنظمة لتحسين الجودة؛
- تحديد دقيق وموثق للأهداف العامة والمرحلية للارتقاء بالجودة.

هنا أدركت المنظومة الجامعية الجزائرية بالالتزام بمعايير نظام ضمان الجودة (Youcef, 2010, p. 25)، من خلال عديد النقاشات والورشات لاعتماد مجموعة إصلاحات للرفع من مستوى التحسين المستمر لمطالبات تطبيق نظام جودة على أساس مرجعي للرقى بالجامعة الجزائرية (مجيد، 2014، صفحة 91).
2.2 مراحل تطور نظام ضمان الجودة في الجزائر: أدركت المنظومة الجامعية الجزائرية ضرورة تطبيق نظام لضمان جودة التعليم العالي، فصدر القانون التوجيهي للتعليم الذي كرس لأول مرة إمكانية فتح مؤسسات خاصة للتعليم العالي من خلال إنشاء المجلس الوطني للتقييم (CNE) في 21 يناير 2010، بعدها وفي 31 ماي 2010 تم ترسيم عمل الفرقة بقرار إنشاء اللجنة الوطنية لتطبيق ضمان الجودة في التعليم العالي والبحث العلمي (CIAQES) وفقا للمرسوم رقم 167 وهي هيئة تابعة للأمانة العامة لوزارة التعليم العالي والبحث العلمي، تكمن مهمتها الرئيسية في:

- متابعة تأسيس خلية ضمان الجودة "CAQ" على مستوى كل مؤسسات التعليم العالي.
- تكوين مسؤولي خلايا الجودة RAQ على كيفية تحقيق إدارة الجودة وفقا لمفاهيم التخطيط الاستراتيجي.
- وضع معايير "Referential" لقياس الجودة، واعتمادها كوسائل لقياس الأداء.

-تعميم عملية التقييم الذاتي "Auto-évaluation" وفقا للمعايير المعتمدة.

ويشمل المرجع الوطني لضمان الجودة مجموعة المعايير المشمولة في مراجع المجالات الأساسية للمؤسسات الجامعية (العالي، 2016، الصفحات 2-41)، بعدها نظمت وزارة التعليم العالي في 2012 مؤتمر دولي حول ضمان جودة التعليم العالي والذي اعتبر كانطلاقة لتجسيد فكرة تطبيق ضمان الجودة، بعدها تم تكليف فريق من الكفاءات الأكاديميين الجزائريين وبدعم من خبراء دوليين في ضمان الجودة (بركان، 2012).

3.2 تنظيم خلية ضمان الجودة: هيئة تابعة لرئيس الجامعة، تتشكل من أعضاء يمثلون الهيئات البيداغوجية والإدارية للجامعة، ويعين رئيس الجامعة مسؤولا للخلية يتولى بدوره تعيين مسؤولين للخلايا المنشئة على مستوى الكليات المكونة للمؤسسة الجامعية؛ يحكمها نظام داخلي تعده الخلية بالإضافة إلى برنامج سنوي ينظم عملها الذي يتمحور في القيام بمجموعة من المهام (حسين، 2015، صفحة 214):

-تعد الخلية بمثابة الواجهة بين المؤسسة الجامعية والهيئات الوطنية للتقييم؛

-وظيفة الإعلام حول مهامها وأهدافها، ونشر التقارير المختلفة خاصة تقرير التقييم الداخلي؛

-التقييم الداخلي لجميع المجالات التي نصت عليها اللجنة الوطنية لتطبيق ضمان الجودة في التعليم العالي CIAQES. باعتماد معايير لتطوير إدارة جودة مؤسسات التعليم العالي.

4.2 مجالات ومعايير ضمان جودة المؤسسة الجامعية الجزائرية: لتفعيل ممارسات ضمان الجودة بالاعتماد على إجراء التقييم الذاتي لتحسين جودة المؤسسة التعليمية وتم تكليف اللجنة الوطنية لتطبيق ضمان جودة التعليم العالي بإنشاء دليل مرجعي يتضمن معايير ضمان الجودة، وتم إنجازه ليقدّم لأول مرة سنة 2014.

جدول رقم (02): تركيبة المرجع الوطني لضمان الجودة الداخلية في مؤسسات التعليم العالي

الميادين	الحقول	المراجع	المعايير	الاثباتات
التكوين	7	23	49	106
البحث العلمي	3	17	32	55
الحوكمة	5	27	53	180
الحياة الجامعية	4	14	25	71
الهياكل القاعدية	5	17	19	38
التعاون مع المحيط الاجتماعي والاقتصادي	3	11	19	40
العلاقة مع المحيط الاجتماعي والاقتصادي	4	14	22	70
المجموع	31	123	219	563

المصدر: (العالي، 2016، الصفحات 2-41).

يوضح الجدول المرجع الوطني لضمان الجودة بمجموعة مراجع ومعايير تلتزم بتطبيقها الجامعة تمثل نشاطاتها، وهي بمثابة تقييس تمثل في غالبيتها قيم ومدخلات عملية التقييم الذاتي للتحسين والرفع من جودة أداء المؤسسة الجامعية، وضمان جودة مخرجات العملية التعليمية بأدلة إثبات تعتبر بمثابة مؤشرات أداء قياس مستوى كل ميدان.

5.2 تقديم ميدان التعليم: يتضمن ميدان التعليم بالمرجع الوطني سبعة حقول تتمثل فيما يلي:

1.5.2 وضع عروض التكوين وقيادتها: يتعلق الأمر بإقامة برامج تكوين مفصلة و توفير الأدوات اللازمة

لمتابعة وتطوير أو تحسين هذه البرامج من خلال:

-تعرف المؤسسة الميادين الكبرى للتكوين ذات العلاقة بكفاءتها.

-تجعل المؤسسة عرض تكوينها مرئيا وعليها التزود بالوسائل والطرق الحديثة كي تجعل عرضها للتكوين جذابا.

-تقترح المؤسسة أشكالا مختلفة للتكوين (التعليم عن بعد، التعليم بالتناوب...).

2.5.2 مرافقة الطالب في تكوينه: يتعلق هذا الحقل بالتكفل الشامل بالطالب من خلال توجيهه وتسهيل

اندماجه في المحيط الجامعي من خلال:

-تأكد الجامعة مسبقا بأن الحاصلين على البكالوريا والمسجلين لديها محضرين جيدا لمسارهم الجامعي.

-أنشأت الجامعة مجالا رقميا للعمل يضمن توفر دروس تكميلية عن طريق الانترنت لفائدة الطلبة.

-توفر الجامعة إمكانية الحركة الداخلية (معايير) أو الخارجية (وطنية أو دولية) حيث تعمل المؤسسة على إقامة وتعزيز الممارسات الحسنة من أجل التشجيع على الحركة لشركائها.

3.5.2 تقييم ومراجعة المواد التعليمية: يتعلق الأمر بتحديث البرامج التعليمية ومتابعة وتقييم عروض

التكوين من أجل التحسين البيداغوجي من خلال:

-تخضع المواد التعليمية للتقييم والمراجعة بصورة منتظمة على المؤسسة استحداث أدوات لتقييم عروض تكوينها.

-تخضع المواد التعليمية لمراجعة دورية بوجود خلية لتقييم المواد التعليمية وبإشراك الموظفين في العملية.

-تقوم الجامعة بتطوير عمليات للتحسين البيداغوجي وتتردد بالآليات الضرورية للتحسين البيداغوجي.

4.5.2 مراقبة التحصيل المعرفي والعلمي للطلبة: يسمح هذا الحقل بقياس نتائج التكوين من خلال اللجان

البيداغوجية و لجان المداولات بتحقيق مجموعة من المعايير:

-تصادق الجامعة على نتائج التحصيل العلمي طوال مسار التكوين تتضمن مسارات التكوين جملة من امتحانات التحصيل المعرفي سواء بحضور الطلبة أو من خلال العمل الفردي.

-أنماط تقييم المعارف موضوعية وموثوق بها ومنشورة وكيفية التأكد منها تستجيب لمعايير الموضوعية والثقة.

5.5.2 التوجيه والإدماج المهني: تعلق الأمر بإقامة نظم تسهل التوجيه والإدماج المهني للمتخرجين بعلاقات

التعاون بين الجامعة والقطاع الاقتصادي الاجتماعي مع توظيف الخريجين بالعمل على تحقيق معايير وهي:

-تطور الجامعة جهاز مساعدة على الإدماج في الحياة المهنية بإقامة أجهزة لمساعدة الطلبة.

-تطور الجامعة شراكات مع الوسط الاجتماعي المهني من خلال بناء جسور للشراكة مع العالم المهني.

-للجامعة سياسة شراكة مع محيطها من خلال اتفاقيات مبرمة مع العالم الصناعي والاقتصادي.

-تطور الجامعة جهاز متابعة قابلية المتخرجين للتوظيف وكيفية التأكد من صلاحية أو قابلية الخريجين للتوظيف.

6.5.2 التكوين في الدكتوراه: يتعلق الأمر بضمان وتحسين تكوين المكونين والباحثين بالاعتماد على التعاون الوطني والدولي بتحقيق مجموعة من المراجع:

-تضمن الجامعة جودة التكوين في الدكتوراه بتدعيمها علميا وباستراتيجيات تعاون وطني ودولي تشجيع التعاون الوطني والدولي بهدف ضمان جودة التكوين في الدكتوراه.

-تستند عروض التكوين في الدكتوراه على تبادل الإمكانيات البشرية والمادية على المستوى الوطني.

-تشجع الجامعة إدماج طلبة الدكتوراه بإدماجهم في مخابر البحث والتدريس وتأطير طلبة التدرج.

7.5.2 التكوين المتواصل: يتعلق الأمر بإقامة وتنظيم التكوين المتوج بشهادة لتحسين المعارف ومؤهلات المتخرجين سواء قدموا من الأوساط الأكاديمية أو الأوساط الاجتماعية الاقتصادية من خلال:

-التكوين المتواصل جزء لا يتجزأ من عرض التكوين حيث يتعلق الأمر بقياس الدور الاجتماعي للمؤسسة الجامعية بالتركيز على جانب من مسألة التكوين المتواصل.

-طورت الجامعة جهازا للتكوين المتواصل بوجود هيئة للتكوين المتواصل وبعدد مسارات تكوين متواصل مضمونة.

-توفر الجامعة عروضاً للتكوين المتخصص فيما بعد التدرج وبمقارنة بين العروض المطلوبة والمضمونة.

3. جائزة كوفيد 19.

1.3 جائزة كوفيد 19 حسب منظمة الصحة العالمية: تم الإعلان عن الاسم الرسمي من طرف منظمة

الصحة العالمية لكل من كوفيد 19 والفيروس المسبب لهذا المرض، على النحو التالي:

فيروس كورونا فصيلة من الفيروسات قد تسبب المرض ومن المعروف أن عدد من فيروسات كورونا تسبب حالات عدوى الجهاز التنفسي تتراوح حدتها من نزلات البرد الشائعة للأمراض الأشد كمتلازمة الشرق الوسط التنفسية والمتلازمة الحادة الوخيمة (السارس) ويسبب فيروس كورونا مرض كوفيد 19 (الزهرة، 2020، صفحة 60).

2.3 أعراض كوفيد 19: تتمثل الأعراض الأكثر شيوعاً لمرض كوفيد 19 في الحمى والإرهاق والسعال الجاف، وقد يعاني بعض من الآلام والأوجاع.

3.3 كيفية انتشار مرض كوفيد 19: الإصابة بكوفيد 19 عن طريق الأشخاص المصابين بالفيروس، ويمكن أن يصاب الأشخاص عند ملامستهم للأسطح ثم لمس عينيهم أو أنفهم أو فمهم، يمكن أن يصاب الأشخاص بالمرض إذا تنفسوا القطرات التي تخرج من الشخص المصاب مع سعاله أو زفيره (قسنطينة، 2012، صفحة 73).

4. الطريقة والأدوات: تتعرض للتفاصيل والمعالجات للإجابة على تساؤلات الدراسة والإجابة على فرضياتها، حيث يحاول الباحثين التأكد من صدق وثبات أداة الدراسة ويحاولون عرض جميع مصادر البيانات والكيفيات المستخدمة في الوصول للنتائج وتحليلها فيما بعد وتوضيح الأساليب المستخدمة لاختبار فرضيات الدراسة، عملية التقييم تشرف عليها خلايا ضمان الجودة من خلال عديد اللجان والمرتبطة بميادين المرجع الوطني لضمان الجودة.

1.4 محددات الدراسة ونماذج الدراسة: لاختبار فرضيات الدراسة استعملنا أداة التقييم الذاتي والتي سوف تعطي تقييم صادق ودقيق بسبب عمليات الفحص والرقابة التي سيقوم أعضاء لجان عمل خلية ضمان الجودة وهي:

-لجنة ميدان إعداد السياسات ومقاربات الجودة.

-لجنة ميدان الهياكل القاعدية والحياة الجامعية.

-لجنة ميدان فريق نظام المعلومات.

-لجنة ميدان العلاقة مع المحيط الاجتماعي والاقتصادي.

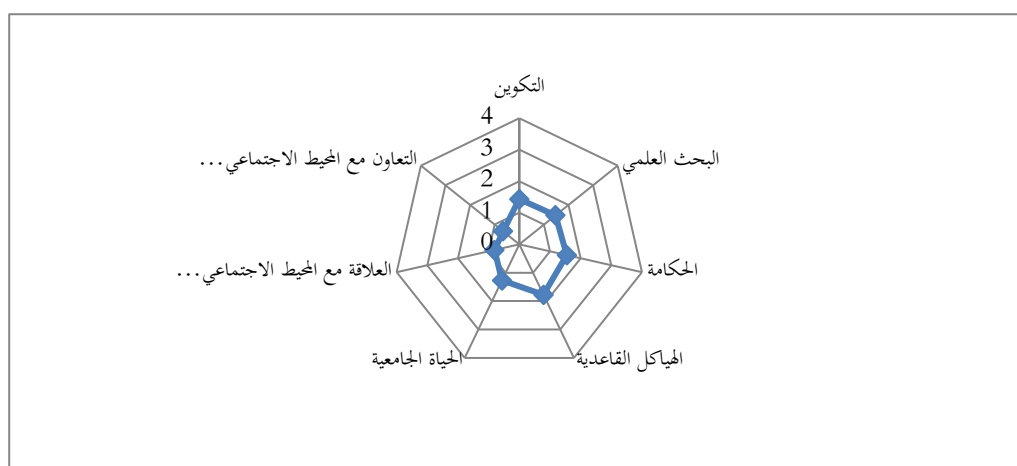
-لجنة ميدان الفريق الفرعي الخاص بالمكتبة.

يتم قياس عملية التقييم الذاتي باستخدام مقياس ليكارت ولكن بالتقييم من (0) إلى (4) وليس من (1) إلى (5) واعتمدت الوزارة هذا التقييم خاصة قيمة (0) ليكون لها أثر معنوي فيما وجود للنشاط بدرجة معينة من (1) إلى (4) أو عدم تطبيقه وبالتالي فالتقييم يكون بدرجة (0).

2.4 بيانات الدراسة: تم اعتماد الخطوات العملية التي أقرتها اللجنة الوطنية لتطبيق ضمان جودة التعليم العالي وهي خطوات عملية من خلالها يمكن لمسؤولي خلايا ضمان الجودة تحضير وإعداد عملية التقييم (Mohammed, 2015, p. 06)، يتم حساب تقييم ميدان التكوين من خلال متوسط الحقل، وتقييم الحقل هو عبارة عن متوسط المراجع، وتقييم المرجع هو متوسط المعايير، وتقييم المعيار هو متوسط أدلة الإثبات، اعتمد الباحثان في جمع بيانات الدراسة على دراسة ميدانية لجمع المعلومات من محل الدراسة.

5. النتائج ومناقشتها:

الشكل (1): نتيجة التقييم 2020 حسب كل ميادين المرجع الوطني

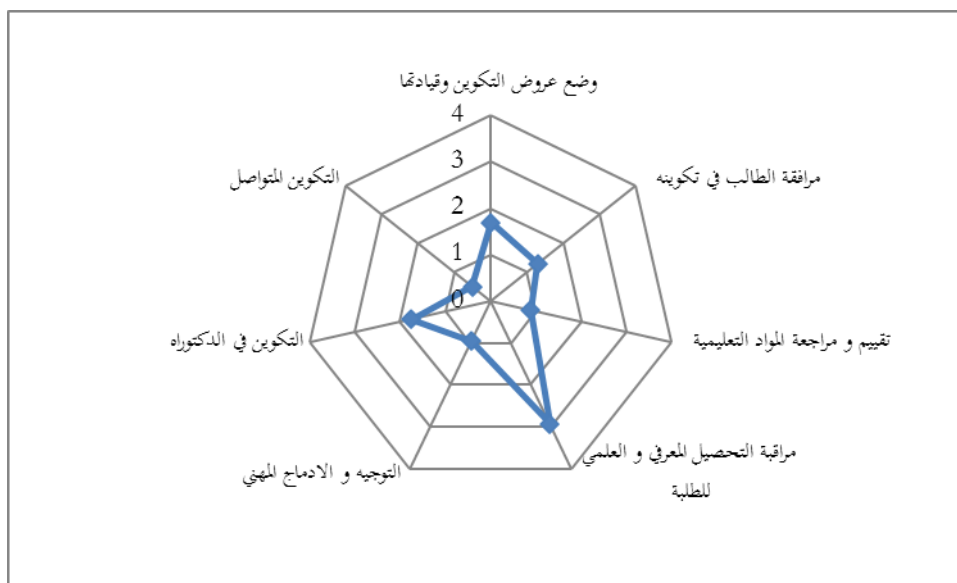


المصدر: من إعداد الباحثين اعتمادا على وثائق خلية ضمان الجودة لجامعة أدرار

يتضح أن كل الميادين تحصلت على تقييم أقل من المتوسط (أقل من 2)، أعلى تقييم لميدان الهياكل القاعدية 1.78 من 4 وهو أعلى تقييم كما كان عليه الحال في تقييم سنة 2019 كما تحصل ميدان التعاون مع

المحيط الاجتماعي والاقتصادي أقل تقييم 0.66 من 4، بينما ميدان التكوين محل الدراسة تحصل على تقييم 1.43 حيث شهد هذا الميدان انخفاض مقارنة ب 2017 بنسبة 13.33% حيث كان التقييم 1.65 من 4 وبقي في نفس الترتيب أي المرتبة الرابعة بين ميادين المرجع الوطني الجديد لضمان الجودة الداخلية في جامعة أدرار.

الشكل (2): نتيجة تقييم ميدان التعليم سنة 2020



المصدر: من إعداد الباحثين اعتمادا على وثائق خلية ضمان الجودة جامعة أدرار

يلاحظ أن الحقل (ت3) "تقييم ومراجعة المواد التعليمية" تحصل على أضعف تقييم 0.88 من 4 وهو الأضعف بين مختلف الحقول المكونة لميدان التكوين، ومن جهة أخرى تحصل الحقل (ت4) "مراقبة التحصيل المعرفي والعلمي للطلبة" على أعلى تقييم ب 2.94 من 4 حيث بقي هذا الحقل الأعلى كما كان عليه الحال في تقييم 2017 رغم أنه انخفض بالمقارنة مع تقييم 2019 بنسبة 10.49%، بينما تحصل الحقل (ت1) "وضع عروض التكوين وقيادتها" على تقييم 1.69 وبالنسبة للمعيار (ت161) والذي هو محل الدراسة كان تقييمه معدوم 0.

الجدول (3): جدول تحديد الأنشطة ذات الأولوية في ميدان التكوين

الميدان	الحقل	النقاط المحسوبة للمراجع (ن م النقطة المحسوبة)				عدد المعايير الغير مطبقة	عدد الإثباتات الغير مطبقة
		1 ≤ ن م	2 < ن م	3 < ن م	4 < ن م		
	ت 1	16.66%	50%	33.34%	0%	1	5
		0	3	0	0	4	17
	ت 2	0%	100%	0%	0%	40%	60.71%
		1	1	0	0	2	5
	ت 3	50%	50%	0%	0%	50%	66.41%

3	1	2	0	1	0	التكوين	ت4
%27.27	16.66%	66.67%	%0	33.33%	%0		
9	4	0	1	0	3		ت5
%60	%50	%0	25%	0%	%75		
2	0	0	1	0	1		ت6
%33.33	%0	0%	50%	%0	%50		
9	4	0	0	1	2		ت7
%90	%80	0%	%0	%33.33	%66.67		
108 على 50	16 على 47	2	4	9	8	المجموع	
%46.29	%34.04	%8.69	%17.39	%39.13	%34.78		

المصدر: من إعداد الباحثين اعتماداً على وثائق خلية ضمان الجودة جامعة أدرار

يلاحظ أن 17 من 23 مرجع تحصلت على تقييم أقل من المتوسط بنسبة 73.91%، وبالنسبة للحقلين (ت2) و(ت3) "مرافقة الطالب في تكوينه" و "تقييم ومراجعة المواد التعليمية" كان تقييم كل مراجعهما والبالغة خمسة مراجع أقل من المتوسط، كذلك في الحقل السابع "التكوين المتواصل" كانت أعلى نسبة للمعايير غير المطبقة (0 من 4) بنسبة 90% وهو ما يؤكد التقييم الضعيف جداً لهذا الحقل، من جهة أخرى تقييم مراجع الحقل الأول "وضع عروض التكوين وقيادتها" كان جيد جداً بدليل أنه فقط معيار واحد لم يطبق في هذا الحقل من مجموع 12 معيار ولكن في نفس الوقت بالنسبة للمعيار (ت61) يتكون من ثلاثة أدلة للإثبات كانت كلها معدومة وهي الدليل (ت1161) والمتعلق بعدد عروض التعليم عن بعد المتوجة بشهادات والدليل (ت2161) المتعلق بعدد عروض التعليم عن بعد المفتوحة، والدليل (ت3161) والمتعلق بعدد عروض التعليم بالتناوب.

الجدول (4): تصنيف مراجع ميدان التكوين

الميدان	الحقل	المراجع (ن م النقطة المحسوبة)				المجموع
		1 ≤ ن م	2 ≤ ن م	3 ≤ ن م	4 ≤ ن م	
التكوين	ت 1	ت 61	ت 41-ت 51 ت 31	ت 11-ت 21	-	6
	ت 2	-	ت 12-ت 22-ت 32	-	-	3
	ت 3	ت 13	ت 23	-	-	2
	ت 4	-	ت 34	-	ت 14-ت 24	3
	ت 5	ت 15-ت 35-ت 45	-	ت 25	-	4
	ت 6	ت 16	-	ت 26	-	2

3	-	-	ت 17	ت 27 - ت 37	ت 7	
23	2	4	9	8	7	المجموع

المصدر: من إعداد الباحثين اعتماداً على وثائق خلية ضمان الجودة جامعة أدرار.

أهم ملاحظة في الجدول أن المرجع (ت61) "تقترح المؤسسة أشكالاً مختلفة للتكوين (التعليم عن بعد، التعليم بالتناوب...) الوحيد في الحقل الأول "وضع عروض التكوين وقيادتها" التي جاء معدوم، وجميع مراجع الحقل (ت2) "مرافقة الطالب في تكوينه" والحقل (ت3) "تقييم ومراجعة المواد التعليمية" والحقل (ت7) "التكوين المتواصل" تقيّمها أقل من المتوسط، ومرجعين في ميدان التكوين تقيّمهما أكبر من (ت3) وهما المرجع (ت14) "تصادق المؤسسة على نتائج التحصيل العلمي طوال مسار التكوين" بـ 3.25 من 4، والمرجع (ت24) "تتوافق امتحانات التقييم مع أهداف التعليم" بـ 4 من 4 وهو المرجع الوحيد الذي تحصل على العلامة الكاملة، وهذين المرجعين ينتميان للحقل الرابع "مراقبة التحصيل المعرفي والعلمي للطلبة" والذي كان له أكبر تقييم في ميدان التكوين بـ 2.94 من 4.

الجدول (5): مصفوفة ترتيب مراجع ميدان التكوين

درجة الأهمية	مهم	المراجع التي تعالج على المدى المتوسط	المراجع التي تعالج على المدى القصير
		ت61-ت13-ت23-ت15-ت35-ت16	ت31-ت41-ت51-ت12-ت22-ت34
	أقل أهمية	المراجع التي يتم تجاهلها	المراجع التي تعالج على المدى الطويل
		ت45-ت27-ت37	ت32-ت17
		الصعوبات	قابلية التحقق
		درجة قابلية التحقق	

المصدر: من إعداد الباحثين اعتماداً على وثائق خلية ضمان الجودة جامعة أدرار.

يلاحظ أن 12 مرجع من 17 ستعالج على المدى القصير والمتوسط بنسبة 70.58%، المرجعين (ت32) و(ت17) سيعالجان على المدى الطويل تقيّمهما محصور بين 2 و3، كالمراجع (ت17) "التكوين المتواصل" جزء لا يتجزأ من عرض التكوين" يتعلق الأمر بقياس الدور الاجتماعي للجامعة، بعض المراجع لن تعالج حالياً تقيّمها أكبر من 3 كالمراجع (ت37) "تضمن المؤسسة عروضاً للتكوين تتوج بشهادة لأفراد الوسط الأكاديمي والأوساط".

الجدول (6): جدول ترتيب المراجع التي ستعالج في ميدان التكوين

الميدان	الحقل	قائمة المراجع التي ستعالج		
		قصير المدى	متوسط المدى	طويل المدى
التكوين	ت1	ت31-ت41-ت51	ت61	-
	ت2	ت22-ت12	-	ت32
	ت3	-	ت13-ت23	-

ت4	ت34	-	-	-
ت5	-	ت15-ت35	-	ت45
ت6	-	ت16	-	-
ت7	-	-	ت17	ت27-ت37
7	6	6	2	3
المجموع				

المصدر: من إعداد الباحثين بناء على تقارير خلية ضمان الجودة جامعة أدرار.

مراجع الحقل الأول "وضع عروض التكوين وقيادتها" صنفت على المدى القصير والمتوسط، المرجع محل الدراسة (ت61) "تقترح المؤسسة أشكالاً مختلفة للتكوين (التعليم عن بعد، التعليم بالتناوب،...) " صنف على المدى القصير، الحقل الرابع وهو الأحسن بميدان التكوين "مراقبة التحصيل المعرفي والعلمي للطلبة" مرجع واحد تحصل على تقييم أقل من المتوسط (ت34) "أنماط تقييم المعارف موضوعية ومنصفة وموثوق بها وتكون منشورة ومبلغة".

خلاصة:

واضح أن ظهور فيروس كوفيد 19 دفع الأنظمة التعليمية إلى إعادة النظر في النظام التعليمي المتبع على مستوى مؤسسات التعليم العالي، في الجزائر أكد المرجع الوطني لضمان جودة التعليم العالي من خلال المعيار (ت161) "التعليم عن بعد" ضرورة التركيز على الرفع من جودة ممارسات التعليم لا سيما في الأوضاع الاستثنائية كما هو عليه الحال في الوقت الراهن.

تم التوصل من خلال الدراسة للنتائج التالية:

- هشاشة البنية التحتية الرقمية والتي تعتبر أحد الآليات المساعدة على تطبيق المعيار (ت161) "التعليم عن بعد".

- سمح تطبيق المعيار (ت161) "التعليم عن بعد" في تدارك النقص المسجل على مستوى البرامج التعليمية.

- تقييم المرجع (ت61) "تقترح المؤسسة أشكالاً مختلفة للتكوين (التعليم عن بعد، التعليم بالتناوب...) 1.33 من 4.

- توصلت الدراسة إلى أن كل أدلة الإثبات في المعيار (ت161) محل الدراسة جاءت معدومة باستثناء دليل الإثبات (1161) "عدد عروض التكوين عن بعد".

- حقل تقييم ومراجعة المواد التعليمية تحصل تقييمه 0.88 من 4 يتعلق الأمر بتحديث البرامج التعليمية ومتابعة وتقييم عروض التكوين من أجل التحسين البيداغوجي تخضع المواد التعليمية لعمليات تقييم ومراجعة منتظمة.

- المرجع الوطني لضمان الجودة سمح بإعطاء تقييم شامل لمعيار التعليم عن بعد لدى هيئة التدريس في جامعة أدرار، حيث سمح بتقييم جميع الحقول الخمس المكونة لميدان التكوين.

- ساهم المرجع الوطني لضمان الجودة في الرفع من جودة معيار التعليم عن بعد (ت161) في ظل الوضعية الاستثنائية المتمثلة في فيروس كوفيد 19.

تقترح الدراسة ما يلي:

- التركيز على توفير تكوين لفائدة هيئة التدريس على استخدام تكنولوجيات الإعلام والاتصال الحديثة.
- ضرورة إنشاء جهاز لمتابعة عروض التعليم عن بعد وفق ما نص عليه المرجع (ت61).
- ضرورة تحديد عدد عروض التعليم عن بعد المتوجة بالشهادات طبقا لنص دليل الإثبات (ت1161).
- أهمية تحديد عدد عروض التعليم عن بعد وفق ما نص عليه دليل الإثبات (ت2161).
- تحديد عدد عروض التعليم بالتناوب وفق دليل الإثبات (ت3161) الوارد في المرجع الوطني للجودة. - بالنسبة لخلايا ضمان جودة التعليم العالي تبقى مطالبة بالرفع من درجة الفعالية المطلوبة في إعلام الفاعلين حول إجراءات الرفع من جودة معيار التعليم عن بعد.

الإحالات والمراجع:

- Giorgi Basilaia, D. K. (2020). Transition to Online Education in Schools during a SARS-CoV-2 Coronavirus (COVID-19) Pandemic in Georgia. *Pedagogical Research* , 5 (4), pp. 1-9.
- Hantem, A. (2020). *Les conditions de l'enseignement à distance pendant le confinement dû au COVID19: Cas de l'enseignement supérieur au Maroc* . Archive Ouverstes HAL.
- Lassassi, M. (2020). Université et Enseignants Face au Covid: L'Epreuve de l'Enseignement à Distance en Algérie. *Les Cahiers du Cread* , 36 (3), p. 402.
- Mohammed, L. (2015). *Démarche Pour La Mise En Ouvre De Référentiel National, implémentation de l'assurance qualité dans les établissements d'enseignements supérieur (CIAQES)* . Consulté le 05 11, 2021, sur <http://www.univ-tebessa.dz/fichiers/demarche.pdf>
- Pushkar Dubey, D. P. (2020). Distance Learning in Higher Education during Pandemic: Challenges and Opportunities. *The International Journal of Indian Psychology* , 8 (2), pp. 43-46.
- Slimani Rahima, B. F. (2019). L'Enseignement à distance et le E-learning dans les établissements universitaires algériens: défis et acquis. *AL-Lisaniyyat* , 25 (1), pp. 83-108.
- UNESCO-IESALC. (2020). *COVID-19 and higher education: Today and tomorrow (Impact analysis, policy responses and recommendations)*. Paris.
- Youcef, B. (2010). Assurance Qualité dans l'Enseignement Supérieur en Algérie. *Premier forum international intitulé "les enjeux de l'assurance qualité dans l'enseignement supérieur"* (p. 25). Université de Skikda.
- Zineddine Berrouche, N. B. (2012). *Assurance Qualité dans L'enseignement Supérieur*. Alger: CIAQES, MESRS.

أحمد عبد الله. (2005). التعليم عن بعد. الكويت: دار الكتاب الحديث للنشر والتوزيع.

اللجنة الوطنية لتطبيق ضمان الجودة في التعليم العالي. (2016). المرجع الوطني لضمان الجودة الداخلية في مؤسسات التعليم العالي. الجزائر: وزارة التعليم العالي والبحث العلمي.

الملاح عبد الكريم محمد. (2010). المدرسة الالكترونية ودور الانترنت في التعليم. عمان: دار الثقافة للنشر والتوزيع.

الهادي حمد محمد. (2007). التعليم الالكتروني عبر شبكة الانترنت (المجلد الطبعة الأولى). القاهرة: الدار المصرية اللبنانية للنشر والتوزيع.

أميمة حميد العادلي. (2009). فعالية التدريس برنامج الكتروني مقترح باستخدام شبكة الانترنت على تنمية بعض مهارات قواعد البيانات لدى طلاب تكنولوجيا التعليم بكلية التربية النوعية. مصر: كلية التربية جامعة الزقازيق.

بشير عباس محمد العلاق. (2004). استثمار أساليب وتقنيات المعلومات والاتصالات في بيئة التعليم الالكتروني (تجربة التعليم الالكتروني). مداخلة مقدمة إلى المؤتمر الدولي السنوي الرابع حول إدارة المعرفة في العالم العربي (صفحة 08). كلية الاقتصاد والعلوم الادارية.

بوخدوني صبيحة، بن عاشور الزهرة. (2020). سياسة التعليم عن بعد في ظل جائحة كوفيد 19 -دراسة تحليلية للتعليمات والقرارات الصادرة من وزارة التعليم العالي والبحث العلمي الجزائرية. مجلة مدارات سياسية، 3(3)، صفحة 60.

حليمة الزاحي. قسنطينة. (2012). التعليم الالكتروني بالجامعة الجزائرية مقومات التجسيد وعوائق التطبيق - دراسة ميدانية بجامعة سكيكدة - . كلية العلوم الانسانية والاجتماعية، قسم علم المكتبات : جامعة منتوري قسنطينة.

حمد عبد الوهاب العزاوي. (2002). ادارة الجودة والبيئة ISO 9000، و ISO. (2002). ادارة الجودة والبيئة ISO؛ والتوزيع. ISO 14000 (المجلد الطبعة الأولى). عمان: دار وائل للنشر والتوزيع.

حيدر طالب ميدي الأحمر. (2010). التعليم الالكتروني وامكانية تطبيقه في العراق. (جامعة بابل، المحرر) مجلة كلية التربية الأساسية (2)، صفحة 226.

رمزي أحمد عبد الحي. (2010). التعليم عن بعد في الوطن العربي وتحديات القرن الحادي والعشرين. القاهرة: مكتبة الأنجلو المصرية.

زين الدين بروش، يوسف بركان. (2012). مشروع تطبيق نظام ضمان الجودة في مؤسسات التعليم العالي في الجزائر (الواقع والآفاق). تاريخ الاسترداد 05 11 2021، من المؤتمر العربي الدولي الثاني لضمان جودة التعليم العالي، البحرين: الجامعة الخليجية: <http://library.birze>

سمير بن حسين. (2015). تقييم فعالية خلايا ضمان الجودة في المساهمة في بناء وتطوير نظام ضمان جودة التعليم العالي في الجزائر. مجلة العلوم الإنسانية والاجتماعية ، 7 (18)، صفحة 214.

سوسن شاكر مجيد. (2014). الجودة في المؤسسات والبرامج الجامعية. عمان: دار الصفاء للنشر والتوزيع.

معزوز هشام وآخرون. (2020). واقع التعليم الجامعي عن بعد الانترنت في ظل جائحة كورونا (دراسة ميدانية على عينة من الطلبة بالجامعات الجزائرية). مجلة مدارات سياسية ، 3 (3)، صفحة 78.

وقائع المؤتمر الرابع عشر للوزراء المسؤولين عن التعليم العالي والبحث العلمي في الوطن العربي. (2015). تطوير التعليم المفتوح عن بعد في الجامعات العربية. (صفحة 45). تونس: المنظمة العربية للتربية والثقافة والعلوم.

أبعاد المواطنة التسويقية في المنظمات الفندقية: دراسة حالة فندق كركوك بلازا في محافظة كركوك

أ.م.د. سوسن ابراهيم رجب العكيدي

الجامعة التقنية الشمالية/ المعهد التقني كركوك

dr_sawsanibrahimrajab@ntu.edu.iq

الملخص

تتعرض المنظمات الفندقية الى منافسة شديدة نتيجة ضغوط الموسم السياحي، وما رافقته من ارتفاع ملحوظ في درجات الحرارة، ورغبة المواطنين للتوجه الى المناطق ذات الحرارة المعتدلة، هذه المنافسة جعلتها تبحث عن كيفية تقديم افضل الخدمات التي تترك اثرا طيبا في ذهن الزبون، تجعله يكرر الزيارة مستقبلا اليها. وبناء على هذا جاءت هذه الدراسة لتشخيص ابعاد المواطنة التسويقية المتمثلة بـ (الاقتصادية، الاخلاقية، الانسانية، القانونية) في فندق كركوك بلازا، وهو احد المنظمات الفندقية في محافظة كركوك/ العراق، وبيان مدى اثر هذه الابعاد في اعطاء صورة ايجابية لهذا الفندق كونه يتعامل مع خدمة الضيافة، وما تتطلبها من مستلزمات تكميلية يطلبها الضيف المقيم في الفندق. ولتحقيق هذا الغرض تم اعتماد فرضية رئيسية مفادها (يمتلك العاملون في فندق كركوك بلازا ادراكا كافيا بأبعاد المواطنة التسويقية، واثارها الايجابية في فندقهم)، ولإثبات صحة هذه الفرضية من عدمها تم اعتماد استبانة اعدت لهذا الغرض، وزعت على عينة قصدية متمثلة بمدير، واعضاء مجلس ادارة الفندق، ومدراء الاقسام، والمشرفين، وكانت اجاباتهم الاساس الذي اعتمد بعد تحليله للوصول الى استنتاجات بنيت عليها مقترحات نامل ان تكون مفيدة للفندق المبحوث ومثيلاته من المنظمات الفندقية.

الكلمات المفتاحية: المواطنة التسويقية، ابعاد المواطنة التسويقية، المنظمات الفندقية.

المقدمة

بدء مفهوم المواطنة التسويقية يأخذ ابعاده منذ القرن الماضي، اذ اصبح من ضروريات بناء الخطط الاستراتيجية لمنظمات الاعمال بعامه، وجاء هذا الدور نتيجة تزايد عدد المنظمات، وتنوعها، فضلا عن دور اصحاب المصلحة الذين يرتبطون بالمنظمة سواء كانوا مستثمرين، ام منتجين، ام وسطاء، ام باعة، وانتهائاً بالزبائن الذين فرضوا جميعا الاهتمام بمفهوم المواطنة التسويقية، واخذها بنظر الاعتبار لدورها الفاعل في سياسة المنظمات التسويقية، ومدى تأثيرها في بناء صورة لامعة عنها في ذهن الزبون، ودور هذه الصورة في تعزيز الموقف التنافسي للمنظمة بالمقارنة مع المنظمات المنافسة لها في بيئة الاعمال.

المبحث الاول: منهجية الدراسة

أولا : مشكلة الدراسة

يمكن ان نلخص مشكلة الدراسة بالتساؤل الاتي:

محدودية فهم المواطنة التسويقية من قبل العاملين في المنظمات الفندقية.

ثانيا :أهداف الدراسة

تسعى الدراسة الى تحقيق الاهداف الاتية:

- 1- التعريف بمفهوم المواطنة التسويقية.
- 2- تشخيص ابعاد المواطنة التسويقية في المنظمات الفندقية.

ثالثا: أهمية الدراسة

تأتي أهمية الدراسة من أهمية موضوعها كونه من المواضيع الحديثة التي بدأت منظمات الأعمال الاهتمام بها ضمن قطاع خدمات الضيافة والفندقة في العراق بعامة، ومحافظة كركوك بخاصة، وعليه كان لابد من البحث في هذا الجانب ومحاولة ربطه نظريا مع المنظمات الفندقية.

رابعا: فرضيات الدراسة

تقوم الدراسة على فرضية رئيسة مفادها (يمتلك العاملون في فندق كركوك بلزا ادراكا كافيا بأبعاد المواطنة التسويقية، واثارها الايجابية في فندقهم).

خامسا: أدوات الدراسة

تم الاعتماد في بناء الدراسة على المصادر النظرية التي تم جمعها من المكتبة العلمية، ومن شبكة الانترنت، حيث ساعدت هذه المصادر في بناء الاطار النظري الذي قدم رؤية عن ماهية المواطنة التسويقية، والمنظمات الفندقية، وفي جانبها الميداني، ولغرض اثبات فرضية الدراسة تم صياغة استبانة تتوافق مع هدفها، ومغزاها، اذ روعي في صياغتها تحديد العبارات المناسبة لقياس كل بعد من الابعاد المحدد للقياس، وفقا للمنظمة المبحوثة، كما اعتمد مقياس ليكرت (Likert) الخماسي في الاستبانة، والمرتب بالتدرج من عبارة (5) اتفق بشدة، 4 اتفق، 3 اتفق الى حد ما، 2 لا اتفق، 1 لا اتفق بشدة)، وبوسط حسابي مقداره (3) لقياس اجابات المبحوثين، وزعت هذه الاستبانة على العاملين في فندق كركوك بلزا، واعتمدت نتائجها بعد تحليلها باعتماد الادوات الاحصائية المناسبة التي مكنت الدراسة من الوصول الى النتائج المطلوبة.

سادسا: مجتمع الدراسة وعينتها

تم اعتماد فندق كركوك بلزا في محافظة كركوك مجتمعا للدراسة ويعد هذا الفندق احد الفنادق التي اسست حديثا في محافظة كركوك، يقدم خدمات الضيافة، والاطعام، والخدمات الترفيهية، فضلا عن توفير القاعات للاجتماعات، واللقاءات، والمؤتمرات، والندوات، وقاعات الاعراس والمناسبات المختلفة.

وزعت الاستبانة على عينة قسدية من العاملين في الفندق وهم كل من مدير الفندق، اعضاء مجلس الادارة، مدراء الاقسام، المشرفين في الخط الاول والبالغ عددهم (18) فرد، استُردت (15) استبانة صالح للتحليل، وكانت اجاباتهم سببا في الوصول الى النتائج التي تعد اساس لبناء مقترحات نامل ان تكون قيمة للفندق المبحوث، ومفيدة له في عمله الحالي والمستقبلي.

المبحث الثاني: الاطار النظري

المحور الاول: المواطنة التسويقية

اولا: المواطنة التسويقية المفهوم، والاهمية

المواطنة التسويقية واحدة من المفاهيم التسويقية التي حظيت باهتمام الباحثين الذين يسعون الى دراسة كيفية زيادة مبيعات المنظمات من خلال تحقيق رضا الزبون، والذي يكون من خلال حل جميع المشكلات المجتمعية، او على اقل تقدير التقليل منها وتخفيض تأثيراتها السلبية بمعالجة مسبباتها، ووضع الحلول

المناسبة لها، والتي تضمن عدم تكرارها في ذات الظروف، الامر الذي يترك اثرا ايجابيا لدى هؤلاء الزبائن ويزيد من رغبتهم الشرائية، وترى (متولي، 2020، 102) المنظمات التي تسهم في حل المشكلات المجتمعية، هي المنظمات الانجح في عملها، كونها تسهم ضمن مسؤوليتها الاخلاقية تجاه مجتمعها في حلت بعض المشكلات، وتوفير بيئة تسويقية افضل لمنتجاتها، تمكن الزبون من شراء منتج يحقق متطلباته، وفي حاجاته، فضلا عن كونها تبني صورة ايجابية عنها في ذهن الزبون، تشعره بالثقة في التعامل معها، وبالتالي تضمن زيادة مبيعاتها، وتعزز من تنافسيتها مع المنظمات المناظرة لها في السوق.

عرفت المواطنة التسويقية بانها "التوازن بين تحسين الارباح، واشباع حاجات ورغبات الزبون، وتلبية متطلبات المجتمع في ضوء الاحترام، والالتزام التام بالقوانين والانظمة المشرعة بهدف الحفاظ على البيئة" (الصمادي، 2006، 2)، كما عرفت بكونها "الالتزام بالمسؤوليات الاقتصادية، والقانونية، والانسانية، والمجتمعية التي تخدم اطراف التعامل بأسلوب استراتيجي" (حميد، 2017، 845)، وعرفت بانها "التزام المنظمة بتعظيم الاثار الايجابية، وتقليل الاثار السلبية لممارساتها التسويقية، مع تعزيز القيم المجتمعية السائدة في البيئة التي تعمل ضمنها" (شريف، 2020، 130).

وتأسيسا على ما تقدم نرى بان المواطنة التسويقية "التزام المنظمة على ذاتها تجاه المجتمع، وذلك من خلال مساهمتها في تقديم منتجات تفي بحاجات المجتمع، وتحقق رغباته، وتحفظه من التأثيرات السلبية، مع الاخذ بنظر الاعتبار تحقيقها لمستوى مناسب من الارباح التي تمكنها من الاستمرار باداء اعمالها، والحفاظ على مكانتها في السوق".

وللمواطنة التسويقية اهميتها الملموسة على المنظمات التي تسعى الى تطبيقها في ممارساتها التسويقية، ويرى كل من (صادق، الداود، 2014، 95) اهمية المواطنة التسويقية الصالحة لمنظمات الاعمال من خلال قدرة المنظمات على تحقيق الاتي:

1- تعزيز سمعة المنظمة، ومكانة المنتج: اذ ان الممارسات ذات المسؤولية الاجتماعية والاخلاقية تؤدي الى تعزيز مكانة المنتج، وتقوية سمعة المنظمة.

2- تحسين فرص الحصول على رؤوس الاموال: لسمعة المنظمة الجيدة انعكاساتها الايجابية في بيئة الاعمال الامر الذي يمكنها من الحصول على القروض المالية اللازمة لأداء مهماتها، واعمالها، او التوسع من خلال انضمام مستثمرين جدد.

3- زيادة القدرة على اجتذاب العاملين الماهرين ذوي القدرات الادائية العالية، مع امكانية تحفيزهم لتقديم الافضل في العمل.

4- انخفاض مخاطر، وكلف الاعمال: اذ ان التزام المنظمات بتحسين البيئة، وتقليل الاثار السلبية لمنتجاتها يجنبها الدعاوى القضائية التي قد تصدر بحق المنظمات المخالفة لقوانين حماية البيئة والمستهلك.

وبناء على هذا تحقق المنظمات من خلال التزامها بالمواطنة التسويقية العديد من الفوائد، والايجابيات التي تظهر اثارها بشكل مباشر على المدى القصير، وايضا على المدى البعيد من خلال بنائها لهويتها المراعية للزبون والمجتمع.

ثانيا: ابعاد المواطنة التسويقية

للمواطنة التسويقية ابعادها التي تلزم المنظمات اعتمادها في استراتيجية عملها وذلك لكون هذه الابعاد اجراءات وسلوكيات ينبغي ان تتجلى في الممارسات التسويقية، والتي بالتأكيد يتم تقييمها من قبل المستهدفين بمنتجات هذه المنظمات (طلوش، 2019، 206)، وتتمثل هذه الابعاد بالاتي: (ابو غنيم، 2013، 50)، (حميد، 2017، 847 - 848)، (متولي، 2020، 102)، (شريف، 2020، 139)، (ابو ليفة، العقول، 2021، 153).

1- **البعد الاقتصادي:** كي تتمكن المنظمة من الايفاء بمتطلباتها، ومتطلبات جميع الاطراف ذات العلاقة بها عليها ان تكون منظمة مربحة، اذ يمكنها الربح من تعظيم عوائدها الاستثمارية، والايفاء بالتزاماتها المالية تجاه العاملين لديها، فضلا عن مسؤوليتها تجاه المجتمع بتوفير بيئة عمل امنة، ومستقرة، تسهم بتوفير فرص عمل لأبناء المجتمع.

2- **البعد الاخلاقي:** لضمان تقبل السلوك التسويقي لمنظمات الاعمال، وبناء علاقات استراتيجية مستدامة مع المجتمع عليها الالتزام بقيم، وعادات، وتقاليده، واعراف المجتمع الذي تعمل فيه، اذ مدى مقبولية هذا السلوك تتحدد بمدى الالتزام بهذه المعايير الاخلاقية، فضلا عن نوعية التأثير الذي تحدثه المنظمة في المجتمع من حيث المنفعة والفائدة المتولدة من وجودها، والقيمة المضافة للمجتمع الناتجة عن ما تقدمه من منتجات.

3- **البعد الانساني:** مساهمة المنظمة بتحسين نوعية الحياة في المجتمع، ودعم الموارد، وترشيد استهلاكها، فضلا عن المشاركة في دعم الانشطة الانسانية، والاجتماعية الساعية لتنمية المجتمع.

4- **البعد القانوني:** تتمثل بالالتزام منظمات الاعمال بالقوانين، والتشريعات، والأنظمة، التي تنظم عملها، وهويتها القانونية، والتي بموجبها تتمكن من العمل وتقديم منتجاتها للمجتمع.

وبناء على ما تقدم نرى ان منظمات الاعمال الزمت نفسها بأبعاد تعد معايير لسلوكياتها التسويقية المقبولة ضمن علاقتها التفاعلية مع المجتمع، وهذه الابعاد التزامات اخلاقية تتحمل المنظمة الايفاء، والعمل بها لضمان بناء علاقات ايجابية مستدامة طويلة الامد بين المنظمة والمجتمع.

المبحث الثالث: الاطار الميداني

يهتم هذا المبحث بعرض النتائج الميدانية التي اظهرتها اجابات المبحوثين حول قياس مدى ادراكهم، ومعرفتهم بأبعاد المواطنة التسويقية في فندق كركوك بلازا، اذ تم اعتماد الابعاد الاربعة (الاقتصادي، الاخلاقي، الانساني، القانوني) كمقاييس يتم قياسها بهدف التعرف على مدى التزام واعتماد الفندق المبحوث بهذه الابعاد ضمن سلوكه التسويقي، وادناه النتائج التي تم التوصل اليها من خلال تحليل الاستبانة الخاصة بهذه المقاييس.

أولاً: البعد الاقتصادي

جدول (1) وصف وتشخيص متغير البعد الاقتصادي

ت	المقياس	الوسط الحسابي	الانحراف المعياري	ترتيب الأهمية
أولاً: البعد الاقتصادي				
1	تحرص ادارة الفندق على تقديم خدمات ذات جودة عالية، بالمقارنة مع مثيلاتها من الفنادق الاخرى.	3.5	1.1	6
2	تصغي ادارة الفندق باهتمام لمقترحات الزبائن وتعمل على توظيفها بغية تطوير اداء الفندق.	3.65	1.03	5
3	تهتم ادارة الفندق بشكاوى الزبائن، وتعمل على توفير الحلول المناسبة لها.	4.03	0.88	3
4	تروج ادارة الفندق عن ما يقدمه الفندق من خدمات.	3.18	1.07	8
5	تعتمد ادارة الفندق في الترويج عن خدماتها ادوات اعلانية موثوقة.	4.08	0.71	2
6	يحظى جميع زبائن الفندق بذات المستوى العالي من الاهتمام، والرعاية الذي توليه ادارة الفندق والعاملين لهم.	3.80	0.99	4
7	تجتهد ادارة الفندق في توفير فرص عمل مناسبة لأبناء المجتمع تتفق وطبيعة عملها، واحتياجاتها.	3.00	1.2	10
8	تسعى ادارة الفندق الى خفض الكلف التسويقية دون التأثير في مستوى الخدمة المقدمة للزبون.	3.03	1.08	9
9	تبحث ادارة الفندق عن السبل الكفيلة بخفض كلفها التسويقية التي تسهم بتخفيف اسعار بيع خدماتها.	3.20	1.01	7
10	تحقيق الارباح مطلب الادارة للبقاء، والتطور، والايفاء بالتزامات الادارة تجاه العاملين والزبائن.	4.4	0.67	1
المعدل العام		3.58	0.97	

تشير نتائج الجدول (1) الوسط الحسابي العام لهذا البعد قد بلغ (3.58)، بانحراف معياري (0.97)، والذي يدل على أهمية البعد للفندق المبحوث، اذ وفقا لإجابات المبحوثين يستند الفندق المبحوث على الجانب الاقتصادي ويستند عليه لبقائه واستمراره ونموه، فضلا عن امداد الفندق بالقدرة على التنافس في سوق الخدمات الفندقية مع الفنادق المنافسة له في المدينة، ويؤكد هذا الفقرة (تحقيق الارباح مطلب الادارة للبقاء، والتطور، والايفاء بالتزامات الادارة تجاه العاملين والزبائن) التي جاءت في المقدمة بوسط حسابي مقداره (4.4)، وبانحراف معياري (0.67)، اذ تسعى ادارة الفندق لتحقيق اعلى ارباح ممكنة كونها اداة البقاء، والاستمرار، والايفاء بحقوق الاخرين تجاهها، فضلا عن تمكينها من التطور والتميز بتقديم خدمات اكثر تنوعا، وافضل اداءً.

ثانيا: البعد الاخلاقي

جدول (2) وصف وتشخيص متغير البعد الاخلاقي

ت	المقياس	الوسط الحسابي	الانحراف المعياري	ترتيب الاهمية
ثانيا: البعد الاخلاقي				
11	ينسجم عمل الفندق مع عادات وتقاليده وقيم المجتمع.	4.09	0.54	4
12	تراعي ادارة الفندق في عملها الاعراف المجتمعية.	4.10	0.49	3
13	تضمن ادارة الفندق الجانب الاخلاقي في قراراتها.	4.05	0.55	6
14	تحافظ ادارة الفندق وعامله بعلاقات طيبة مع جميع الاطراف في المجتمع.	3.08	1.29	7
15	تلتزم ادارة الفندق وعامله بالمعايير الاخلاقية في التعامل مع الزبون دون تمييز.	4.20	0.47	2
16	المعيار الاخلاقي احد شروط توظيف العاملين الاساسية في الفندق.	4.3	0.47	1
17	المعايير الاخلاقية احد ادوات قياس الاداء الدوري للعاملين في الفندق.	4.05	0.5	5
18	تدعم ادارة الفندق المناسبات على اختلاف انواعها في المجتمع.	3.00	1.2	8
19	تشارك ادارة الفندق في المناسبات على اختلاف انواعها كونها جزء من المجتمع.	2.6	1.33	9
20	تسمح ادارة الفندق بأجراء الدراسات البحثية والتي تعود بالمنفعة على كل من الفندق والمجتمع.	2.55	1.35	10
المعدل العام		3.6	0.81	

تُظهر نتائج الجدول (2) المعدل العام للبعد الاخلاقي الذي جاء بوسط حسابي عام مقداره (3.6)، وانحراف معياري (0.81)، والذي يبين اهمية هذا الجانب ودلالاته المعنوية لدى ادارة الفندق والعاملين فيه، اذ يسعى الفندق الى توظيف افضل الموارد البشرية من حيث الاداء، والاخلاق، كما انه يعمل تحت مظلة المنظومة الاخلاقية الاجتماعية، من حيث التزامه بمعايير وقيم المجتمع وثوابته، مع اعلى درجات الانضباط والالتزام بالمعايير المجتمعية من حيث العادات، والتقاليد، والاعراف سواء اثناء التعامل مع الزبائن، او من خلال علاقة الفندق بالمجتمع.

ثالثا: البعد الانساني

جدول (3) وصف وتشخيص متغير البعد الانساني

ت	المقياس	الوسط الحسابي	الانحراف المعياري	ترتيب الاهمية
ثالثا: البعد الانساني				
21	الانطباع الايجابي عن الفندق بكافة افراده، وخدماته هدف اساسي تسعى ادارة الفندق لتحقيقه.	4.00	0.68	3
22	تسعى ادارة الفندق الى خلق صورة ايجابية عنه لدى ابناء المجتمع.	4.00	0.65	2
23	تهتم ادارة، وعاملي الفندق بخلق انطباع ايجابي لدى زبائنه.	4.09	0.61	1
24	تجتهد ادارة الفندق في تقديم قيمة مضافة من خلال خدماتها للمجتمع.	3.77	0.7	6
25	تدعم ادارة الفندق العاملين في تقديم خدمات ريادية تنعكس ايجابا في الدور الانساني للفندق.	3.56	0.87	7
26	يعمل الفندق على بلوغ درجات ريادية متقدمة في تقديم خدماته لزبائنه والمجتمع.	3.77	0.69	5
27	يراعي الفندق عند تقديم خدماته، حاجات، ومتطلبات زبائنه من ذوي الاحتياجات الخاصة.	3.89	0.59	4
28	تتوفر في الفندق غرف، واجنحة مهيئة لاستقبال، وتقديم خدمات تتناسب مع متطلبات ذوي الاحتياجات الخاصة.	3.41	0.96	8
29	لا تترتب اي اسعار اضافية على الخدمة المقدمة لذوي الاحتياجات الخاصة بالمقارنة مع اسعار الخدمات للفئات الاخرى من الزبائن.	4.00	0.68	3 مكرر
30	تعمل ادارة الفندق على خفض نسب النفائات والمخلفات الضارة الناتجة عن تقديم خدماتها	3.33	0.12	9
المعدل العام		3.78	1.23	

من معطيات الجدول (3) نستدل على ان البعد الانساني يحظى بأهمية لدى ادارة الفندق وعامله كأحد ابعاد المواطنة التسويقية، وقد جاء المعدل العام لهذا البعد بوسط حسابي بلغ مقداره (3.78)، وانحراف معياري (1.23)، وهذه النتائج تؤكد اهمية رسم صورة ذهنية ايجابية عن الفندق، وما يقدمه من خدمات، فضلا عن ادارته وعامله لدى مرتاديه من الزبائن، ولدى المجتمع ككل، اذ تبين اجابات المبحوثين ضرورة ترك اثار ايجابية لدى الزبون عن ما قدم له من خدمات اثناء تواجده في الفندق، وهذه الصورة ليست فقط للزبون بل للمجتمع كون الفندق احد المنظمات العاملة في المدينة، والتي ترتبط بعلاقات عمل، او علاقات عامة من المجتمع، كما ان الفندق يسعى لتقديم خدماته المتنوعة لشرائح متعددة، وفئات مختلفة مراعيًا بهذا حاجة كل فئة منهم وتحديدًا زبائنه من ذوي الاحتياجات الخاصة، اذ يراعي الفندق توفير خدمات تتناسب

وحاجتهم دون أي زيادة في الاسعار المترتبة عن هذه الخدمات بالمقارنة من نفس الخدمة المقدمة للزبون الذي لا يتطلب رعاية خاصة.

رابعاً: البعد القانوني

نستنبط من بيانات الجدول (4) الاهتمام العالي من قبل ادارة الفندق على العمل ضمن المنظومة القانونية التي تنظم عمل المنظمات الفندقية من حيث الحصول على الموافقات اللازمة للتأسيس، والبدء بالعمل، مع كامل المستندات القانونية التي تمكن الادارة من العمل براحة تامة تحت رعاية وعناية القوانين، والتشريعات المنظمة لخدمات الضيافة الفندقية، وما يتطلبه من موافقات اخرى لها علاقة بهذا النوع من الاعمال والتي تشمل الموافقات الصحية، والامنية، وقد جاء هذا البعد بوسط حسابي عام بلغ (4.00)، وانحراف معياري مقداره (0.83)، وقد جاءت اجابات المبحوثين متفقة بالإيجاب على المستوى العام والتي تؤثر حرص ادارة وعاملي الفندق على الالتزام بالقوانين، والتشريعات المنظمة للعمل، فضلاً عن الالتزام بالضوابط الامنية والصحية التي تلزم الفندق التعامل مع اجراءات معينة للحفاظ على الامن العام، والصحة العامة وتحديدًا في ظل جائحة كورونا وما ترتب عليها من محددات في العمل والتعامل مع الزبائن والوافدين الى الفندق.

وتأسيساً على ما توصلت اليه الدراسة من نتائج، تم ثبوت صحة الفرضية التي تستند عليها الدراسة والتي تنص على (يمتلك العاملون في فندق كركوك بلازا ادراكاً كافياً بأبعاد المواطنة التسويقية، واثارها الايجابية في فندقهم)، اذ اشارت النتائج الى توافر ابعاد المواطنة التسويقية والمتمثلة بالبعد (الاقتصادي، الاخلاقي، الانساني، القانوني)، ضمن أنشطة وعمليات الفندق التسويقية، بل يمكن اعتبارها اسلوب ومنهاج عمل تعمل به ادارة الفندق وعامله، الامر الذي يعطي هذا الفندق تميزاً يمكنه من منافسة مثيلاته من الفنادق الاخرى المتواجدة في المدينة، والتي تقع ضمن فئته، ودرجته المحددة لخدمات الضيافة الفندقية.

جدول (4) وصف وتشخيص متغير البعد القانوني

ت	المقياس	الوسط الحسابي	الانحراف المعياري	ترتيب الاهمية
رابعاً: البعد القانوني				
31	يمتلك الفندق كافة الاوراق القانونية التي تسمح بالعمل ضمن قطاع الخدمات الفندقية.	4.00	0.45	6
32	يلتزم الفندق بكافة الضوابط القانونية المنظمة لأعمال المنظمات الفندقية.	4.36	0.79	3
33	يلتزم الفندق بكافة التشريعات واللوائح القانونية الخاصة بالتعامل مع الزبائن.	4.26	0.84	4
34	القانون العراقي ساري على عاملي، ونزلاء الفندق بالتساوي وتحديدًا تلك التي تنظم علاقة الزبون بالفندق.	4.00	0.59	7
35	تعتمد ادارة الفندق اجراءات قانونية مبسطة عند استقبال الزبائن.	4.18	0.93	5

36	تلتزم ادارة الفندق بعقود قانونية مع الاطراف التي تورد لها احتياجاتها المختلفة.	3.24	1.49	10
37	يمثل الفندق محامي متمرس يعمل على قضايا الفندق القانونية امام الجهات الحكومية، وغيرها.	3.80	1.01	8
38	للفندق اجازة قانونية تمكنه من تقديم مختلف خدمات الضيافة.	4.50	0.47	1
39	يحترم الفندق قوانين وتشريعات دول زبائنه غير العراقيين ويسعى لتذليل الصعوبات ان وجدت قدر الامكان.	4.39	0.52	2
40	يلتزم الفندق بالقوانين التي تحافظ على البيئة، ويحد من اثار خدماته السلبية على الحياة والبيئة.	3.31	1.23	9
المعدل العام		4.00	0.83	

المبحث الرابع: الاستنتاجات والمقترحات

اولا: الاستنتاجات

توصلت الدراسة الى مجموعة من الاستنتاجات، وكان منها الاتي:

1- المواطنة التسويقية احد المفاهيم التسويقية التي تحتاج الى المزيد من الاهتمام والدراسة في مختلف المنظمات ومنها الفندقية، وذلك بهدف تنظيم عملياتها وانشطتها التسويقية وبما يتفق ومسؤولية هذه المنظمات تجاه المجتمع.

2- المواطنة التسويقية احد المؤشرات التي تبين مدى التزام المنظمات ومراعاتها لمسؤولياتها تجاه المجتمع.

3- يمكن لمنظمات الاعمال نتيجة لاعتماد ابعاد المواطنة التسويقية في عملها خلق صورة ايجابية تنعكس بأثار طيبة في ذهن الزبون والمجتمع على حد سواء.

4- اظهرت نتائج التحليل الاحصائي حرص الفندق المبحوث على اعتماد ابعاد المواطنة التسويقية الاربعة (الاقتصادية، الانسانية، الاخلاقية، القانونية) في تعاملها الداخلي مع عاملها، وفي تعاملها مع الاطراف الخارجية المتمثلة بالزبائن المستفيدين من خدماتها، والمجتمع.

5- اظهرت نتائج التحليل الاحصائي التزام الفندق المبحوث بمسؤولياته الانسانية والاخلاقية، مع حرصه الشديد على تحقيق ارباح مالية تمكنه من الاستمرار والديمومة والتطور، مع الاخذ بنظر الاعتبار عمل الفندق مُشرعن وتحت المظلة القانونية المنظمة لأعمال خدمات الضيافة والفندقة.

6- يمتلك العاملون في الفندق ادراكا عاليا عن ماهية ابعاد المواطنة التسويقية وتأثيراتها في تعاملاتهم مع المجتمع.

7- بينت نتائج التحليل الاحصائي ضعف تعاون ادارة الفندق مع الباحثين والطلبة، وعدم رغبتهم بالانفتاح على مجال البحوث وقد يأتي هذا نتيجة قصور معرفتهم بأهمية هذه البحوث ودورها في تطوير اداء الفندق وعامله.

ثانيا: المقترحات

- في ضوء ما تم التوصل اليه من استنتاجات، نرتأي تقديم مجموعة من المقترحات التي نامل ان تكون مفيدة للفندق المبحوث، ومثيلاته من الفنادق الاخرى، وتتمثل هذه المقترحات بالاتي:
- 1- زيادة الاهتمام من قبل ادارة الفندق بالمواطنة التسويقية مفهوما ومنهجيا.
 - 2- بناء ونشر ثقافة المواطنة التسويقية في ذهن العاملين في الفندق، وتبنيها كاستراتيجية عمل لما لها من فوائد وقيمة مضافة في الفندق وخدماته.
 - 3- الانفتاح في التعامل بشكل اكثر مع المجتمع، والمشاركة في المزيد من الاحداث المجتمعية لترسيخ العلاقات بين الفندق والمجتمع.
 - 4- فسح المجال للمزيد من العلاقات العلمية البحثية بين الطلبة والباحثين والفندق، لتنظيم المزيد من الدراسات التي تنعكس بنتائجه في الاداء العام للفندق.
 - 5- استثمار ادراك ادارة الفندق وعامله بأبعاد المواطنة التسويقية، والسعي الحثيث نحو تنوع، وتطوير الخدمات المقدمة للزبون.
 - 6- تحديد الابعاد الاعلى ادراكا في الفندق واستثمارها بالشكل الذي يولد المزيد من العوائد المعنوية، والمادية وتطوير الاقل ادراكا والعمل على توظيفها بالشكل الذي يضيف قيمة، ويربط الفندق بمجتمعه بعلاقات اكثر قوة ومتانة.
 - 7- تشجيع العاملين في الفندق على بناء علاقات طيبة مستديمة مع الزبائن، والمجتمع، واستثمار هذه العلاقات في الترويج للفندق.
 - 8- ابراز اهتمامات الفندق بالجانب الانساني والاخلاقي تجاه المجتمع والعمل على استثماره في ترسيخ الصورة الايجابية وتوطينها بشكل اعمق في ذهن الزبون ومشاعره .
 - 9- توظيف البعد الاقتصادي للمواطنة التسويقية والذي يبين متانة المركز المالي للفندق وقدرته على الايفاء بحقوق الآخرين.
 - 10- اشعار المجتمع بان الفندق محمي بتشريعات وقوانين الدولة المنظمة لعمل القطاع الفندقي الامر الذي يعطيه مصداقية وموثوقية اكثر في المجتمع.

المصادر

- 1- متولي، مديحة، (2020)، دور الثقافة التنظيمية في دعم المواطنة التسويقية: دراسة تطبيقية على البريد المصري، نجلة جامعة الاسكندرية للعلوم الادارية، كلية التجارة، المجلد 57، العدد الثالث.
- 2- حميد، محمد، (2017)، اثر المواطنة التسويقية في تعزيز الصورة الذهنية لمنظمات الاعمال: دراسة ميدانية، المجلة العلمية للدراسات التجارية والبيئية، المجلد الثامن، ملحق العدد الثاني، جامعة قناة السويس، كلية التجارة الاسماعلية.

- 3- صادق، درمان، الداؤد، الفن، (2014)، اثر اخلاقيات التسويق في المواطنة التسويقية: دراسة استطلاعية لآراء المدراء العاملين في عينة من مصانع انتاج المياه المعدنية في محافظة دهوك، مجلة البحوث والدراسات العربية، العدد 61، مصر.
- 4- شريف، احمد ازان، (2020)، دور المواطنة التسويقية في السمعة المنظمة: دراسة تحليلية لآراء عينة من العاملين في المستشفيات الاهلية في مدينة اربيل، كوفاري زانكو بو زانسته مروفايه تبيه كان ، المجلد 24، العدد 1.
- 5- الصمادي، سامي، (2006)، التسويق الاخضر المعوقات في المنظمات العربية، الملتقى العربي الخامس في التسويق، بيروت، لبنان.
- 6- طلوش، فارس، (2019)، التحلي بسلوك المواطنة التسويقية كمسار للارتقاء الاقتصادي والاجتماعي لمنظمات الاعمال "تقييم سلوك هنكل"، مجلة البحوث الاقتصادية والمالية، المجلد السادس، العدد الثاني، جامعة ام البواقي، الجزائر.
- 7- ابو غنيم، ازهار نعمة، (2013)، دور ابعاد المواطنة التسويقية في ادارة صورة المنظمة: دراسة تحليلية في شركة زين للاتصالات اللاسلكية المتنقلة في العراق، جامعة الكوفة، كلية الادارة والاقتصاد، مجلة الغري للعلوم الاقتصادية والادارية، السنة التاسعة، العدد السادس والعشرون.

أثر هيكل الملكية على المخاطر المالية " دراسة تطبيقية على المصارف الأردنية

Sai'dh Zaydoun Almustafa, Yarmouk University

saidh_aiaasreh@yahoo.com

Hussein Mohammed Alrabba, Yarmouk University

Huseinraba@yu.edu.jo

المخلص

هدفت هذه الدراسة إلى معرفة أثر هيكل الملكية على المخاطر المالية في البنوك الأردنية خلال الفترة (2012-2019)، وقد تم تطبيقها على المصارف التجارية الأردنية و البالغ عددها 13 مصرفاً . لتحقيق أهداف الدراسة تم قياس المتغير المستقل من خلال (الملكية الإدارية، الملكية المؤسسية، تركيز الملكية) بينما تم قياس المتغير التابع من خلال (مخاطر أسعار الفائدة، مخاطر السيولة، مخاطر الائتمان) وبناء على طبيعة الدراسة و أهدافها التي تسعى إلى تحقيقها تم استخدام المنهج الوصفي والتحليلي للتعرف على الخصائص العامة للمتغيرات، و تم استخدام اختبار الانحدار الخطي المتعدد لاختبار الفرضيات، وذلك بالاعتماد على برنامج التحليل الإحصائي SPSS. ومن أبرز ما توصلت إليه نتائج الدراسة: وجود علاقة طردية بين الملكية الإدارية و مخاطر أسعار الفائدة وهذا يعني انه كلما زادت نسبة الملكية الإدارية زادت مخاطر أسعار الفائدة والعكس صحيح، وهناك علاقة عكسية ذات دلالة إحصائية بين تركيز الملكية وكل من مخاطر السيولة و مخاطر أسعار الفائدة وهذا يعني انه كلما زادت نسبة تركيز الملكية تقل مخاطر أسعار الفائدة و تقل نسبة السيولة في البنوك مما يؤدي إلى ازدياد مخاطر السيولة والعكس صحيح، و أيضاً وجود علاقة عكسية غير دالة إحصائياً بين الملكية الإدارية و مخاطر السيولة، و علاقة طردية غير دالة إحصائياً بين تركيز الملكية و مخاطر الائتمان، و علاقة طردية غير دالة إحصائياً بين الملكية الإدارية و مخاطر الائتمان، و علاقة طردية غير دالة إحصائياً بين الملكية المؤسسية و كل من مخاطر الائتمان و مخاطر السيولة و مخاطر أسعار الفائدة.

الكلمات المفتاحية: هيكل الملكية ، المخاطر المالية، المصارف الأردنية.

المقدمة:

نتيجة للتطورات المتسارعة في القطاعات المصرفية والأزمات المالية الحادة وتزايد المخاطر المحيطة بالبنوك، أصبحت قضية إدارة المخاطر قضية مهمة جداً لتوفير الحماية و الإستقرار للبنوك و تعزيز قدرتها على القيام بعملها، فستوجب على البنوك أن تبحث عن أساليب تقلل من هذه المخاطر و تطوير أساليب الرقابة البنكية، أدى ذلك الى تشكيل هيئة أو لجنة عالمية وهي "لجنة بازل" والتي أصدرت عدة اتفاقيات ومقترحات لقياس ومتابعة وضبط المخاطر البنكية (شريط، 2019). وتعد المخاطر المالية من الأمور المهمة التي تواجه البنوك وخاصة في الوقت الحالي، نظراً لما تواجهه المنطقة من عدم الاستقرار المالي والسياسي، وبسبب المحاولات الكثيرة للبنوك في البحث عن الاستقرار، وخاصة في ظل التنافس بين البنوك على شرائح العملاء المختلفة، مع المحافظة على الأداء المالي الجيد، وتحقيق أعلى مستوى ممكن من الأرباح، ومحاولة تجنب أي آثار سلبية ناتجة عن الاهتمام المتدني بالمخاطر وطريقة إدارتها (وهدان، 2017).

وفقا لما ذكره حقي (2015) لا يمكن للمنشآت والمنظمات الاستمرار في أنشطتها وتداولاتها دون وجود هيكل الملكية، حيث يعد القرار التمويلي من القرارات الهامة التي تؤثر على الاستثمار وكفاءته وعلى الربحية والسيولة. كما يرى سويدان، (2015) إن هيكل الملكية عنصرا مهما في نجاح استثمارات المنشآت، حيث يوفر الموارد المالية الكفيلة بإشباع الحاجات الاستثمارية المتجددة وبشكل أكثر كفاءة، عليه فإن نجاح المشروع الاستثماري وزيادة كفاءة الاستثمار يتوقف إلى حد كبير على هيكل الملكية.

تعتبر محددات هيكل الملكية أحد أهم الموضوعات التي تهم الباحثين في المحاسبة والاقتصاد والإدارة، حيث يتركز هذا المجال على تحليلات مدخل الوكالة واختلاف المصالح وتعارضها بين الأطراف ذات الصلة بالمنشأة، ولا سيما الإدارة وحملة الأسهم والدائنين، ولقد اهتم الباحثون بهذا الموضوع، واستخدموا عدة بدائل لقياس محددات هيكل الملكية (يوسف، 2012).

وعليه هدفت هذه الدراسة للتعرف على أثر هيكل الملكية المتمثلة في كل من (الملكية الإدارية ، الملكية المؤسسية، نسبة تركيز الملكية) على المخاطر المالية التالية (مخاطر الائتمان ، مخاطر السيولة، مخاطر أسعار الفائدة) وذلك في المصارف الأردنية.

مشكلة الدراسة

تولي الأدبيات المتعلقة بحوكمة الشركات اهتماماً كبيراً لمسألة هوية المساهمين. يجادل المؤلفون بأن الوظائف الموضوعية وتكاليف ممارسة السيطرة على المديرين تختلف اختلافاً كبيراً باختلاف أنواع المالكين. المعنى الضمني هو أنه من المهم ليس فقط مقدار الأسهم التي يمتلكها المساهم ولكن أيضاً من هو هذا المساهم، أي شخص خاص أو مدير أو مؤسسة مالية أو مؤسسة غير مالية أو شركة متعددة الجنسيات أو حكومة. حيث يختلف المستثمرون في الثروة ، والنفور من المخاطرة (Ongore, 2011).

تصورت الأدبيات النظرية تأثيراً مختلطاً لهيكل الملكية على أداء الشركات. اقترحت بعض الدراسات أن الملكية المركزة يمكن أن تخفف من مشكلة الراكب الحر وتحسن أداء الشركة من خلال إشراف أفضل على الإدارة. يشير الخط الآخر من التفكير إلى أن الملكية المركزة يمكن أن تؤدي إلى تفاقم مشكلة الوكالة حيث يمكن للمساهمين المسيطرين ممارسة السيطرة وجني المكاسب الشخصية على حساب مساهمي الأقلية، Liu, (et al., 2019).

لا توجد دراسات بحثية توضح بشكل مباشر تأثير هيكل الملكية على المخاطر المالية في المصارف الأردنية المدرجة في بورصة عمان. كما أن معظم الدراسات السابقة في الدول النامية ركزت على دراسة تأثير هيكل الملكية على مخاطر الائتمان متجاهلة كلا من مخاطر السيولة و مخاطر السوق. لذلك جاءت هذه الدراسة لسد هذه الفجوة من خلال التحقيق فيما إذا كان هناك تأثير لهيكل الملكية المتمثل في (الملكية الإدارية، الملكية المؤسسية ، تركيز الملكية) على المخاطر المالية (مخاطر الائتمان و مخاطر السيولة و مخاطر سعر الفائدة) في المصارف الأردنية. وبالتالي ، فإن مراقبة المخاطر المالية في المصارف الأردنية و

توضيح أسبابها وعلاقة هيكل الملكية بها وضع الحلول السريعة لها يمكن أن يؤدي إلى زيادة التصنيف الائتماني الأردني ، وتعزيز الاستثمارات الأجنبية المباشرة.

أهمية الدراسة

تبرز أهمية هذه الدراسة من تحقيق الهدف الأساسي لها و هو دراسة أثر هيكل الملكية على المخاطر المالية في المصارف الأردنية المدرجة في بورصة عمان. فمن الناحية العلمية تشكل هذه الدراسة مصدر عون ومساعدة للباحثين في المستقبل المهتمين في هذا الموضوع، واستكمالاً للدراسات السابقة ذات الصلة ببحث العلاقة بين هيكل الملكية والمخاطر المالية في القطاعات المصرفية.

أما من الناحية العملية، يؤمل أن تساعد النتائج دراسة حالة البنوك التجارية الأردنية في اتخاذ القرارات المناسبة بشكل يعكس الواقع الحالي وأن تساعد الدراسة العديد من الجهات:

• الملاك والإدارة: حيث يمكن الاستفادة من نتائج العلاقات المختلفة بين هيكل الملكية و المتغيرات المدروسة لاختيار الهيكل الملائم للبنك.

• الجهات الرقابية في البنوك: مثل إدارة المخاطر، حيث يساعد فهم هذه العلاقة بين هيكل الملكية و المخاطر على تحديد المخاطر و معرفة كيفية حلها و مواجهتها بالتالي الحفاظ على مستوى الأمان للبنك و المحافظة على أهدافه.

الإطار النظري للدراسة

هيكل الملكية

تعتبر متغيرات هيكل الملكية مكوناً أساسياً من عناصر حوكمة الشركات ، وتعكس طبيعة الملاك وحصصهم في رأس المال، وقد ركزت الأدبيات السابقة عليها لأهميتها في أداء الشركة سواء سلباً أو إيجاباً (العناتي والشاهد، 2016) و ترتبط هياكل ملكية الشركات ارتباطاً وثيقاً بنظرية الوكالة ، حيث يؤدي الاختلاف في مكونات الملكية إلى اختلاف في علاقات الوكالة في الشركة بين المالكين الذين يمثلون الدور الأصيل والإدارة التي تمثل الوكيل ، تحدد اختلافات الملكية قدرة المالكين على التخفيف من تضارب المصالح وعدم تناسق المعلومات ، مما يترك أثره على أداء الشركة وعوائده (دخان، 2018).

يمكن تعريف هيكل الملكية من خلال رأس المال و هوية مالكي الأسهم وتوزيع الأسهم عليهم، فهو عبارة عن القدرة على فهم الأسلوب الذي يتفاعل من خلاله حملة الأسهم مع إدارة الشركة ، وذلك لتحديد المالك النهائي للشركة؛ فإن بنية الملكية تعد أحد المحددات الأساسية لتعزيز أداء الشركة ويعد هيكل الملكية أيضاً أحد القواعد الأساسية في حوكمة الشركات حيث يعد التنوع في هيكل الملكية أداة للرقابة على الإدارة التنفيذية للشركات كما ويعكس طبيعة المالكين ، وحصصهم في رأس المال (هندي، 2009).

محددات هيكل الملكية

1 - الملكية الإدارية:

يقصد بالملكية الإدارية نسبة ما يمتلك رئيس و أعضاء مجلس الإدارة والمديرين التنفيذيين في رأس مال الشركة وعليه تقاس بقسمة عدد الأسهم المملوكة من قبل تلك الشريحة على مجموع أسهم رأس المال المدفوع ، فالموضوع يدخل في قضايا مشكلات الوكالة وانفصال الملكية عن الإدارة (الفضل و العمائدة، 2017).
تُشير بعض الآراء إلى أن تعظيم الملكية الإدارية في إطار نظرية الوكالة يؤدي إلى توافق أكبر في المصالح بين المدراء والمالكين، حيث يركز المدراء الذين لا يمتلكون أسهمًا في الشركات التي يديرونها على الأرباح قصيرة الأجل من أجل تحسين أدائهم لدى المساهمين الذين يعتمدون بدورهم بدرجة عالية على الأداء (تحقيق الأرباح) في تقييم الإدارة، فهدف الإدارة من هذا هو سعيها للحفاظ على سمعتها واستقرارها الوظيفي. أما بالنسبة للمديرين الذين يمتلكون جزءًا من أسهم الشركات التي يديرونها، فهذا حافز لهم لاختيار الأنشطة التي تزيد من ربحية الشركة وتستمر الأرباح على المدى الطويل، لأن مصلحة الإدارة في هذه الحالة هي بالاتفاق مع مصلحة باقي المساهمين في العائد الذي سيحصلون عليه من أرباح الأسهم وكذلك ارتفاع أسعار الأسهم (الزهرة، 2016).

كما وتؤثر الملكية الإدارية أيضًا على تكاليف الوكالة من خلال مستويين، الأول هو: مستوى منخفض من الملكية الإدارية، ولها تأثير إيجابي في خفض تكاليف الوكالة؛ عندما يؤمن المديرون مصالح المالكين، يُعرف هذا بالتأثير التصالحي. والثاني: ارتفاع مستوى الملكية الإدارية مما يؤثر سلبًا على خفض تكلفة الوكالة بل وزيادتها، نتيجة تحصين المديرين، وهو ما يعرف بتأثير التحصين (الاستحكام). في حين أنه عندما تصل ملكية المديرين إلى مستوى معين ، فإنهم يقللون من جهودهم لتحقيق مصالح المالكين، بينما ينشطون في تأمين مصالحهم الشخصية من خلال محاولة الحصول على أقصى فائدة، حتى لو كان ذلك في مصلحة المالكين (سمور ودرغام، 2020).

2- تشتت الملكية وتركزها:

يشير التشتت وتركيز الملكية إلى توزيع الملكية بين مجموعات المستثمرين. قد تمتلك مجموعة أو عدة مجموعات جزءًا كبيرًا من الملكية ، مما يضعها في وضع قوي مقابل الأقلية من المساهمين ، وقد يكون تركيز الملكية في أيدي شركة أو مؤسسات أو بنوك أو مستثمر فرد أو عائلة معينة. فعندما تمتلك مجموعة محددة من المساهمين نسبة ملكية مهيمنة تميل الملكية للتركز وعلى العكس من ذلك يعتمد تشتت الملكية على توزيع المساهمة إلى نسب صغيرة بين حملة الأسهم.

بما يخص تركيز الملكية يمكن تعريف كبار الملاك بأنهم: "المساهمون الذين يملكون 5% فأكثر من أسهم المنشأة" ، إن تركيز الملكية في أيدي كبار الملاك يؤدي إلى منافع أهمها: التأثير الإيجابي على أداء المنشأة وفق نظرية الوكالة. يمثل تركيز الملكية آلية مهمة لخفض تكاليف الوكالة والتي تقل عندما يكون هناك عدد قليل من المساهمين ، ووضع حد للسلوك النافع للإدارة العليا ، وضمان حماية أهداف ومصالح المالكين ، والمساعدة في سد الفجوة بين المصالح المتنافسة بين الإدارة والمالكين. إن تركيز الملكية يعطي المساهمين

الرئيسيين حوافز للرقابة الإدارية ، وكلما زادت حصة الملكية للمالكين الكبار ، زادت حوافزهم لزيادة أداء الشركة والسيطرة على الإدارة وتقليل المخاطر . وبالمثل ، في حالة تركيز الملكية ، يمكن للمالكين الكبار تحقيق منافع خاصة من خلال مراقبة تصرفات الإدارة ، مما يقلل من إمكانية السعي لتأمين مصالحهم الخاصة ، والتي غالبًا ما تتعارض مع مصالح المالكين (سمور و درغام ، 2020).

وفي حالة تشتت الملكية لا يستطيع صغار المساهمين ممارسة الإشراف والرقابة على أعمال الإدارة بشكل فعال لعدم تمكنهم من تحمل تكاليف ذلك مقابل منافع محدودة بصغر حجم ملكياتهم ، وهو الأمر الذي يزيد احتمالية استغلال الإدارة لموارد الشركة ، وهو الأمر الذي يحد منه وجود تكتلات ملكية بيد عدد من كبار المساهمين الذين تزيد قدرتهم على مراقبة أعمال المدراء . إلا أن تضارب المصالح قد يتحول ما بين صغار المساهمين (مساهمين الأقلية) وكبار المساهمين (مساهمين الأكثرية) الذين يحاولون تحقيق منافعهم الخاصة من خلال الشركة وهو ما يؤثر بأرقام الأداء المعلنة ويزيد من احتمالية تأثر قيمة الشركة في السوق على المدى الطويل (دخان ، 2018).

3- الملكية المؤسسية:

يشير هذا المصطلح إلى ذلك الجزء من أسهم الشركة المملوك لشركة أو مؤسسات أخرى ، أو عندما تشتري مؤسسة أو شركة جزءًا من أسهم شركة أخرى ، وتدخل في مجلس إدارتها ، من بين الأمثلة على الملاك المؤسسيين صناديق معاشات الشركات ، وشركات التأمين ، والبنوك التجارية ، وصناديق التحوط ، وصناديق الاستثمار المشتركة .

للملكية المؤسسية دور كبير في مراقبة أداء الشركة لأنها تمثل أحد أساليب الحاكمية الخارجية الفعالة وتتمتع بخبرة كبيرة والقدرة على استخدام التقارير لأغراض التحليل المالي. زيادة نسبة الملكية المؤسسية تقلل من تداول رأس المال وتحفظ هذه المؤسسات برأس المال لفترات طويلة مما يساعدها في فهم طبيعة الشركة وطبيعة عملها ومنحها القدرة على لعب دور رقابي فعال (مسمح و زعرب ، 2018).

كما تشير الدراسات إلى زيادة نسبة الملكية المؤسسية في أيادي الشركات الكبيرة كالبنوك وصناديق الاستثمار وغيرها التي تساعد في مراقبة إدارة الشركة وتقليل سلوكها غير المرغوب فيه وكذلك التخفيف من حدة مشاكل الوكالة التي تنسب إلى ملكية هذه المؤسسات لجزء كبير من أسهم الشركات المستثمر فيها ، وكذلك القدرة الفنية والخبرة الكافية للمؤسسات فيما يتعلق بالأفراد ، مما يمكنهم من تحليل المعلومات وتفسيرها بكفاءة عالية. مما يؤدي إلى زيادة فاعلية سيطرتهم على تصرفات الإدارة مما يزيد من الأرباح (الزهرة ، 2016)، بالإضافة إلى أن الشركات ذات النسبة العالية من الملكية المؤسسية ، تكون فيها تكاليف الوكالة منخفضة . وذلك لأن المستثمرين المؤسسيين لديهم الكثير من الخبرة والموارد التي تمكنهم من إدارة الشركة بأقل التكاليف وأفضل تنظيم يحقق العدالة بين مختلف الأطراف داخلها(حمدان واخرون ، 2016)، و إذا كان المستثمرون المؤسسيون من المستثمرين على المدى القصير وليس لديهم حافز للمشاركة في المراقبة الفعالة للإدارة في هذه الحالة يعتبرون غير فاعلين ، لأنهم يهدفون إلى المضاربة بالأسهم التي يمتلكونها ، مما قد يؤثر سلبًا على

الأداء للإدارة التي تستجيب لتوجيهات المؤسسات من خلال التركيز على الأهداف قصيرة المدى (دخان، 2018).

المخاطر المالية

تمثل المخاطر المالية تلك الخسائر المحتملة في الأسواق و تسببها تقلبات المتغيرات المالية ، و تصنف إلى ثلاثة أقسام هي:

أ- مخاطر الائتمان

تُعرف مخاطر الائتمان بأنها عدم قدرة او رغبة العميل أو الطرف الثالث بالوفاء بإعادة أصل الدين أو الفائدة، أو كليهما عند استحقاقه ، مما يؤدي الى إلحاق خسائر اقتصادية للبنك، وسبب قد يكون راجعاً إلى العميل نفسه أو نشاطه أو سبب العملية التي من أجلها تم منح الائتمان. أو نتيجة للظروف العامة المحيطة بالعميل أو البنك الذي يمنح الائتمان.

يعتبر هذا النوع من المخاطر هو الأكثر تأثيراً على عمل البنك نتيجة للوزن النسبي الكبير لمحفظة القروض ضمن المركز المالي للبنوك ، إذا كان يتراوح بين 50% إلى 65% ، وكذلك الوزن النسبي لها في تحقيق الإيرادات المباشرة وغير المباشرة للبنك (طالب و رومان، 2014).

علاوة على ذلك ، أفاد البنك الدولي وصندوق النقد الدولي بأن القطاع المصرفي في منطقة الشرق الأوسط وشمال إفريقيا لا يزال مهدداً بمخاطر ائتمانية كبيرة. تُظهر بنوك منطقة الشرق الأوسط وشمال إفريقيا أعلى معدل للقروض المتعثرة (NPLs) في العالم بحوالي 20% في عام 2007 (Boussaada and Labaronne, 2015).

ب- مخاطر السيولة

تُعرف مخاطر السيولة بنوع المخاطر التي تتعرض لها المؤسسات المالية ، عندما تكون آجال استحقاق مواردها أقصر من فترة الاستحقاق لاستخداماتها (القروض)، وبالتالي فهي غير قادرة على تلبية طلبات الدفع المقدمة من عملائها (المودعين) وغير قادرين على الحصول على أموال كافية أيضاً. من خلال زيادة التزاماتها (الاقتراض من السوق) ، أو تكبد تكلفة معقولة عن طريق تحويل أصولها بسرعة إلى أصول سائلة ، مما يؤثر على ربحيتها (قايدي وخزناجي، 2016).

تتعرض البنوك من وقت لآخر لعمليات سحب مفاجئة من قبل المودعين ، ويجب على البنوك التحوط لمثل هذه السحوبات ، إما الاحتفاظ باحتياطات في شكل نقود في خزائنها أو ودائع لدى بنوك ومؤسسات أخرى ، أو الاحتفاظ بأصول عالية السيولة يمكن تحويلها بسرعة الى نقد.

ج - مخاطر السوق

تتمثل مخاطر السوق في البنوك التقليدية في أسعار الصرف وأسعار الفائدة وتقلب أسعار السوق ، وتسمى أيضاً المخاطر التجارية أو مخاطر تقلبات الأسعار. إنها مخاطر مالية ناتجة عن تذبذب قوى العرض والطلب وتقلب الأسعار في السوق. تتأثر جميع المؤسسات المالية بها ولا يمكن التخلص منها بالتنوع. وهي من المخاطر التي يحرص البنك على تجنبها. لذلك ، سعت البنوك إلى إبقاء هذه المخاطر عند أدنى حد ممكن

لها. مخاطر السوق العامة هي نتيجة للتغيير العام في الأسعار والسياسات على مستوى الاقتصاد ككل ، بينما تنشأ مخاطر السوق الخاصة عندما يكون هناك تغيير في أسعار الأصول والأدوات المتداولة نتيجة لظروفها الخاصة، وبالتالي فإن أنواع مخاطر السوق تمثل ما يلي: (جرودي، 2021)

1_ مخاطر سعر الفائدة: مخاطر تؤثر على تقييم منتجات أسعار الفائدة التي يحتفظ بها المستثمر. (barbulesc and hagi, 2016). يمكن أن تشكل مخاطر أسعار الفائدة الكبيرة تهديدًا كبيرًا لأرباح وقاعدة رأس المال للبنك ، لذلك يجب أن يكون هناك فحص شامل لمعرفة الظروف التي يمكن أن يتأثر بها البنك نتيجة التغيرات في سعر الفائدة بالإضافة إلى وجود أنظمة معلومات قادرة على تزويد الإدارة بالتقارير اللازمة في الوقت المناسب (موسى وآخرون، 2012).

2_ مخاطر أسعار الصرف.

هذا النوع هو نتيجة التعامل بالعملة الأجنبية وحدث تقلبات في أسعار العملات ، حيث أنه يمثل الخسائر التي يتكبدها البنك نتيجة التغيرات في أسعار الصرف ، حيث تحدث تغيرات في المكاسب نتيجة ربط الإيرادات والمصروفات بالصرف. المعدلات عن طريق المؤشرات ، أو ربط قيم الأصول والخصوم بنفس العملات الأجنبية . وعليه فإن مخاطر الصرف تدور حول الضرر الذي يلحق بالنتائج المالية للمؤسسة ذات العمليات الاقتصادية الدولية مع الخارج نتيجة التقلبات في أسعار صرف العملات.

3_ مخاطر التقلبات في الأسعار:

هي المخاطر التي يواجهها المستثمرون في الأصول المالية الناتجة عن عدم اليقين بشأن تأثير التضخم على العوائد التي تحققها هذه الأصول ، وهذا النوع من المخاطر مهم في حالة الاستثمار في حسابات التوفير أو التأمين على الحياة أو السندات أو أي استثمار ، هذا يحمل في طياته معدل فائدة ثابت، حتى لو استعاد قيمته الأصلية لكن قيمته الشرائية المقاسة بنفس وحدات النقد ستخفض حيث تؤدي هذه المخاطر إلى انخفاض القيمة الحقيقية للأصول والأصول الاستثمارية بسبب انخفاض القوة الشرائية (حاكمي، 2014).

فرضيات الدراسة

تم صياغة الفرضيات الرئيسية التالية:

H1 يوجد أثر ذو دلالة إحصائية عند مستوى الدلالة ($\alpha \leq 0.05$) لهيكل الملكية على الملكية على مخاطر الائتمان في المصارف الأردنية المدرجة في بورصة عمان.

وتتفرع من هذه الفرضية الرئيسية الفرضيات الفرعية التالية:

H1.1 يوجد أثر ذو دلالة إحصائية عند مستوى الدلالة ($\alpha \leq 0.05$) لنسبة تركيز الملكية على مخاطر الائتمان في المصارف الأردنية المدرجة في بورصة عمان.

H1.2 يوجد أثر ذو دلالة إحصائية عند مستوى الدلالة ($\alpha \leq 0.05$) لنسبة الملكية الإدارية على مخاطر الائتمان في المصارف الأردنية المدرجة في بورصة عمان.

H1.3 يوجد أثر ذو دلالة إحصائية عند مستوى الدلالة ($\alpha \leq 0.05$) للملكية المؤسسية على مخاطر الائتمان في المصارف الأردنية المدرجة في بورصة عمان.

H2 يوجد أثر ذو دلالة إحصائية عند مستوى الدلالة ($\alpha \leq 0.05$) لهيكل الملكية على مخاطر السيولة في المصارف الأردنية المدرجة في بورصة عمان.

وتتفرع من هذه الفرضية الرئيسية الفرضيات الفرعية التالية:

H2.1 يوجد أثر ذو دلالة إحصائية عند مستوى الدلالة ($\alpha \leq 0.05$) لنسبة تركيز الملكية على مخاطر السيولة في المصارف الأردنية المدرجة في بورصة عمان.

H2.2 يوجد أثر ذو دلالة إحصائية عند مستوى الدلالة ($\alpha \leq 0.05$) للملكية الادارية على مخاطر السيولة في المصارف الأردنية المدرجة في بورصة عمان.

H2.3 يوجد أثر ذو دلالة إحصائية عند مستوى الدلالة ($\alpha \leq 0.05$) للملكية المؤسسية على مخاطر السيولة في المصارف الأردنية المدرجة في بورصة عمان.

H3 يوجد أثر ذو دلالة إحصائية عند مستوى الدلالة ($\alpha \leq 0.05$) لهيكل الملكية على مخاطر أسعار الفائدة في المصارف الأردنية المدرجة في بورصة عمان.

وتتفرع من هذه الفرضية الرئيسية الفرضيات الفرعية التالية:

H3.1 يوجد أثر ذو دلالة إحصائية عند مستوى الدلالة ($\alpha \leq 0.05$) لنسبة تركيز الملكية على مخاطر اسعار الفائدة في المصارف الأردنية المدرجة في بورصة عمان.

H3.2 يوجد أثر ذو دلالة إحصائية عند مستوى الدلالة ($\alpha \leq 0.05$) للملكية الادارية على مخاطر اسعار الفائدة في المصارف الأردنية المدرجة في بورصة عمان.

H3.3 يوجد أثر ذو دلالة إحصائية عند مستوى الدلالة ($\alpha \leq 0.05$) للملكية المؤسسية على مخاطر اسعار الفائدة في المصارف الأردنية المدرجة في بورصة عمان.

منهجية الدراسة:

بناء على طبيعة الدراسة و أهدافها التي تسعى إلى تحقيقها تم استخدام المنهج الوصفي و التحليلي وذلك للتعرف على الخصائص العامة للمتغيرات، وتم استخدام اختبار الانحدار الخطي المتعدد لاختبار الفرضيات، و اختبار الارتباط الخطي المتعدد ومعامل ارتباط بيرسون لمعرفة مدى تأثير المتغيرات المستقلة على المتغير التابع، كما تم استخدام اختبار معامل تضخم التباين (VIF) للتحقق من عدم وجود ارتباطات تبادلية عالية بين المتغيرات المستقلة في الدراسة وذلك بالاعتماد على برنامج التحليل الإحصائي SPSS.

مجتمع وعينة الدراسة:

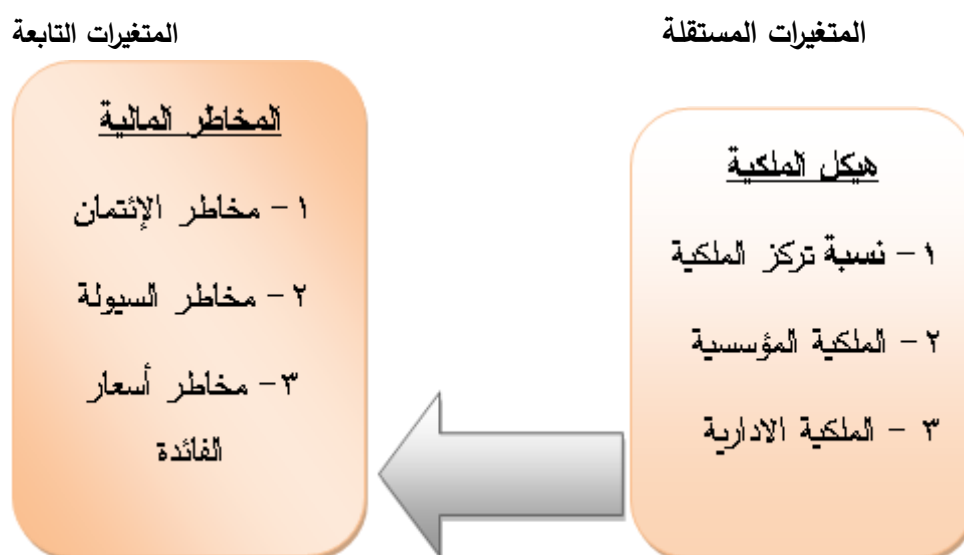
يتكوّن مجتمع الدراسة من المصارف التجارية الأردنية المدرجة في بورصة عمان وذلك خلال الفترة من (2012-2019) وعددها 13 مصرفاً حسب دليل الشركات الصادر عن بورصة عمان، وبناءً على ذلك تكونت العينة النهائية للدراسة من 13 مصرفاً تجارياً أردنياً مدرجاً في بورصة عمان، وبذلك شكلت عينة الدراسة ما نسبته 100% من مجتمع الدراسة.

مصادر جمع البيانات:

لتحقيق أهداف الدراسة تم الاعتماد على المصادر الأولية من خلال استخراج البيانات الخاصة بالمتغيرات التابعة من القوائم المالية للبنوك والمدرجة في بورصة عمان المنشورة على الموقع الإلكتروني للبورصة (jo.com.ase.www)، وتم الاستعانة بمركز إيداع الأوراق المالية للحصول على البيانات الخاصة بالمتغيرات المستقلة وذلك في سبيل تغطية الجانب العملي من الدراسة. كما تم الاعتماد أيضاً الدراسة على المصادر الثانوية والتي تتضمن المراجع و الدوريات و الكتب ذات الصلة بالموضوع، إضافةً إلى الاعتماد على شبكة الإنترنت و قواعد البيانات للإطلاع على الدراسات و المقالات العربية والأجنبية المحكمة المنشورة و رسائل الماجستير و الدكتوراة المرتبطة بموضوع الدراسة، وذلك في سبيل تغطية الجانب النظري للدراسة.

متغيرات الدراسة

الشكل التالي يمثل رسماً توضيحياً للعلاقة بين المتغيرات ومكوناتها كما يلي :



قياس متغيرات الدراسة

أولاً : قياس المتغيرات المستقلة (هيكل الملكية):

- 1- تركيز الملكية: هي نسبة الأسهم التي يمتلكها أكبر المستثمرين أو الذين يزيد نسبتهم عن 5% من قيمة الأسهم، ويتم قياسها بالمعادلة التالية:
(إجمالي الأسهم العادية التي يمتلكها مساهمين بنسبة أكثر من 5% / إجمالي عدد الأسهم)
- 2- الملكية المؤسسية: هي نسبة الأسهم العادية التي تمتلكها الشركات و المؤسسات في الشركة من قيمة الأسهم، ويتم قياسها بالمعادلة التالية:
(إجمالي الأسهم العادية التي تمتلكها الشركات و المؤسسات / إجمالي عدد الأسهم)
- 3- الملكية الإدارية: وهي مقدار أو نسبة حصة الإدارة في الملكية، أو بشكل آخر هل يتولى بعض المساهمين أو جزء منهم مسؤوليات ومهام الإدارة التنفيذية؟، ويتم قياسها بالمعادلة التالية:
(إجمالي الأسهم المملوكة من قبل رئيس و أعضاء مجلس الإدارة / إجمالي عدد الأسهم)

ثانياً : قياس المتغيرات التابعة (المخاطر المالية):

1- مخاطر الائتمان: وهي المخاطر الناتجة عن عدم قدرة العملاء وغيرهم من الأطراف المقابلة على سداد التزاماتهم تجاه الجهات المقرضة في الوقت المحدد. وسيتم قياسها بنسبة القروض غير العاملة كما في دراسة (Boussaada and Labaronne, 2015) من خلال المعادلة التالية:

القروض غير العاملة / إجمالي القروض .

2- مخاطر السيولة: وهي المخاطر التي تنشأ من خلال عدم قدرة البنك على مواجهة الطلب الزائد على الودائع، أو عدم قدرته على زيادة أصوله. وسيتم قياسها بنسبة السيولة كمؤشر لقياس مخاطر السيولة كما في دراسة (قايدى, خزناجي, 2016) من خلال المعادلة التالية :

(النقد + الأرصدة لدى البنوك) / إجمالي الموجودات .

3- مخاطر سعر الفائدة: هي المخاطر الناتجة عن الاختلاف بين معدل العائد المتوقع، ومعدل العائد الفعلي بسبب التغير في أسعار الفائدة في السوق. وسيتم قياس هذه الخطر كما في دراسة (ياسين, 2019) من خلال المعادلة التالية :

الأصول الحساسة تجاه سعر الفائدة/ إجمالي الأصول

نموذج الدراسة

بناء على ما سبق تم بناء ثلاث نماذج للدراسة كما يلي:

Credit risk_{it} = β₀ + β₁ Ownership Concentration + β₂ Institutional Ownership + β₃ Managerial Ownership + ε

Liquidity risk_{it} = β₀ + β₁ Ownership Concentration + β₂ Institutional Ownership + β₃ Managerial Ownership + ε

Interest rate risk_{it} = β₀ + β₁ Ownership Concentration + β₂ Institutional Ownership + β₃ Managerial Ownership + ε

حيث:

Credit risk: مخاطر الائتمان للشركة (i) خلال الفترة (t).

Liquidity risk: مخاطر السيولة للشركة (i) خلال الفترة (t).

Interest rate risk: مخاطر سعر الفائدة للشركة (i) خلال الفترة (t).

Ownership Concentration: نسبة تركيز الملكية.

Institutional Ownership: الملكية المؤسسية.

Managerial Ownership: الملكية الإدارية.

ε: بند الخطأ العشوائي

الجانب العملي للدراسة

وصف متغيرات الدراسة:

يعرض هذا الجزء تحليل الإحصاء الوصفي لمتغيرات الدراسة والذي نستطيع من خلاله التعرف على الخصائص العامة للمتغيرات، وذلك بالاعتماد على البيانات المالية السنوية الخاصة بالبنوك في بورصة عمان للفترة (2012 – 2019).

أولاً: المتغيرات التابعة، المخاطر المالية:

الجدول الآتي، تعرض وصفاً للمخاطر المالية في المصارف الأردنية، وعلى النحو الآتي:
• مخاطر الائتمان في المصارف الأردنية.

جدول (1) الإحصاء الوصفي لمخاطر الائتمان في المصارف الأردنية خلال الفترة (2012-2019).

السنة	أدنى قيمة	أعلى قيمة	المتوسط الحسابي	الانحراف المعياري
2012	0.06	0.20	0.11	0.04
2013	0.03	0.14	0.09	0.03
2014	0.03	0.12	0.07	0.02
2015	0.02	0.11	0.07	0.02
2016	0.02	0.11	0.06	0.03
2017	0.02	0.11	0.06	0.02
2018	0.02	0.12	0.07	0.03
2019	0.02	0.12	0.07	0.02
الفترة ككل	0.02	0.20	0.08	0.03

نلاحظ من الجدول (1) أن المتوسط الحسابي العام لمتغير مخاطر الائتمان في المصارف الأردنية للفترة (2012-2019)، قد بلغ (0.08)، وانحراف معياري (0.03)، كما نلاحظ أن نسب المخاطر الائتمانية شهدت انخفاضاً كبيراً منذ عام 2012 وصولاً إلى عام 2019 وهذا يدل على التحسن في الأداء الائتماني للبنوك حيث انه كلما قلت نسبة القروض غير المنتظمة (NPLR) كلما كانت إدارة البنك الائتمانية و قدرته على إدارة المخاطر الائتمانية أكثر فعالية (قاره و جعارات، 2016) وان البنوك قادرة على استرداد القروض المتعثرة من الغير مما يجنبها التعرض إلى الأزمات الناتجة عن الإقراض، ومع ذلك يوجد تباين كبير نسبياً بين البنوك حيث بلغت أكبر قيمة (0.20)، في حين بلغت أصغر قيمة (0.02).

• مخاطر السيولة في المصارف الأردنية.

جدول (2) الإحصاء الوصفي لمخاطر السيولة في المصارف الأردنية خلال الفترة (2012-2019)

السنة	أدنى قيمة	أعلى قيمة	المتوسط الحسابي	الانحراف المعياري
2012	0.12	0.34	0.22	0.06
2013	0.12	0.29	0.20	0.04

0.06	0.22	0.29	0.12	2014
0.06	0.22	0.31	0.14	2015
0.05	0.20	0.31	0.13	2016
0.04	0.19	0.26	0.12	2017
0.04	0.17	0.25	0.11	2018
0.05	0.17	0.27	0.08	2019
0.05	0.20	0.34	0.08	الفترة ككل

نلاحظ من الجدول (2) أن المتوسط الحسابي العام لمتغير مخاطر السيولة في المصارف الأردنية للفترة (2012-2019)، قد بلغ (0.20). حيث يدل على أن وضع السيولة في الجهاز المصرفي الأردني جيداً و أمناً، فإن زيادة هذه النسبة يشير إلى انخفاض مخاطر السيولة على اعتبار أن ذلك يعكس زيادة الأرصدة النقدية سواء كانت في الصندوق أو في البنوك المركزية أو البنوك الأخرى (نسبة الأصول السائلة إلى إجمالي الأصول مرتفعه) (حمد وناجي، 2017)، وكان الانحراف المعياري (0.05)، وقد بلغت أكبر قيمة (0.34)، في حين بلغت أصغر قيمة (0.08).

•مخاطر أسعار الفائدة في المصارف الأردنية.

جدول(3) الإحصاء الوصفي لمخاطر أسعار الفائدة في المصارف الأردنية خلال الفترة (2012 - 2019)

السنة	أدنى قيمة	أعلى قيمة	المتوسط الحسابي	الانحراف المعياري
2012	0.75	0.91	0.84	0.04
2013	0.76	0.92	0.86	0.04
2014	0.72	0.91	0.84	0.05
2015	0.76	0.92	0.85	0.04
2016	0.76	0.92	0.84	0.05
2017	0.74	0.93	0.84	0.05
2018	0.77	0.93	0.85	0.04
2019	0.71	1.00	0.85	0.07
الفترة ككل	0.71	1.00	0.85	0.05

نلاحظ من الجدول (3) أن المتوسط الحسابي العام لمتغير مخاطر أسعار الفائدة في المصارف الأردنية للفترة (2012-2019)، قد بلغ (0.85)، وبانحراف معياري (0.05)، وقد بلغت أكبر قيمة (1.00)، في حين بلغت أصغر قيمة (0.71)، نظراً إلى أن أسعار الفوائد في الأردن يتم تحديدها من قبل البنك المركزي فإن تذبذب هذه الأسعار غير عالي والاختلاف الحاصل بين البنوك ناتج عن التحكم بالسعر من قبل البنك ممكن أن يرتفع أو ينخفض حسب علاقة البنك بالعميل.

ثانياً: المتغيرات المستقلة، هيكل الملكية في المصارف الأردنية:

الجدول الآتية، تعرض وصفاً لهيكل الملكية في المصارف الأردنية، وعلى النحو الآتي:

•تركز الملكية في المصارف الأردنية.

جدول (4) الإحصاء الوصفي لتركز الملكية في المصارف الأردنية خلال الفترة (2012- 2019)

السنة	أدنى قيمة	أعلى قيمة	المتوسط الحسابي	الانحراف المعياري
2012	0.31	0.89	0.63	0.21
2013	0.31	0.88	0.61	0.21
2014	0.32	0.88	0.60	0.21
2015	0.32	0.88	0.60	0.21
2016	0.32	0.88	0.62	0.21
2017	0.16	0.88	0.60	0.23
2018	0.16	0.88	0.61	0.24
2019	0.17	0.88	0.61	0.23
الفترة ككل	0.16	0.89	0.61	0.21

نلاحظ من الجدول (4) أن المتوسط الحسابي العام لمتغير تركيز الملكية في المصارف الأردنية للفترة (2012-2019) قد بلغ (0.61) ، وانحراف معياري (0.21) ، بالتالي نلاحظ من النتائج المعروضة أن معدل تركيز الملكية في البنوك المدرجة لدى بورصة عمان هو معدل عالي في المجمل، حيث إن إجمالي ملكية المستثمرين الذين يمتلكون ما نسبته 5% أو أكثر يسيطرون في المتوسط على أكثر من نصف عدد الأسهم ، بينما في بعض البنوك تصل ملكية المستثمرين الذين يسيطرون على 5% أو أكثر إلى (0.89) من الأسهم وهي أكبر قيمة ، في حين بلغت أصغر قيمة (0.16) .

•الملكية الإدارية في المصارف الأردنية.

جدول (5) الإحصاء الوصفي للملكية الإدارية في المصارف الأردنية خلال الفترة (2012- 2019)

السنة	أدنى قيمة	أعلى قيمة	المتوسط الحسابي	الانحراف المعياري
2012	0.24	0.90	0.50	0.26
2013	0.24	0.90	0.51	0.26
2014	0.24	0.90	0.50	0.26
2015	0.24	0.90	0.45	0.26
2016	0.24	0.90	0.45	0.25
2017	0.24	0.90	0.50	0.25
2018	0.13	0.90	0.51	0.28
2019	0.13	0.90	0.47	0.28
الفترة ككل	0.13	0.90	0.49	0.26

نلاحظ من الجدول (5) أن المتوسط الحسابي العام لمتغير الملكية الإدارية في المصارف الأردنية للفترة (2012-2019)، قد بلغ (0.49) ، وبانحراف معياري (0.26) ، وقد بلغت أكبر قيمة (0.90) ، في حين بلغت أصغر قيمة (0.13) ، تدل النتائج أعلاه إلى وجود نسب تركيز كبيرة فيما يتعلق بالملكية الإدارية وتركز الملكية في المصارف المدروسة، و يلاحظ أيضاً أن معدل ملكية أعضاء مجلس الإدارة للأسهم هو معدل متوسط نوعاً ما إذ وصل معدل التملك الى (0.49) خلال فترة الدراسة.

• الملكية المؤسسية في المصارف الأردنية.

جدول (6) الإحصاء الوصفي للملكية المؤسسية في المصارف الأردنية خلال الفترة (2012-2019)

السنة	أدنى قيمة	أعلى قيمة	المتوسط الحسابي	الانحراف المعياري
2012	0.29	0.93	0.60	0.23
2013	0.29	0.93	0.59	0.23
2014	0.29	0.93	0.59	0.23
2015	0.30	0.93	0.59	0.23
2016	0.30	0.93	0.61	0.23
2017	0.30	0.93	0.60	0.24
2018	0.30	0.93	0.61	0.23
2019	0.30	0.93	0.62	0.23
الفترة ككل	0.29	0.93	0.60	0.22

نلاحظ من الجدول (6) أن المتوسط الحسابي العام لمتغير الملكية المؤسسية في المصارف الأردنية للفترة (2012-2019)، قد بلغ (0.60) ، وبانحراف معياري (0.22) ، تسود في البنوك المدرجة لدى بورصة عمان الملكية المؤسسية بدرجة عالية ، إذ نلاحظ من المؤشرات الإحصائية أن معدل الملكية المؤسسية للأسهم في البنوك تصل إلى ما يزيد عن (0.60) في حين قارب بعض البنوك أن تكون مملوكة بالكامل لها فقد بلغت أكبر قيمة (0.93) ، في حين بلغت أصغر قيمة (0.29) فهذا يعني أن حجم استثمار الشركات في المصارف الأردنية كبير وأن هناك عدد لا بأس به من الشركات تقوم بالاستثمار و التمثيل لأسهمها في المصارف الأردنية

اختبار ملائمة النموذج

اختبار الارتباط الخطي المتعدد MULTICOLLINEARITY :

تشير ظاهرة الارتباط الخطي المتعدد إلى وجود ارتباط خطي شبه تام بين متغيرين أو أكثر، يعمل على تضخيم قيمة معامل التحديد R^2 ويجعله أكبر من قيمته الفعلية، ولهذا تم احتساب معامل الارتباط الخطي، وقيمة معامل تضخم التباين عند كل متغير، وللتأكد من عدم وجود الارتباط الخطي المتعدد فتم احتساب معامل التباين المسموح (Tolerance) الذي يزيد عن نسبة 5% و معامل تضخم التباين (Variance)

(Inflation Factor (VIF) الذي يقل عن 10% فهذا يدل على عدم وجود مشكلة الارتباط الخطي المتعدد الذي يؤثر على نموذج الدراسة

جدول (7) نتائج اختبار الارتباط المتعدد بين المتغيرات المستقلة

المتغير	Tolerance	معامل تضخم التباين VIF
تركز الملكية	0.305	3.278
الملكية الإدارية	0.359	2.789
الملكية المؤسسية	0.284	3.519

يبين الجدول (7) أن قيم اختبار معامل التباين المسموح لجميع المتغيرات المستقلة تراوحت بين (0.284 _ 0.359) وجميعها أكبر من (5%) فضلاً أن قيم معامل تضخم التباين تراوحت بين (2.789 _ 3.519) وجميعها أقل من (10%) ، ومن هنا يمكن القول بأن نموذج الدراسة لا يعاني من مشكلة الارتباط الخطي المتعدد و يدل على قوته في تفسير وتحديد أثر المتغيرات المستقلة على المتغير التابع.

اختبار الفرضيات:

سيعرض هذا الجزء من الدراسة اختبار الفرضيات، حيث تم إخضاع جميع الفرضيات لتحليل الانحدار المتعدد (Multiple regression)، وقد كانت النتائج كما هي موضحة في الجداول الآتية:

اختبار النموذج الأول:

يتمثل النموذج الأول أثر هيكل الملكية على مخاطر الائتمان في المصارف الأردنية، وذلك من خلال المعادلة الآتية:

$$\text{Credit risk}_{it} = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

ويوضح الجدول رقم (8) نتائج تطبيق معادلة الانحدار المتعدد (Multiple regression) لدراسة أثر هيكل الملكية على مخاطر الائتمان في المصارف الأردنية.

Sig	(F)	R ² المعدل	R ²	R	معاملات موحدة			معاملات غير قياسية		المتغير المستقل
					Sig	T	Beta	Std. Error	B	
0.929	0.151	-0.025	0.005	0.067	0.000	7.005		0.010	0.070	(Constant)
					0.743	0.328	0.059	0.026	0.009	تركز الملكية
					0.979	0.027	0.004	0.020	0.001	الملكية الإدارية
					0.977	0.029	0.005	0.026	0.001	الملكية المؤسسية

*المتغير التابع: مخاطر الائتمان.

يظهر من الجدول رقم (8) وجود علاقة بين هيكل الملكية ومخاطر الائتمان، حيث بلغت قيمة هذه العلاقة (0.067)، ومن خلال قيمة معامل التحديد (R square) يتبين أن هيكل الملكية يفسر فقط ما نسبته (0.05%) من التباين الحاصل في متغير مخاطر الائتمان، وأن النسبة الأكبر للتغير في مخاطر الائتمان تعود لمتغيرات أخرى غير موجودة في الدراسة.

كما بلغت قيمة (R² المعدل) (-0.025) وهي أقل من قيمة (R²) مما يدل على أن النموذج ملائم للدراسة ونظراً لأن قيمة (F) تساوي (0.151)، ومستوى دلالتها الإحصائية كانت (0.929) مما يعني عدم معنوية الانحدار عند مستوى الدلالة ($\alpha \leq 0.05$).

من خلال قيم (Beta، T) يتبين أن أكثر متغيرات هيكل الملكية تأثيراً على مخاطر الائتمان كان نسبة (تركز الملكية) حيث بلغت قيم (Beta، T) (0.059، 0.328) على التوالي وهي قيم موجبة وغير دالة إحصائياً، مما يدل على وجود أثر طردي وغير هام إحصائياً لتركز الملكية على مخاطر الائتمان، كما أظهرت النتائج أن الملكية المؤسسية جاءت بالمرتبة الثانية من حيث التأثير على مخاطر الائتمان حيث بلغت قيم (Beta، T) (0.005، 0.029) على التوالي وهي قيم موجبة وغير دالة إحصائياً، مما يدل على وجود أثر طردي وغير هام إحصائياً لنسبة الملكية المؤسسية على مخاطر الائتمان، وجاءت بالمرتبة الثالثة الملكية الإدارية حيث بلغت قيم (Beta، T) (0.004، 0.027) على التوالي وهي قيم موجبة ولكنها غير دالة إحصائياً مما يدل على وجود أثر طردي ولكنه غير هام إحصائياً لنسبة الملكية الإدارية على مخاطر الائتمان.

اختبار النموذج الثاني:

يتمثل النموذج الثاني أثر هيكل الملكية على مخاطر السيولة في المصارف الأردنية، وذلك من خلال المعادلة الآتية:

$$\text{Liquidity risk}_{it} = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

ويوضح الجدول رقم (9) نتائج تطبيق معادلة الانحدار المتعدد (Multiple regression) لدراسة أثر هيكل الملكية على مخاطر السيولة في المصارف الأردنية.

Sig	(F)	R ² المعدل	R ²	R	معاملات موحدة			معاملات غير قياسية		المتغير المستقل
					Sig	T	Beta	Std. Error	B	
					0	13.984		0.016	0.227	(Constant)
0.018	3.516	0.068	0.095	0.309	0.009	-2.659	- 0.458	0.043	- 0.115	تركز الملكية
					0.561	-0.583	- 0.093	0.033	- 0.019	الملكية الإدارية
					0.054	1.954	0.349	0.043	0.083	الملكية المؤسسية

*المتغير التابع: مخاطر السيولة.

يظهر من الجدول رقم (9) وجود علاقة بين هيكل الملكية ومخاطر السيولة، حيث بلغت قيمة هذه العلاقة (0.309)، ومن خلال قيمة معامل التحديد (R square) يتبين أن هيكل الملكية يفسر فقد ما نسبته (9.5%) من التباين الحاصل في متغير مخاطر السيولة، وأن النسبة الأكبر للتغير في مخاطر السيولة تعود لمتغيرات أخرى غير موجودة في الدراسة.

كما بلغت قيمة (R²) المعدل (0.068) وهي أقل من قيمة (R²) مما يدل على أن النموذج ملائم للدراسة ونظراً لأن قيمة (F) تساوي (3.516)، ومستوى دلالتها الإحصائية كانت (0.018) مما يعني معنوية الانحدار عند مستوى الدلالة ($\alpha \leq 0.05$).

من خلال قيم (T، β) يتبين أن أكثر متغيرات هيكل الملكية تأثيراً على مخاطر السيولة كان نسبة (تركز الملكية) حيث بلغت قيم T، Beta (-0.458)، (-2.659) على التوالي وهي قيم سالبة ودالة إحصائياً، مما يدل على وجود أثر عكسي وهام إحصائياً لنسبة تركيز الملكية على مخاطر السيولة. كما أظهرت النتائج أن الملكية المؤسسية جاءت بالمرتبة الثانية من حيث التأثير على مخاطر السيولة حيث بلغت قيم (T، Beta) (0.349)، (1.954) على التوالي وهي قيم موجبة وغير دالة إحصائياً، مما يدل على وجود أثر طردي ولكنه غير هام إحصائياً لنسبة الملكية المؤسسية على مخاطر السيولة. وجاءت بالمرتبة الثالثة نسبة الملكية الإدارية حيث بلغت قيم (T، Beta) (-0.093)، (-0.583) على التوالي وهي قيم سالبة ولكنها غير دالة إحصائياً مما يدل على وجود أثر عكسي ولكنه غير هام إحصائياً لنسبة الملكية الإدارية على مخاطر السيولة.

اختبار النموذج الثالث:

يتمثل النموذج الثالث أثر هيكل الملكية على مخاطر أسعار الفائدة في المصارف الأردنية، وذلك من خلال المعادلة الآتية:

$$\text{Interest rate risk}_{it} = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

ويوضح الجدول رقم (10) نتائج تطبيق معادلة الانحدار المتعدد (Multiple regression) لدراسة أثر هيكل الملكية على مخاطر أسعار الفائدة في المصارف الأردنية.

Sig	(F)	R ² المعدل	R ²	R	معاملات موحدة			معاملات غير قياسية		المتغير المستقل
					Sig	T	Beta	Std. Error	B	
0.000	18.153	0.333	0.353	0.594	0.000	65.875		0.012	0.804	(Constant)
					0.016	-2.444	-	0.033	-	تركيز الملكية
					0.000	4.709	0.633	0.025	0.117	الملكية الإدارية
					0.098	1.668	0.252	0.032	0.054	الملكية المؤسسية

المتغير التابع: مخاطر أسعار الفائدة .

يظهر من الجدول رقم (10) وجود علاقة بين هيكل الملكية ومخاطر أسعار الفائدة، حيث بلغت قيمة هذه العلاقة (0.594) ، ومن خلال قيمة معامل التحديد (R square) يتبين أن هيكل الملكية يفسر فقد ما نسبته (35.3%) من التباين الحاصل في متغير مخاطر أسعار الفائدة، كما بلغت قيمة (R^2) المعدل (0.333) وهي أقل من قيمة (R^2) مما يدل على أن النموذج ملائم للدراسة ونظراً لأن قيمة (F) تساوي (18.153)، ومستوى دلالتها الإحصائية كانت (0.000) مما يعني معنوية الانحدار عند مستوى الدلالة ($\alpha \leq 0.05$)

من خلال قيم (β ، T) يتبين أن أكثر متغيرات هيكل الملكية تأثيراً على مخاطر أسعار الفائدة كان نسبة (الملكية الإدارية) حيث بلغت قيم (T, Beta) (0.633) ، (4.709) على التوالي وهي قيم موجبة و دالة إحصائياً، مما يدل على وجود أثر طردي وهام إحصائياً لنسبة الملكية الإدارية على مخاطر أسعار الفائدة. كما أظهرت النتائج أن تركيز الملكية جاءت بالمرتبة الثانية من حيث التأثير على مخاطر أسعار الفائدة حيث بلغت قيم (T, Beta) (-0.356) (-2.444) على التوالي وهي قيم سالبة و غير دالة إحصائياً، مما يدل على وجود أثر عكسي و هام إحصائياً لنسبة تركيز الملكية على مخاطر أسعار الفائدة. وجاءت بالمرتبة الثالثة نسبة الملكية المؤسسية حيث بلغت قيم (T, Beta) (0.252) ، (1.668) على التوالي وهي قيم موجبة ولكنها غير دالة إحصائياً مما يدل على وجود أثر طردي ولكنه غير هام إحصائياً لنسبة الملكية المؤسسية على مخاطر أسعار الفائدة.

يوضح الجدول رقم (11) ملخص للنتائج بناء على اختبار نماذج الدراسة:

هيكل الملكية	المخاطر المالية		
	مخاطر الائتمان	مخاطر السيولة	مخاطر أسعار الفائدة
تركز الملكية	أثر طردي وغير ودال إحصائياً	أثر عكسي ودال إحصائياً	أثر عكسي و دال إحصائياً
الملكية الإدارية	أثر طردي وغير دال إحصائياً	أثر عكسي وغير دال إحصائياً	أثر طردي و دال إحصائياً
الملكية المؤسسية	أثر طردي وغير دال إحصائياً	أثر طردي وغير دال إحصائياً	أثر طردي وغير دال إحصائياً

النتائج

بينت نتائج التحليل ما يلي:

1- هناك علاقة طردية ذات دلالة إحصائية عند المستوى 5% بين الملكية الإدارية و مخاطر أسعار الفائدة في المصارف الأردنية المدرجة في بورصة عمان للفترة (2012-2019) وهذا يعني انه كلما زادت نسبة الملكية الإدارية زادت مخاطر أسعار الفائدة والعكس صحيح .

2- هناك علاقة عكسية ذات دلالة إحصائية عند المستوى 5% بين تركيز الملكية وكل من مخاطر السيولة و مخاطر أسعار الفائدة في المصارف الأردنية المدرجة في بورصة عمان للفترة (2012-2019) ، وهذا يعني

انه كلما زادت نسبة تركيز الملكية تقل مخاطر أسعار الفائدة و تقل نسبة السيولة في البنوك مما يؤدي إلى ازدياد مخاطر السيولة والعكس صحيح.

3- هناك علاقة عكسية غير دالة إحصائياً بين الملكية الإدارية و مخاطر السيولة في المصارف الأردنية المدرجة في بورصة عمان للفترة (2012-2019) و يمكن القول أنه في البيئة الأردنية الملكية الإدارية تؤثر ايجابياً على و مخاطر السيولة و لكن ليس بذلك التأثير المهم.

4- هناك علاقة طردية غير دالة إحصائياً بين الملكية المؤسسية و كل من مخاطر الائتمان و مخاطر السيولة ومخاطر أسعار الفائدة في المصارف الأردنية المدرجة في بورصة عمان للفترة (2012-2019).

5- هناك علاقة طردية غير دالة إحصائياً بين تركيز الملكية و مخاطر الائتمان في المصارف الأردنية المدرجة في بورصة عمان للفترة (2012-2019).

6- هناك علاقة طردية غير دالة إحصائياً بين الملكية الإدارية و مخاطر الائتمان في المصارف الأردنية المدرجة في بورصة عمان للفترة (2012-2019).

التوصيات

1 - توصي الدراسة بالتوسع بالبحث في أثر هيكل الملكية على المخاطر المالية في المصارف الأردنية وذلك لأنواع الأخرى لمحددات هيكل الملكية المتمثلة في كل من (الملكية العائلية والملكية الأجنبية والملكية الحكومية والملكية التبادلية) لمعرفة فيما إذا كانت هذه المحددات تسهم في زيادة أو تخفيض المخاطر المالية في المصارف الأردنية.

2 - استخدام طرق قياس أخرى لمتغيرات الدراسة من أجل دعم نتائج هذه الدراسة، مثل مخاطر السيولة ومخاطر الائتمان ذلك من خلال قياسهم بمقاييس أخرى بالاعتماد على الدراسات السابقة.

3 - إجراء المزيد من البحوث حول تأثير هيكل الملكية على المخاطر المالية وخاصة المتعلقة بأسعار الفائدة وذلك لندرة الدراسات السابقة عليها داخل الأردن وخارجها.

المراجع

المراجع باللغة العربية

- جرودي، رندة. (2012). أثر مخاطر السوق على الأداء المالي للمصارف الإسلامية و آليات إدارتها وفق معايير مجلس الخدمات المالية الإسلامية و لجنة بازل. رسالة دكتوراه، كلية العلوم الاقتصادية و التجارية و علوم التسيير، جامعة فرحات عباس سطيف1، الجزائر.

- حاكمي، نجيب الله. (2014). إدارة المخاطر في المصارف الإسلامية. رسالة ماجستير، جامعة وهران 2 محمد بن احمد، كلية العلوم الاقتصادية، الجزائر.

- حقي، بسام. (2015). دراسة أثر الهيكل التمويلي في الأداء المالي للمصارف الإسلامية المدرجة في سوق دمشق للأوراق المالية. رسالة ماجستير، الجامعة الافتراضية، دمشق، سوريا.

- حمد، خلف، وناجي، احمد. (2017). مخاطر السيولة واثرها على ربحية المصارف التجارية دراسة تطبيقية على عينة من المصارف التجارية في العراق. مجلة كلية بغداد للعلوم الاقتصادية الجامعة، العدد (52).

- حمدان، ع، و السريع، و عناسوه، م. (2016). هيكل الملكية في الشركات المدرجة في بورصة البحرين ودوره في تخفيض تكاليف الوكالة. مجلة الجامعة الإسلامية للدراسات الاقتصادية والإدارية، المجلد (23). العدد (4).
- دخان، محمد. (2018). أثر محددات هيكل الملكية في أداء الشركات المساهمة السورية. مجلة جامعة تشرين للبحوث والدراسات العلمية، المجلد (40)، العدد (5).
- الزهرة، كرار. (2016). قياس مستوى جودة الأرباح المحاسبية ومدى تأثيرها بمحددات هيكل الملكية : دراسة تطبيقية في عينة من المصارف التجارية العراقية الخاصة والمُدرجة في سوق العراق للأوراق المالية. مجلة المثنى للعلوم الإدارية والاقتصادية، مجلد (6). العدد (3). جامعة المثنى، العراق.
- سمور، محمد، و درغام، ماهر. (2020). أثر مكونات هيكل الملكية على تكاليف الوكالة للبنوك المدرجة في بورصة فلسطين (دراسة تطبيقية). مجلة الجامعة الإسلامية للدراسات الاقتصادية والإدارية، مجلد (28). العدد (3).
- سويدان، ميشيل، والربضي، ديماء، و عواد، طارق. (2015). أثر الفرص الاستثمارية على هيكل رأس المال: دراسة تطبيقية على الشركات الصناعية المدرجة في بورصة عمان للأوراق المالية. المجلة العربية للإدارة، المجلد (35). العدد (1). المنظمة العربية للتنمية الإدارية، القاهرة، جمهورية مصر العربية.
- شريط، فاطمة الزهراء، و شواهدة، إيمان. (2019). إدارة المخاطر المالية في البنوك التجارية وفق مقررات بازل. رسالة ماجستير، كلية العلوم الاقتصادية و التجارية و علوم التسيير، جامعة 8 ماي 45-قالمه، الجزائر.
- طالب، نريمان، و رومان، خديجة. (2014) " إدارة المخاطر في البنوك التجارية وفق اتفاقية بازل 3دراسة حالة (ولاية سعيدة)". رسالة ماجستير، قسم العلوم الاقتصادية والعلوم التجارية وعلوم التسيير، جامعة الجزائر، الجزائر.
- العناتي، رضوان، و الشاهد، ريماء. (2016). أثر هيكل الملكية وخصائص الشركات على جودة الأرباح. مجلة الزرقاء للبحوث والدراسات، مجلد (17). العدد (1).
- الفضل، محمد، و العمايده، زياد. (2017). العلاقة بين الملكية الإدارية ونسبة المديونية في ضوء الخصائص المالية للشركة "دراسة حالة الأردن". المجلة العلمية للاقتصاد والتجارة، العدد (4): 300-277.
- قاره، محمد شريف، و جعارات، محمد. (2016). أثر إدارة مخاطر الائتمان على جودة الأرباح في القطاع المصرفي التجاري الأردني. رسالة ماجستير، كلية الأعمال، جامعة الشرق الأوسط، الأردن.
- قايدي، خميسي، و خزناسي، أمينة. (2016). قياس وتحليل مخاطر السيولة في البنوك التجارية-حالة بنك المؤسسة العربية المصرفية (ABC). مجلة الابتكار و التسويق، العدد (3).

- مسمح، باسل، و زعرب، حمدي. (2018). أثر هيكل الملكية على الأداء المالي للشركات المدرجة في بورصة فلسطين (دراسة تطبيقية). رسالة ماجستير، كلية الاقتصاد والعلوم الإدارية، الجامعة الإسلامية بغزة، فلسطين.

- موسى، شقيري، ونور، محمود، وحداد، وسيم، وذيب، سوزان (2012)، إدارة المخاطر، دار المسيرة، ط 1، الأردن.

- هندی، منير ابراهيم. (2009). الفكر الحديث في التحليل المالي وتقييم الاداء مدخل حوكمة الشركات، سلسلة الفكر الحديث في الإدارة المالية. ط 1. الإسكندرية: دار المعرفة الجامعية، الإسكندرية.

- وهدان، ثائر. (2017). أثر المخاطر المالية على الأداء المالي للبنوك التجارية (دراسة تطبيقية على البنوك التجارية المدرجة في سوق عمان المالي). رسالة ماجستير، كلية الدراسات العليا، جامعة الزرقاء، الأردن.

- ياسين. (2019). مدى التزام المصارف بمعايير لجنة بازل في قياس المخاطر المالية بما يحسن جودة التقارير المالية دراسة تحليلية في مصارف عراقية مختارة. مجلة اقتصاد المال و الأعمال، المجلد (3)، العدد (2).

- يوسف، علي. (2012). أثر محددات هيكل ملكية المنشأة في تحفظ التقارير المالية دراسة تطبيقية. مجلة جامعة دمشق للعلوم الاقتصادية والقانونية، المجلد (28)، العدد (1).

المراجع باللغة الانجليزية

- Barbulescu, M., &Hagiu, A. (2016). Aspects Of The Financial Risk In The Romanian Economy Versus The French Economy-Comparative Perspective And Analysis. *Scientific Bulletin-Economic Sciences*, 15(1), 69-76.
- Boussaada, R., &Labaronne, D. (2015). Ownership concentration, board structure and credit risk: The case of MENA banks. *Bankers, Markets & Investors*, (139), 5-18.
- Liu, Y., Brahma, S., &Boateng, A. (2019). Impact of ownership structure and ownership concentration on credit risk of Chinese commercial banks. *International Journal of Managerial Finance*, 16(2), 253-272.
- Ongore, V. O. (2011). The relationship between ownership structure and firm performance: An empirical analysis of listed companies in Kenya. *African Journal of Business Management*, 5(6), 2120-2128.

ريادة الاعمال وسهولة أداء الاعمال وأثرهما على الاستثمار في الدول العربية: دراسة قياسية

د. محمد جلولي*، د. محمد امين بومدين، د. بودالي بن سكران.

جامعة الدكتور الطاهر مولاي، سعيدة، الجزائر.

djelloulimohamed7@yahoo.fr

الملخص

تهدف هذه الدراسة الى اختبار أثر ريادة الاعمال وسهولة أداء الاعمال وأثرهما على الاستثمار في الدول العربية، وذلك من خلال تطبيق نماذج البائل والتكامل المشترك والسببية على عينة مكونة من 13 دولة عربية خلال الفترة 2010-2019، وقد خلصت الدراسة الى وجود تأثير ايجابي ذات دلالة إحصائية لمؤشر سهولة أداء الاعمال على الاستثمار المحلي، وجود تأثير ايجابي لمؤشر ريادة الاعمال على الاستثمار الاجنبي المباشر، إضافة الى وجود علاقة طويلة الاجل بين متغيرات الدراسة.

الكلمات المفتاحية: ريادة الاعمال، سهولة أداء الاعمال، الاستثمار، الدول العربية، البائل.

1. المقدمة

تتوقف جاذبية أي اقتصاد للاستثمارات المحلية والأجنبية على تكامل مجموعة من العوامل الأساسية والمتربطة فيما بينها حيث ان بعض هذه العوامل اقتصادية صرفة أو تسويقية والبعض الآخر يعود الى السياسة الاستثمارية المرسومة وتوفر اليد العاملة المؤهلة والقدرة على التحكم في التقنيات الحديثة والمناخ القانوني والتشريعي المعتمد بالإضافة الى عوامل ترتبط بتوفير المناخ الأمني الملائم للاستثمارات، ولا يتحقق كل ذلك من خلال توفير بيئة مؤسسية تنافسية تقدم التسهيلات والتحفيزات الاستثنائية بشكل يفوق تلك المقدمة من غيرها من الدول. (فهد وجاسم، 2017، ص 373)

تعد بيئة أداء الاعمال من العوامل الحاكمة في جذب الاستثمارات الأجنبية المباشرة للدول بصفة عامة والدول العربية بصفة خاصة حيث تهيئة الجو المناسب كما ذكرنا سابقا من شأنه جذب أكبر قدر ممكن من رؤوس الأموال الأجنبية على شكل استثمارات مباشرة، ويقوم البنك الدولي بإصدار تقرير سنوي عن بيئة أداء الاعمال (Doing Business) يرتب فيها لدول على أساس هذا المؤشر.

ان النظام البشري بصفة عامة يتميز بالتعقيد، لذلك الاهتمام بالسلوك البشري يختلف من دولة الى أخرى. ريادة الاعمال كظاهرة سلوكية لا يتأثر فقط بالعوامل المتعلقة بسلوك الافراد وانما بالنظام البيئي ككل، وبالتالي فان الاهتمام بهذا المؤشر يتطلب الاهتمام بنظام بيئته والافراد معا. (Bonyadi and Sarreshtehdari, 2021) ان ريادة الاعمال ومن خلال مؤشرها مؤشر ريادة الاعمال الكلي يعكس صحة ووضعية نظام بيئة الاعمال في كل دولة (Acs et al, 2017, p 1).

ومن خلال ما سبق تتمحور دراستنا حول أثر ريادة الأعمال وسهولة أداء الأعمال على الاستثمار في الدول العربية، حيث سنقوم بدراسة هذا الموضوع لما له من أهمية في دعم اقتصاديات الدول العربية من خلال دراسة قياسية على المتغيرات ذات الصلة بالموضوع.

2. الإطار النظري:

قسم القسم النظري الى قسمين: دراسات سابقة نسردها فيها بعض الدراسة التي تناولت الموضوع والقسم الثاني نسردها فيه الجانب النظري للدراسة من خلال التعريف بالمؤشرات المرتبطة بالدراسة.

1.2. الدراسات السابقة:

ان دراسة هذا الموضوع تتطلب منا التطرق للدراسات السابقة التي تناولت هذا الموضوع حيث ان دراسات مثل (Corcoran and Gillanders, 2015)، (Bayraktar, 2013)، (قفلول، 2017)، (Gurmeet, 2015)، خلصت الى وجود أثر إيجابي لمؤشر سهولة أداء الأعمال والاستثمار الاجنبي المباشر، إضافة الى دراسات خلصت الى وجود أثر إيجابي لبعض مكونات مؤشر سهولة أداء الأعمال وسلبه للبعض الآخر مثل دراسات (Hossain et al, 2018)، (Ebero and Begum, 2016)، (Janackovic and Randelovic, 2019)، كما ان دراسة (بوعبيد والظاهر، 2016) خلصت الى التأخر الكبير في هذا المجال في الدول المغاربية في سنتي 2014، 2015، ولا يساعد في جذب الاستثمارات، كما توصل (canare, 2018)، (Kiai et al, 2016) وجود أثر إيجابي جدا لسهولة أداء الأعمال على خلق المؤسسات والاستثمار المحلي. كما ان دراسات أخرى حول أثر ريادة الأعمال على جذب الاستثمارات، خلصت الى وجود أثر إيجابي لريادة الأعمال على الاستثمار الأجنبي المباشر مثل دراسة (Chan et al, 1990)، (Simon-Oke and Aydoğan, 2014)، (Jolaosho, 2013)، (Fahed, 2013). في حين توصل كل من (Huang, 2016)، (and Sevenscan, 2018)، (Galindo Martin et al, 2010)، (Kitao, 2008) الى وجود أثر إيجابي لريادة الأعمال على الاستثمار المحلي.

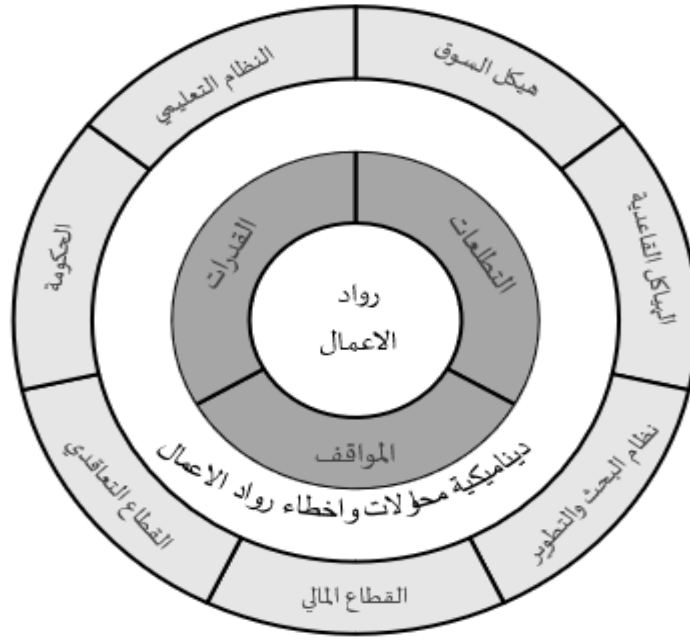
2.2. ريادة الأعمال:

منذ زمن شومبيتر (Schumpeter)، تم ربط مصطلحي ريادة الأعمال والابداع بالتنمية الاقتصادية، ان مؤشر ريادة الأعمال الكلي وسيلة مهمة لمساعدة الدول على تقدير نظامها الاقتصادي بدقة وتقييمه لخلق مزيد من فرص العمل . البيئة الاقتصادية لريادة الأعمال هي طريقة جديدة لوضع النظم الاجتماعية المعقدة والمتزايدة في سياقها الصحيح. (Acs et al, 2018, p 3)

يعتمد مفهوم أنظمة ريادة الأعمال على ثلاثة عناصر مهمة توفر منصة مناسبة لتحليل نظم بيئة ريادة الأعمال. أولاً، ريادة الأعمال هي في الأساس عمل يقوم به ويقوده متعاملون على أساس الحوافز. ثانياً، يتأثر العمل الفردي بشروط الإطار المؤسسي. ثالثاً، نظم بيئة ريادة الأعمال عبارة عن هياكل معقدة ومتعددة الأوجه تتفاعل فيها العديد من العناصر لإنتاج أداء للأنظمة. ان هذا النظام يمكن تعريفه على المستوى الاقتصادي الاجتماعي على انه امتلاك خصائص التنظيم الذاتي، التوسع، الاستدامة من طرف الافراد الذين يقودون عملية تخصيص الموارد من لق وتشغيل لمشاريع جديدة، وكذلك هو تفاعل ديناميكي مدمج مؤسسيا بين

مواقف وقدرات وتطلعات رواد الأعمال. (Acs et al, 2018, p 4) والشكل التالي يوضح هيكل نظام بيئة ريادة الأعمال:

الشكل رقم 1: هيكل نظام بيئة ريادة الأعمال



المرجع: Zoltan Acs, László Szerb, Esteban Lafuente, Ainsley Lloyd, 2018, Global Entrepreneurship and Development Index 2018, SpringerBriefs in Economics, Springer, p 5.

3.2. بيئة أداء الأعمال:

تعتبر بيئة أداء الأعمال الظروف والسياسات التي تؤثر في ثقة المستثمرين وتجعلهم يحولون استثماراتهم من دولة لأخرى، وهي مفهوم واسع يؤثر ويتأثر بجميع المستويات الاقتصادية، السياسية، القانونية والاجتماعية. (عوينان، 2017، ص 101)

وتقاس بيئة أداء الأعمال من خلال مؤشر سهولة أداء الأعمال²¹³ والذي يركز على عدة أبعاد للبيئة التنظيمية التي تؤثر على المؤسسات المحلية، والذي يتكون من 10 مؤشرات كمية هي: بدء النشاط، تراخيص البناء، الحصول على الكهرباء، تسجيل الملكية، الحصول على القروض، حماية صغار المستثمرين، التجارة عبر الحدود، دفع الضرائب، انفاذ العقود، تسوية حالات الاعسار. إضافة الى مؤشرين: توظيف العمال والتعاقد مع الحكومة، واللذان لا يدخلان في حساب مؤشر سهولة أداء الأعمال. (World Bank, 2020, p

18)

²¹³ لمزيد من المعلومات حول كيفية حساب هذا المؤشر أنظر: شرح كيفية ترتيب الاقتصادات ونتائج سهولة ممارسة أنشطة الأعمال (باللغة الإنجليزية)،

(PDF). على الخط: <https://arabic.doingbusiness.org/ar/methodology> أو أنظر الى الفصل السادس من: World Bank. 2020. Doing Business 2020 : Comparing Business Regulation in 190 Economies. Washington, DC : World Bank. © World Bank <https://openknowledge.worldbank.org/handle/10986/32436>

يرصد ويحلل هذا المؤشر مدى سهولة أو تعقيد الإجراءات المرتبطة بأداء الأعمال في الدولة المستهدفة والتي بدورها قد تكون عنصرا معوقا للنمو والإنتاجية أو محفزا له ومنه تحدد مدى جاذبية بيئة الاستثمار وأداء الأعمال. (بلقاسم، 2011، ص 62)

4.2. عوامل جذب الاستثمار الأجنبي المباشر:

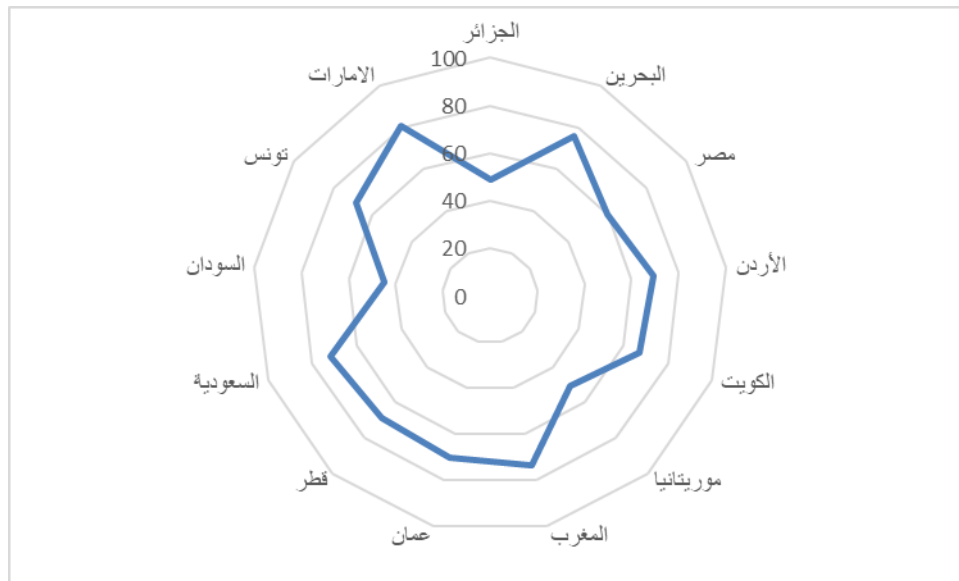
عوامل الجذب تنقسم الى عوامل اقتصادية، سياسية وقانونية. ويمكن تلخيصها فيما يلي: الاستقرار السياسي والاقتصادي، سهولة إجراءات تنفيذ الاستثمار، حجم العوائد المحققة من الاستثمار، توفير البنى التحتية وحجم السوق المحلي، وضوح القوانين والتشريعات واحترام الاتفاقيات، التسهيلات والامتيازات المقدمة من طرف الدولة المضيفة، الإعفاءات الضريبية (غيدان وكاظم، 2015)

5.2. تطور المتغيرات الرئيسية:

1.5.2 رصيد الدول العربية من مؤشر سهولة أداء الاعمال لسنة 2020:

من خلال الشكل رقم 2 والذي يتمثل في رصيد الدول العربية من مؤشر سهولة أداء الاعمال لسنة 2020، نلاحظ أن دولا كالامارات، البحرين، المغرب، السعودية، عمان، الأردن، قطر وتونس حققت أرصدة (نقاط أو درجات) ممتازة وأخرى جيدة في هذا المجال، وذلك نظرا للإصلاحات التي قامت بها هذه الدول في مجال بيئة أداء الاعمال، حيث ان البحرين نفذت 9 إصلاحات تغطي تقريبا جميع المجالات الواردة في المؤشر العام (وهو رقم قياسي)، السعودية نفذت 8 إصلاحات، الكويت 7 إصلاحات، المغرب 6 إصلاحات، الامارات، عمان ومصر 4 إصلاحات. (البنك الدولي، 2020) وهذا دليل على سعي هذه الدول الى تحسين بيئة أداء الاعمال من أجل جذب أكبر قدر ممكن من الإصلاحات، الى ان دولا أخرى مازالت تعاني في هذا المجال على سبيل المثال حصول اليمن على 31.8 نقطة، ليبيا 32.7 نقطة، وذلك راجع لأسباب سياسية وأمنية.

الشكل 2: رصيد الدول العربية من مؤشر سهولة أداء الاعمال لسنة 2020

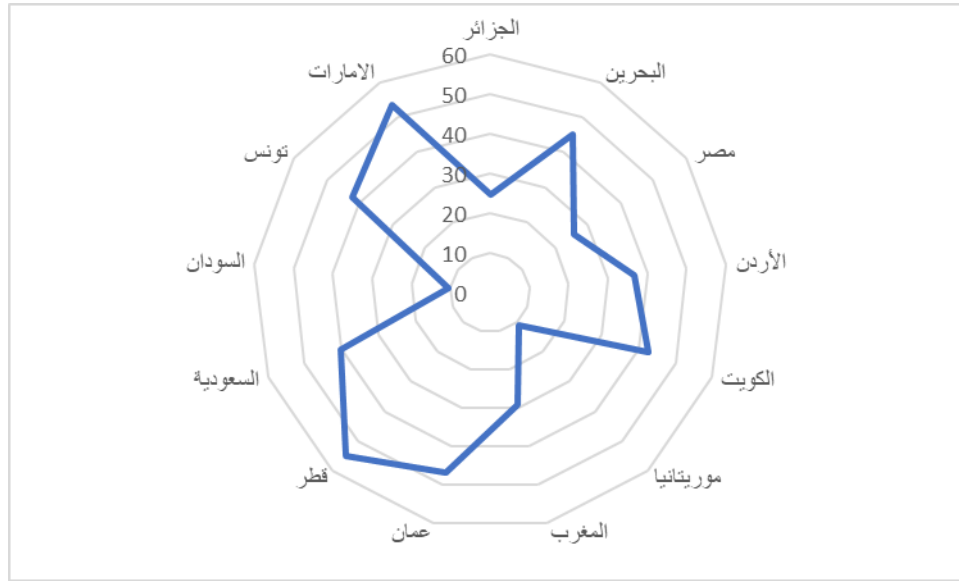


المصدر: من اعداد الباحثين بالاعتماد على احصائيات البنك الدولي

2.5.2. رصيد الدول العربية من مؤشر ريادة الاعمال لسنة 2018:

من خلال الشكل رقم 3 والذي يتمثل في رصيد الدول العربية من مؤشر ريادة الاعمال لسنة 2018، نلاحظ أن الدول التي تحصلت على رصيد مقبول من حيث هذا المؤشر هي دول الامارات، قطر، البحرين، تليها دول عمان، تونس، الكويت، السعودية، ثم الأردن، المغرب، مصر والجزائر، وفي الأخير نجد كل من موريتانيا والسودان. على العموم نجد أن الدول العربية بعضها خاصة دول الخليج حققت مستويات مقبولة من هذا المؤشر في سنة 2018، ولكنها هذه المستويات تبقى متأخرة مقارنة بالدول المتقدمة، والبعض الآخر مازال متأخرا في هذا المجال ولا تتوفر على مناخ استثماري مناسب.

الشكل 3: رصيد الدول العربية من مؤشر ريادة الاعمال لسنة 2018

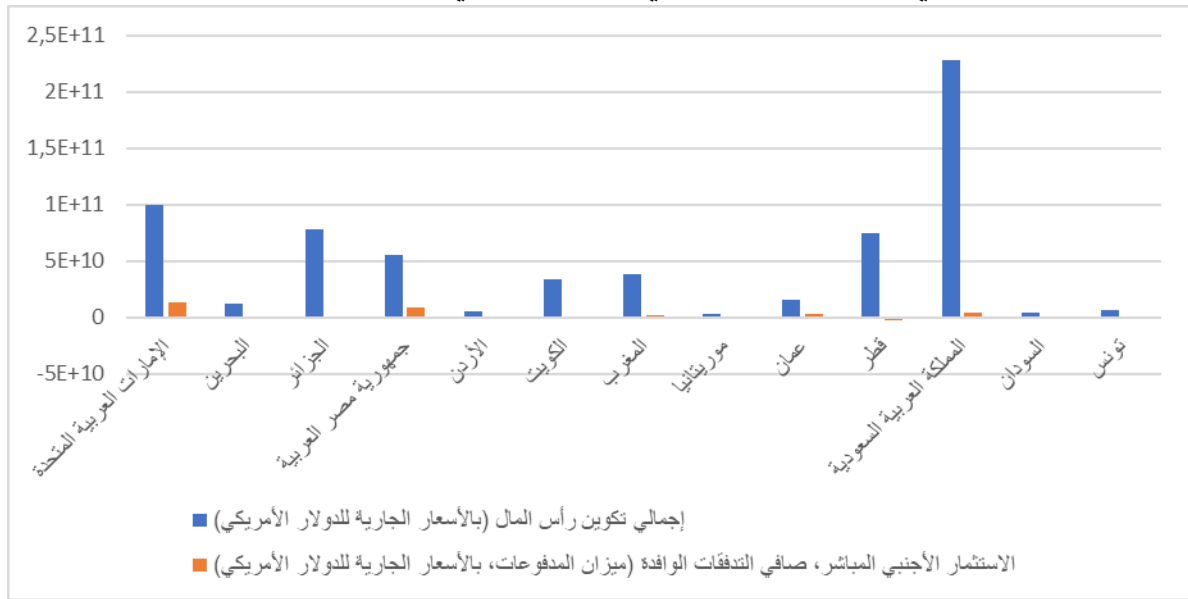


المصدر: من اعداد الباحثين بالاعتماد على احصائيات البنك الدولي

3.5.2. صافي تدفق الاستثمار الأجنبي المباشر وإجمالي تكوين رأس المال لسنة 2019:

من خلال الشكل 4 نلاحظ تباين تدفق الاستثمارات الأجنبية المباشرة الى الدول العربية فهناك دول مثل الامارات تحقق أكبر صافي إيجابي من تدفق الاستثمار الأجنبي المباشر بين الدول العربية، تليها مصر ثم السعودية ثم عمان ثم المغرب، أما أكبر صافي سلبي كان من نصيب قطر ثم موريتانيا. أما بالنسبة لإجمالي تكوين رأس المال (الاستثمار المحلي) فنجد ان أكبر قيمة حققتها السعودية تليها الامارات، ثم الجزائر فقطر فمصر، وأدنى قيمة حققتها موريتانيا.

الشكل 4: صافي تدفق الاستثمار الأجنبي المباشر وإجمالي تكوين رأس المال لسنة 2019



المصدر: من اعداد الباحثين بالاعتماد على احصائيات البنك الدولي

3. الدراسة التطبيقية لأثر زيادة الاعمال وسهولة أداء الاعمال على الاستثمار في الدول العربية باستخدام نماذج البائل للفترة (2010-2019):

لقد اعتمدنا في هذا الجزء من الدراسة التطبيقية على نماذج بيانات بائل من أجل تقدير دالة الاستثمار لعينة مكونة من (13) دولة عربية حسب البيانات المتوفرة (الجزائر، البحرين، مصر، الأردن، الكويت، موريتانيا، المغرب، عمان، قطر، السعودية، السودان، تونس، الامارات) خلال الفترة (2010-2019)، حيث تم استخدام نموذجين، النموذج الاول خاص بالاستثمار المحلي اما النموذج الثاني فهو خاص بالاستثمار الاجنبي المباشر، مع استخدام نفس المتغيرات التفسيرية.

1.3. دراسة لأثر زيادة الاعمال وسهولة أداء الاعمال على الاستثمار المحلي في الدول العربية النموذج المستخدم هو موضح في المعادلة التالية:

$$\ln (GFC)_{it} = (\gamma_1)_i + \gamma_2 \ln (FDI)_{it} + \gamma_3 \ln (EDB)_{it} + \gamma_4 \ln (GEL)_{it} + \gamma_5 \ln (CL)_{it} + \gamma_6 \ln (EF)_{it} + \gamma_7 \ln (LNC)_{it} + \gamma_8 \ln (GDPC)_{it}$$

بحيث أن:

$(GFC)_{it}$: يمثل إجمالي تكوين رأس المال (بالأسعار الجارية للدولار الأمريكي). $(FDI)_{it}$: يمثل الاستثمار الأجنبي المباشر، صافي التدفقات الوافدة (ميزان المدفوعات، بالأسعار الجارية للدولار الأمريكي) $(EDB)_{it}$: يمثل مؤشر سهولة أداء الاعمال. $(GEL)_{it}$: يمثل مؤشر زيادة الاعمال. $(CL)_{it}$: يمثل مؤشر الفساد. $(EF)_{it}$: يمثل مؤشر الحرية الاقتصادية. $(LNC)_{it}$: يمثل مستخدمو الإنترنت (لكل مليون شخص). $(GDPC)_{it}$: يمثل نصيب الفرد من إجمالي الناتج المحلي (بالأسعار الثابتة للدولار الأمريكي في عام 2010).

ξ_{it} : الخطأ العشوائي.

1.1.3. تقدير دالة الاستثمار المحلي من خلال نماذج بانل الثلاثة:

الجدول 1: نتائج تقدير دالة الاستثمار المحلي من خلال نماذج بانل الثلاثة

النموذج	المتغير التابع: الاستثمار المحلي ($Ln GFC$)				المتغيرات
	معنوية المعاملات		المعاملات	المتغيرات المستقلة	
	Sig	قيمة t			
نموذج الانحدار الجمعي (Pooled Regression) (Model)	غير معنوي	0.55	0.59	0.006	$Ln EDB$
	معنوي	0.00	-5.50	-0.07	$Ln EF$
	معنوي	0.00	-7.52	-0.026	$Ln GEL$
	معنوي	0.00	8.28	0.462	$Ln FDI$
	معنوي	0.00	10.37	0.86	$Ln GDPC$
	معنوي	0.05	1.91	0.0005	$Ln LNC$
	غير معنوي	0.92	-0.10	-0.0008	$Ln CL$
	معنوي	0.00	8.12	11.53	C
	0.7985			R^2	
	نموذج معنوي	54.35 (القيمة المعنوية: 0.000000)		قيمة F	
نموذج التأثيرات الثابتة (Fixed effects model)	معنوي	0.00	2.68	0.021	$Ln EDB$
	معنوي	0.004	-2.88	-0.017	$Ln EF$
	غير معنوي	0.18	-1.34	-0.001	$Ln GEL$
	غير معنوي	0.94	-0.06	-0.001	$Ln FDI$
	غير معنوي	0.35	-0.93	-0.333	$Ln GDPC$
	معنوي	0.00	3.74	0.0003	$Ln LNC$
	غير معنوي	0.16	-1.39	-0.005	$Ln CL$
	معنوي	0.00	8.43	27.09	C
	0.9905			R^2	
	نموذج معنوي	463.18 (القيمة المعنوية: 0.000000)		قيمة F	
نموذج التأثيرات العشوائية (Random effects model)	معنوي	0.00	3.48	0.025	$Ln EDB$
	معنوي	0.00	-3.94	-0.023	$Ln EF$
	معنوي	0.00	-3.39	-0.004	$Ln GEL$
	غير معنوي	0.49	0.67	0.014	$Ln FDI$
	معنوي	0.00	4.28	0.484	$Ln GDPC$
	معنوي	0.00	3.61	0.0003	$Ln LNC$
	غير معنوي	0.23	-1.19	-0.004	$Ln CL$
	معنوي	0.00	19.06	19.44	C
	0.3190			R^2	
	نموذج معنوي	6.42 (القيمة المعنوية: 0.000017)		قيمة F	

المصدر: من إعداد الباحثين بالاعتماد على مخرجات برنامج Eviews 10

يتضح من خلال جدول الانحدار أن نتائج التقدير من خلال نماذج بازل الثلاثة هي معنوية، باعتبار أن القيمة المعنوية (sig) لاختبار فيشر هي أقل من 0.05، كما يتضح أن تأثير المتغيرات المحددة ل الاستثمار المحلي يختلف من نموذج إلى آخر.

2.1.3. الاختيار ما بين نموذج التأثيرات الثابتة ونموذج التأثيرات العشوائية:

تم استخدام اختبار (Hausman test) كمرحلة أولى للاختيار بين النموذجين، حيث كانت نتائج الاختبار كما يلي:

الجدول 2: نتائج اختبار (Hausman test)

الاختبار	قيمة الاختبار	معنوية الاختبار
Chi-Sq. Statistic	59.51	0.0000

المصدر: من إعداد الباحثين بالاعتماد على مخرجات برنامج Eviews8

يتضح أن قيمة الاختبار (59.51) هي أكبر من القيمة الجدولية، كما أن القيمة المعنوية للاحتمال (sig) هي أقل من 0.05، وبالتالي سوف نرفض الفرضية الصفرية أي أن النموذج الملائم للدراسة هو نموذج التأثيرات الثابتة.

3.1.3. الاختيار ما بين نموذج التأثيرات الثابتة ونموذج الانحدار التجميعي:

الجدول 3: اختبار معنوية معاملات المتغيرات الصماء " اختبار (Wald Test)"

الاختبار	قيمة الاختبار	معنوية الاختبار
F-statistic	114.98	0.0000
Chi-square	574.93	0.0000

المصدر: من إعداد الباحثين بالاعتماد على مخرجات برنامج Eviews 10

بما أن قيمة كل من F و x^2 هي أكبر من القيم الجدولية المعنوية، كما أن قيمة الاحتمال (sig) هي أقل من 0.05 فإننا نقبل الفرضية البديلة أي أن معاملات المتغيرات الصماء (Dummy) هي تختلف معنويًا عن الصفر وبالتالي النموذج الأكثر ملائمة للدراسة هو نموذج التأثيرات الثابتة (fixed effect).

4.1.3. تقدير النموذج النهائي للدراسة: إن معادلة تقدير دالة الاستثمار المحلي هي كالتالي:

$$\ln GFC = 27.09 + 0.021 * \ln EDB - 0.017 * \ln EF - 0.001 * \ln GEL - 0.001 * \ln FDI - 0.333 * \ln GDPC + 0.0003 * \ln LNC - 0.005 * \ln CL.$$

تشير نتائج معادلة الانحدار إلى وجود أثر إيجابي ذو دلالة إحصائية لكل من مؤشر سهولة أداء الأعمال وعدد مستخدمو الإنترنت على الاستثمار المحلي، حيث بلغت قيمة معاملات هذين المتغيرين على التوالي (0.021، 0.0003). فيما تشير المعادلة إلى وجود أثر سلبي معنوي لمؤشر الحرية الاقتصادية حيث بلغ معاملها (-0.017). أما بالنسبة لباقي المتغيرات التفسيرية: مؤشر ريادة الأعمال، مؤشر الفساد، نصيب الفرد من إجمالي الناتج المحلي، الاستثمار الاجنبي المباشر فكان تأثيرها على الاستثمار المحلي في الدول العربية غير معنوي.

5.1.5. دراسة التكامل المشترك (Cointegration) بين متغيرات الدراسة:

نهدف من خلال هذه المرحلة إختبار ما إذا كانت متغيرات الدراسة لها علاقة توازنية طويلة الأجل.

1.5.1.3. دراسة استقرارية المتغيرات:

الجدول 4: دراسة استقرارية المتغيرات

المتغير	النموذج		في المستوى			أخذ الفروق من الدرجة الأولى		
	إختبارجذر الوحدة		المستوى	الحد الثابت	C و trend	المستوى	الحد الثابت	C و trend
GFC	Fisher ADF	T	19.07	37.64	23.02	75.35	36.40	31.80
		Sig	0.83	0.06	0.63	0.00	0.08	0.19
	Fisher- PP	T	25.39	38.95	40.32	108.80	89.88	78.22
		Sig	0.49	0.04	0.03	0.00	0.00	0.00
FDI	Fisher ADF	T	23.92	31.99	33.82	64.07	45.72	27.48
		Sig	0.46	0.12	0.08	0.00	0.00	0.03
	Fisher- PP	T	34.47	44.75	58.24	113.0	85.75	62.24
		Sig	0.07	0.09	0.00	0.00	0.00	0.00
EDB	Fisher ADF	T	7.30	16.65	18.73	53.22	26.39	14.16
		Sig	0.99	0.91	0.84	0.00	0.44	0.97
	Fisher- PP	T	5.57	12.54	22.78	98.83	73.15	58.24
		Sig	1.00	0.98	0.64	0.00	0.00	0.00
GEL	Fisher ADF	T	16.28	17.90	47.73	97.34	66.18	49.01
		Sig	0.92	0.46	0.00	0.00	0.00	0.00
	Fisher- PP	T	37.21	7.41	4.14	78.32	39.36	9.16
		Sig	0.07	0.98	0.99	0.00	0.02	0.90
CL	Fisher ADF	T	12.07	44.30	40.30	93.01	45.31	21.56
		Sig	0.99	0.08	0.077	0.00	0.00	0.71
	Fisher- PP	T	22.09	38.21	47.46	134.97	109.54	90.61
		Sig	0.68	0.057	0.00	0.00	0.00	0.00
EF	Fisher ADF	T	30.80	16.96	21.63	69.27	43.67	26.28
		Sig	0.15	0.85	0.60	0.00	0.00	0.33
	Fisher- PP	T	39.79	27.50	80.91	121.80	124.56	95.67
		Sig	0.02	0.28	0.00	0.00	0.00	0.00
LNC	Fisher ADF	T	13.59	37.24	24.41	54.09	29.75	27.90
		Sig	0.97	0.07	0.55	0.00	0.27	0.36
	Fisher- PP	T	2.68	21.33	13.59	59.11	59.38	80.12
		Sig	1.00	0.72	0.97	0.00	0.00	0.00
GDPC	Fisher ADF	T	27.07	36.91	20.86	56.49	30.38	42.58
		Sig	0.40	0.07	0.74	0.00	0.25	0.02
	Fisher- PP	T	37.87	49.31	49.55	77.48	75.02	110.62
		Sig	0.06	0.077	0.00	0.00	0.00	0.00
القرار			سلسلة غير مستقرة			سلسلة مستقرة		

المصدر: من إعداد الباحثين بالاعتماد على مخرجات برنامج Eviews 10

يتضح أن جميع المتغيرات غير مستقرة عند المستوى، لان القيمة المعنوية (sig) هي أكبر من 0.05 في أغلبية الاختبارات المستخدمة، ولكن عند أخذ الفروق الأولى كانت (sig) أقل من 0.05، وبالتالي أصبحت هذه المتغيرات مستقرة.

2.5.1.3. اختبار وجود علاقات تكامل مشترك (Cointegration):

بما أن جميع متغيرات الدراسة مستقرة عند الدرجة (1) $I(1)$ ، هذا يسمح لنا بالبحث عن إمكانية وجود علاقات توازنية طويلة الأجل بين هذه المتغيرات باستخدام اختبار KAO، حيث تشير نتائجه إلى ما يلي:

الجدول 5: نتائج اختبار KAO للتكامل المشترك

الاختبار	قيمة الاختبار	معنوية الاختبار
ADF	-1.8091	0.03

المصدر: من إعداد الباحثين بالاعتماد على مخرجات برنامج Eviews 10

تشير نتائج اختبار KAO للتكامل المشترك إلى قبول فرضية وجود تكامل مشترك، وذلك لأن مستوى المعنوية (sig) للاختبار هي أقل من 0.05، مما يدل على وجود علاقة توازنية على المدى الطويل بين هذه المتغيرات محل الدراسة.

3.5.1.3. تحديد علاقة التكامل المشترك (Cointegration):

$$D(GFC) = -0.045 * (GFC(-1) - 0.63 * FDI(-1) - 1.62 * GDPC(-1) - 0.0007 * LNC(-1) + 0.054 * EDB(-1) - 0.095 * EF(-1) + 0.052 * GEI(-1) + 0.059 * CI(-1) + 2.21) - 0.70 * D(GFC(-1)) - 0.23 * D(GFC(-2)) - 0.25 * D(GFC(-3)) + 0.0001 * D(FDI(-1)) - 0.054 * D(FDI(-2)) - 0.077 * D(FDI(-3)) + 0.61 * D(GDPC(-1)) - 1.00 * D(GDPC(-2)) + 0.50 * D(GDPC(-3)) + 5.10 * D(LNC(-1)) + 3.43 * D(LNC(-2)) + 0.0005 * D(LNC(-3)) + 0.03 * D(EDB(-1)) + 0.023 * D(EDB(-2)) - 0.02 * D(EDB(-3)) - 0.01 * D(EF(-1)) - 0.01 * D(EF(-2)) - 0.01 * D(EF(-3)) - 0.0001 * D(GEI(-1)) + 8.29 * D(GEI(-2)) + 0.009 * D(GEI(-3)) + 0.007 * D(CI(-1)) + 0.006 * D(CI(-2)) + 0.005 * D(CI(-3)) - 0.002.$$

4.5.1.3. التأكد من وجود علاقة سببية على المدى الطويل:

الجدول 6: نتائج التأكد من العلاقات السببية على المدى الطويل

علاقة التكامل المشترك	معامل التكامل المشترك	معنوية المعامل	القرار
المتغير التابع: الاستثمار المحلي (GFC)	- 0.0452 (sig = 0.05) (t* = -1.89)	معنوي	وجود علاقة سببية على المدى الطويل

المصدر: من إعداد الباحثين بالاعتماد على مخرجات برنامج Eviews 10

يتضح من خلال الجدول وجود علاقة سببية على المدى الطويل في معادلة التكامل المشترك الخاص بالاستثمار المحلي (GFC)، وذلك لان قيمة معامل التكامل المشترك للمتغير التابع بدرجة التأخير (GFC (-1)) في معادلة الانحدار هي سالبة (- 0.0452)، ومعنوية (sig < 0.05)، وهذا ما يدل على وجود علاقة سببية طويلة الأجل مع نسبة سرعة الوصول إلى التوازن تقدر بحوالي 04.52 %.

5.5.1.3. التأكد من وجود علاقة سببية على المدى القصير:

للتأكد من وجود علاقة سببية على المدى القصير، يجب أن تكون معاملات المتغيرات المستقلة بدرجات التأخير في معادلة الانحدار تختلف عن الصفر، ولهذا تم استخدام اختبار (WaldTest) والتي كانت نتائجه كالآتي:

الجدول 7: نتائج الاختبار (WaldTest)

علاقة التكامل المشترك	قيمة الاختبار (Chi-square)	معنوية الاختبار	القرار
المتغير التابع: الاستثمار المحلي (GFC)	13.614	0.88	غياب علاقة سببية على المدى القصير

المصدر: من إعداد الباحثين بالاعتماد على مخرجات برنامج Eviews 10

من خلال نتائج اختبار (WaldTest) يتأكد غياب العلاقة السببية على المدى القصير بين متغيرات الدراسة في معادلة التكامل المشترك الخاص بالاستثمار المحلي. وذلك لان القيمة المعنوية للاختبار (sig) هي أكبر من 0.05.

2.3. دراسة أثر زيادة الاعمال وسهولة أداء الاعمال على الاستثمار الأجنبي المباشر في الدول العربية:

نهدف في هذا الجزء الثاني من الدراسة التطبيقية الى دراسة أثر زيادة الاعمال وسهولة أداء الاعمال على الاستثمار الأجنبي المباشر مع استخدام نفس المتغيرات التفسيرية.

1.2.3. تقدير دالة الاستثمار الأجنبي المباشر من خلال نماذج بانل الثلاثة:

الجدول 8: نتائج تقدير دالة الاستثمار الأجنبي المباشر من خلال نماذج بانل الثلاثة

المتغير التابع: الاستثمار الأجنبي المباشر (LnFDI)				المتغيرات	النموذج
القرار	معنوية المعاملات		المعاملات	المتغيرات المستقلة	
	Sig	قيمة t			
معنوي	0.00	8.28	0.90	Ln <i>GFC</i>	نموذج الانحدار الجماعي Pooled Regrssion) (Model
معنوي	0.00	-6.11	-0.88	Ln <i>GDPC</i>	
غير معنوي	0.15	-1.43	-0.0006	Ln <i>LNC</i>	
معنوي	0.05	1.97	0.028	Ln <i>EDB</i>	
غير معنوي	0.27	1.09	0.023	Ln <i>EF</i>	
معنوي	0.00	2.82	0.016	Ln <i>GEL</i>	
معنوي	0.01	2.48	0.029	Ln <i>CL</i>	
غير معنوي	0.32	0.99	2.55	C	
نموذج معنوي	0.5822			<i>R</i> ²	نموذج التأثيرات الثابتة (Fixed effects model)
	19.11 (القيمة المعنوية: 0.000000)			قيمة F	
غير معنوي	0.94	-0.06	-0.03	Ln <i>GFC</i>	
غير معنوي	0.37	0.88	1.58	Ln <i>GDPC</i>	
معنوي	0.01	-2.46	-0.001	Ln <i>LNC</i>	
غير معنوي	0.08	1.72	0.06	Ln <i>EDB</i>	
غير معنوي	0.41	0.81	0.026	Ln <i>EF</i>	
غير معنوي	0.20	1.27	0.008	Ln <i>GEL</i>	
غير معنوي	0.08	1.71	0.033	Ln <i>CL</i>	

غير معنوي	0.99	0.003	0.08	C	
نموذج معنوي	0.7463			R^2	
	13.00 (القيمة المعنوية: 0.000000)			قيمة F	
معنوي	0.00	4.05	0.75	Ln <i>GFC</i>	نموذج التأثيرات العشوائية (Random effects model)
معنوي	0.00	-3.37	-0.81	Ln <i>GDPC</i>	
معنوي	0.01	-2.56	-0.001	Ln <i>LNC</i>	
غير معنوي	0.19	1.29	0.031	Ln <i>EDB</i>	
غير معنوي	0.35	0.92	0.025	Ln <i>EF</i>	
معنوي	0.01	2.51	0.014	Ln <i>GEL</i>	
معنوي	0.04	1.99	0.031	Ln <i>CL</i>	
غير معنوي	0.19	1.30	5.40	C	
نموذج معنوي	0.2583			R^2	
	4.77 (القيمة المعنوية: 0.000017)			قيمة F	

المصدر: من إعداد الباحثين بالاعتماد على مخرجات برنامج **Eviews 10**

يتضح من خلال جدول الانحدار أن نتائج التقدير من خلال نماذج بازل الثلاثة هي معنوية، باعتبار أن القيمة المعنوية (*sig*) لاختبار فيشر هي أقل من 0.05.

2.2.3. الاختيار ما بين نموذج التأثيرات الثابتة ونموذج التأثيرات العشوائية:

تم استخدام اختبار (Hausman test) كمرحلة أولى للاختيار بين النموذجين، حيث كانت نتائج الاختبار كما يلي:

الجدول 9: نتائج اختبار (Hausman test)

الاختبار	قيمة الاختبار	معنوية الاختبار
Chi-Sq. Statistic	9.4744	0.22

المصدر: من إعداد الباحثين بالاعتماد على مخرجات برنامج **Eviews8**

يتضح أن قيمة الاختبار (9.4744) هي أقل من القيمة الجدولية، كما أن القيمة المعنوية للاحتمال (*sig*) هي أكبر من 0.05، وبالتالي سوف نقبل الفرضية الصفرية أي أن النموذج الملائم للدراسة هو نموذج التأثيرات العشوائية.

3.2.3. الاختيار ما بين نموذج التأثيرات الثابتة ونموذج الانحدار التجميعي:

الجدول 10: اختبار معنوية معاملات المتغيرات الصماء " اختبار (Wald Test)"

الاختبار	قيمة الاختبار	معنوية الاختبار
F-statistic	3.020	0.01
Chi-square	15.10	0.0099

المصدر: من إعداد الباحثين بالاعتماد على مخرجات برنامج **Eviews 10**

بما أن قيمة كل من F و x^2 هي أكبر من القيم الجدولية المعنوية، كما أن قيمة الاحتمال (*sig*) هي أقل من 0.05 فإننا نقبل الفرضية البديلة أي أن معاملات المتغيرات الصماء (Dummy) هي تختلف معنويًا عن الصفر وبالتالي النموذج الأكثر ملائمة للدراسة هو نموذج التأثيرات العشوائية (Random effect).

4.2.3. تقدير النموذج النهائي للدراسة: إن معادلة تقدير دالة البطالة هي كالآتي:

$$\ln GFC = 5.40 + 0.75 * \ln GFC - 0.81 * \ln GDPC - 0.001 * \ln LNC + 0.031 * \ln EDB + 0.025 * \ln EF + 0.014 * \ln GEL + 0.031 * \ln CL$$

تشير نتائج معادلة الانحدار إلى وجود علاقة موجبة ذات دلالة إحصائية بين الاستثمار الأجنبي المباشر مع كل من مؤشر ريادة الأعمال، إجمالي تكوين رأس المال، مؤشر الفساد، حيث بلغت قيمة معاملات هذين المتغيرين على التوالي (0.014، 0.75، 0.031). فيما تشير المعادلة إلى وجود أثر سلبي معنوي لكل من متغير نصيب الفرد من إجمالي الناتج المحلي وعدد مستخدمو الإنترنت حيث بلغ معاملاتها على التوالي (-0.81، -0.001). أما بالنسبة لمؤشر سهولة أداء الأعمال ومؤشر الحرية الاقتصادية فكان تأثيرهما على الاستثمار الأجنبي المباشر غير معنوي.

5.2.3. دراسة التكامل المشترك (Cointegration) بين متغيرات الدراسة:

نهدف من خلال هذه المرحلة إختبار ما إذا كانت متغيرات الدراسة لها علاقة توازنية طويلة الأجل.

1.5.2.3. اختبار وجود علاقات تكامل مشترك (Cointegration):

بما أن جميع متغيرات الدراسة مستقرة عند الدرجة (1) $I(1)$ ، هذا يسمح لنا بالبحث عن إمكانية وجود علاقات توازنية طويلة الأجل بين هذه المتغيرات باستخدام إختبار KAO، حيث تشير نتائجه إلى ما يلي:

الجدول 11: نتائج إختبار KAO للتكامل المشترك

الاختبار	قيمة الاختبار	معنوية الاختبار
ADF	-1.76	0.03

المصدر: من إعداد الباحثين بالاعتماد على مخرجات برنامج Eviews 10

تشير نتائج اختبار KAO للتكامل المشترك إلى قبول فرضية وجود تكامل مشترك، وذلك لأن مستوى المعنوية (sig) للاختبار هي أقل من 0.05، مما يدل على وجود علاقة توازنية على المدى الطويل بين هذه المتغيرات محل الدراسة.

2.5.2.3. تحديد علاقة التكامل المشترك (Cointegration):

$$\begin{aligned} D(FDI) = & -0.2565 * (FDI(-1) - 1.56 * GFC(-1) + 2.548 * GDPC(-1) + 0.001 * LNC(-1) \\ & - 0.085 * EDB(-1) + 0.14 * EF(-1) - 0.08 * GEI(-1) - 0.09 * CI(-1) - 3.47) - \\ & 0.36 * D(FDI(-1)) - 0.41 * D(FDI(-2)) + 0.10 * D(FDI(-3)) + 1.34 * D(GFC(-1)) + \\ & 0.38 * D(GFC(-2)) - 1.97 * D(GFC(-3)) + 1.55 * D(GDPC(-1)) - 7.58 * D(GDPC(-2)) \\ & + 3.82 * D(GDPC(-3)) - 0.002 * D(LNC(-1)) + 0.006 * D(LNC(-2)) - 0.006 * D(LNC(-3)) \\ & - 0.01 * D(EDB(-1)) - 0.007 * D(EDB(-2)) + 0.12 * D(EDB(-3)) + 0.06 * D(EF(-1)) \\ & + 0.09 * D(EF(-2)) + 0.14 * D(EF(-3)) + 0.01 * D(GEI(-1)) - 0.04 * D(GEI(-2)) - \\ & 0.04 * D(GEI(-3)) - 0.03 * D(CI(-1)) + 0.01 * D(CI(-2)) - 0.002 * D(CI(-3)) - 0.05. \end{aligned}$$

3.5.2.3. التأكد من وجود علاقة سببية على المدى الطويل:

الجدول 12: نتائج التأكد من العلاقات السببية على المدى الطويل

علاقة التكامل المشترك	معامل التكامل المشترك	معنوية المعامل	القرار
المتغير التابع: الاستثمار الاجنبي المباشر (FDI)	- 0.2565 ($t^* = -3.21$) (sig = 0.0015)	معنوي	وجود علاقة سببية على المدى الطويل

المصدر: من إعداد الباحثين بالاعتماد على مخرجات برنامج Eviews 10

يتضح من خلال الجدول وجود علاقة سببية على المدى الطويل في علاقة التكامل المشترك الخاص بالاستثمار الاجنبي المباشر (FDI)، وذلك لان قيمة معامل التكامل المشترك للمتغير التابع بدرجة التأخير (-1) في معادلة الانحدار هي سالبة (-0.2565) ، ومعنوية $(sig < 0.05)$ ، وهذا ما يدل على وجود علاقة سببية طويلة الأجل مع نسبة سرعة الوصول إلى التوازن تقدر بحوالي 25.65 %.

4.5.2.3. التأكد من وجود علاقة سببية على المدى القصير:

الجدول 13: نتائج الاختبار (WaldTest)

علاقة التكامل المشترك	قيمة الاختبار (Chi-square)	معنوية الاختبار	القرار
المتغير التابع: الاستثمار الاجنبي المباشر (FDI)	23.23	0.3314	غياب علاقة سببية على المدى القصير

المصدر: من إعداد الباحثين بالاعتماد على مخرجات برنامج Eviews 10

من خلال نتائج اختبار (WaldTest) يتأكد غياب علاقة سببية على المدى القصير في علاقة التكامل المشترك لمتغير الاستثمار الاجنبي المباشر. وذلك لان القيمة المعنوية للاختبار (sig) هي أكبر من 0.05.

4. تحليل النتائج: لقد خلصت الدراسة القياسية إلى النتائج التالية:

وجود تأثير ايجابي ذات دلالة إحصائية لمؤشر سهولة أداء الاعمال على الاستثمار المحلي في الدول العربية محل الدراسة. حيث إن الزيادة بنسبة 1 % في هذا المؤشر سوف يؤدي إلى رفع حجم الاستثمار المحلي بنسبة 0.021 %.

في حين اكدت الدراسة الى غياب اي أثر ذو دلالة احصائية لمؤشر زيادة الاعمال على الاستثمار المحلي.

وجود تأثير ايجابي لمؤشر زيادة الاعمال على الاستثمار الاجنبي المباشر، حيث إن الزيادة بنسبة 1 % في هذا المؤشر ستؤدي إلى رفع مستوى الاستثمار الاجنبي المباشر بنسبة 0.014 %.

فيما كان أثر مؤشر سهولة أداء الاعمال غير معنوي.

أكدت منهجية التكامل المشترك المستخدمة إلى وجود علاقة توازنية على المدى الطويل بين متغيرات الدراسة.

بالنسبة للعلاقات السببية الطويلة الأجل فقد دلت هذه الدراسة إلى وجود علاقة سببية على المدى الطويل لكل من معادلة انحدار التكامل المشترك لمتغير الاستثمار المحلي والاستثمار الاجنبي المباشر، حيث أثبتت هذه الدراسة على أن نسبة سرعة الوصول الى التوازن هي حوالي 04.52 % و 25.65 % على التوالي.

بالنسبة للعلاقات السببية على المدى القصير فقد كشفت الدراسة إلى غياب أي علاقة سببية على المدى القصير بين متغيرات الدراسة في كل من معادلة انحدار التكامل المشترك الخاص بالاستثمار المحلي والاستثمار الأجنبي المباشر.

5. الخاتمة:

لقد اتجهت العديد من الدول النامية و العربية على وجه خاص إلى تبني إصلاحات اقتصادية جذرية مرتكزة على قواعد اقتصاد السوق و الانفتاح الكلي مع العالم الخارجي بهدف تحقيق تنمية و استقرار اقتصادي مستدام، و لهذا لجأت أغلبية هذه الدول إلى البحث عن مصادر تمويل فعالة لاقتصادياتها متمثلة في الاستثمار الأجنبي المباشر باعتباره الآلية التي تكفل لها توفير الأموال و التكنولوجيا الضرورية لنمو اقتصادياتها و تطوير تنافسية مؤسساتها المحلية و تسهيل اندماجها في الاقتصاد العالمي، إضافة إلى تحريك عجلة الاستثمار المحلي في مختلف المجالات. مما يستدعي عليها توفير المناخ الاستثماري الملائم لاستقطاب و جذب هذه الاستثمارات من خلال اتخاذ سياسات و تدابير لتسهيل أداء منظمات الأعمال و توفير الحرية الاقتصادية لها وفقا للمؤشرات الدولية.

من خلال نتائج الدراسة التطبيقية المطبقة على الدول العربية خلال الفترة (2010-2019) يتضح أن بعض من هذه الدول قد بدأت تهتم بكافة المحددات التي من شأنها توفير بيئة قانونية، إدارية ومالية مشجعة وملائمة لأداء منظمات الأعمال من ريادة أعمال إلى سهولة أداء الأعمال بما يساهم في تطوير حجم الاستثمارات المحلية و جذب الاستثمارات الأجنبية المباشرة وتحقيق النتائج الاقتصادية المرجوة منها.

6. المراجع:

أيسر ياسين فهد، أحمد محمد جاسم، (2017)، أثر التنوع الاقتصادي في تحسين المناخ الاستثماري في العراق، مجلة جامعة التنمية البشرية، المجلد 3، العدد 2، ص ص 372-398.

بلقاسم أحمد، (2011)، بيئة الأعمال ونوعية المؤسسات كمحدد لجاذبية الاستثمار الأجنبي في الجزائر، مجلة الإستراتيجية والتنمية، جامعة مستغانم، المجلد 1، العدد 1، ص ص 45-70. على الخط:

<https://www.asjp.cerist.dz/en/article/75664>

البنك الدولي، (2020)، تقرير ممارسة أنشطة الأعمال 2020، إصلاحات أنشطة الأعمال: موجز إصلاحات في منطقة الشرق الأوسط وشمال إفريقيا، البنك الدولي. على الخط:

<https://arabic.doingbusiness.org/ar/reforms>

بوعبيد ميلود، الطاهر هارون، (2016)، دور بيئة أداء الأعمال في جذب الاستثمار الأجنبي المباشر في الدول المغاربية (الجزائر، تونس، المغرب)، مجلة الاقتصاد الصناعي، المجلد 6، العدد 2، ص ص

548-563. على الخط: <https://www.asjp.cerist.dz/en/article/19654>

جليل كامل غيدان، رؤى نصير كاظم، (2015)، تحليل مؤشرات كفاءة أداء بيئة الأعمال الاستثمارية في الاقتصاد العراقي، مجلة الكوت للعلوم الاقتصادية والإدارية، جامعة واسط، العدد 20.

- سفيان قعلول، (2017)، جاذبية البلدان العربية للاستثمار الأجنبي المباشر، دراسات اقتصادية، العدد 36، صندوق النقد العربي. على الخط: <https://www.amf.org.ae/ar/content/جاذبية-البلدان-العربية-للاستثمار-الأجنبي-المباشر-دراسة-تشخيصية-حسب-مؤشر-قياس-محددات>
- عوينان عبد القادر، (2017)، تحليل مؤشرات بيئة أداء الأعمال العربية وأثرها على الاستثمار الأجنبي، مجلة معارف، جامعة البويرة، العدد 22، ص ص 100-116. على الخط: <https://www.asjp.cerist.dz/en/article/53642>
- Corcoran, A., Gillanders, R. (2015). Foreign direct investment and the ease of doing business. Review of World Economics. 151, 103–126. <https://doi.org/10.1007/s10290-014-0194-5>
- Ebrahim Bonyadi, Lida Sarreshtehdari, (2021), The Global Entrepreneurship Index (GEI): a critical review, Journal of Global Entrepreneurship Research, Springer. <https://doi.org/10.1007/s40497-021-00302-0>
- Ebru Tomris Aydoğan, Ayşe Sevençan, (2018) The Effect of Entrepreneurship on Economic Growth: A Panel Approach in MENA Countries. Nezameddin Faghih, Mohammad Reza Zali (editors) Entrepreneurship Ecosystem in the Middle East and North Africa (MENA). Contributions to Management Science. Springer, pp 479-490. Cham. https://doi.org/10.1007/978-3-319-75913-5_17
- Hao-Chen Huang, (2016), Entrepreneurial resources and speed of entrepreneurial success in an emerging market: the moderating effect of entrepreneurship. International Entrepreneurship and Management Journal 12, 1–26 <https://doi.org/10.1007/s11365-014-0321-8>
- Hossain, M. T., Hassan, Z., Shafiq, S., & Basit, A. (2018). Ease of Doing Business and Its Impact on Inward FDI. Indonesian Journal of Management and Business Economics, 1(1), 52–65.
- Kiai Richard M, Ng'ang'a Stephen I, Kiragu David Ndung'u, Josphat K. Kinyanjui, (2016), The Effect of Business Environment on Investment among Financially Included Youth in Kenya, International Journal of Academic Research in Accounting, Finance and Management Sciences, Vol. 6 (4), pp. 109–121. <http://dx.doi.org/10.6007/IJARAFMS/v6-i4/2327> ... <http://41.89.227.156:8080/xmlui/handle/123456789/557>
- Marko Janačković, Marija Petrović-Randelović, (2019), Relationship Between Ease of Doing Business Indicators and Foreign Direct Investment Inflows in Republic of Serbia, Economics and Organization Vol. 16, No 3, 2019, pp. 269 – 282. Online : <https://doi.org/10.22190/FUEO1903269J>
- Miguel-Angel Galindo Martin, María Teresa Méndez Picazo & José Luis Alfaro Navarro, (2010), Entrepreneurship, income distribution and economic growth. International Entrepreneurship and Management Journal, 6, 131–141. <https://doi.org/10.1007/s11365-010-0142-3>
- MogesEbero, Mustiary Begum, (2016), The desirability of Doing Business and Flow of Foreign Direct Investment nexus : The Case of Ethiopia Ermias, International Research Journal of Engineering and Technology (IRJET), Volume 3, Issue 5,
- Nihal Bayraktar, (2013), Foreign Direct investment and Investment Climate, International Conference on Applied Economics (ICOAE), Procedia Economics and Finance 5 83 – 92. [https://doi.org/10.1016/S2212-5671\(13\)00013-0](https://doi.org/10.1016/S2212-5671(13)00013-0)
- Olayemi O. Simon-Oke, Michael O. Jolaosho, (2014), Entrepreneurship contribution of foreign direct investment: A reality of unfulfilled vision in Nigeria, International Journal of Development and Sustainability, Vol. 3 No. 1, pp. 184-195.
- Sagiri Kitao, (2008), Entrepreneurship, taxation and capital investment, Review of Economic Dynamics, Volume 11, Issue 1, Pages 44-69. <https://doi.org/10.1016/j.red.2007.05.002>
- Singh Gurmeet, (2015), Relationship between Doing Business Index and Foreign Direct Investment, International Conference on Ease of Doing Business : Contemporary Issues, Challenges and Future Scope (pp. 13-21). Ahmedabad, Gujarat, India : Gujarat Technological University, ISBN : 978-93-5254-009-9, DOI : 10.13140/RG.2.1.4387.2085. Available at SSRN: <https://ssrn.com/abstract=2714798>

- Steve Chan, Cal Clark, David R. Davis, (1990), State Entrepreneurship, Foreign Investment, Export Expansion, and Economic Growth: Granger Causality in Taiwan's Development, *Journal of Conflict Resolution*, Volume: 34 issue: 1, page(s): 102-129.
<https://doi.org/10.1177/0022002790034001006>
- Tristan Canare, (2018), The Effect of Ease of Doing Business on Firm Creation *Annals of Economics and Finance*, 19-2, 555-584.
- Wissam B. Fahed, (2013), The Effect of Entrepreneurship on Foreign Direct Investment, *International Journal of Economics and Management Engineering*, Vol 7, N 6.
- World Bank, (2020), *Doing Business 2020: Comparing Business Regulation in 190 Economies*. Washington, DC: *World Bank*. © *World Bank*.
<https://openknowledge.worldbank.org/handle/10986/32436>
- Zoltan Acs, László Szerb, Erko Autio, (2017), *Global Entrepreneurship and Development Index 2016*, SpringerBriefs in Economics, Springer.
- Zoltan Acs, László Szerb, Esteban Lafuente, Ainsley Lloyd, (2018), *Global Entrepreneurship and Development Index 2018*, SpringerBriefs in Economics, Springer.

امكانية استخدام النقود الالكترونية في اقليم كردستان - العراق (ابريل)

المدرس المساعد

فرح بشير خليفة

معهد بابتة خت الأهلي - إقليم كردستان / العراق

Farah.xalifa@pti.edu.krd

الملخص:

ان ظهور فكرة النقود الالكترونية في الدول النامية من الافكار الصعب تقبلها من المجتمعات في الدول النامية، بديلا عن النقود الورقية التي اعتادوا التعامل بها، كذلك أصبح من الصعب على الناس حالياً التعايش مع فكرة النقود الالكترونية فهم لا يستطيعون تخيل النقود بمعزل عن اي شيء ملموس يمثلها حتى لو كان من الورق. وبتزايد الحاجة الى استخدام النقود الالكترونية في مجالات متعددة ، فضلا عن التماهي والتوسع في حجم التجارة الالكترونية في وقتنا الحاضر. نجد اليوم ان الكثير من الاشخاص حول العالم يستخدمون بطاقات (master cards & visa cards) للشراء من الاسواق والمطاعم ومحطات تعبئة الوقود فضلا عن تعاملات اخرى. وان من اهم التطورات في مجال انظمة الاتصالات والشبكات الالكترونية هي ان اصبحت التجارة بشكل عام والعمليات المصرفية والمالية بشكل خاص تعتمد على الرقمنة الالكترونية، حيث أصبح استخدام شبكات الانترنت من قوام العمل المصرفي الالكتروني. سنقوم في هذه الورقة البحثية بتسليط الضوء على امكانية استخدام النقود الالكترونية داخل اقليم كردستان - العراق ومدى تقبل المجتمع لهذا النوع من النقود، وماهي الصعوبات والعواقب التي يواجهها استخدام نظام النقد الالكتروني والفئات التي تستخدمه في اقليم كردستان عامة واربيلا خاصة.

المبحث الاول: منهجية البحث

اولا: المقدمة:

ان من اهم التطورات في مجال انظمة الاتصالات والشبكات الالكترونية هي ان اصبحت التجارة بشكل عام والعمليات المصرفية والمالية بشكل خاص تعتمد على الرقمنة الالكترونية حيث أصبح الانترنت قوام العمل المصرفي الالكتروني، ويشكل استعمال النقود الالكترونية تطورا واضحا في وسائل الدفع عبر الانترنت بل تعتبر هي الوسيلة الوحيدة التي نشأت خصيصا لتسوية المعاملات التجارية الالكترونية عبر الانترنت فالدفع عن طريق التحويل البنكي او عن طريق الكروت البنكية وسائل عرفها الواقع التجاري قبل ظهور الانترنت. ويمكن القول بأن النقود الالكترونية تعتبر شكل جديد من اشكال وسائل الدفع بدأ ينمو ويتطور سريعا بحيث يتوقع انه سيؤدي الى اختفاء كامل لاستخدام النقود العادية في التعاملات النقدية في المستقبل ويصبح بديلا لها بحيث يصبح المجتمع مجتمعا بلا نقود عادية.

ثانيا: مشكلة البحث

تتمثل مشكلة البحث في مدى امكانية استعمال النقود الالكترونية بديلا عن النقود الورقية ومدى تأثيره في التقليل من استخدام النقود الاعتيادية في العمليات المصرفية والتعاملات المالية اليومية وايهما الافضل في الاستعمال السوقي والمصرفي والتجاري النقود الورقية ام النقود الالكترونية.

ثالثاً: هدف البحث

ان الهدف الاساسي من هذا البحث يتركز في:

1. بيان أثر استعمال النقود الإلكترونية على العمليات المصرفية والسوقية والتجارية ومن اجل تحقيق هذا الهدف لابد ما إذا كانت النقود الالكترونية يمكن ان تحل محل النقود الورقية.
2. مدى القبول الذي يظهره المجتمع للنقود الالكترونية وتفضيلها على النقود الورقية وذلك من خلال بيان ميزاتها ومخاطرها.
3. ان استخدام النقود الالكترونية يساعد على تسهيل وبناء الثقة في التعاملات النقدية بين الافراد او يؤدي الى تعقيدها.

رابعاً: اهمية البحث

تكمن اهمية البحث في الاهتمام المتزايد من مختلف الاشخاص والمؤسسات على المستوى العالمي والمحلي في استخدام التكنولوجيا الحديثة بدل الطرق التقليدية القديمة في التعاملات النقدية ومدى تقبل فئات المجتمع في اقليم كوردستان عامة واربل خاصة لهذا النوع من التكنولوجيا التي تعد حديثة نوعا ما.

خامساً: تساؤلات البحث

لقد اعتمد البحث على نظرية رئيسة واحدة هدفت بصفة اساسية لمعرفه:

- مدى امكانية احلال النقود الالكترونية واستخدامها كبديل عن النقود الورقية.
- ايهما اكثر ثقة للمجتمع استخدام النقود الالكترونية بالتعاملات ام استخدام النقود الورقية؟.
- توفر عنصر الحماية للمستخدمين عند استخدامهم للنقود الالكترونية ام ان النقود الورقية تعد اكثر اماناً عند الاستخدام.

سادساً: حدود البحث

1. **الحدود المكانية:** تم توزيع الاستبانة الكترونياً وبصورة عشوائية حيث تم تحديد الافراد المشاركين من داخل اقليم كوردستان عامة ومحافظة اربيل خاصة.

2. **الحدود الزمانية:** اقتصر البحث على توزيع الاستبانة في المدة الممتدة من تاريخ 2019/4/9 الى 2019/4/12.

المبحث الثاني: الإطار النظري

نتناول في هذا الجزء من البحث الجانب النظري، حيث سنتناول ماهية النقود بشكل عام وانواعها واليات التعامل بها وخصائصها، فضلاً عن مميزات استخدام النقود الالكترونية والعادية والصعوبات التي تواجه تطبيق نظام التعامل بالنقود الالكترونية.

اولاً: تعريف النقود: - تعد النقود التي يتعامل بها الانسان من مقتضيات التعامل التي جرت وطرأت عليها سنة التغير والتطور، فالنقود هي شريان الحياة وحجر الاساس في الاقتصاد، وبدون النقود لم تستطيع

الحضارات السابقة ولا الحضارات الاقتصادية الحالية المعقدة ان تتعامل ولا يمكن ان يتطور الاقتصاد الحديث بدون وجود هذا الشيء الذي يطلق عليه اسم النقود او العملة (د. عبد المنعم، د. العيسى، 2004). ولوجود معان مختلفة لمفهوم النقد، فقد تم اختيار مجموعة من التعاريف التي تبين ماهية النقود واهميتها. فقد تعرف بأنها "كل شي يكون مقياساً للقيم ووسيطاً في التبادل ومخزوناً مؤقتاً للقيمة". (الوادي وغيره، 1991).

وايضاً عرفها البعض على انها (اداة لتسهيل عملية تبادل السلع والخدمات بين افراد المجتمع اي انها وسيلة وليست غاية)، حيث يفسر هذا التعريف النقود على انها مجرد غاية يسعى الافراد الى الحصول عليها لانها تلبي جميع احتياجاته واحتياجات أسرته، غير ان هذا المفهوم يعد خاطئاً لان الفرد يعمل ويبذل الجهد من اجل الحصول على سلع وخدمات انتجت بعمل ومجهودات افراد اخرين. ونستنتج من هذا ان النقود: تقوم بتسهيل عمليات تبادل الجهد الانساني للفرد مع غيره من الافراد. ويمكن القول ان النقود تعد سلعة فوق كل السلع حيث انها تتميز منها بكثير من الامور وخاصة من حيث القوة الشرائية واعتماد المجتمعات عليها في مختلف تعاملات حياتهم السوقية والتجارية. وبناء عليه فيمكننا ان نعرفها بأنها (وسيط للتبادل ذات قبول عام من المتعاملين بها، او انها القوة الشرائية العاملة التي تنتسب اليها جميع القيم). (رزق، د. ميراندا، 2009).

ثانياً: انواع النقود:

ان للنقود انواعاً وتصنيفات عديدة يمكن تناولها عن طريق ما يأتي:

1. النقود المعدنية: يتمثل هذا النوع من النقود بالمسكوكات الذهبية او الفضية او النحاسية، حيث انها

بدأت نقوداً معدنية كاملة ويكون التعامل معها بما تحتويه من قيمة المعادن التي سكنت منها والتي تجعلها ذات قيمة قانونية اورسمية وتداولت هذه النقود بهذا الشكل والمضمون في إنكلترا قبل الحرب العالمية الأولى وهي مدة سريان نظام الذهب بصورته الاصلية، اما النقود المعدنية غير الكاملة فهي التي تكون قيمتها القانونية والرسومية أعلى من قيمة محتواها من المعدن وهي النقود المعدنية المتداولة منذ الحرب العالمية وحتى وقتنا هذا. (محمود، حمد عبده، 1978).

2. النقود الورقية : وهي اوراق تصدرها الحكومات مباشرة او عن طريق البنوك المركزية ويطلق عليها

أوراق البنكنوت ومن الملاحظ ان جميع هذه الاوراق تحمل العبارة الآتية : يتعهد البنك المركزي المعني بدفع مبلغ وقدره (كذا) "مقابل هذا السند" وهذا يعني ان امكانية تغيير العملة الورقية من قبل صاحب العملة او حاملها الى ما يعادل قيمتها من الذهب او الفضة او اي معدن اخر او الى عملة اخرى، فان البنك المركزي المعني على استعداد بل (مجبور) على سداد تلك القيمة بالقيمة المعدنية، وفي هذه الحالة تعد نقوداً ثابتة. (محمود، حمد عبده، 1978) .

3. النقود الالكترونية: استخدمت العديد من المصطلحات النقدية من اجل التعبير عن النقود الالكترونية

منها النقود الرقمية، والعملة الرقمية، والنقدية الالكترونية. ونجد ان مصطلح النقود الالكترونية هو الأكثر شيوعاً وتداولاً. وكما اختلف الاقتصاديون في المصطلح، فقد اختلفوا كذلك في وضع تعريف واحد ومحدد لمفهوم النقود الالكترونية وسنعرض فيما يلي بعض من هذه التعاريف: (الشافعي، 2003).

اذ عرفت المفوضية الاوربية النقود الالكترونية بانها " قيمة نقدية مخزنة بطريقة إلكترونية على وسيلة إلكترونية، كبطاقة او ذاكرة كمبيوتر ومقبولة كوسيلة للدفع بواسطة متعهدين غير المؤسسة التي اصدرتها، ويتم وضعها في متناول المستخدمين لاستعمالها كبديل عن العملات النقدية والورقية وذلك بهدف احداث تحويلات إلكترونية لمدفوعات ذات قيمة محددة". (المفوضية الأوربية، 1998)

اما البنك المركزي الأوربي فعرفها بانها " مخزون إلكتروني لقيمة نقدية على وسيلة إلكترونية مثل بطاقة بلاستيكية قد تستخدم في السحب النقدي او تسوية المدفوعات لوحداث اقتصادية اخرى غير تلك التي اصدرت البطاقة دون الحاجة الى وجود حساب بنكي عند إجراء الصفقات وتستخدم كأداة محمولة مدفوعة مقدماً". (البنك المركزي الاوربي، 1997)

'sg' r], بنك التسويات الدولية الضوء بشأن معنى النقود الالكترونية على القيمة الائتمانية اي " هي قيمة نقدية في شكل وحدات ائتمانية مخزنة بشكل إلكتروني او على أداة إلكترونية بحوزة المستهلك "، (السعيد، 2012)، وعرف الشرقاوي النقد الالكتروني بأنه عبارة عن " قيمة نقدية مخلوقة من المصدر" (الشرقاوي، 2003)

ومن التعريفات السابقة وغيرها يمكن التوصل الى تعريف شامل يجمع العناصر المعروفة للنقود الإلكترونية وتمييزها من الانواع الاخرى من وسائل الدفع. حيث يسلط التعريف الضوء على سبعة عناصر اساسية تتمتع بها النقود الالكترونية. (الشافعي، 2003) وعليه تظهر من التعاريف السابقة مجموعة الخصائص التي تتمتع بها النقود الالكترونية والتي سيتم شرحها على النحو الآتي:

1. قيمة نقدية رقمية: تتمثل طبيعة النقود الإلكترونية بقيمة مالية معينة لها، اذ يتم تفسيرها على شكل ارقام يمثل كل رقم منها قيمة مالية بحد ذاته. وهذه الأرقام تسمى الرقم المرجعي وهو رقم فريد لا يتكرر ويميز العملة الرقمية كما تتميز العملة الورقية بالرقم المسلسل. (الشافعي، 2003)
2. مدفوعة مقدماً: ويعني ان العملة الرقمية الإلكترونية تشتري بمقابل ما يساويها من العملة الورقية، لتستخدم الورقية فيما بعد بتحويلها الى ارصدة البائع بعد اتمام المعاملات، او تحويل النقود الإلكترونية الفائضة عن حاجة المشتري إلى الورقية مرة اخرى. (الشافعي، 2003)
3. غير مرتبطة بحساب بنكي: ان دفع الثمن بواسطة النقود الالكترونية يكون دفعا مباشرا غير مرتبط بالحساب البنكي للمستخدم وهذا يخالف طبيعة التعامل بال شيكات والمعاملات الائتمانية التي يكون فيها التعامل مرتبطاً بالرجوع الى الحساب البنكي للمشتري. (زين الدين، أ.د. صلاح، 2003)
4. تصدر بشكل شحنات إلكترونية: ويقصد بها الصورة والشكل الفني الذي تصدر به النقود الإلكترونية، فإن الأرقام الممثلة للنقود الإلكترونية عبارة عن بيانات ومعلومات واوامر تتحول الى شحنات او بيانات تنقل عن طريق الحوار السري بين اجهزة المتعاقدين. (العربي، د. نبيل، 2003)
5. تصدر من قبل القطاع العام او الخاص: ويقصد بذلك المؤسسات والبنوك التي تصدر النقود الإلكترونية سواء كانت مؤسسات حكومية ام تابعة لشركات خاصة. (العربي، د. نبيل، 2003)

6. تحظى بقبول واسع من قبل مصدرها وغير مصدرها: وهذا ضروري لكي تصبح نقوداً، فلا بد من أن تحوز ثقة الأفراد وتحظى بقبولهم بوصفها أداة صالحة للدفع ووسيطاً للتبادل، وأن تصلح لتسوية المبادلات مع الشركات التي أصدرتها والتي لم تصدرها، لتأخذ الصفة النقدية، (الشافعي، د. محمد، 2003).

7. مخزنة بطريقة إلكترونية: يخزن هذا النوع من النقود في مكان يسمى بالمحفظة الإلكترونية، حيث تخزن في القرص الصلب أو في البطاقات الذكية، أو ما بين الوسيطين. (الشافعي، د. محمد، 2003).

8. إمكانية استخدامها عبر الإنترنت وأماكنها التقليدية: استخدام النقود الإلكترونية في مختلف المجالات والتعاملات النقدية سواء كانت تعاملات الكترونية على شبكة الانترنت، أم من خلال أماكن البيع التقليدية بواسطة البطاقات الذكية. (الشافعي، د. محمد، 2003).

9. تقوم ببعض وظائف النقود التقليدية لتحقيق أغراض مختلفة: حيث إنها تؤدي بعض وظائف النقود كوظيفة وحدة الحساب ومعياري للقيمة، ووسيط للتبادل. (الجرف، 2003)، لأن النقود إذا اقتصرت وظيفتها على تحقيق غرض واحد فقط لا يمكن وصفها بالنقود. (الشافعي، د. محمد، 2003).

ثالثاً: أنواع النقود الإلكترونية: تأخذ النقود الإلكترونية عدة أشكال وتسمى بالبطاقة حيث يستطيع حاملها استخدامها فور الحصول عليها وعلى الرقم السري الخاص بها من الجهة المصدرة لها، وعلى هذا الأساس يقوم حامل البطاقة باستخدامها في عمليات السحب النقدي من البنوك أو آلات الصرف النقدي (ATM)، ويستخدمها كوسيلة دفع مقابل الحصول على السلع والخدمات من المحلات التجارية، أو من خلال شبكة الإنترنت العالمية للحصول على السلع والخدمات (الجنبيهي، 2005)، فيما يلي نوضح بعض أشكال وأنواع النقود الإلكترونية:

1. **البطاقة البلاستيكية الممغنطة:** وهي بطاقات تم دفع قيمتها المالية مسبقاً وخزنها على شكل بطاقات يمكن استخدامها للدفع عبر الإنترنت وغيرها من الشبكات كما يمكن استخدامها للدفع في نقاط البيع التقليدية، (الجنبيهي، 2005).

2. **بطاقة الائتمان الذكية:** وهي بطاقة تحتوي على شريحة الكترونية، يمكنها تخزين مقدار أكبر من المعلومات إذا ما تم مقارنتها بما تحتويه البطاقة البلاستيكية الممغنطة، كما تعمل الشريحة ككمبيوتر مركزي لتغيير المعلومات التي تحتويها البطاقة بعد كل استخدام، ويوجد الآن بطاقات ائتمان ذكية تسمى (Pre- approved) أي مسبقة القبول لعدد معين من العمليات، ولحد ائتمان معين ويقوم قارئ البطاقة الموجودة لدى التاجر بتعديل حد الائتمان الممنوح، وعدد العمليات المتبقية المسموح بها في كل مرة يتم فيها استخدام البطاقة. (الوحيدي، 2005)

3. **الشبكات الإلكترونية:** الشيك الإلكتروني هو رسالة إلكترونية موثقة ومؤمنة يرسلها مصدر الشيك (حامله) ليعتمده ويقدمه للبنك الذي يعمل عبر الانترنت ليقوم البنك أولاً بتحويل قيمة الشيك المالية بإلغاء الشيك وإعادته إلكترونياً إلى متسلم الشيك (حامله) ليكون دليلاً على أنه قد تم صرف الشيك فعلاً. للمتسلم إمكانية التأكد من تسلم الشيك عن طريق رسالة الكترونية تؤكد له تمام عملية التحويل. (الجنبيهي، 2005)

4. **الشيك الذكي:** هو شيك مصرفي جديد مزود بشريط ممغنط او خلية تخزين مدمجة مسجل عليها بيانات غير مرئية مخزنة ومشفرة، يستطيع المستخدم استخدامها بواسطة جهاز قارئ مناسب للتأكد من مطابقة البيانات المخزونة المشفرة غير المرئية والتي تم ادخالها مسبقاً من الجهة المصدرة، لسهولة اكتشاف اي تزوير او اي تعديل غير مصرح به للشيك . ويعد محل ثقة وضمان لانه اداة نقدية يمكن احلاله مكان النقود الورقية واستخدامه كبديل عنها.(الجنبيهي، 2005)

5. **المحفظة الإلكترونية:** وهي اما ان تكون بطاقة ذكية يمكن خزن بياناتها على الكمبيوتر الشخصي للمستخدم او تكون قرصاً مرناً يمكن استخدامه ايضا على الكمبيوتر الشخصي ليتم نقل القيمة المالية منه او اليه عبر الإنترنت. (الجنبيهي، 2005)

6. **بطاقة ماسية:** هي بطاقة تتميز بعدم وجود حدود ائتمانية و تصدر لكبار العملاء وتعطي لحاملها مزايا البطاقة الذهبية ذاتها وتمنح حاملها خدمات اضافية وسرعة اتمام العمليات الخاصة به. (الجنبيهي، 2005)

7. **البطاقة الذكية:** هي عبارة عن بطاقة تحتوي على معالج دقيق بتخزين الأموال من خلال البرمجة الأمنية وهذه البطاقة تستطيع التعامل مع بقية الحواسيب ولا تتطلب تفويض او تأكيد صلاحية البطاقة من اجل نقل الأموال من المشتري الى البائع (كافي، 2010).

رابعاً: خصائص النقود الإلكترونية: تتمتع النقود الإلكترونية بخصائص متعددة ولها اهمية كبيرة في الحياة العملية من حيث الاستخدام والامان لدى جزء كبير من افراد المجتمع، ويمكن توضيح هذه الخصائص بما يأتي:

1- **الاستخدام:** استخدام هذا النوع من النقود مقبول على نطاق واسع محلياً وعالمياً لدى الأفراد والشركات والتجار والبنوك حيث تستخدم في اي وقت تماشياً مع خدمة الإنترنت وطبيعة التجارة الدولية واختلاف الوقت بين دول العالم. حيث يمكن استخدام النقود الالكترونية باصغر الوحدات النقدية وذلك لتسيير تعاملات البيع والشراء والسلع والخدمات، كما انها تعتبر من اسهل وسائل التبادل مقارنة بوسائل الدفع الاخرى. (القباني، 2006)

2- **الامان:** سعى الخبراء بشكل كبير الى أيجاد اساليب حماية أفضل لتطوير عملية التشفير لمنع القرصنة من عمليات القرصنة التي تؤدي الى التعدي على الحقوق المالية المتعلقة بالغير ولتحقيق أكبر قدر من الامان للمستخدمين. ومن ضمن هذه الاساليب التي تم توفيرها هي تمكين المستخدمين من التعامل بالنقود الالكترونية في اي وقت واي ظرف، فضلاً عن وجود عنصر الامان حيث بمقدور كل طرف التحقق من هوية الطرف الاخر. وكذلك حماية المستخدمين من القرصنة باستخدام رقم سري يتم فتح البطاقة الالكترونية عن طريقه واستخدامها من حامل البطاقة فقط.

خامساً: مميزات استخدام النقود الإلكترونية: هناك مزايا عديدة لاستخدام النقود الإلكترونية أهمها انها ساعدت على توسع الخدمات المصرفية عالمياً بحيث تنفذ هذه العمليات دون ان تعيقها المسافات الجغرافية والزمنية وهي تؤدي كذلك الى انخفاض الكلفة وسهولة الاستخدام وهناك العديد من المزايا التي لا يمكن حصرها خصوصاً انها في تكاثر مستمر وان اهم مزايا استخدام النقود الإلكترونية هي: (سمحان، 2010)

1. **انتشارها عالمياً:** ان استخدام النقود الإلكترونية يسهل اتمام العمليات المالية والتجارية عبر الانترنت عموماً والعمليات المصرفية الإلكترونية خصوصاً بسرعة اتمام الصفقات وتنفيذها دون الوقوف عند العقبات الجغرافية والزمنية.

2. **إتاحة فرصة التعامل بالعديد من العملات:** امكانية تحويل العملات فيما بينها بصورة فورية بدون وجود اي عقبات تعيق التحويل.

3. **سهولة الاستخدام وسرعة التعامل:** تسمح النقود الإلكترونية بإتمام العمليات المطلوبة بطريقة أسهل والسرعة أكبر لأنها تعطي للمستخدم حرية الوصول إلى مصرفة عند الحاجة وفي الوقت الذي يناسبه بدون التقيد بوقت معين وسرعه في التعامل ناشئه عن ان هذه النقود ماهي الامعلومات رقمية مستقلة عن اي حساب مصرفي يمكن التعامل به في اي وقت ومن اي مكان عبر وسائل الاتصال الإلكتروني.

4. **السرية والخصوصية:** يستطيع المستخدم ان يقوم بالعديد من عمليات الشراء والبيع والتحويل المالي بواسطة النقود الإلكترونية دون ان يكون ملزماً بتقديم اي معلومات خاصة يفرضها التعامل المصرفي التقليدي وهذا ما ادى الى سرعة ازدياد عدد المتعاملين بالنقود الإلكترونية بسبب عدم كشفها عن هوية أطراف العملية.

5. **استخدامها كبديل عن القطع النقدية:** حيث أصبح اغلب الافراد يستخدمها كبديل عن النقود العادية بسبب خفة نقلها وسرعة استعمالها والتنقل بها من مكان الى اخر.

سادساً: عيوب استخدام النقود الإلكترونية: تكمن مخاطر التعامل بالنقود الإلكترونية في عدة امور منها:

1. **التعطيل:** وهو تعطل عمل الأجهزة القائمة بعمليات الوفاء الإلكتروني او تعطل النظام ككل ووصول الأجهزة والنظام لحالة ضعف في قدرتها على تأدية متطلبات المستخدمين او ضعف في قدرتها على مواجهة المشاكل المتعلقة بالنظم والصيانة الخاصة بها. (سرحان، 2003)

2. **الغش:** من العيوب التي تتعرض لها النقود الإلكترونية عمليات الغش والتزييف والاحتيال كغيرها من انواع النقود من خلال الاستعمال غير المشروع لأجهزة الحاسوب وكذلك انواع التحايل بين العملاء او الموظفين او اخرين خارجين عن النظام والقانون (متري، 2003)

3. **مخاطر ناجمة عن المصدر للنقود الإلكترونية:** قد تنتج مخاطر للنقود الإلكترونية من مصدرها كونه مؤسسة غير مصرفية او من خلال إفلاسه او سوء سمعته سواء أكان المصدر مصرفياً مشروع او غير مصرفي وقد تنشأ مخاطر كذلك من عدم وجود كفاءات وخبرات ناجحة وقادرة على التطوير، (الحملوي، 2003).

4. **الفقدان والسرقة:** من المخاطر التي تنشأ عن استخدام النقود الإلكترونية هو فقدان وسرقة البطاقة او الرقم السري والارقام التعريفية او سرقة الحسابات الخاصة بالدفع الإلكتروني من خلال عمليات القرصنة على شبكة الإنترنت او على ارض الواقع (الجرف، 2003)

5. **الجهل:** وهو عنصر مهم في وقوع الخطر في التعامل بالنقود الإلكترونية والجهل قد يكون من ناحية العميل الذي قد يسيء استخدام النظام ويجهل فوائده وكل ما له وما عليه، أو من ناحية المصرف في جهله لفهم متطلبات العملاء وكيفية تحقيقها بالشكل الامثل. (الشرقاوي، 2003)

تصميم الاستبانة ونتائج مسح البيانات

اولا: تصميم الاستبانة

في هذه الدراسة تم تغيير الاستبانة لقياس امكانية استخدام النقود الالكترونية وكانت نوعية الاسئلة مغلقة، ومن بعض الفوائد بالنسبة للأسئلة المغلقة: اولاً، من السهل تحدد الردود، ثانياً، الإجابات قابلة للمقارنة، ثالثاً، من السهل اثبات العلاقة بين المتغيرات (بريمان اند بيل، 2003).

ولقد تم اعتماد الباحث على توزيع 54 استبانة على مجموعة من الاشخاص العاملين في اربيل بوظائف واعمار مختلفة حيث طلب من المجيبين على الاستبانة تحديد توقعاتهم وتجاربهم حول النقود الالكترونية وامكانية استخدامها في خمس جداول استبائية والتي تستخدم لهذا الغرض وهي (غير موافق بشدة، غير موافق، محايد، موافق، موافق بشدة) وقسمت الاستبانة الى جزئين من اجمالي 19 سؤالاً والتي تغطي المتغيرات المستقلة والمعتمدة للدراسة وهي كالآتي: -

- كان الجزء الاول متعلقاً بالجانب الشخصي للمستخدمين المحتملين حيث تضمنت 5 اسئلة عن النوع الفئّة العمرية والتحصيل الدراسي والمهنة وما إذا كان قد استخدم النقود الالكترونية.

- وكان الجزء الثاني عن استخدام النقود الالكترونية ودرجة امانها وهل يمكن استبدالها عن النقود الاعتيادية في التعاملات السوقية والخارجية وهل توجد ثقة لمستخدمي النقود الالكترونية بمصدرها وكان عددها 14 سؤالاً.

ثانياً: نتائج مسح البيانات

1- النتائج العامة

من اجل القاء الضوء على البيانات الشخصية للمشاركين في الاستبيان تم تفرغ البيانات في الجدول رقم (1) وتبين بأن اغلب الفئات العمرية المشاركة في الاستبيان كانت من الفئة الشابة وبين 20-39 سنة وبنسبة 90.8% موزعة بين (20-29 سنة بنسبة 74.1%) + (30-39 سنة بنسبة 16.7%) وهذا يدل على ان اغلب الاجابات كانت من الفئة الشابة والتي لها معرفة بالنقود الالكترونية وكما مبين ان نسبة 53.7 % من المشاركين قد استخدموا النقود الالكترونية الاجابات كانت ايجابية

جدول رقم (1):نتائج عامة

النسبة المئوية	مجموع التكرارات	الفقرة	
%77.8	42	ذكر	النوع
		انثى	
%74.1	40	20-29 سنة	العمر
		30-39 سنة	
		40-49 سنة	
		50 سنة فأكثر	
%38.9	21	دبلوم	التحصيل الدراسي
		بكالوريوس	
		ماجستير	
		دكتوراه	
%37	20	موظف	المهنة
		مدير	
		تاجر	
		اخرى	
53.7%	29	نعم	هل قمت باستخدام النقود الالكترونية سابقاً
		لا	

المصدر: من اعداد الباحث

2- تحليل النتائج ونسب التوافق

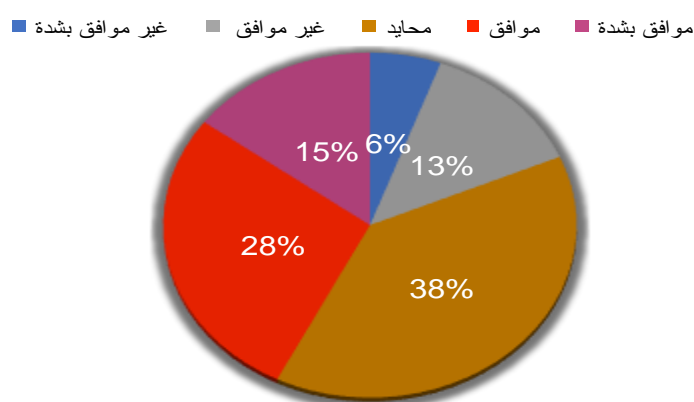
من اجل لقاء الضوء على امكانية استخدام النقود الالكترونية فقد تم اعداد الاستبانة المرفقة في الملحق (1) وقد تم توزيع الاستبانة بصورة عشوائية على مواقع التواصل الاجتماعي على شكل استبانة الكترونية وكانت المدة الزمنية للمشاركة في الاستبيان على مواقع التواصل الاجتماعية 3 ايام بعدها تم غلق الاستمارة. سوف نقوم الان بتحليل نتائج كل سؤال من الاستبانة حسب تسلسل الاسئلة:

التسلسل	السؤال	غير موافقة بشدة	غير موافق	محايد	موافق	موافق بشدة
1	تعتمد على العملات الالكترونية في حياتك اليومية.	6%	13%	38%	28%	15%
2	تفضل استخدام النقود الالكترونية في التعاملات الخارجية.	4%	4%	31%	46%	15%
3	تفضل استخدام النقود الورقية في التعاملات السوقية.	7%	10%	22%	39%	22%
4	ان استخدام العملات الالكترونية أسهل من استخدام النقود الورقية.	8%	9%	13%	39%	31%
5	يمكنك الحجز في شركات الخطوط الجوية وفي الفنادق من خلال النقود الالكترونية أسهل من النقود التقليدية.	0%	4%	11%	31%	54%
6	ان النقود الالكترونية سهلت عملية الشراء عبر الانترنت.	2%	6%	7%	35%	50%
7	ان كثرة التعامل بالنقود الالكترونية يعرضك لوسائل الاحتيال عبر الانترنت.	6%	4%	39%	31%	20%
8	عدم المعرفة في استخدام العملة الالكترونية سبب في قلة اقتنائها من قبل الافراد.	3%	6%	9%	52%	30%
9	عدم المعرفة بكيفية استعمال العملات الالكترونية ادى الى قلة التعامل بها من قبل المتاجر في الاقليم.	9%	6%	24%	33%	28%
10	ان الضمانات المقدمة للجهات التي تقوم بإصدار العملة الالكترونية (البطاقة الائتمانية) أحد الاسباب التي تجعلك تستخدم العملة النقدية.	6%	6%	31%	51%	6%
11	ان الاختلاف في مستويات الدخل للطبقات الاجتماعية يجعل الافراد يعتمدون على استخدام العملة النقدية من اجل الحصول على مقتنياتهم.	6%	2%	32%	41%	19%
12	تحد النقود الالكترونية من عمليات التزوير.	4%	7%	19%	30%	40%

13	في حالة السرقة يوجد لديك ضمان استرجاع للعملة النقدية.	7%	24%	19%	31%	19%
14	تؤثر الظروف الاقتصادية على مدى ثقة الافراد في استخدام العملة الالكترونية.	6%	11%	17%	40%	26%

1- نلاحظ في الشكل رقم (1) ان النسبة الاكبر من المشاركين محايدين على اعتمادهم على العملات الالكترونية في حياتهم اليومية وهي بنسبة 39% من عينة البحث، اما نسبة الاشخاص الذين لا يعتمدون على استخدام النقود الالكترونية في حياتهم اليومية قليلة جداً حيث بلغت 6% فقط من مجموع عينة البحث.

الشكل رقم (1)

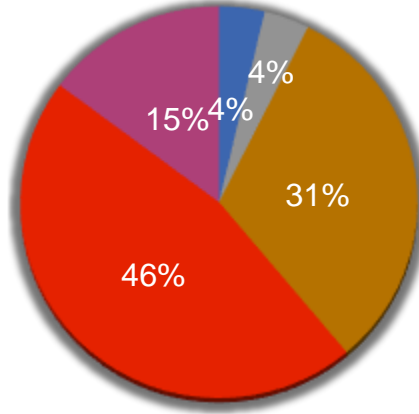


المصدر: من اعداد الباحث

2- يوضح الشكل رقم (2) ادناه ان النسبة الاكبر من المشاركين يعتمدون على النقود الإلكترونية في تعاملاتهم الخارجية حيث بلغت نسبتهم 46% من عينة البحث، اما الذين لا يعتمدون على النقود الالكترونية فقد بلغت نسبتهم 4% من مجموع العينة في التعاملات الخارجية.

الشكل رقم (2)

موافق بشدة موافق محايد غير موافق غير موافق بشدة

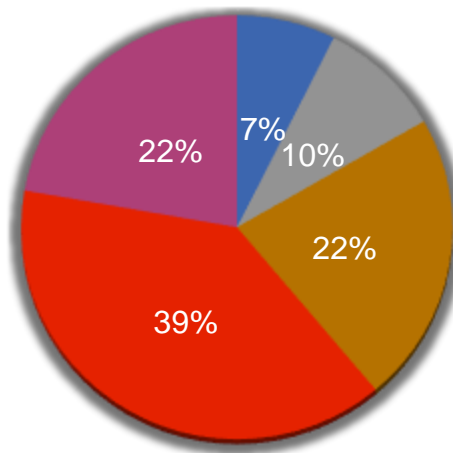


المصدر: من اعداد الباحث

3- ان نسبة 39% يفضلون استخدام النقود الورقية في التعاملات السوقية اليومية وهذا ما نلاحظه في الشكل رقم (3) ونسبة قليلة لا يفضلون ذلك اذ بلغت نسبتهم 7% من عينة البحث.

الشكل رقم (3)

موافق بشدة موافق محايد غير موافق غير موافق بشدة



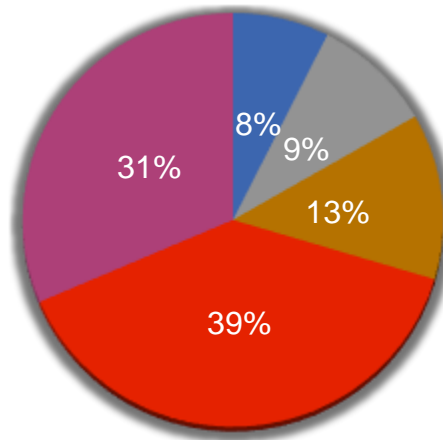
المصدر: من اعداد الباحث

4- ان استخدام العملة الالكترونية أسهل من استخدام النقود الورقية حيث نلاحظ من الشكل رقم (4) ان استخدام

العملة الالكترونية أسهل بكثير من استخدام العملة الورقية بالنسبة للمشاركين الذين بلغت نسبتهم 39%، وان عدد قليل يعتبر النقود الورقية أسهل من النقود الالكترونية حيث بلغت نسبتهم 8% فقط.

الشكل رقم (4)

موافق بشدة موافق محايد غير موافق غير موافق بشدة

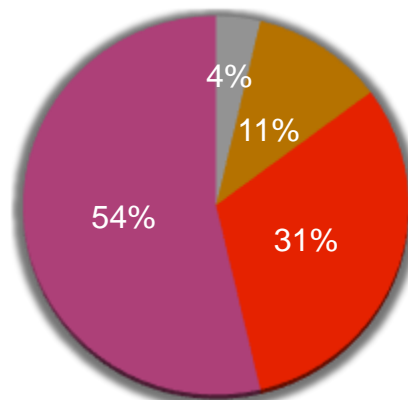


المصدر: من اعداد الباحث

5- ان استخدام النقود الالكترونية عند القيام بالحجز عبر شركات الخطوط الجوية والفنادق تعد من أسهل الوسائل المستخدمة وهذا ما اكدته أكبر نسبة من المشاركين التي بلغت 54% من عينة البحث، ونسبة 4% ممن لا يفضلون استخدام النقود الالكترونية عند حاجتهم لمثل هذه الخدمات.

الشكل رقم (5)

موافق بشدة موافق محايد غير موافق غير موافق بشدة

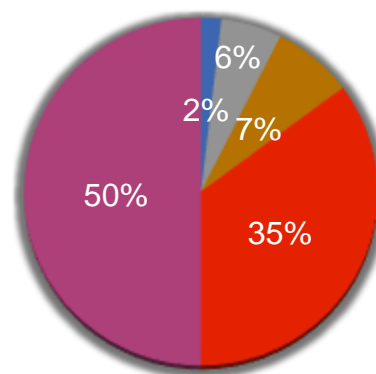


المصدر: من اعداد الباحث

6- ان النقود الإلكترونية سهلت عملية الشراء عبر الانترنت وهذا ما نلاحظه من الشكل رقم (6) حيث ان اغلبية المشاركين اتفقوا على ان استخدام النقود الالكترونية في عمليات الشراء عبر الانترنت أسهل من استعمال النقود التقليدية اذ بلغت نسبتهم 50% اي ما يعادل نصف عينة البحث واما تباين الآراء الاخرى بين بقية الاختيارات فكانت نسبة غير موافقين بشدة هي 2% والتي تمثل اقل نسبة من عينة البحث.

الشكل رقم (6)

موافق بشدة موافق محايد غير موافق غير موافق بشدة

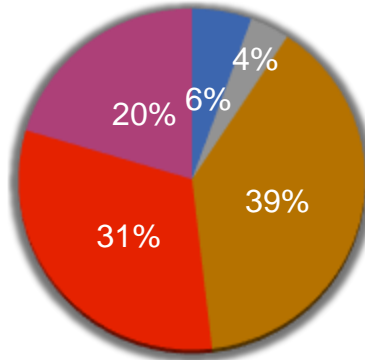


المصدر: من اعداد الباحث

7- من الشكل رقم (7) نجد ان تعرض مستخدمي النقود الالكترونية للاحتيال حصل مع 39% من عينة البحث والتي تمثل الحيادية وهذا يفسر امكانية تعرض البعض للاحتيال الالكتروني، وظهرت اقل نسبة هي بعدم الموافقة على ان التعامل بالنقود الالكترونية يعرضهم للاحتيال عبر الانترنت والتي بلغت 4%.

الشكل رقم (7)

موافق بشدة موافق محايد غير موافق غير موافق بشدة

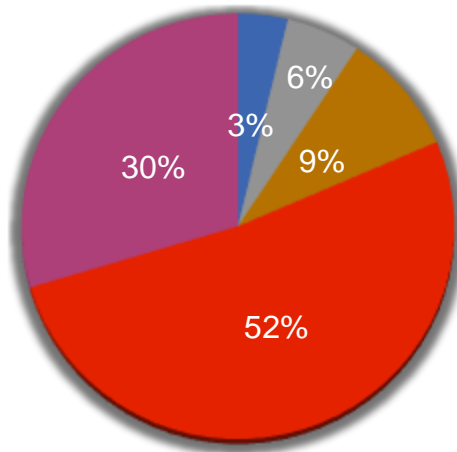


المصدر: من اعداد الباحث

8- ان عدم المعرفة في استخدام العملة الالكترونية سبب في قلة اقتنائها من قبل الافراد، حيث نجد من مجموع الاجابات ان الاغلبية اتفقوا على انها من الاسباب الرئيسية لقلة اقتناء العملة الالكترونية والتي بلغت 52%، وان نسبة قليلة جداً غير موافقة على ان عدم المعرفة باستخدام هذا النوع من العملات يعد من اسباب عدم اقتنائها والتي بلغت 3%.

الشكل رقم (8)

موافق بشدة موافق محايد غير موافق غير موافق بشدة

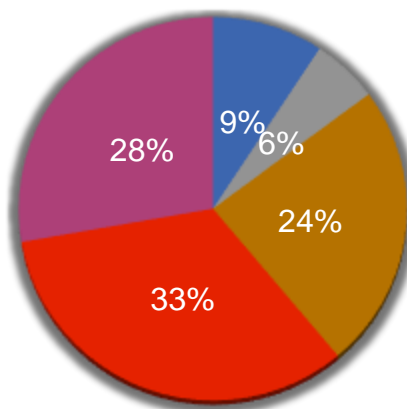


المصدر: من اعداد الباحث

9- ان اغلبية المشاركين اتفقوا على ان عدم المعرفة الكافية لاستخدام العملات الإلكترونية سبب رئيسي في قلة استخدامها من قبل المتاجر في الاقليم عامة واربيل خاصة والتي بلغت 33% من عينة البحث، وان نسبة 6% غير موافقة على ان عدم المعرفة قلل من التعامل بالنقود الالكترونية من قبل المتاجر وهي نسبة قليلة وهذا ما نلاحظه في الشكل رقم (9).

الشكل رقم (9)

موافق بشدة موافق محايد غير موافق غير موافق بشدة

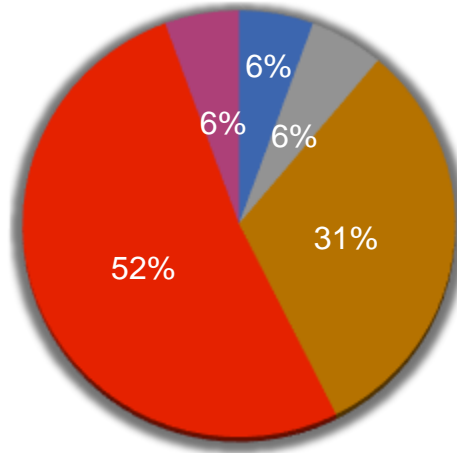


المصدر: من اعداد الباحث

10- ان الضمانات المقدمة للجهات التي تقوم بإصدار العملة الالكترونية (البطاقة الائتمانية) احد الاسباب التي تجعلك تستخدم العملة النقدية حيث يوضح الشكل رقم (10) ان غالبية المشاركين اتفقوا على ان الضمانات المقدمة للجهات المصدرة للنقود الإلكترونية سبب رئيسي يجعل الافراد يستخدمون العملة النقدية التقليدية اذ بلغت نسبتهم 51% وذلك على الجهات المختصة بإصدار العمل الالكترونية تسهل اصدارها بضمانات مقبولة من الافراد المستخدمين ونسبة قليلة جداً غير موافقة بشدة على ذلك اذ بلغت 6% وهي متطابقة مع نسبة من لا يوافقون بشدة والموافقون بشدة.

الشكل رقم (10)

موافق بشدة ■ موافق ■ محايد ■ غير موافق ■ غير موافق بشدة

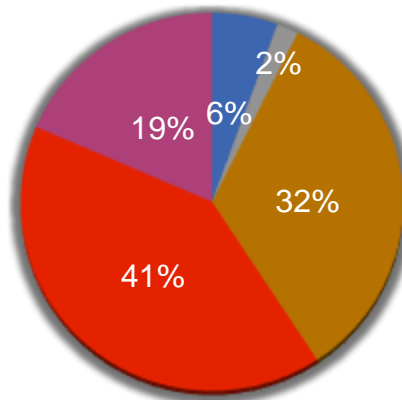


المصدر: من اعداد الباحث

11-نلاحظ من الشكل رقم (11) ان نسبة 41% من المشاركين اتفقوا على ان الاختلاف في مستويات دخل الطبقات الاجتماعية سبب رئيسي في استخدام العملات النقدية من قبل الافراد وعدم تفضيل العملات الالكترونية عليها والتي تمثل أعلى نسبة من بين الاجابات اما أدني نسبة فتمثلت بعدم الموافقة وبشدة على ان الاختلاف في مستويات الدخل تؤثر على استخدام المجتمع للنقود الالكترونية.

الشكل رقم (11)

موافق بشدة ■ موافق ■ محايد ■ غير موافق ■ غير موافق بشدة



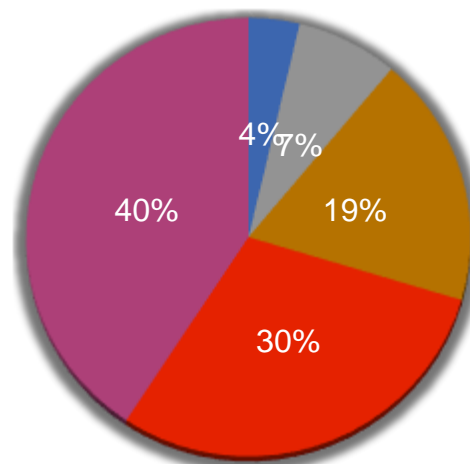
المصدر: من اعداد الباحث

12- تحد النقود الإلكترونية من عمليات التزوير حيث نجد ان نسبة 41% اتفقوا وبشدة على ان عملية تزوير النقود الورقية ستكون بصورة اقل في داخل المجتمع في حالة استخدام النقود الالكترونية في

التعاملات بين طبقات المجتمع اما اقل نسبة فقد بلغت 4% من عينة البحث والذين لا يرون ان للنقود الالكترونية إثر على تقليل نسبة تزوير النقود الورقية وكما موضح في الشكل رقم (12) ادناه

الشكل رقم (12)

موافق بشدة موافق محايد غير موافق غير موافق بشدة

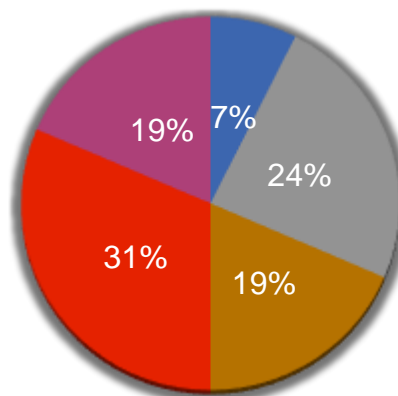


المصدر: من اعداد الباحث

13- نلاحظ من الشكل رقم (13) ان النسبة الاكبر من المشاركين اتفقوا على انه يوجد ضمان لاسترجاع العملة النقدية في حال تم سرقتها اذ بلغت 31% من مجموع عينة البحث، وان اقل نسبة وهي 7% جاءت بعدم الموافقة وبشدة.

الشكل رقم (13)

موافق بشدة موافق محايد غير موافق غير موافق بشدة

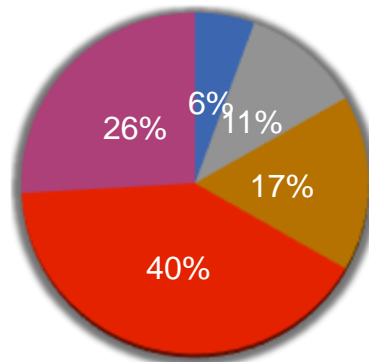


المصدر: من اعداد الباحث

14- تؤثر الظروف الاقتصادية على مدى ثقة الافراد في استخدام العملة الالكترونية، حيث بلغت نسبة الموافقين بشدة 41% من عينة البحث اي ان وجود الاستقرار الاقتصادي يساعد على زيادة الثقة بالتعامل بالنقود الالكترونية بين افراد المجتمع في اربيل واما النسبة غير موافقة على ذلك فهي قليلة جدا اذ بلغت 6% من عينة البحث.

الشكل رقم (14)

موافق بشدة موافق محايد غير موافق غير موافق بشدة



المصدر: من اعداد الباحث

الاستنتاجات: -

- 1- تقبل افراد المجتمع استخدام النقود الالكترونية في التعاملات الخارجية أكثر بكثير من استخدامها على الصعيد المحلي والداخلي وذلك بسبب قلة استخدامها من قبل المتاجر والافراد داخل الاقليم.
- 2- تحصل النقود الالكترونية على ثقة عالية من قبل مستخدميها لسهولة العمل بها مقارنة بالنقود الورقية فضلا عن سهولة حملها اثناء القيام بالتعاملات اليومية والسوقية بين مستخدميها
- 3- ان استخدام النقود الالكترونية في عمليات الشراء على المواقع الالكترونية سهلت عملية انتقال النقود بين مختلف انحاء العالم من دون ان تكون هناك ضرورة لاستخدام النقود الورقية، فضلا عن سرعة الأداء من اجل تحقيق غرض المستخدم باقتناء ما يرغب به من سلع وخدمات.
- 4- ان تقديم العديد من الضمانات من اجل حصول العملات الالكترونية على شكل البطاقة الائتمانية مثل ((visa card, master cad, key card)) وغيرها من اشكال النقود الالكترونية أدت الى تفضيل بعض المستخدمين اللجوء الى العملات الورقية باعتبارها اقل كلفة.
- 5- بسبب سهولة تعرض النقود الورقية الى عمليات التزوير والاحتيال بصورة مستمرة يفضل العديد من الأشخاص التعامل بالنقود الالكترونية لصعوبة تعرضها لهذا النوع من التلاعب.
- 6- ان استقرار الظروف الاقتصادية في المنطقة من اهم العوامل التي تؤثر على مدى ثقة الافراد باستخدام النقود الالكترونية.

التوصيات:

- 1- زيادة الوعي في المجتمع بأهمية استخدام النقود الالكترونية كبديل للنقود الورقية، وتأكيد مدى تمتعها بخاصية الامان مقارنة بالنقود الورقية.
- 2- تشجيع المصارف في اربيل من اجل حث عملائهم على استخدام هذا النوع من العملة الالكترونية مما يساعد على توفير الوقت والمجهود لكلا الطرفين.
- 3- زيادة الثقة بالتعاملات المصرفية التي تتم عبر الانترنت مما يساعد على توجه المستخدمين الى اقتناء هذا النوع من النقد الذي يسهل حمله واستخدامه في كل مكان وزمان.

المصادر والمراجع العربية

الكتب

1. الجنبهي، منير و، الجنبهي، محمود، "النقود الالكترونية"، دار الفكر الجامعي، الاسكندرية، 2005
2. السعيد، صلاح "معجم العولمة ومفهومها" دار الجيل، بيروت، 2012
3. السيد علي، د. عبد المنعم و، العيسى د. نزار، "النقود والمصارف والاسواق المالية"، دار الحامد، عمان الاردن، 2004
4. القباني، ثناء، والسواح، نادر، "النقود البلاستيكية وأثر المعاملات الالكترونية على المراجعة الداخلية في البنوك التجارية" الدار الجامعية، الاسكندرية، 2006
5. الوادي، كامل، "الأعمال المصرفية والقوانين المنظمة لها"، دار المتنبي للطباعة والنشر والتوزيع، ابوظبي، 1991
6. الوحيد، خيرية، "النقود الالكترونية من منظور إسلامي، دار العلوم، الشارقة، 2005
7. رزق، د. ميراندا، "النقود والبنوك"، مصر، 2009
8. سفر، احمد، "أنظمة الدفع الالكتروني"، المؤسسة الحديثة للكتاب ناشرون، طرابلس، 2008
9. سمحان، حسن، وسمحان، سهيل، "النقود والمصارف، دار المسيرة، عمان، 2010
10. شافي، نادر، عبد العزيز، "المصارف والنقود الالكترونية"، المؤسسة الحديثة للكتاب ناشرون، طرابلس لبنان، 2007
11. كافي، مصطفى، يوسف، "التجارة الالكترونية"، دار المؤسسة رسلان للطباعة والنشر والتوزيع، دمشق، 2010
12. محمود، حمد عبده، "الموجز في النقود والبنوك"، دار الكتاب الجامعي، القاهرة، 1978

الرسائل والأطاريح

1. الجرف، أ.د. محمد، "أثر استخدام النقود الإلكترونية على الطلب وعلى السلع والخدمات"، دبي، 2003،
2. الجزراوي، نورا، "إثر استعمال النقود الالكترونية على العمليات لمصرفية"، جامعة الشرق الأوسط للدراسات العليا، 2011

3. الحملاوي، صالح، "دراسة تحليلية لدور النقود الإلكترونية في التجارة الإلكترونية والعمليات المصرفية الإلكترونية، دبي، 2003
4. الشرقاوي، أ.د. محمود، "مفهوم الأعمال المصرفية الإلكترونية وأهم تطبيقاتها، دبي، 2003
5. الشافعي، د. محمد، "الاثار النقدية والاقتصادية والمالية للنقود الإلكترونية" مؤتمر الأعمال المصرفية الإلكترونية، دبي، 2003
6. العربي، د. نبيل، "الشيك الإلكتروني والنقود الرقمية" دبي، 2003
7. زين الدين، أ.د. صلاح، "دراسة اقتصادية لبعض مشكلات وسائل الدفع الإلكتروني"، دبي، 2003
8. سرحان، د. عدنان، "الوفاء (الدفع) الإلكتروني"، دبي، 2003
9. د. غالم عبد الله و أ. قريد عمر، "مستقبل سوق النقود الالكترونية" 2018
10. متري، د. موسى، "القواعد القانونية النازمة للصيرفة الإلكترونية"، دبي، 2003
11. منصور، شيماء، "احكام التعامل بالنقود الالكترونية واثرة على المعاملات المعاصرة"، كلية الشريعة والقانون الجامعة الإسلامية، غزة، 2015

المجلات والمقالات

1. البنك المركزي الاوربي (1997)
2. المفوضية الاوربية "نافعة الاتحاد الأوربي والدروس المستفادة" ص 27

الإنترنت

(<https://www.creditcards.com/>)

المصادر الاجنبية

- 1- Ab Hamid, N. R., & Cheng, A. Y. (2020). A risk perception analysis on the use of electronic payment systems by young adult. order, 6(8.4), 6-7.
- 2- Bryman, A. & Bell, E., Business Research Methods, New York: Oxford University Press Inc. (2003).

توظيف رأس المال الاجتماعي في تنمية التسويق الرقمي: دراسة استطلاعية لآراء عينة من العاملين في شركات الانترنت المنزلي في مدينة الموصل

سيف خالد زكريا

الدكتور محمد محمود الملاحسن

مدرس / قسم إدارة التسويق

استاذ مساعد / قسم إدارة التسويق

كلية الإدارة والاقتصاد / جامعة الموصل

saif_khalid@uomosul.edu.iq

mohamed_almola@uomosul.edu.iq

الملخص

سعى الباحثان في بحثهم إلى تضمين مجموعة من الخطوات تمثلت الخطوة الاولى نحو الوقوف على مفهوم رأس المال الاجتماعي وبيان أهميته وثم اهدافه ومن ثم تحديد الابعاد المبحوثة لرأس المال الاجتماعي، من خلال استعراض اراء الكتاب والباحثين بخصوص التفاصيل المشار اليها اعلاه، وقدم الباحثان في الخطوة الثانية مفهومهما الاجرائي لرأس المال الاجتماعي بوصفه مجموعة من العلاقات والمعايير غير الرسمية والتي تكون مشتركة بين اعضاء المجموعة التي تسمح بالتعاون بينهم وكذلك تخول المشاركة في العمل الجماعي المتعاون بفاعلية من اجل تحقيق الاهداف المرغوبة، اما الخطوة الثالثة فكانت نحو الوقوف على مفهوم التسويق الرقمي وذلك من خلال استعراض عدد من المفاهيم لمجموعة من الكتاب والباحثين، وكذلك بيان اهمية التسويق الرقمي التي تكتسب أهميتها لان المنظمات تحتاج إلى التكيف لا سيما مع الزيادة الديناميكية للبيئة، فضلا عن بيان اهدافه ومميزاته وصولا الى استعراض الابعاد التي اتفق عليها الكتاب والباحثين للتسويق الرقمي، اما الخطوة الرابعة فتمثلت نحو الوقوف على حقيقة الدور الذي يمكن ان يؤديه رأس المال الاجتماعي في تنمية التسويق الرقمي، وقد اختار الباحثان لهذا الغرض مجموعة من شركات الانترنت المنزلي في مدينة الموصل مجتمعا لبحثهم، وقاموا بتحصيل ما يستلزم من البيانات لعينة من العاملين في هذا المجتمع تمثلت بـ (78) فردا مبحوثا، بواسطة استمارة استبانة خاصة اعدت لأغراض هذا البحث، وتمثلت الخطوة الخامسة بالمعالجة الاحصائية لهذه البيانات في إطار مجموعة من الاختبارات الاحصائية التي تلائم والبيانات التي استحصلت في ضوء الاستبانة، وتوصل الباحثان الى ايجابية ومعنوية العلاقات بين المتغيرين، وعلى ضوء ذلك قدم الباحثان جملة من المقترحات التي تنسجم وما تم التوصل اليه من استنتاجات.

الكلمات المفتاحية: رأس المال الاجتماعي، التسويق الرقمي.

المقدمة: يعد رأس المال الاجتماعي من اهم البنى التحتية الضرورية لحياة المنظمة، فهو متأصل في العلاقات بين الأفراد داخل المنظمة وخارجها وأحد أهم المحركات الأساسية والرئيسية لعملية التنمية وقائدها في مختلف القطاعات سواء أكان على المستوى الإداري أم الاقتصادي فبدون العنصر البشري لا يمكن انجاز الاعمال فبقاء منظمات الاعمال واستمرارها في عالم المنافسة يتطلب وجود شبكات عمل متماسكة مبنية في ضوء ابعاد هذا المفهوم، في حين ان التسويق الرقمي يوفر العديد من المنصات المفيدة لتكون صلة وصل مباشرة بين الزبون والمنظمة المنتجة. كما ان مصطلح التسويق الرقمي يشتمل على كل الخطوات التسويقية التي تقوم بها المنظمات على شبكة الإنترنت، حيث تستفيد هذه المنظمات من القنوات الرقمية، مثل غوغل ووسائل التواصل الاجتماعي والبريد الإلكتروني والمواقع الإلكترونية، للتواصل من الزبائن الحاليين والمحتملين، والترويج لمنتجاتهم بشكل جذاب يصل إلى أكبر عدد ممكن من الزبائن حول العالم.

عليه يتناول البحث الحالي عدة محاور هي:

الأول: أختص بمنهجية البحث (مشكلته، أهدافه، وأهميته، فرضيته، منهجه وتقاناته، حدوده).

الثاني: تأطيراً نظرياً لرأس المال الاجتماعي.

الثالث: تأطيراً نظرياً للتسويق الرقمي.

الرابع: أستهل بوصف عينة البحث، وما يخص مواقف المستبينة آراءهم، فضلاً عما يخص اختبار فرضيات البحث أيضاً.

الخامس: وتضمن استنتاجات البحث ومقترحاته.

المحور الأول: منهجية البحث

أولاً. مشكلة البحث: ان واقع قطاع شركات الانترنت يمر بمرحلة تغيير جديدة بعد الثورة التكنولوجية المتصاعدة والانفتاح التكنولوجي الحاصل في المجتمع، مما دفع تلك الشركات الى تطوير إجراءات عملها وتحديث أنظمتها عبر توظيف رأس المال الاجتماعي لديها وتدريبه وتطويره مما سينعكس على تقديم خدمات جديدة ومتميزة، كما ان التحدي الاكبر يتمثل في تهيئة الأرضية والبيئة المناسبة لاستيعاب وتطبيق التقانة الحديثة من خلال تهيأت الكادر الوظيفي وتوظيفه على النحو المناسب لتنمية قطاع التسويق الرقمي.

لذا جاء هذا البحث ليسلط الضوء على هذين البعدين من خلال تساؤلات يمكن إثارتها لتعبر عن مشكلة البحث وفق التساؤلات الآتية:

1. هل يسهم رأس المال الاجتماعي في تنمية التسويق الرقمي.

2. هل توجد علاقة ارتباط بين رأس المال الاجتماعي والتسويق الرقمي.

3. هل توجد علاقة تأثير بين رأس المال الاجتماعي والتسويق الرقمي.

ثانياً. أهمية البحث وأهدافه: تبرز أهمية البحث من أهمية أهدافه التي تتمثل بجملة الإجابات عن التساؤلات المثارة في مشكلته من جهة، وما يخص فرضياته التي سيتم الوقوف عليها لاحقاً من جهة أخرى والتي يمكن عرض تفاصيلها في جانبين على النحو الآتي:

النظري: أو الأهمية النظرية التي يمكن أن تتجلى من خلال الإجابات المشار إليها بوصفها قد توفر بمجملها إطاراً نظرياً يمكن أن يفيد الباحثان فيما لو أرادا بلورة إطار فكري يؤسس لمفهوم رأس المال الاجتماعي من جهة وبلورة إطار فكري آخر للتسويق الرقمي من جهة أخرى مما قد يفيد المهتمين بهذه المواضيع من الباحثين والكتاب.

الميداني: أو الأهمية الميدانية التي قد تساعد في الإجابة عن تساؤل البحث بوصفها ستؤكد أو تنفي جزئياً أو كلياً مدى اسهام وتأثير البعدين فيما بينهما.

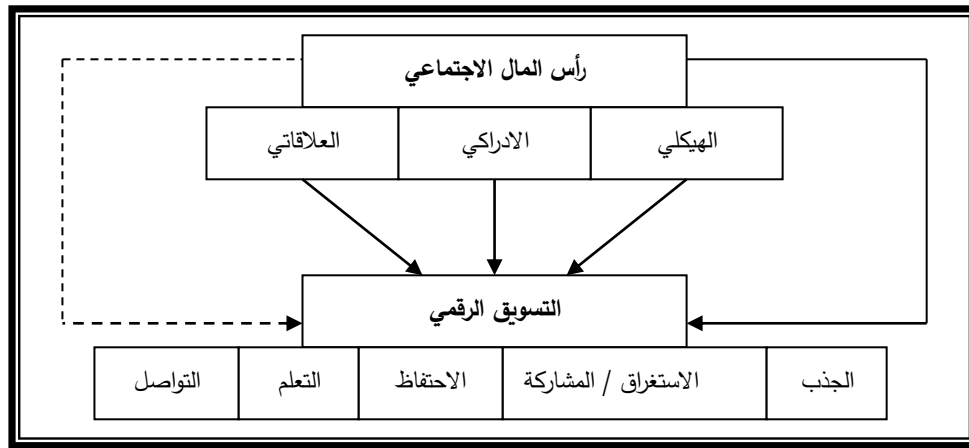
انطلاقاً من ذلك تبدو أهداف البحث في:

1. التعرف على رأس المال الاجتماعي والتسويق الرقمي من حيث مفهومهم وأهميتهم وأهدافهم والمميزات والتأكيد عليها في إطارها النظري.

2. تقديم دراسة عملية للميدان المبحوث عن طبيعة العلاقة بين هذه الأبعاد فيما بينها.

3. تقديم مجموعة من المقترحات اعتماداً على نتائج التحليل والاستنتاجات التي يتوصل إليها الباحثان.

ثالثاً. **أنموذج البحث وفرضياته:** يوضح أنموذج البحث مجموعة العلاقات المنطقية التي قد تكون في صورة كمية أو كيفية وتجمع معاً الملامح الرئيسة للواقع الذي تهتم به، فالمعالجة المنهجية لمشكلة البحث تتطلب تصميم أنموذج فرضي يوضح فيه العلاقات المنطقية بين بعدي البحث، وللتعبير عن نتائج الأسئلة البحثية المثارة في مشكلة البحث ويعبر عن ذلك الشكل (1).



الشكل (1): أنموذج البحث

المصدر: من إعداد الباحثان

وتتحدد فرضيات هذا البحث بالفرضيات الرئيسة والفرعية الآتية:

1. الفرضية الرئيسة الأولى: لا يسهم رأس المال الاجتماعي في تنمية التسويق الرقمي في المنظمات المبحوثة، ويتفرع عنها الفرضية الفرعية الآتية:

أ. لا تسهم أبعاد رأس المال الاجتماعي في تنمية التسويق الرقمي في المنظمات المبحوثة.

2. الفرضية الرئيسة الثانية: لا توجد علاقة ارتباط بين رأس المال الاجتماعي والتسويق الرقمي في المنظمات المبحوثة، ويتفرع عنها الفرضيات الفرعية الآتية :

ب. لا يوجد علاقة ارتباط بين متغيرات رأس المال الاجتماعي وبعد التسويق الرقمي.

3. الفرضية الرئيسة الثالثة: لا توجد علاقة أثر بين رأس المال الاجتماعي والتسويق الرقمي في المنظمة المبحوثة، ويتفرع عنها الفرضيات الفرعية الآتية :

ج. لا تتباين الأهمية النسبية لمتغيرات أبعاد رأس المال الاجتماعي على بعد التسويق الرقمي في المنظمات المبحوثة.

رابعاً. **منهج البحث وتقاناته:** اعتمد البحث المنهج الوصفي التحليلي منهجاً رئيساً له وذلك لملاءمته في وصف أبعاد البحث، وانطلاقاً من ذلك اعتمد على تقانات هذا المنهج في الحصول على البيانات المناسبة

لإنجاز البحث، من خلال الكتب والرسائل والاطاريح والبحوث لبعض الكتاب والباحثين وكذلك من خلال الشبكة الدولية للمعلومات (الانترنت)، كما تم الاعتماد على استمارة الاستبانة التي أعدها الباحثان في ضوء المصادر التي أتاحت له والتي سيتم الوقوف عليها في الجانب النظري للبحث، والتي تضمنت المحاور الآتية: الأول: أختص بالحصول على البيانات التي تصف خصائص المستبينة آراؤهم من أفراد العينة العشوائية للبحث والذين سيتم وصفهم اعتماداً عليها لاحقاً.

الثاني: أختص بالحصول على البيانات المناسبة لإنجاز البحث، وتضمن (30) مؤشراً، تغطي متغيرات البحث.

تجدر الإشارة إلى أن الاستمارة المشار إليها تم توزيعها على عينة عشوائية من العاملين في شركات الانترنت المنزلي في مدينة الموصل، والذي بلغ عددهم (78) فرداً، وسيقف الباحثان على أوصاف هذه العينة في مستهل الإطار الميداني لبحثه لاحقاً.

وأخيراً فيما يتعلق بتقانات التحليل: فقد تم اعتماد برنامج النظام الجاهز (SPSS-21) والذي بواسطته تم استخراج التكرارات والأوساط الحسابية والانحرافات المعيارية للإجابات قدر تعلقها بكل عبارة من العبارات التي وردت بالاستبانة، وكذلك بعض الاختبارات التي اختارها الباحثان بوصفها من الاختبارات المناسبة في دراسة العلاقات بين متغيرات البحث المختلفة.

خامساً. حدود البحث

1. الحدود المكانية: تمثلت الحدود المكانية للبحث بالأفراد عينة البحث والذين استطاع الباحثان التوصل إليهم وتوزيع استمارات الاستبانة عليهم والذين يتواجدون ضمن الحدود الجغرافية لمدينة الموصل.
2. الحدود الزمانية: يمكن عد المدة المحصورة بين 2021/6/20 و 2021/8/28 مناسبة لهذا الغرض، وذلك لكونها المدة التي أنجز فيها هذا البحث بدءاً من الشروع بمهام تحصيل البيانات من المجتمع المبحوث وانتهاء بإنجاز البحث وطباعته.

المحور الثاني: رأس المال الاجتماعي

أولاً. مفهوم رأس المال الاجتماعي: يعتبر العنصر البشري من أهم أصول المنظمة وأساس ثروتها والمؤثر الحقيقي في نجاح المنظمات وأساس ميزتها التنافسية (حسيبة وآخرون، 2019، 164)، ومنذ ظهور مفهوم المنظمة دائمة التعلم، نجد أن المنظمات أصبحت تتجه نحو زيادة معارف العاملين واكتسابهم المزيد من المهارات والقدرات فضلاً عن تنمية قدراتهم الإبداعية والابتكارية لذلك فقد تبنت الكثير من المنظمات شعار "البشر هم أكثر الاستثمارات أهمية" كما أن هنالك اتفاق على أن التحديات التي يحملها العصر الجديد لن يتصدى لها إلا رأس مال بشري دائم التطور، دائم النمو، في سياق تنافسي بالغ الحدة (أبو الروس، 2015، 30) و (المحمد و اليفي، 2009، 6). وفي ضوء ذلك عرف (الحميري و خليل، 2018، 97) رأس المال الاجتماعي بأنه مفهوم شامل يركز على جوانب مختلفة من العلاقات الاجتماعية بين الأفراد الفاعلة ودور هذه العلاقات في توفير الموارد المحتملة، مستندا بذلك على العلاقات المتبادلة وحسن النية فهو نتيجة للارتباطات بين الأطراف ولا يمكن امتلاكه من طرف واحد. اما (الخماس والخفاجي، 2015، 78) فأشارا الى تعريف

مفهوم رأس المال الاجتماعي في إطار وجهتي نظر: الأولى فردية باعتباره قيمة متأنية من علاقات الفرد مع أفراد آخرين في المساعدة على انجاز الاعمال في المنظمة على اعتبار إن الفرد يمتلك الموارد من الشبكات أو العلاقات في المواقف الخاصة للقيام بالأنشطة الفردية. الثانية: المجتمعية وهي أنه قيمة تضاف من خلال مواقع الأفراد في هيكل المنظمة، حيث يمتلك العمل الجماعي من قبل المنظمات والأنظمة الاجتماعية والأفراد أو أصحاب الأسهم المحتاجين إليه للقيام بالأنشطة الجماعية. اما (حسبة وآخرون، 2019، 164) فعرفوه على انه الخصائص الاجتماعية للمنظمات مثل شبكة العلاقات، الشبكات الاجتماعية، الأهداف المشتركة والثقة التي يمكن ان تحسن من كفاء المجتمع من خلال تسهيل الإجراءات وتحقيق المنفعة المتبادلة وبالتالي قدرة العاملين على بناء علاقات اجتماعية داخل المنظمة وخارجها

ثانياً: أهمية رأس المال الاجتماعي: حدد (البناء وآخرون، 2020، 264) و (العبادي والزيادي، 2018، 85) الأهمية المحتملة لرأس المال الاجتماعي في أي منظمة بما يأتي:

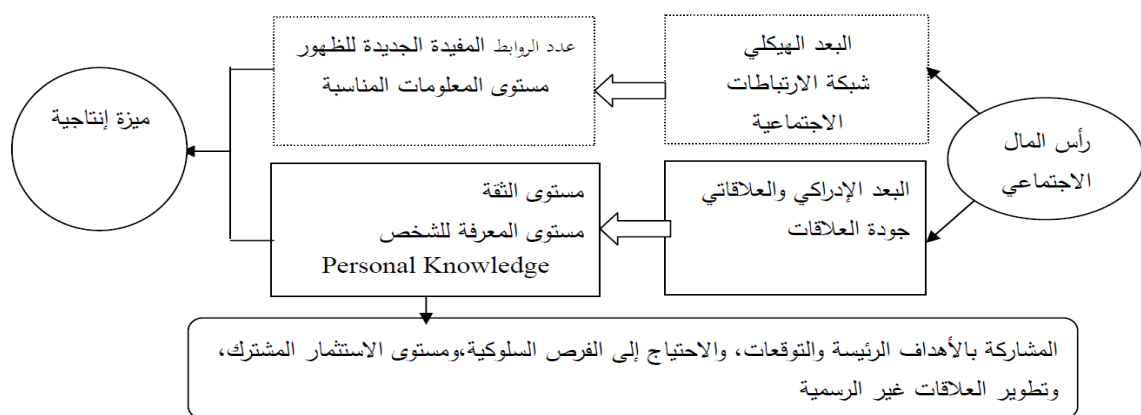
1. يشجع على التزام الفرد لصالح المجموعة او للصالح العام.
2. يعد عاملاً مساعداً في جعل عمل المنظمة مرناً باعتماد تطبيقات المشاركة بالعمل والابتعاد عن هرمية السيطرة والتركيز على الهوية الجماعية.
3. يمثل وسيلة لإدارة العمل الجماعي اذ ان المنظمات رأت رأس المال الاجتماعي القوي لا يكون الالتزام المتبادل السمة الوحيدة للعلاقات بين الموظف وصحاب العمل وإنما العلاقات بين الأعضاء تكون متميزة وبالتالي بقاء المنظمة واستمرارها.

ثالثاً: أبعاد رأس المال الاجتماعي: يتألف رأس المال الاجتماعي من مجموعة من المكونات التي تعبر بمجملها عن أبعاده والتي اختلف الباحثون في تصنيفها (الخماس والخفاجي، 2015، 79)، فيما أشر (الحميري و خليل، 2018، 99) عشرة ابعاد لرأس المال الاجتماعي هي (الهيكلي، الادراكي، العلاقتي، الثقة، المعاملة بالمثل، المشاركة، التعاون، الأعراف، الالتزامات، التكافل والصداقة) في دراسة لآراء عدد من الكتاب والباحثين، الا انه استطاع تحديد ثلاثة ابعاد رئيسية مثلت نقطة الالتقاء والاتفاق لأغلب الباحثين عبر إيجاد النسبة المئوية والتي بلغت (90%) لأبعاد (الهيكلي، الادراكي، العلاقتي) وبنسب مئوية اقل تراوحت بين 10% و 20% لباقي الأبعاد. الامر الذي مهد السبيل امام الباحثان لاختيار هذه الأبعاد فضلاً عن توفر القناعة لدى الباحثان بأن هذه الأبعاد تنسجم مع البحث الحالي لذا سيتم اعتمادها كأبعاد أساسية تعبر عن المتغير الأول المستقل رأس المال الاجتماعي. ويمكن النظر الى ابعاد رأس المال الاجتماعي على النحو الاتي

1. البعد الهيكلي Structural Dimension: هو علاقات غير شخصية " رسمية" بين العاملين تنشأ من خلال مد جسور التواصل الإيجابي بين مختلف المستويات الإدارية لتبادل الأفكار والمعلومات التي تسهم في تحقيق الأداء العالي للعاملين (الحميري و خليل، 2018، 99).
2. البعد الادراكي Cognitive Dimension: هو اشراك المجتمع ثقافياً وانفتاحه حول المعاني المولدة والمحفوظة واللغة المطورة و سياقات الكلام والتوافق العام لاسلوب القيادة والإدارة السائد والذي هو أساساً

رد فعل لتلك العوامل الثقافية والجغرافية المشتركة والمكونة للهيكل الإدراكي للمجتمع وبالتالي فهو موارد متضمنة مجموعة من المفردات التي يمكن للمنظمة من خلالها تقديم تفسيرات للعاملين لتحد من التداخل والازدواجية وتساهم في تقارب مستوى الإدراك. (حافظ وآخرون، 2012، 187) و (الحميري و خليل، 2018، 99)

3. البعد العلائقي Relational Dimension : وهو البعد المكون من مجموعة من العلاقات الخاصة (غير الرسمية) والعائدة إلى الأفراد فيما بينهم ويمكن عدها مصدرا لرأس المال الاجتماعي مع الإشارة إلى أنها قد لا تتحدد بشكل دقيق عبر الأصل الثقافي والتاريخي وإنما عبر الاحترام المتبادل والثقة والأمانة وإن هذا البعد يتكون من ثلاث عناصر أساس هي الالتزام التنظيمي، الثقة، وقوة العلاقة (حسين وصالح، 2021، 275)



الشكل (2) ابعاد رأس المال الاجتماعي

المصدر: حافظ، عبد الناصر علك، النقار، عبد الله حكمت وحמיד، وفاء عدنان، (2012). الاستثمارات الفاعلة لذكاء الاعمال وفقا لمدخل رأس المال الاجتماعي عرض نظري تحليلي. مجلة الإدارة والاقتصاد - الجامعة المستنصرية (93 المجلد الاول)، 177-192.

ان ابعاد رأس المال الاجتماعي بالإمكان عدها قوتين الأولى البعد الهيكلي من جانب باعتباره يشكل عدد من الروابط المفيدة والقوية والمؤدية إلى قبول البيئة الخارجية للظهور بشكل متكامل أو حتى المنافسة مع الآخرين مع ضمان مستوى من المعلومات الداخلية والخارجية المفتوحة القادرة على تبسيط الإجراءات وتحديد الأولويات ليكون الثاني (البعد الإدراكي والعلائقي) معبرا عن مستوى الثقة الداخلية للمنظمة، والمعرفة الشخصية المطلوبة من أعضائها وبالتالي تحقيق حالة التداوب والاعتمادية وصولا للحصول على ميزة تنافسية (حافظ وآخرون، 2012، 188)

المحور الثالث: التسويق الرقمي

أولاً. المفهوم: ظهرت في مجال التسويق مجموعة من المصطلحات التي تعبر عن علاقته بتكنولوجيا المعلومات والاتصالات والتي استخدمت كمترادفات لبعضها بعضا بشك مثير للجدل، ومنها التسويق عبر الانترنت والتسويق الإلكتروني والتسويق الرقمي والتسويق عبر الويب، لكن التسويق الرقمي يعتبر المصطلح الأكثر شيوعا الآن في الاستخدام على المستويين العملي والاكاديمي، حيث حقق شيوعا حول العالم خاصة

بعد عام (2013) طبقا لتصنيف موقع (Google Trends) (عنه واخرون ، 2017 ، 209)، والتسويق الرقمي هو استخدام التقنية الرقمية في التسويق أي كانت سواء كانت موجودة في قتنا الحالي مثل الحواسيب والهواتف الذكية والانترنت أو سيتم اختراعها في المستقبل (Mohamed, 2018, 1)، كما ان التسويق الرقمي هو نهج جديد للتسويق مدعوم بعناصر رقمية لها خصائصها وقواها المحركة الخاصة التي ينبغي ان تكون مفهومة من اجل ان تكون المنظمات في ضوئها قادرة على اختيار تكتيكات واستراتيجيات تسويقية فعالة (الحكيم، الحمامي، 2017، 199). اما (Kotler & Armstrong, 2017, 548) فيوضحان ان التسويق الرقمي هو استخدام الادوات الالكترونية مثل المواقع ووسائل التواصل الاجتماعية والتطبيقات الالكترونية الاخرى من اجل اشراك الزبائن في أي وقت واي مكان عن طريق الاجهزة الرقمية . والتسويق الرقمي مجموعة من التقنيات الرقمية التي تستخدم بشكل كبير من قبل الزبائن كوسائل التواصل الاجتماعي أو غيرها وتسخير هذه التقنيات من قبل المنظمات لعرض سلعهم وخدماتهم بشكل يجذب انتباه هؤلاء الزبائن ليكونوا عملاء حقيقيين لهذه المنظمة أو تلك، كما يعرف بأنه كل شي يستخدم في الترويج بشكل رقمي أو تقني، سواء على الهاتف أو مواقع التواصل الاجتماعي أو عن طريق البريد الالكتروني. اما (الطار، الشمري، 2017، 10) فيعرفاه بأنه عملية استخدام القنوات الرقمية للتواصل مع الزبائن بصورة شخصية من قبل ادارة التسويق في المنظمة للتعرف على حاجاتهم ورغباتهم بشكل مباشر وتلبيتها لهم باقل تكاليف تسويقية وبأقصر وقت ممكن. **ثانياً. أهمية التسويق الرقمي:** يمكن ابراز اهمية التسويق الرقمي من خلال الاتي (الحكيم، الحمامي، 2017، 200)، و(الطار، الشمري، 2017، 10) و(شريف، 2018، 3):

1. يساعد على الوصول لأكبر عدد من الزبائن في اماكن مختلفة، فهم يتواجدون على شبكة الانترنت ويزداد عددهم كل يوم، لذا يمكن تسويق المنتجات عبر الانترنت وبضغطه زر من قبل الزبائن ، فالتسويق الرقمي يجعل التسويق اسهل ما يمكن .
2. يساعد على الوصول إلى الزبائن المستهدفين في أي وقت والزبائن ايضا بإمكانهم الوصول إلى المنتجات في أي وقت .
3. تجاوز القنوات الرقمية التقليدية مما يساعد على الوصول إلى الزبائن وتوسيع نطاق الوصول إلى التسويق الخاص بك وحصر الاهتمام وتجاوز القيود التقليدية مثل المناطق الجغرافية والوقت والتواصل مع زبائن أكثر.
4. اصال الرسالة التسويقية الخاصة بالسموق بدقة الليزر مثل استهداف شرائح معينة في مكان خاص جدا في سوق معين وعلى نطاق واسع.
5. يوفر وسيلة تواصل ومشاركة مع الزبائن من اجل انجاح عملية التسويق الخاصة بك.
6. يساعد في اختيار الاستراتيجيات المناسبة للمحافظة على التركيز والتأكد بان الانشطة التسويقية الخاصة بك تتماشى دائما مع العمل والهدف الذي تسعى اليه وبشكل حاسم ويستهدف الافراد المناسبين.
7. تستفيد منه المنظمات الصغيرة والمتوسطة من خلال انخفاض التكاليف المترتبة على الاعلان.
8. تحسين كفاءة المنتجات المقدمة وتسهيل كل الاتصالات الداخلية والخارجية.

ثالثاً. مميزات التسويق الرقمي: التسويق الرقمي له مميزات عديدة تجعله النوع المفضل لدى المنظمات والافراد على حد سواء ولما أصبح العالم بفضل الانترنت عبارة عن قرية صغيرة تجمع ملايين المستخدمين جعل هذا الامر الحملات التسويقية اداة فعالة جدا من حيث الانتشار السريع في الاسواق وعلى مواقع التواصل الاجتماعي لان الامر ببساطة هو كبسة زر حتى يظهر المنتج إلى الفئة المستهدفة، لذا تبرز مميزات التسويق الرقمي من خلال الاتي (Ashram،2016،5) و (Mohamed،2018،3):

1. سرعة عالية في الانتشار والوصول إلى الزبائن في وقت قصير دون الحاجة إلى المقابلات والمكالمات الهاتفية وتوزيع المنشورات وما شابه ذلك.
2. يساهم التسويق الرقمي في فتح المجال امام الجميع للتسويق للمنتج دون التمييز بين المنظمة العملاقة ذات الراس المال الضخم وبين الفرد العادي أو المنظمة الصغيرة محدودة الموارد.
3. عوائق اقل من التسويق التقليدي اذ يمكن انشاء وتفعيل الحملة التسويقية كبيرة كانت ام صغيرة في ثوان ومن دون أي مكان وبلا الحاجة إلى التصاريح أو الموافقات الحكومية.
4. وسيلة تسويقية في متناول اليد لجميع فئات الاعمال الكبيرة أو الصغيرة أو المحترفة، الربحية منها ام الخيرية.

5. تمتاز اليات وطرق التسويق الرقمي بالتكلفة المنخفضة والسهولة مقارنة باليات التسويق التقليدية.
6. استخدام التقنيات الرقمية المصاحبة لبيئة التسويق الرقمي لعمليات الدعاية في هذه البيئة الرقمية، يمكن ببساطة تقييم وقياس مدى النجاح في أي حملة اعلانية وتحديد نقاط الضعف والقوة.

رابعاً: ابعاد التسويق الرقمي: ان التسويق الرقمي يدور حول خمسة ابعاد رئيسة لنجاح وبناء نموذج جديد للتسويق في بيئات وسائل التواصل الاجتماعية والانترنت وهذه الابعاد هي التي تم تحديدها من قبل (zeisser,etal,1996,8) والتي تم الاتفاق عليها من قبل اغلب الباحثين ومنهم (Parsons, et. al, 1998) و(الحكيم،الحمامي،2017) و(العتار،الشمري،2017):

1. الجذب: التسويق الرقمي على العكس من التسويق الاعتيادي والتسويق المباشر يتطلب من الزبائن الزيارة الطوعية للتطبيقات التفاعلية مثل المواقع على شبكة الانترنت، وكذلك على عدد المشتركين أو الزائرين للمواقع، ويمكن للمسوقين جذب الزبائن عن طريق تلبية حاجة الزبائن للمنتج التي تقدمها المنظمة بالمقام الاول وهذا يتحقق من خلال الاعلانات على المواقع والنوافذ الاعلانية أو الروابط ذات الصلة، وتركز عملية الجذب على عنصرين مهمين اولهما قضية العلامة التجارية عند استعمال التطبيقات، لأنها تعد أكثر اهمية نظرا للحاجة إلى بناء تطبيق يجمع بين التسويق الرقمي والمزيج التسويقي، اما العنصر الثاني فهو تقليل تكلفة جذب الزبون، فهذه العملية تحتاج إلى تطبيقات رقمية مكلفة وغير مبرر لها بالنسبة للقيمة الاقتصادية للتسويق الرقمي، لذا على المسوقين مواجهة التحديات والعمل بشكل صحيح واقتصادي على الانشطة الترويجية وفعاليتها .

2. الاستغراق/المشاركة: بعد جذب الزبائن لتطبيق التسويق الرقمي فمن الضروري على المسوقين جعل الزبائن مستغرقين في الاهتمام والمشاركة لتحقيق تفاعل مع المنتجات المقدمة، وهناك نقطة رئيسة لتوليد

الطلب في المقام الاول، ففي مرحلة الاستغراق تنهار العديد من تطبيقات التسويق الرقمي بمدة قصيرة وذلك لكونها غير ملهمة وضعيفة المحتوى أو سيئة العرض، في حين ان غيرها من التطبيقات قد تكون متطورة جدا أو ذات رسوم عالية الوضوح والتأثير فتضع الزبون في حالة من الانتباه و التفاعل مع هذه التأثيرات، في هذه الحالة فان المفتاح الرئيس لاستغراق الزبائن يكون ذا شقين، الاول اتقان البرمجة الابداعية لوسائل الاعلام التفاعلي، والثاني توفير محتوى يكون ذا قيمة للزبائن .

3. الاحتفاظ: عند دخول الزبائن إلى الموقع الالكتروني الخاص بالمنظمة المقدمة للمنتجات ، وبعد ان يبدأون بالاستغراق لوجود المحتوى المناسب الذي يولد تفاعلا ذا قيمة، فبالأكيد ان العودة إلى الموقع مرة اخرى تصبح مهمة جدا والحفاظ على الاتصال مع الزبائن بشكل مستمر وتطوير العلاقة معهم يكون اكثر اهمية، فعملية الاحتفاظ تحتاج إلى تركيز المسوقين على أنشطة وعمليات التسويق الرقمي، التي تتيح لهم الالتزام بتحقيق متطلبات الزبائن بشكل مستمر ، فمع مرور الوقت يظهر ان على المسوقين الانخراط مع الزبائن لكي يعرفوا طريقة الاحتفاظ بهم .

4. التعلم: فتحت وسائل التواصل الاجتماعية فرصة غير مسبوقة للمسوقين لمعرفة المزيد من البيانات السكانية للزبائن والمواقف والسلوكيات والمعلومات الديمغرافية، التي قد تأتي هذه المعلومات على شكل رسائل بالبريد الالكتروني إلى المسوقين، اما اللوحات الاعلانية والشاشات الرقمية فيتم جمع المعلومات عن اراء الزبائن من خلال الاستبانات.

5. التواصل: يعد التواصل واحدا من اهم الفرص لتوليد القيمة والاكثر اهمية في جوهر التسويق الرقمي، لأنه يمثل فرصة لتخصيص التفاعل بين المنتج المقدم والوقت أو الجهد التسويقي لأكثر من زبون في وقت واحد، اذ تسمح وسائل التواصل الاجتماعي فرصة غير مسبوقة للتواصل مع الزبائن من خلال قناة ذات اتجاهين، الاتصالات والتوزيع، ووسائل التواصل الاجتماعية تسمح للمسوقين بمعرفة المزيد عن الزبون الواحد من خلال استمرارية التفاعل وتقديم أي منتج فردي والابلاغ عن منتج فردي متوفر أو عن توفر عروض جديدة.

المحور الرابع: وصف متغيرات البحث وتشخيصها واختبار فرضياته

أولا. وصف الأفراد المبحوثين: يمكن القول اعتمادا على معطيات الجدول (1) بنسج الأفراد المبحوثين وذلك لان أفرادها سواء الذكور الذين بلغت أعدادهم (78) فردا، يعدون من حيث العمر في قمة عطائهم، وذلك لان معظمهم واقع ضمن الفئات العمرية المتوسطة والمحصورة بين (20-40)، مع بعض الاستثناءات التي وصلت على مستوى من هم أعلى من هذه الأعمار ما نسبته (12.7%) ومن جهة أخرى كانت النسبة الغالبة فيما يخص المستوى التعليمي للأفراد المبحوثين ضمن حملة شهادة البكالوريوس إذ كانت نسبتهم تشكل ما نسبته (67.9%).

جدول (1): وصف أفراد العينة المبحوثة

الجنس							
ذكور				إناث			
ت		%		ت		%	
78		100		-		-	
العمر							
30-20		40-31		50-41		51- فأكثر	
ت		% <td colspan="2">ت</td> <td colspan="2">%</td>		ت		%	
27		34.6		41		52.5	
6		7.6		53		67.9	
7		15.3		7		8.9	
مستوى التعليم							
متوسطة فما دون		الإعدادية		بكالوريوس		عليا	
ت		% <td colspan="2">ت</td> <td colspan="2">%</td>		ت		%	
6		7.6		12		15.3	
6		15.3		53		67.9	
7		7.6		7		8.9	

المصدر: من إعداد الباحثان في ضوء استمارة الاستبانة

ثانياً. مواقف المستبينة آرائهم تجاه مؤشرات أبعاد البحث: تتوضح مواقف المستبينة آراؤهم تجاه مختلف الفقرات التي احتوتها استمارة الاستبانة على النحو الآتي:

١. مواقفهم تجاه مؤشرات رأس المال الاجتماعي: يعكس الجدول (2) التكرارات والأوساط الحسابية والانحرافات المعيارية لمجمل مؤشرات هذا البعد، فضلاً عن ذلك يعكس معدل هذه الأوساط ومعدل هذه الانحرافات أيضاً، اللذين بلغا (3.759) و(1.009) على التوالي. ويبدو من خلال ارتفاع أقيام هذين المعدلين أو ارتفاع أقيامهما بعامة قدر تعلق ذلك بكل مؤشر من المؤشرات المعنية بخاصة المؤشر (X4) الذي ينص (يتبادل الافراد فيما بينهم من معلومات لغرض تعزيز ادائهم) إذ بلغ مقدار الاتفاق على هذا المؤشر ما مقداره (70.5%) في حين كان عدم الاتفاق على هذا المؤشر (6.4%) وكانت نسبة الحياد مقدارها (23.1%) وجاء كل هذا بوسط حسابي مقداره (3.923) وانحراف معياري قدره (0.922)، وإن المؤشرات المذكورة قد استحوذت على اتفاق جميع المستبينة آرائهم.

الجدول (2): مواقف المستبينة آراءهم من مؤشرات رأس المال الاجتماعي

الانحراف المعياري	الوسط الحسابي	اتفق بشدة		اتفق		محايد		لا اتفق		لا اتفق بشدة		الفقرة المتغيرات
		%	ت	%	ت	%	ت	%	ت	%	ت	
الهيكلي												
1.100	3.782	30.8	24	32.1	25	26.9	21	5.1	4	5.1	4	X1
1.028	3.525	19.2	15	33.3	26	29.5	23	16.7	13	1.3	1	X2
0.971	3.794	23.1	18	46.2	36	20.5	16	7.7	6	2.6	2	X3
0.922	3.923	29.5	23	41	32	23.1	18	5.1	4	1.3	1	X4
1.045	3.807	29.5	23	37.2	29	19.2	15	12.8	10	1.3	1	X5
الإدراكي												
1.007	3.628	20.5	16	37.2	29	29.5	23	10.3	8	2.6	2	X6
1.103	3.769	29.5	23	35.9	28	20.5	16	10.3	8	3.8	3	X7

0.952	3.769	23.1	18	42.3	33	24.4	19	9	7	1.3	1	X8
1.015	3.859	32.1	25	33.3	26	24.4	19	9	7	1.3	1	X9
1.019	3.884	32.1	25	35.9	28	23.1	18	6.4	5	2.6	2	X10
العلاقات												
1.153	3.532	19.2	15	39.7	31	21.8	17	10.3	8	9	7	X11
0.870	3.756	19.2	15	44.9	35	29.5	23	5.1	4	1.3	1	X12
1.076	3.782	30.8	24	33.3	26	20.5	16	14.1	11	1.3	1	X13
0.978	3.717	21.8	17	41	32	26.9	21	7.7	6	2.6	2	X14
0.907	3.859	25.6	20	42.3	33	25.6	20	5.1	4	1.3	1	X15
1.009	3.759	25.73		38.37		24.36		8.98		2.58		المعدل العام

المصدر: من إعداد الباحثان في ضوء نتائج الحاسبة الالكترونية.

2. مواقفهم تجاه مؤشرات التسويق الرقمي: كما اشتمل الجدول السابق على جملة من المعدلات والانحرافات المعيارية، اشتمل الجدول (3) على شبيهات لها أيضاً، ولكنها تخص هذه المرة التسويق الرقمي، ويتبين من خلال تفحص هذه المعدلات وجود رضا أو اتفاق عام من لدن المستبينة آرائهم تجاه مؤشرات هذا المتغير أيضاً اللذين بلغا (3.708) و(1.011) على التوالي. ويبدو من خلال ارتفاع اقيام هذين المعدلين أو ارتفاع أقيامهما بعامه قدر تعلق ذلك بكل مؤشر من المؤشرات المعنية بخاصة المؤشر (X21) الذين ينص (تتبنى المنظمة عند تسويقها للخدمات الرقمية سياسة اشراك الزبائن لتحقيق الفائدة للجميع) إذ بلغ مقدار الاتفاق على هذا المؤشر ما مقداره (73.1%)، في حين كان عدم الاتفاق على هذا المؤشر (8.9%)، وكانت نسبة الحياد مقدارها (17.9%)، وجاء كل هذا بوسط حسابي مقداره (3.820) وانحراف معياري قدره (1.003)، وإن المؤشرات المذكورة قد استحوذت على اتفاق جميع المستبينة آرائهم.

الجدول (3): مواقف المستبينة آرائهم من مؤشرات التسويق الرقمي

الفقرة المتغيرات	لا اتفق بشدة		لا اتفق		محايد		اتفق		اتفق بشدة		الوسط الحسابي	الانحراف المعياري
	ت	%	ت	%	ت	%	ت	%	ت	%		
الجدب												
X16	2	2.6	3	3.8	23	29.5	31	39.7	19	24.4	3.794	0.944
X17	3	3.8	7	9	15	19.2	32	41	21	26.9	3.782	1.064
X18	2	2.6	7	9	20	25.6	41	52.6	8	10.3	3.589	0.889
الاستغراق / المشاركة												
X19	1	1.3	6	7.7	20	25.6	35	44.9	16	20.5	3.756	0.914
X20	3	3.8	5	6.4	20	25.6	35	44.9	15	19.2	3.692	0.984
X21	4	5.1	3	3.8	14	17.9	39	50	18	23.1	3.820	1.003
الاحتفاظ												
X22	4	5.1	7	9	20	25.6	35	44.9	12	15.4	3.564	1.026
X23	2	2.6	10	12.8	14	17.9	35	44.9	17	21.8	3.705	1.033
X24	3	3.8	6	7.7	21	26.9	35	44.9	13	16.7	3.628	0.981
التعلم												
X25	2	2.6	6	7.7	21	26.9	29	37.2	20	25.6	3.756	1.008
X26	2	2.6	6	7.7	18	23.1	35	44.9	17	21.8	3.756	0.969
X27	4	5.1	5	6.4	17	21.8	28	35.9	24	30.8	3.807	1.105

التواصل												
1.155	3.589	21.8	17	38.5	30	25.6	20	5.1	4	9	7	X28
1.041	3.820	26.9	21	44.9	35	14.1	11	11.5	9	2.6	2	X29
1.051	3.564	17.9	14	41	32	24.4	19	12.8	10	3.8	3	X30
1.011	3.708	21.54		43.34		23.31		8.02		3.76		المعدل العام

المصدر: من إعداد الباحثان في ضوء نتائج الحاسبة الالكترونية.

ثالثاً. اختبار فرضيات البحث

1. الفرضية الرئيسية الاولى: لا يسهم رأس المال الاجتماعي في تنمية التسويق الرقمي في المنظمات المبحوثة.

الجدول (4): نتائج إختبار Mann-Whitney و Wilconxon بين رأس المال الاجتماعي والتسويق الرقمي

التسويق الرقمي			البعد المستقل
			البعد المعتمد
الجدولية	Wilcoxon	Mann-Whitney	رأس المال الاجتماعي
0.394	1668.500	807.500	

N=78

عند مستوى معنوية (0.05)

المصدر: الباحثان بالاعتماد على نتائج البرنامج الإحصائي SPSS

تشير معطيات الجدول (4) أنَّ قيمة اختبار (Mann-Whitney) المحسوبة لرأس المال الاجتماعي بإسهامه في التسويق الرقمي تبلغ (807.500) ، وهي أكبر من قيمتها الجدولية البالغة (0.394) عند مستوى معنوية (0.05) ، مما يشير أنَّ رأس المال الاجتماعي يسهم في تنمية توجهات المنظمة المبحوثة للتسويق الرقمي ، وتعكس هذه النتيجة طبيعة عمل المنظمات المبحوثة باتجاه توظيف لرأس المال الاجتماعي وذلك دعماً لتوجهاتهم نحو تنمية التسويق الرقمي ، والذي يؤيد صحة هذا الاختبار هو قيمة إختبار (Wilcoxon) التي بلغت (1668.500) والتي هي أكبر من القيمة الجدولية (0.394) عند مستوى المعنوية المذكور، عليه يود الباحثان الإشارة إلى رفض صحة الفرضية الرئيسية الاولى وقبول الفرضية البديلة.

وتشير معطيات الجدول (5) إلى الاتي:

- أ. بلغت قيمة اختبار (Mann-Whitney) المحسوبة للهيكلي بإسهامه في التسويق الرقمي تبلغ (802.00)، وهي أكبر من قيمتها الجدولية البالغة (0.394) عند مستوى معنوية (0.05)، اما قيمة اختبار (Wilcoxon) فقد بلغت (1663.00).
- ب. بلغت قيمة اختبار (Mann-Whitney) المحسوبة للإدراكي بإسهامه في التسويق الرقمي تبلغ (834.00)، وهي أكبر من قيمتها الجدولية البالغة (0.394) عند مستوى معنوية (0.05)، اما قيمة اختبار (Wilcoxon) فقد بلغت (1695.00).
- ت. بلغت قيمة اختبار (Mann-Whitney) المحسوبة للعلاقاتي بإسهامه في التسويق الرقمي تبلغ (831.00) ، وهي أكبر من قيمتها الجدولية البالغة (0.394) عند مستوى معنوية (0.05)، اما قيمة اختبار (Wilcoxon) فقد بلغت (1692.00) .

عليه ... ووفق ما تم ذكره اعلاه تعكس هذه النتائج طبيعة عمل المنظمات المبحوثة باتجاه توظيف متغيرات بعد لرأس المال الاجتماعي وذلك دعماً لتوجهاتهم نحو تنمية التسويق الرقمي، وهذا ما تم ملاحظته في ضوء نتائج الفرضية الرئيسة الاولى.

الجدول (5): نتائج إختبار Mann-Whitney و Wilconxon بين متغيرات بعد رأس المال الاجتماعي وبعد التسويق الرقمي

التسويق الرقمي			البعد المستقل
الجدولية	Wilcoxon	Mann-Whitney	البعد المعتمد
0.394	1663.00	802.00	الهيكلية
	1695.00	834.00	الإدراكي
	1692.00	831.00	العلاقاتية

عند مستوى معنوية (0.05) N=78

المصدر: الباحثان بالاعتماد على نتائج البرنامج الإحصائي SPSS

2. الفرضية الرئيسة الثانية: والتي تنص (لا توجد علاقة ارتباط بين رأس المال الاجتماعي والتسويق الرقمي في المنظمات المبحوثة).

لأجل التعرف على طبيعة علاقات الارتباط بين رأس المال الاجتماعي والتسويق الرقمي تشير معطيات الجدول (6) إلى وجود علاقة ارتباط معنوية موجبة بين البعدين إذ بلغت قيمة معامل الارتباط الكلي (0.508) عند مستوى معنوية قدره (0.05).

الجدول (6): معامل الارتباط بين رأس المال الاجتماعي و التسويق الرقمي

التسويق الرقمي	رأس المال الاجتماعي
(0.508)**	

** معنوي عند مستوى (0.05) N=78

المصدر: من إعداد الباحثان في ضوء نتائج الحاسبة الالكترونية.

ولأجل التعرف على طبيعة علاقات الارتباط بين متغيرات بعد رأس المال الاجتماعي وبعد التسويق الرقمي يشير الجدول (7) إلى علاقات الارتباط بينهم.

الجدول (7): معامل الارتباط بين متغيرات بعد رأس المال الاجتماعي وبعد التسويق الرقمي

التسويق الرقمي	
(0.404)**	الهيكلية
(0.614)**	الإدراكي
(0.674)**	العلاقاتية

** معنوي عند مستوى (0.05) N=78

المصدر: من إعداد الباحثان في ضوء نتائج الحاسبة الالكترونية.

في ضوء نتائج معطيات الجدول (7) نود توضيح الآتي:

- أ. قيمة معامل الارتباط بين متغير الهيكل وبعد التسويق الرقمي ما قيمتها (0.404).
- ب. قيمة معامل الارتباط بين متغير الاداري وبعد التسويق الرقمي ما قيمتها (0.614).
- ت. قيمة معامل الارتباط بين متغير العلاقاتي وبعد التسويق الرقمي ما قيمتها (0.674).

عليه ووفق ما تم ذكره اعلاه نلاحظ وجود علاقة ارتباط بين متغيرات بعد رأس المال الاجتماعي

وبعد التسويق الرقمي، لذا ترفض الفرضيات الفرعية وتقبل الفرضيات البديلة.

3. الفرضية الرئيسة الثالثة: والتي تنص (لا توجد علاقة اثر بين رأس المال الاجتماعي والتسويق الرقمي في المنظمة المبحوثة)، تشير نتائج الجدول (8) إلى التحليل المعنوي بين رأس المال الاجتماعي والتسويق الرقمي إذ بلغت قيمة (F) المحسوبة (69.422) وهي اكبر من قيمة (F) الجدولة البالغة (4.001) عند درجتي حرية (76.1) ومستوى معنوية (0.05). وكانت قيمة معامل التحديد (R^2) هي (0.481)، التي تشير إلى أن نسبة الاختلاف المفسر في التسويق الرقمي في المنظمة المبحوثة بسبب تأثير رأس المال الاجتماعي لا تقل عن (48.1%) والنسبة المتبقية والبالغة (51.9%) تمثل نسبة مساهمة المتغيرات غير المبحوثة، ويستدل من قيمة (β) البالغة واختبار (T) لها أن تأثير رأس المال الاجتماعي على التسويق الرقمي كان قدره (0.654) وبدلالة قيمة (T) المحسوبة (8.332) والتي هي قيمة معنوية وكذلك اكبر من قيمتها الجدولية البالغة (1.658) والتي تعكس طبيعة إجابات المبحوثين عن قدرتهم في تفسير تأثير رأس المال الاجتماعي على التسويق الرقمي .

من خلال ما تقدم وفي ضوء المعطيات السابقة تبين ان هناك علاقة اثر بين رأس المال الاجتماعي

والتسويق الرقمي، لذا ترفض الفرضية الرئيسة الثالثة وتقبل الفرضية البديلة.

الجدول (8): علاقة الأثر بين رأس المال الاجتماعي والتسويق الرقمي

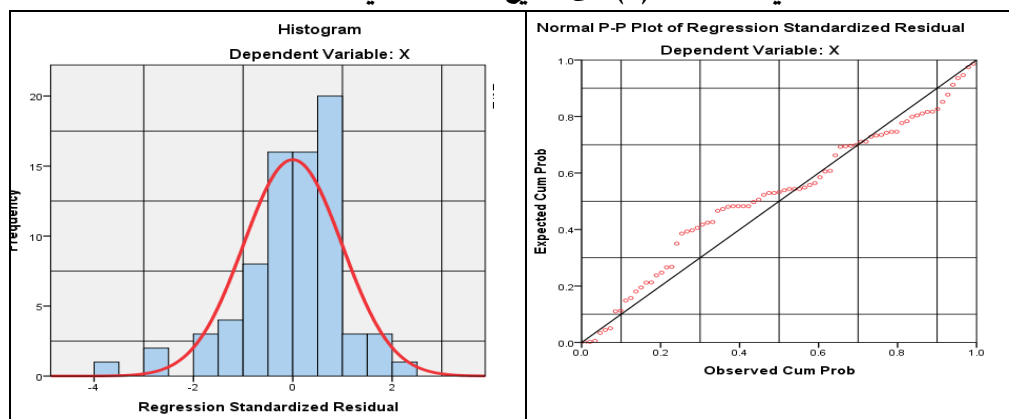
المتغير المستقل	المتغير المعتمد	معامل الانحدار Estimate	معامل الانحدار المعياري Std. Error	حدود الثقة 95% Confidence Interval		معامل التحديد R^2	T	F	P-value
رأس المال الاجتماعي	التسويق الرقمي	1.335	0.295	0.747	1.922	48.1	8.332	69.422	0.000
		0.654	0.079	0.498	0.811				

N=78

عند مستوى معنوية (0.05)

المصدر: من إعداد الباحثان في ضوء نتائج البرنامج SPSS

ويشير الشكل (3) الى توزيع البيانات توزيعاً طبيعياً.



الشكل (3): توزيع البيانات توزيعاً طبيعياً نسبة الى رأس المال الاجتماعي في التسويق الرقمي

المصدر: من إعداد الباحثان بالاعتماد على نتائج البرنامج الإحصائي SPSS.

ويتفرع من الفرضية الرئيسية الثالثة الفرضية الفرعية الآتية: لا تتباين الأهمية النسبية لمتغيرات بعد رأس المال الاجتماعي على بعد التسويق الرقمي في المنظمات المبحوثة.

للتحقق من صحة الفرضية الفرعية الأولى من الفرضية الرئيسية الثانية تفصح معطيات الجدول (9) عن

الآتي:

أ. دخل متغير العلاقتي في المرحلة الأولى باعتباره من أكثر المتغيرات أهمية، إذ كانت الأهمية النسبية لهذا المتغير ما قيمتها (0.455)، أي بمعنى آخر أن الاختلافات المفسرة في بعد التسويق الرقمي بسبب متغير العلاقتي وفق اجابات الأفراد المبحوثين كانت بمقدار (45.5%) وبدلالة قيمة معامل β (0.574) وبدلالة T المحسوبة البالغة (7.908) وهي أكبر من قيمتها الجدولية (1.658).

ب. دخل متغير الإدراكي في المرحلة الثانية ويفسر هذا المتغير مع المتغير الأول ما مقداره (0.51)، أي بمعنى أن الاختلافات المفسرة في التسويق الرقمي كانت بمقدار (51%) تعود الى تأثير متغيري (العلاقاتي والإدراكي) معاً في حين بلغ قيمة معامل β (0.408) والتي تفسر كلا المتغيرين معاً وبدلالة T المحسوبة البالغة (4.536) وهي أكبر من قيمتها الجدولية (1.658).

ت. دخل متغير الهيكلي في المرحلة الأخيرة ويفسر هذا المتغير مع كل من المتغير الأول والثاني ما مقداره (0.521) أي بمعنى آخر أن الاختلافات المفسرة في الفاعلية التنظيمية كانت بمقدار (52.1%) تعود الى تأثيرات متغيرات (العلاقاتي والإدراكي والهيكل) معاً، وكانت قيمة معامل β هي (0.407) وبدلالة T المحسوبة البالغة (4.544) وهي أكبر من قيمتها الجدولية (1.658).

عليه..... ووفق ما تم ذكره أعلاه فإن الأهمية النسبية لمتغيرات رأس المال الاجتماعي تختلف من

متغير إلى آخر لذلك ترفض الفرضية الفرعية وتقبل الفرضية البديلة.

الجدول (9) : الأهمية النسبية لتأثير متغيرات بعد رأس المال الاجتماعي على التسويق الرقمي

المرحلة	D.F	T. Value		β	الأهمية النسبية	المؤشر الإحصائي المتغيرات
		الجدولية	المحسوبة			
1	1 76	1.658	7.908	0.574	0.455	العلاقاتي
2	2 75		4.536	0.408	0.51	العلاقاتي + الإدراكي
3	3 74		4.544	0.407	0.521	العلاقاتي + الإدراكي + الهيكلي

N=78

عند مستوى معنوية (0.05)

المصدر: من إعداد الباحثان في ضوء نتائج الحاسبة الالكترونية.

المحور الخامس: الاستنتاجات والمقترحات

أولاً. الاستنتاجات

1. يعمل رأس المال الاجتماعي على تسهيل الإجراءات وتحقيق المنفعة المتبادلة سواء هذه المنفعة بين الاطراف الداخلية أو الخارجية لتحقيق المصالح المشتركة.
2. يساعد التسويق الرقمي على الوصول إلى الزبائن المستهدفين من خلال الفضاء الواسع الذي يتمتع به وكذلك قدرة الزبائن على اكتشاف المزيد من المعلومات عن المنتجات المختلفة .
3. افصحت نتائج اختبار الفرضية الرئيسة الاولى عن وجود اسهام لرأس المال الاجتماعي في تنمية التسويق الرقمي في المنظمات المبحوثة، وكذلك وجود اسهام لأبعاد راس المال الاجتماعي على التسويق الرقمي.
4. كشفت نتائج اختبار الفرضية الرئيسة الثانية فرعياتها عن وجود علاقات ارتباط بين متغيرات بعد رأس المال الاجتماعي وبعد التسويق الرقمي وهذا يدل على مدى الأهمية التي يتمتع بها متغيري الدراسة بالنسبة للمنظمات المبحوثة.
5. اظهرت نتائج اختبار الفرضية الرئيسة الثالثة وفرعياتها عن وجود علاقات تأثير بين رأي المال الاجتماعي والتسويق الرقمي وهذا ما يعزز ما تم التوصل اليه في ضوء نتائج الفرضية الرئيسة الاولى والثانية.
6. أظهرت نتائج تحليل الأهمية النسبية لأبعاد رأس المال الاجتماعي على متغير التسويق الرقمي وان المنظمة المبحوثة تأخذ في المقام الاولى تنمية العلاقات بين الافراد العاملين وكذلك تنمية العلاقات مع زبائنهم.

ثانياً. المقترحات

1. على المنظمات المعنية بموضوع البحث ان تولي أهمية كبيرة بموضوع رأس المال الاجتماعي من خلال التركيز على التدريب والتعليم لموظفيها وبما يحقق الابداع.
2. ضرورة العمل على زيادة وعي الموظفين حول أهمية التشارك المعرفي فيما بينهم.

3. ضرورة تشجيع الإدارة العليا لاي أفكار يقدمها الموظفون وعلى اختلاف مستوياتهم الوظيفية.
4. ضرورة تحديد هيكل الخبرات والمهارات والخصائص لرأس المال الاجتماعي والكفاءات العالية في المنظمة بما يتناسب وحاجة العمل.
5. ضرورة ان تقوم المنظمات المبحوثة بعمل بتصميم اعلانات رقمية تظهر الخدمات التي تقدمها، وكذلك العمل على تعزيز الامان في خدماتها في ضوء التعامل الزبائن معها.
6. يجب على المنظمات المبحوثة تحقيق الاستجابة السريعة في رغبات الزبائن ومتطلباتهم في الخدمات التي يرغبونها، من خلال تبيينها لمفهوم الزبون هو القلب النابض للمنظمة.

المصادر

1. أبو الروس، محمد طلال محمد، (2015)، دور رأس المال البشري في تجنيد الأموال في المؤسسات الاهلية العاملة في قطاع غزة، رسالة ماجستير، كلية التجارة، الجامعة الإسلامية، غزة.
2. أمحمد، فرعون وإيفي، محمد، (2009)، الاستثمار في رأس المال الاجتماعي كمدخل حديث لإدارة الموارد البشرية بالمعرفة، المندوبية السامية للتخطيط، المغرب. <http://iefpedia.com/arab/wp-content/uploads/2010/03>
3. البناء، زينب مكي، سليمان، فاطمة عبد علي والزويني، نغم عبد علي، (2020)، تأثير ابعاد راس المال الاجتماعي في تعزيز مهارات التفكير الإبداعي دراسة تحليلية لعينة من الجامعات الاهلية العاملة في محافظة كربلاء المقدسة. مجلة الإدارة والاقتصاد -جامعة كربلاء، 9(35).
4. حافظ، عبد الناصر علك، النقرار، عبدالله حكمت و حميد، وفاء عدنان، (2012). الاستثمارات الفاعلة لذكاء الاعمال وفقا لمدخل رأس المال الاجتماعي عرض نظري تحليلي. مجلة الإدارة والاقتصاد -الجامعة المستنصرية (93 المجلد الاول).
5. حسيبة سليم حمد وخال، سارة خالد وجيمين بابكر محمد، (2019)، العلاقة بين رأس المال الاجتماعي وتقاسم المعرفة وتأثيرها على تحسين جودة الخدمة التعليمية: بحث تحليلي لآراء عينة من أعضاء هيئة التدريس في الجامعات الحكومية في إقليم كردستان. مجلة العلوم الاقتصادية والإدارية مج. 25، ع. 111.
6. حسين، احمد علي وصالح، شيماء فرحان، (2021)، تأثير أبعاد رأس المال الاجتماعي في دعم الطاقة التنظيمية المنتجة دراسة استطلاعية لآراء عينة من المدراء والعاملين في شركة نفط الشمال، مجلة تكريت للعلوم الإدارية والاقتصادية، مجلد 71، العدد 45 .
7. الحكيم، ليث علي يوسف والحمامي، زين محمد سعيد، 2017، التسويق الرقمي ودوره في تحقيق سعادة الزبون/دراسة استطلاعية لآراء عينة من زبائن شركات الاتصالات المتنقلة في العراق، مجلة الغري للعلوم الاقتصادية والادارية، جامعة الكوفة، كلية الادارة والاقتصاد، المجلد 14، العدد 3، 201.

8. الحميري، بشار عباس حسين و خليل، محمد جاسم، 2018، علاقة رأس المال الاجتماعي بالقدرات الديناميكية وتأثيرها في ريادة المنظمة: دراسة استطلاعية لآراء عينة من العاملين في جامعة بابل، مجلة كلية الإدارة والاقتصاد للدراسات الاقتصادية والإدارية والمالية، مج. 10، ع. 3 .
9. الخماس، عبد الرضا فرج بدر اوي والخفاجي، رشا مهدي صالح كسار، 2015، العلاقة بين رأس المال الاجتماعي والأداء التنظيمي: دراسة ميدانية في شركة الحفر العراقية في البصرة. مجلة الغري للعلوم الاقتصادية والإدارية مج. 11، ع. 36.
10. شريف، 2016، التسويق الرقمي وتغلبه على التسويق التقليدي www.makansherif.com
11. العبادي، سناء عبد الرحيم سعيد و الزيايدي، اركان عبدالله ردام. 2018. تأثير أبعاد راس المال الاجتماعي في التمكين الهيكلي للعاملين: بحث تطبيقي في مديرية بلدية السماوة. مجلة العلوم الاقتصادية والإدارية مج. 24، ع. 103، ص 78-101.
12. العطار، فؤاد حمودي والشمري، محمد عوض جارالله، 2017، التسويق الرقمي ودوره في تعزيز الصورة الذهنية للمنظمة، دراسة استطلاعية لآراء العاملين في شركة اسيا سيل للاتصالات العراقية / فرع كربلاء المقدسة، المجلة العراقية للعلوم الادارية، مجلد 13، العدد 54.
13. عنبة، هالة محمد لبيب وعلي، هبة فؤاد والسعدني، نيرمين ورشوان، ميرفت، 2017، التسويق المبادئ والتطورات الحديثة، كلية التجارة، جامعة القاهرة.
14. Armstrong، G.، Kotler، P. & Opresnik، M. (2017). Marketing an introduction. Boston: Pearson.
15. Ashram، Raghdah، 2016، Basics and tools of digital marketing، <http://wsistream.com>
16. Mohamed، Yousra، 2018، digital marketing، <https://www.academia.edu>
17. Parsons، A.، Zeisser، M.، & Waitman، R. (1998). Organizing today for the digital marketing of tomorrow. Journal of Interactive Marketing، 12(1)، p.35.
18. Zeisser Michael & McQuade Shayne and Waitman Robert and Kierzkowski Alexa، " marketing to the digital consumer"، McKinsey & Company، Number 3، 1996

اثر فيروس كورونا على الاقتصاد العراقي

أ.د.م. اثمار عبد الحسين مطلق

العراق - جامعة ذي قار / كلية التربية للعلوم الانسانية

dr.athmir2009at@gmail.com

الملخص

اجتاح العالم في نهاية عام 2019 فيروسا خطيرا ، يطلق عليها كورونا الجديد، مما أدى إلى إصابة الملايين من سكان الكرة الأرضية ووفاة الألاف، واستمرت الأعداد بالازدياد من حيث الإصابات والوفيات، وقد تفشى هذا الوباء بسرعة في ارجاء العالم مسبباً أزمة اقتصادية في جميع دول العالم ، إذ توقفت الحركة التجارية بين الدول، وتوقف النشاط الاقتصادي، الامر الذي أدى إلى زيادة البطالة بين السكان وارتفاع نسبة الفقر ، ولم يكن العراق بعيدا عن هذه التطورات الخطيرة ، إذ أعلنت الحكومة العراقية فور تفشي الفيروس عن تشكيل خلية أزمة واتخاذ جملة من الإجراءات للحد من انتشار الفيروس ومنها فرض حظر للجوال ، وتعطيل المؤسسات الحكومية وغير الحكومية، وعلى الرغم من التوصيات الحكومية لتطويق الفيروس، إلا أنها لم تراعي الآثار الاقتصادية وما تخلفه من كارثة انسانية، لاسيما أن الاقتصاد العراقي هو اقتصاد ريعي يعتمد على النفط بنسبة كبيرة، ونتيجة لانخفاض أسعار النفط بسبب قلة الطلب العالمي عليه ، لذا واجه العراق أزمة مالية اثرت على جميع فئات المجتمع العراقي.

المقدمة

عرف العالم في اواخر عام 2019 فيروسا قاتلا اجتاح العالم بأجمعه ، عرف باسم كورونا الجديد، تسبب بأزمة اقتصادية عالمية ، الامر الذي ادى الى توقف جميع الانشطة الحيوية الاقتصادية على المستوى العالمي ، وكان العراق من ضمن تلك الدول التي تضررت كثيرا من جراء هذه الجائحة ، اذ تسبب بأضعاف اقتصاده نتيجة لاعتماده الكلي على النفط ، مما ادى الى عجز مالي في خزانة الدولة العراقية ، كما كان لهذا الفيروس اثر سلبي على المجتمع.

يهدف البحث التعرف على تأثير جائحة فيروس كورونا على الاقتصاد العراقي ، وانعكاساتها على الوضع الاجتماعي والسياسي ، وما هي الإجراءات التي اتخذها الحكومة للحد من انتشار هذه الجائحة ؟ وما هي آثار هذه الجائحة على الاقتصاد ؟ وينطلق البحث من إشكالية مفادها أنه نتيجة اعتماد العراق على مورد واحد فقط واهمال الموارد الأخرى (الزراعة والصناعة) فإن أي أزمة يتعرض لها العراق سيؤثر على الاقتصاد ومن ثم المجتمع برمته ، وهو ما سيتم تناوله في هذه الدراسة.

تم تقسيم البحث إلى أربعة مباحث ، تناول المبحث الأول ما هو فيروس كورونا؟ أما المبحث الثاني فقد تناول بنية الاقتصاد العراقي ، في حين تناول المبحث الثالث الإجراءات الحكومية العراقية لمواجهة فيروس كورونا وتداعياتها على الاقتصاد العراقي ، أما المبحث الرابع تناول أثر فيروس كورونا على الاقتصاد العراقي.

فيروس كورونا المستجد هو نوع من الفيروسات الجديدة من نوعها، يصيب الجهاز التنفسي للمرضى المصابين بالتهاب رئوي ، وهو مجهول السبب إلى الآن، ظهر في مدينة (ووهان الصينية) في أواخر العام 2019م، وفي 8 شباط من عام 2020 م أطلقت لجنة الصحة الوطنية في جمهورية الصين الشعبية تسمية (فيروس كورونا المستجد أو الجديد) على الالتهاب الرئوي الناجم عن الإصابة بفيروس كورونا، ثم غيرت في 22 شباط من نفس الشهر الاسم الانجليزي الرسمي للمرض الناجم عن فيروس كورونا الجديد إلى (COVID-19) قبل أن تعتمد هذه التسمية رسمياً من قبل منظمة الصحة العالمية في 11 شباط /فبراير، في حين بقي الاسم الصيني لهذا الفيروس بلا تغيير ⁽¹⁾ .

أن فيروس كورونا هو فيروس جديد يرتبط بعائلة الفيروسات نفسها التي ينتمي إليها الفيروس الذي يتسبب بمرض المتلازمة التنفسية الحادة الوخيمة (سارز) وبعض أنواع الزكام العادي، انتشر هذا الفيروس ليصل إلى الآلاف حول العالم ، ان انتشار الفيروس من منطقة جغرافية أكثر محدودة يعني تفشي الفيروس إلى الوباء، وخروج الفيروس عن نطاق السيطرة واخذ المرض ينتشر بنشاط في بلدان، أو عدة مجتمعات معينة ، تتحول إلى جائحة ، والجائحة تستخدم في وصف المرض الذي يصيب العالم بأسره وهو أكبر وأعلى من الوباء، وهذه المرحلة التي أعلنت فيها منظمة الصحة العالمية أن فيروس كورونا قد دخلها ⁽²⁾.

أن جائحة فيروس كورونا انتشرت في جميع دول العالم ، وبلغ عدد المصابين اعداد كبيرة فضلاً عن إصابة أغلب سكان العالم بحالة من الرعب، وقد اجبرتهم السلطات المعنية في كل دولة على البقاء في منازلهم، ومنع التجوال إلا للضرورة القصوى عن طريق فرض الحجر الصحي المنزلي عليهم، مما ترتب على ذلك آثار كارثية على الاقتصاد العالمي من توقف للصناعات وانهايار في أسواق المال العالمية وانخفاض في أسعار النفط، وفقدان الملايين الوظائف في القطاعين العام والخاص . وبينما كانت الأزمة تتفاقم يوماً بعد يوم صار الأطباء والممرضون يتعرضون هم انفسهم للخطر في المستشفيات، ويرجع السبب في ذلك إلى نقص شديد في المعدات الطبية والاقنعة الواقية من المرض، وبينما كان العلماء والباحثون يعكفون في مختبراتهم ليلاً ونهاراً للتعرف على هذا المرض وكيفية الوقاية منه ⁽³⁾ . نستنتج من هذا المبحث هو أن فيروس كورونا هو نوع من الفيروسات الجديدة من نوعه يصيب الجهاز التنفسي للمرضى المصابين بالتهاب رئوي، ظهر في مدينة (ووهان الصينية) في أواخر العام 2019 م، وأن هذا الفيروس لم يستثن أي بقعة جغرافية، إذ تعرضت جميع الدول على اختلاف مساحتها لهذا الفيروس، بالرغم من الإجراءات الاحترازية التي اتخذتها حكومات هذه الدول.

المبحث الثاني : بنية الاقتصاد العراقي

منذ خمسينيات القرن الماضي كان الاقتصاد العراقي ريعياً ، معتمداً على عوائد النفط بدرجة كبيرة ، وعند تغيير النظام في عام 2003 م كانت المظاهر الريعية قد وصلت شوطاً متقدماً بالرغم من وجود مؤسسات

دولة قائمه على الفصل والتعاون بين السلطات، وتكررت صورة الدولة الريعية في استخدام الربيع النفطي في كسب الولاء عبر التوسع في الاستخدام العام من جهة، وزيادة الرواتب والعطايا السياسية من جهة أخرى، وفي كلا الوضعين تحققت النتيجة نفسها بوجود مناخ اقتصادي غائم⁽⁴⁾ وعلى الرغم من تبني العراق التحول الاقتصادي نحو اقتصاد السوق بدلاً من الاقتصاد المخطط عام 2003، والاتجاه نحو تنويع مصادره كما متاح في الدستور العراقي 2005، إلا إن هذا التحول لم يكن مدروساً ومخططاً له، بل كان عملية عشوائية بامتياز تسببت وبشكل جلي في تعثر التحول الاقتصادي، مما يعني إن العراق لا يزال يخضع للإدارة المركزية في أغلب المجالات ومنها الاقتصاد، ليس هذا فحسب بل يمكن القول إن العراق يعيش حاله من الفوضى المالية نظراً لعدم وجود رؤية واضحة لدى الإدارة السياسية فيما يخص الشأن الاقتصادي⁽⁵⁾.

فضلاً عن ذلك ظهرت في العراق عوامل أخرى زادت من الفوضى الاقتصادية مثل عدم استقرار الوضع الأمني وتعدد مراكز القرار، والتي تمثلت بعدم تناسق جهود التنسيق بين الحكومة المركزية والاقليم والمحافظات، وغياب آلية لفض النزاع في مجال السياسة والاستثمار النفطي بينهم، وعدم وجود منظور مستقبلي لمسار الاقتصاد العراقي بالرغم من وجود خطة للتنمية الوطنية، وتمحور السياسات حول الميزانية السنوية والتي تمثل تسويات سياسية، وانتشار الفساد في الجهاز الاداري، وظهور طبقة منتفعة من السياسيين ورجال الأعمال تعيش على النفقات الميزانية والمقاولات المتفرعة عنها⁽⁶⁾.

وبهذا فإن الاقتصاد العراقي أصبح معتمدا اعتماداً شديداً كلياً على عوائد النفط، إذ تشكل نسبة (90%) من الناتج المحلي الإجمالي، وبدونها تتوقف أو تشل حركة النشاط الاقتصادي في البلاد، وبالتالي تكون الحكومة وفق مبدأ الدولة الريعية هي المستخدم الأكبر والمستثمر والمتحكم بمصير الاقتصاد والمجتمع⁽⁷⁾، أن خاصية الاقتصاد العراقي المتمثلة بهيمنة القطاع النفطي لم تنعكس بنتائج إيجابية وتغيرات هيكلية واضحة على مسيرة نمو هذا الاقتصاد بكل قطاعاته الانتاجية والخدمية، لذلك ظل الاقتصاد وعلى مختلف المراحل الزمنية يعاني من مشاكل وأزمات اقتصادية، وأن الاستقرار والتوازن أصبح ظاهرة استثنائية، وأن الموارد المالية التي حصل عليها العراق بعد عام 2003 م قد نمت بمعدلات متزايدة وحقت طفرات كبيرة مقارنة بالفترات السابقة، إلا أنها لم تحقق نتائج إيجابية وتحولات حيوية في هيكلية الناتج المحلي الإجمالي، ويرجع السبب إلى غياب التخطيط الاستراتيجي وعدم استثمارها بالشكل الأمثل، كما أن هذه الموارد المالية لم تعالج المشاكل المستديرة مثل مشكلة الفقر والبطالة والسكن، وتردي الخدمات الأساسية بالشكل الذي يتوازن وحجم انفاق تلك الموارد⁽⁸⁾.

أن التشوهات في هيكلية القطاعات الاقتصادية تظهر بشكل واضح عبر انخفاض نسبة إسهام القطاعات السلعية الإنتاجية الصناعية والزراعية في تكوين الناتج المحلي الإجمالي، إذ أن قطاع الصناعة انخفضت نسبة مساهمته، إذ تراجع نمو هذا القطاع بعد هذا العام بشكل واضح وتوقفت أغلب منشآته الإنتاجية بسبب الفوضى الاقتصادية التي شهدتها الاقتصاد العراقي بعد هذه الفترة، وعمليات التخريب التي شملت أغلب شركات القطاع الصناعي⁽⁹⁾، فضلاً عن ذلك أن الدولة لم تستثمر العوائد المالية الكبيرة التي حصلت عليها بعد عام 2003 م من العوائد النفطية في عمليات تأهيل هذه الشركات وإعادة تشغيلها، وكذلك عدم وجود

الحواجز والرسوم الجمركية وأجهزة التنفيس والسيطرة النوعية، وبالتالي أغرقت السوق العراقية بملايين المنتجات المستوردة زهيدة الثمن في الوقت الذي عجزت عن منافستها المنتجات الوطنية، نظراً لشحتها في السوق المحلية وبساطة نوعياتها ورداءتها (10).

أما القطاع الزراعي، فهو الآخر انخفضت نسبة مساهمته ، وأصبح العرض المحلي من المنتجات الزراعية لا يسد الطلب المتزايد عليها، في الوقت الذي تزخر فيه ارض العراق بإمكانات مادية وبشرية تؤهلها لتحقيق مراتب متقدمة على صعيد الانتاج، إذ يمتلك العراق مساحات شاسعة من الأراضي الصالحة للزراعة، فضلاً عن الموارد المالية الضخمة ، إلى جانب مزايا أخرى تؤهله للعب دور مهم على صعيد الانتاج الزراعي، وبذلك يبدو أن هنالك علاقة عكسية بين تطور قطاع النفط وبين تطور القطاعات الاقتصادية ولاسيما الصناعة والزراعة، إذ أن قطاع النفط ينمو بمعدلات موجبة وعالية والقطاعات الانتاجية تنمو بمعدلات سالبة (11).

أما القطاع الخاص في العراق فإنه يعاني من التذبذب والتردي والركود وعدم وضوح الرؤيا واستقرار الحال، والسبب يرجع في ذلك إلى عدم الاستقرار السياسي وانعدام البيئة الصحية والاستثمارية، فضلاً عن ذلك أن انتشار الفساد في العراق أدى إلى تدهور اقتصاد العراق ومنع نمو القطاع الخاص (12) ، واستناداً الى التقرير الدولي فإن طريق العراق نحو تعافي اقتصادي واضح قد يشهد عراقيل أكثر بسبب عدم الاستقرار السياسي الذي ما يزال يشهده العراق، فضلاً عن ضعف كفاءة وقدرة مؤسساته الحكومية، ويشير معهد التمويل الدولي إلى أن هناك ما يقرب من (160) مؤسسة حكومية غير نفطية تذهب نسبة كبيرة من ميزانية البلاد رواتباً لموظفيها دون تقديمهم أي شيء ذي فاعلية في تعزيز الاقتصاد، فضلاً عن أن البلاد لا تزال تعتبر من الدول الريعية التي تذهب جل وارداتها رواتباً للموظفين العموميين ولجيوب الفاسدين (13) . نستنتج من هذا المبحث أن العراق دولة ريعية يعتمد على النفط كمورد أساس في تمويل نفقاته العامة، وإهمال القطاعات الأخرى (كالزراعة والصناعة)، وترجع تلك الفوضى الاقتصادية نظراً لعدم وجود رؤية واضحة لدى الإدارة السياسية فيما يخص الشأن الاقتصادي، إلى جانب ذلك إهمال القطاع الخاص الذي يعاني من التذبذب والتردي والركود وعدم وضوح الرؤيا والاستقرار.

المبحث الثالث : الإجراءات الحكومية العراقية لمواجهة فيروس كورونا وتداعياتها على الاقتصاد العراقي

عانى العراق كغيره العالم من نقص في المستشفيات والمستلزمات الطبية والكوادر الطبية وتظهر بيانات منظمة الصحة العالمية أن الحكومة المركزية في العراق أنفقت خلال السنوات العشر الأخيرة مبلغاً أقل بكثير على الرعاية الصحية للفرد من دول أفقر كثيراً، إذ بلغ نصيب الفرد من هذا الانفاق (161) دولاراً في المتوسط بالمقارنة مع (304) دولارات في الأردن و (649) دولاراً في لبنان ، وذكرت وزارة الصحة لرويتز في آب عام 2019 "ان الوضع الصحي في العراق تراجع بشكل كبير جداً خلال العقود الثلاثة أو الأربعة الماضية، وأحد أسباب هذا التراجع هو عدم إعطاء أولوية من قبل الحكومات المتعاقبة للصحة في العراق" (14).

حدثت اول اصابة في العراق يوم 24 شباط 2020 م عندما أعلنت وزارة الصحة عن أول حالة اصابة مؤكدة بالفيروس في النجف لطالب دين إيراني الجنسية ، وبعد يوم 24 شباط توالى الإصابات بمرض فيروس كورونا إلى أن وصل عدد في 10 حزيران من عام 2020 إلى (15414) حالة اصابة، وبلغ عدد الوفيات (426) حالة ⁽¹⁵⁾ وبعد يوم 24 شباط من عام 2020 ، أعلنت الحكومة العراقية دخول العراق فعليا في دائرة تفشي فيروس كورونا في أغلب المحافظات، وأعلنت الحكومة العراقية عن تشكيل خلية أزمة بموجب الأمر الديواني رقم 55 في شباط 2020 م، تنحصر مهامها بمتابعة الحد من انتشار الفيروس، ومنع انتقاله قدر الإمكان الى المناطق الأخرى التي لم تسجل أي فيها، والعمل على تطبيق قرارات هذه الخلية في عموم مناطق العراق ⁽¹⁶⁾ ، وسرعان ما تطورت الحالة في أغلب المحافظات ، فأعلنت خلية الأزمة جملة من الإجراءات بتاريخ 15 آذار 2020 م، ومنها، فرض حظر تجوال في بغداد بشكل شامل ابتداء من 17 آذار ولغاية 23 من نفس الشهر، وتعطيل الدوام الرسمي في جميع الوزارات والمؤسسات الحكومية وغير الحكومية، ويستثنى من ذلك الاجهزة الأمنية والخدمية والصحية ووسائل الاعلام المصرح بعملهم، والدبلوماسيون والحركة التجارية للبضائع والمواد الغذائية، وقيام الجهات ذات العلاقة بإجراء حملات تعقيم وتعقيم، ويخول المحافظين صلاحية فرض حظر التجوال في محافظاتهم، وتعليق الرحلات الجوية، وتقوم وزارة الاتصالات بزيادة ساعات الانترنت وتخفيض الاسعار، والتأكيد على ايقاف التنقل بين المحافظات، والتأكيد على اتباع الإجراءات والتوجيهات والارشادات الطبية من قبل المواطنين بما في ذلك تجنب حضور التجمعات والاختلاط والبقاء في المنازل إلا في حالات الضرورة ⁽¹⁷⁾.

كما أقر مجلس الوزراء في جلسته المنعقدة في 27 آذار 2020 تشكيل لجنة عليا للصحة والسلامة الوطنية واعتبارها الجهة العليا المعنية بمكافحة انتشار فيروس كورونا المستجد في العراق ، وخول مجلس الوزراء مسؤولية وضع السياسات والخطط العامة والإشراف على تنفيذها والتنسيق مع السلطات التشريعية والقضائية والأطراف الدولية ذات الصلة بمكافحة انتشار وباء فيروس كورونا المستجد، كما خول مجلس الوزراء خلية الأزمة مسؤولية الإشراف على الإجراءات الاحترازية وتقديم الخدمات الصحية للمواطنين على أن ترفع الخلية توصياتها إلى رئيس مجلس الوزراء لإقرارها ⁽¹⁸⁾.

وعلى الرغم من أهمية توصيات خلية الأزمة لتطويق انتشار فيروس كورونا، إلا أنها لم تراع التداعيات الاقتصادية لحظر التجوال وما قد تخلفه من اضرار على طبقة العمال والكسبة والعوائل الفقيرة التي تحصل على قوتها بشكل يومي عبر العمل في مهن ذات طبيعة يومية كعمال البناء والباعة المتجولين وغيرها من المهن، مما أدى إلى عدم التزام هذه الفئة بقرارات خلية الأزمة، فضلاً عن عادات المجتمع العراقي في الزيارات والمناسبات، فأغلب هذه العادات استمرت مما زاد من صعوبة الأمر على خلية الأزمة في تنفيذ قراراتها ⁽¹⁹⁾ ، وبالرغم من استثناء خلية الأزمة المحال الغذائية وأسواق الخضار وغيرها مما يحتاجه المواطن حاجاته اليومية، غير أنها واجهت ، اقبالاً ضعيفاً بسبب فرض حظر التجوال الذي تمدد أسبوعاً بعد آخر، وأن حظر التجوال المستمر سيزور بالاقصاد العراقي من إجراء استمرار إغلاق الكثير من المراكز التجارية والمالية والمطاعم والمقاهي ودور السينما التي أخذت رواجاً كبيراً في بغداد، كما أنها توفر فرص عمل كثيرة

لأغلب الشباب البغدادي (20)⁽²⁰⁾. وذكرت وزارة التخطيط العراقية إن (20 %) من السكان يعيشون في فقر، وإن من المتوقع أن ترتفع هذه النسبة إلى ما يقارب (30 %) هذا العام بسبب تعطل الناس عن العمل بفعل الأزمة، وأعلنت الحكومة توزيع إعانة شهرية للأسر التي لا تحصل على أجور من الدولة ، وقد رفعت السلطات لاحقاً حظر التجوال أثناء النهار لكنها أعلنت غرامات جديدة على من يخالفونه أثناء الليل، فيما شددت منظمة الصحة العالمية على العراق مواصلة العمل بالقيود السارية (21)⁽²¹⁾. طبقاً لما تقدم نستنتج أن العراق يعاني من نقص في المستشفيات والمستلزمات الطبية والكوادر الطبية، ويرجع ذلك إلى الفساد المستشري في جميع مفاصل الدولة، وأول أصابه لفيروس كورونا حدث في العراق في شباط عندما أعلنت وزارة الصحة عن أول حالة إصابة مؤكدة بالفيروس في النجف، ونتيجة لذلك شكلت الحكومة خلية الأزمة ثم تشكيل لجنة عليا للصحة والسلامة الوطنية واعتبارها الجهة العليا المعنية بمكافحة انتشار فيروس كورونا، ومنذ ذلك التاريخ بدأت الحالات الإصابة ترتفع، بالرغم من الإجراءات التي اتخذتها الحكومة من فرض حظر التجوال، وتعطيل المؤسسات الرسمية وغير الرسمية وما إلى ذلك.

المبحث الرابع: أثر فيروس كورونا على الاقتصاد العراقي

أن جائحة فيروس كورونا تسببت بانكماش في الاقتصاد العالمي هو الأكبر منذ الكساد الكبير عام 1929، حيث انهارت أسعار النفط العالمية، فيما اكدت المؤشرات العالمية بان أسعار النفط سوف لا تتجاوز (\$ 45) خلال السنتين القادمتين، هذه المؤشرات وغيرها تمثل صدمة غير متوقعة للعراق، لأنه يعتمد بنسبة تتجاوز 90 % على صادرات نفطه في ردف موازنته العامة السنوية، وكانت حكومته تعول على ارتفاع الأسعار في تهدئة الشارع الشعبي المنتفض، من خلال امتصاص البطالة وتفعيل البيئة الاستثمارية ومعالجة مشاكل البطالة والفقر وغيرها (22)⁽²²⁾.

وبعد أن كان الاقتصاد العراقي يعاني من ضعف كبير وخلل واضح من حيث الإدارة والتنظيم فإنه تعرض إلى ضربة موجعة حاله حال العديد من اقتصادات دول العالم بفعل جائحة فيروس كورونا ، وكان لذلك الأمر اثر واضح على الاقتصاد العراقي بكافة مفاصله، فقد تسببت جائحة كورونا في توقف المعامل والمصانع وتوقف حركة القطارات والطائرات ليس على مستوى العراق فحسب بل في دول العالم اجمع، مما تسبب بقلّة الطلب العالمي على النفط الأمر الذي أدى إلى انهيار أسعاره وتراجعها إلى مستويات متدنية بعد أن كانت قد وصلت في نهاية عام 2019 إلى (\$ 65) للبرميل قبل انتشار الوباء، ليصل سعر نفط العراق إلى ما يقارب (26 %) للبرميل في اذار 2020 م ليواجه العراق مشكلة مالية كبيرة (23)⁽²³⁾ . ومنذ بداية عام 2020م أخذت أسعار النفط تتأثر بشكل سلبي بانتشار الوباء نتيجة قلّة الطلب العالمي على النفط ولاسيما الدول المستوردة له ، فالصين التي كانت تستقبل كميات كبيرة من النفط العراقي، بحيث أن أغلب صادرات النفط العراقي تذهب إلى الصين بنسبة (34 %) ، تلتها الهند بنسبة (28 %) الا أن انتشار كورونا أدى إلى انخفاض الطلب العالمي على النفط بواقع عشرة ملايين برميل يوميا، الامر الذي تسبب بازدياد، المعروض من النفط مقابل قلّة الطلب ونتج عن ذلك انخفاض أسعار النفط، إذ أن انخفاض سعر البرميل

الواحد من النفط دولارا واحدا يعني خسارة العراق ما يقارب مليار دولار سنويا، وفي ذلك صرحت الحكومة العراقية بأن خسائر العراق من انخفاض أسعار النفط وصلت ما بين (75 - 50) مليون دولار في اليوم الواحد، وفي السياق ذاته توقع مصرف ستاندرد أند جارتير الدولي أن يشهد العراق انكماشا بنحو (7,5 %) وهذا يعني أن الاقتصاد العراقي سيعاني ركودا كبيرا خلال المرحلة المقبلة، إذ سوف تسبب قلة الواردات بعجز كبير في ميزانية الدولة والتي تلقي بضلالها على جميع القطاعات (24).

ويقترب العجز المالي في العراق دائما بعجز ميزان المدفوعات، ومما يؤسف له أن يكتفي كبار المسؤولين والخبراء بوصف المشكلة في عدم كفاية إيرادات صادرات النفط للإنفاق الحكومي، بل صار من المألوف مقارنة قيمة مبيعات النفط بالرواتب، مع إغفال عجيب لعجز ميزان المدفوعات الخارجية، بينما يعلم الجميع أن إيرادات النفط المصدر الوحيد تقريبا، لتمويل مستوردات العراق الحكومية والخاصة من السلع والخدمات والمدفوعات الخارجية الأخرى (25).

ومن الآثار التي تركها انتشار وباء كورونا على الواقع الاقتصادي العراقي كان بفعل القرارات الحكومية، إذ تسبب الحظر الشامل بارتفاع أسعار المواد الغذائية نتيجة لتوقف حركة التجارة مع دول العالم، ووفقا للجهاز المركزي للإحصاء فإن استيراد العراق من السلع الغذائية والمحاصيل الزراعية يبلغ ما قيمته (12) مليار دولار سنويا من أجمالي استيراده الذي يتجاوز (40) مليار دولار، وتوقف حركة التجارة بإغلاق الحدود والمنافذ البحرية وتوقف حركة الطيران، في الوقت الذي لا تمتلك فيه القطاعات الإنتاجية في العراق القدرة على توفير تلك البضائع المستوردة، الأمر الذي تسبب بحصول مشكلة أدت إلى قلة المواد المعروضة في السوق نتيجة لاحتكار بعض التجار واستغلالهم لتلك الأوضاع ورفع الأسعار (26). مما أدى إلى أن يكون الأمن الغذائي مهددا في البلاد، إذ أن المخزون السلعي ينفذ بمرور الوقت وأن (75 %) من الاستهلاك العام هو من السلع المستوردة، وذلك لكون الاقتصاد العراقي اقتصاداً هشاً وما زال ضعيفاً وغير قادر على تلبية الطلب المحلي، وبالتالي فإن الأمن الغذائي العراقي أصبح مهدداً لأنه يواجه ازمتين كبيرتين في آن واحد، الأولى انهيار اسعار النفط التي يعد المصدر الرئيس للدخل العراقي مما يعني ، وجود أزمة مالية ، والثانية انتشار وباء كورونا الذي قطع المواصلات بين دول العالم والذي اثر على توفير السلع الغذائية (27).

ومن آثار جائحة كورونا على الاقتصاد العراقي ايضا، هو انخفاض قيمة الدينار العراقي أمام الدولار، إذ انخفض سعر صرف الدينار العراقي مقابل الدولار الامريكي الذي وصل إلى (1270) دينار مقابل الدولار بعد أن كان (1200) قبل انتشار الوباء، وإلى جانب ارتفاع الأسعار فقد تسبب الحظر الشامل في ضرر كبير للقطاع الخاص، ولاسيما أصحاب الاجر اليومي والدخل المحدود وأصحاب المهن الحرة من أمثال (سائقي التاكسي، العاملين بالمطاعم... الخ) إذ أشارت الإحصاءات الحكومية إلى تأثر ما يقارب عشرة ملايين نسمة، والذين يصنفون ضمن طبقة الفقراء، كما كان لانتشار وباء كورونا تأثير واضح في توقف حركة السياحة ولاسيما الدينية منها والتي كانت تشكل مورداً للعديد من العراقيين وبخاصة العاملين في الفنادق وأصحاب المحال التجارية (28). واستمراراً في هذا التراجع من العائدات المالية ، فإن الأثر السلبي يتجاوز المتغيرات الاقتصادية الكلية ليصل إلى المالية، منها عجز حقيقي في الموازنة العامة وتراجع في الاحتياطات

الدولية في محاولة لتمويل عجز الموازنة العامة والذي يقود إلى الاقتراض (داخلي وخارجي) إلى جانب ضعف النفقات العامة، كل هذا يؤدي إلى ضعف الاستدامة المالية، وفي ظل الانكماش الاقتصادي وضغط الانفاق العام فإن ذلك سيقود إلى زيادة معدلات البطالة والفقر على حد سواء في العراق (29).

ادت هذه العوامل مجتمعة في رسم صورة تشاؤمية خلفها فيروس كورونا على الواقع العراقي وبهذا فإن جائحة كورونا تركت بصمتها على كل نواحي الحياة ، فحولت بأكملها شلت وحدود أغلقت واقتصاديات عالمية تباطأت ومدارس أقيمت، ويقول احد المؤرخين الخبير الديمغرافي (باتر يس بور دولية) عن الوباء أنه " يهدد الروابط الاجتماعية ويطلق العنان بشكل خفي من حرب أهلية يكون فيها كل واحد حذراً من جاره.. انتشار الأوبئة يشكل دوماً امتحاناً للمجتمعات البشرية" ومن ناحية أخرى وعلى صعيد السلوك أدت جائحة كورونا إلى خلق حد أدنى من المسافة بين الأشخاص تفوق في المجتمعات الغربية ما هي عليه في المجتمعات الأخرى" (30). طبقاً لما تقدم نستنتج أن جائحة فيروس كورونا قد أثرت على الاقتصاد العراقي، لكونه دولة ريعية تعتمد على النفط كمصدر أساس، وحين أنخفض الطلب العالمي على النفط بسبب الجائحة، انخفضت الأسعار بشكل غير مسبوق ، كما أن الجائحة أثرت على المستوى المعيشي للفرد العراقي عبر ارتفاع المواد الغذائية وانخفاض قيمة العملة نتيجة الحظر الشامل التي فرضتها الدولة، وبالتالي ارتفعت نسبة (الفقر والبطالة) في المجتمع.

الخاتمة

1- فيروس كورونا المستجد هو نوع من الفيروسات الجديدة مجهول السبب، ظهر في مدينة ووهان الصينية في أواخر العام 2019 م، وفي 8 شباط من عام 2020 م أطلقت لجنة الصحة الوطنية في جمهورية الصين الشعبية تسمية (فيروس كورونا المستجد أو الجديد) ثم غيرت في 22 شباط من نفس الشهر الاسم إلى (COVID-19) قبل أن تعتمد هذه التسمية رسمياً من قبل منظمة الصحة العالمية في 11 شباط /فبراير 2020 م، وأن الفيروس انتشر في جميع دول العالم، مما ترتب على ذلك آثار كارثية على الاقتصاد العالمي الأمر الذي أدى إلى فقدان الملايين الوظائف في القطاعين العام والخاص، فضلاً عن إصابة أغلب سكان العالم بحالة من الرعب، إذ أجبرتهم السلطات المعنية في كل دولة على البقاء في منازلهم، ومنع التجوال إلا للضرورة القصوى عن طريق فرض الحجر الصحي المنزلي عليهم.

2- ان أول أصابه حدثت في العراق في يوم 24 شباط عندما أعلنت وزارة الصحة عن أول حالة إصابة مؤكدة بالفيروس في النجف لطالب دين إيراني الجنسية، وبعد هذا اليوم أعلنت الحكومة العراقية دخول العراق فعليا في دائرة تفشي فيروس كورونا في كورونا في العراق أغلب المحافظات، وأعلنت الحكومة تشكيل خلية أزمة، مهمتها اتخاذ القرارات لاحتواء الفيروس، فاتخذت جملة من القرارات كل أسبوع، ومن تلك القرارات فرض حظر التجوال الشامل وتعطيل المؤسسات الحكومية وغير الحكومية، وبالرغم من أهمية توصيات خلية الأزمة لتطويق انتشار فيروس كورونا، إلا أنها لم تراع التداعيات

الاقتصادية لحظر التجوال وما قد تخلفه من اضرار على الطبقة العمال والكسبة والعوائل الفقيرة التي تحصل على قوتها بشكل يومي عبر العمل في مهن ذات طبيعة يومية، الأمر الذي أدى إلى ارتفاع في نسبة الفقر والبطالة.

3- يعد الاقتصاد العراقي بأنه اقتصاد ريعي يعتمد على النفط بنسبة كبيرة في ناتجها المحلي الإجمالي، وبالتالي فإن انخفاض المورد الوحيد الذي يعتمد عليه سيؤثر على المجتمع، وهذا ما حدث نتيجة انخفاض الطلب العالمي على النفط انخفضت الأسعار الأمر الذي أدى إلى عجز مالي في ميزانية الدولة، ويعد انخفاض أسعار النفط هو أحد آثار فيروس كورونا، وبالتالي قد انخفض قيمة الدينار العراقي مقابل الدولار ، كما ارتفعت أسعار المواد الغذائية نتيجة اعتماد العراق على دول الجوار من سدة حاجاته من المواد الغذائية.

الهوامش

- 1- فونغ هوي، ترجمة، كلية المهن هانان الأعمال الدولية، دليل الوقاية من فيروس كورونا المستجد، المستقبل الرقمي، الصين، 2020 ، ص. 10
- 2- تساو تشاو لونغ، دليل الحماية الذاتية للأسر ضد فيروس كوفيد 19 - ترجمة ونشر الدار العربية للعلوم ناشرون، بيروت، الطبعة الأولى، 2020 ، ص 9 .
- 3- حسن سلمان خليفة البيضاني ، كورونا (أكوفيد 19) بين الحروب البيولوجية والحروب الاقتصادية، مجلة حمورابي للدراسات، 2020، المجلد ، العدد 33-34، ص 22 .
- 4- أحمد محمود الكرطاني وآخرون، آثار جائحة كورونا في العراق وتداعياتها الأمنية، مجلة بحوث، مركز البحوث والاستشارات الاجتماعية، المؤتمر الدولي التاسع (تداعيات فيروس كوفيد) 19 - ، لندن - 6 8حزيران 2020 ، ص 3 .
- 5- علي مرزا ، العراق الواقع والآفاق الاقتصادية، المؤتمر الأول لشبكة الاقتصاديين العراقيين، بيروت، 30 آذار - 1 نيسان 2013 ، ص 11.
- 6- حسين عجلان حسن، تنويع قدرات الاقتصاد العراقي في ظل الهيمنة الربعية الواقع الراهن والحسابات المستقبلية، مجلة المنصور، كلية المنصور الجامعة، بغداد، العدد 2، 2017، ص.3
- 7- لورنس يحيى صالح وعقيل مكي كاظم، ربعية الاقتصاد العراقي وضرورات تنويع مصادر الدخل بعد عام 2003، مجلة الإدارة والاقتصاد، الجامعة المستنصرية، بغداد، العدد 108 ، 2016 ، ص 2.
- 8- كامل العضاض، هيكلية الاقتصاد العراقي والمسألة الربعية، عوائق أمام تحقيق تنمية مستدامة، المؤتمر الأول لشبكة الاقتصاديين العراقيين، بيروت، 30 آذار - 1 نيسان 2013 ، ص.6
- 9- كريم عبيس العزاوي، واقع القطاع الخاص العراقي وسبل النهوض به، مجلة كلية الادارة والاقتصاد للدراسات الاقتصادية والادارية والمالية، جامعة بابل، بابل، العدد 1 ، 2009 ، ص. 277

- 10- أحمد الدباغ، العراق ، كيف تدهور القطاع الخاص وهل يمكن إنعاشه؟ نون بوست، على الموقع الإلكتروني: <https://www.noonpost.com/con-.tent/35249> 15/12/2019 .
- 11- عبدالكريم عبدالجليل الوزان، دور الحكومة العراقية والإعلام العراقي في معالجة أزمة جائحة كورونا، مجلة بحوث، مركز البحوث والاستشارات الاجتماعية، المؤتمر الدولي التاسع (تداعيات فيروس كوفيد (-19، لندن، 8 -6 حزيران 2020 ، ص 408 - 407 .
- 12- عبدالرحمن نجم المشهداني، اقتصاد العراق بين أزمة كورونا وانهايار اسعار النفط العالمية وتأثيراتها على الموازنة الاتحادية 2020 ، مركز صنه السياسات للدراسات الدولية والاستراتيجية، اسطنبول، 3 أبريل 2020 ، ص21 .
- 13- ماجد السامرائي ، العراق السياسيون أخطر من كورونا، صحيفة العرب، لندن، العدد 11631 ، في 2020/2/28.
- 14- ياسمين هلال الحياي، تداعيات فايروس كورونا على الصعيد العالمي، الجامعة التقنية الوسطى، معهد الادارة، مجلة الدنانير، 2021، المجلد 1، العدد 23، ص 727.
- 15- لورنس يحيى صالح وعقيل مكي كاظم ، المصدر السابق ، ص4.
- 16- العراق وخطر تفشي وباء فيروس كورونا: التدابير والتداعيات والسيناريوهات، مركز الامارات للسياسات، على الموقع الإلكتروني: <https://epc.ae/ar/topiciraq-and-risk-of-spread-of-coronavirus-pandemic-measures-consequenc-es-and-scenarios> 24/3/2020.
- 17- وزارة الصحة العراقية، الموقف الوبائي اليومي للإصابات المسجلة لفيروس كورونا المستجد على الموقع الإلكتروني : <https://moh.gov.iq/index.php?name=News&.file=article&sid=1545510> 6/6/2020.
- 18- سها جادو، كورونا تدفع بعراقيين أنهمكهم الصراع في براثن الفقر، رويترز، على الموقع الإلكتروني: <https://ara.reuters.com/ article/ idARAKB.N22I1FO> 6/5/2020 .
- 19- جميل عودة إبراهيم ، الآثار الاقتصادية لفرض حظر التجوال، مؤسسة النبأ المعلوماتية، على الموقع الإلكتروني : <https://an.25/4/2020> Nabaa.org/arabic/rights/22987.
- 20- خالد عليوي العرداوي ، كوفيد 19 هل يدفع العراق نحو الهاوية ، مؤسسة النبأ المعلوماتية، على الموقع الإلكتروني ، <https://annabaa.org/arabic/authorsarticles/22911> 18/4/2020.
- 21- أحمد بريهي علي، عجز الموازنة الحكومية وتمويلها في العراق: عرض مبسط، مؤسسة النبأ المعلوماتية، على الموقع الإلكتروني: <https://annabaa.org/arabic/economicarti.cles/23223> 25/5/2020.

- 22- علي عبد الحسين سعيد نصر الله، تأثير جائحة كورو نا على التعايش السلمي في العراق عام 2020، مجلة بحوث، مركز البحوث والاستشارات الاجتماعية، المؤتمر الدولي التاسع (تداعيات فيروس كوفيد) 19 - ، لندن، 8- 6 حزيران 2020 ، ص 449
- 23- عمرو هاشم محمد، الاقتصاد العراقي بين جائحتين :التداعيات الاقتصادية لفايروس كورونا المستجد، مجلة بحوث، مركز البحوث والاستشارات الاجتماعية، المؤتمر الدولي التاسع (تداعيات فيروس كوفيد - (19، لندن، 6-8 حزيران 2020 ، ص. 481
- 24- حامد عبدالحسين الجبوري، كورونا في العراق: من التفاوض إلى التشاؤم، مؤسسة النبأ المعلوماتية، على الموقع الالكتروني :
<https://annabaa.org/arabic/economicarticles/2301527/4/2020>.
- 25- عبد الحسين سعيد نصر الله ، المصدر سبق ذكره، ص 450 .
- 26- ضحى سعد عبيد هبة علي حسين ، أزمة التعامل مع جائحة كورونا- العراق أنموذجا ، مجلة حمورابي ، العدد 33 - 34، السنة الثامنة - 2020 ، ص73-74.
- 27- وليد احمد طلحة ، الاثار الاقتصادية لفايروس كورونا المستجد على دول العالم ، صندوق النقد العربي، 2020، ص33 .
- 28- حسن سعد محمد، تأثير كورونا والانهايار الاقتصادي المتوقع للاقتصاد العالمي ازمه وحلول، جامعة واسط، مجلة كلية التربية ،العدد الحادي والأربعون الجزء الأول ، تشرين الثاني، 2020 ، ص422.
- 29- محمد يونس ابو رغيف ، تأثير جائحة فيروس كورونا على عائد ومخاطر ادوات الدخل الثابت، مجلة العلوم المالية والمحاسبية ،2021، المجلد 1، العدد 1، ص 142.
- 30- قيس حسين عمي الطربولي ، انعكاسات أزمة كورونا على الايرادات النفطية في العراق لعام 2020 ، مجلة العلوم المالية والمحاسبية، 2021، المجلد 1، العدد 1، ص 191.
- 31- قحطان عدنان أحمد، تأثير جائحة كورونا على المستوى الدولي والإقليمي، مجلة كلية القانون للعلوم القانونية والسياسية، المجلد 9، المؤتمر الافتراضي الاول، الجزء الثاني، ص 8.

ترشيد الطاقة وأثر التكنولوجيا الإحلالية في الطاقة البديلة

إبراهيم حسن توفيق

معهد الدراسات العليا والبحوث البيئية-جامعة دمهور

ibrahimtawfik@gmail.com

المخلص

تعتبر تقنيات وتكنولوجيا الطاقة المتجددة من المصادر النظيفة للطاقة لما لها من تأثير بيئي أقل بكثير من تقنيات الطاقة التقليدية. لذا كان لزاما علينا نشر ثقافة ترشيد وكفاءة الطاقة والدعوة إلى استخدام تقنيات الطاقة المتجددة بشكل تدريجي وعلي نطاق اوسع بحيث يجب أن يصبح الوعي بالطاقة جزءا أساسيا من الثقافة العامة على المستوى المحلي والعالمي في جميع المنشآت والأنشطة المختلفة، بحيث تصبح هذه الثقافة مثل ثقافة السلامة والجودة وخدمة العملاء - أن حملات التوعية ، تتطلب إهتماما واسعا لجميع العناصر الرئيسية لإدارة الطاقة .وبما أن الطاقة البديلة تعنى التوفير المستدام لتنمية الطاقة المستدامة وايضا تلبية الاحتياجات الحالية دون المساس بقدرة الأجيال المقبلة على تلبية احتياجاتهم، لذا يجب علينا تعزيزها بالعمل على تكنولوجيايات مصادر الطاقة المتجددة والتي تتمثل في التكنولوجيا الإحلالية وتوظيفها في عملية التصميم الصناعي، وأيضا احلالها في جميع مراحل العمليات التشغيلية الحالية. و مفهوم التكنولوجيا الإحلالية لا يشير ببساطة إلى تكنولوجيا جديدة أكثر جودة بل أنه يشير إلى تكنولوجيا تحل أو تستبدل التكنولوجيا الموجودة بالفعل، ولهذا تناول البحث موضوع التكنولوجيا الإحلالية محاولا توظيفها والعمل على ربطها بعمليات التصميم عن طريق استخدام الطاقات المتجددة كمصدر بديل للتغذية، بالإضافة إلى تناول مصادر الطاقة المتجددة بأنواعها كشكل من أشكال التكنولوجيا الإحلالية ودراسة سبل تسخير تلك الطاقات للانتقال بعملية التصميم إلى مستوى آخر لمواكبة التطورات السريعة لتلك الطاقات ومحاولة الوصول إلى أقصى منفعة، وتوصل البحث إلي الضرورة الحتمية لعملية إحلال مصادر الطاقة التقليدية بمصادر أخرى مستدامة، تدفع بالعمليات الانتاجية إلى ضرورة مواكبتها لإعطاء أداء أفضل ويعمل علي ترشيد الطاقة والمحافظة علي البيئة.

الكلمات الإسترشادية: ترشيد الطاقة- التكنولوجيا الإحلالية - الطاقة المتجددة.

المقدمة:

تعد الطاقة أحد أهم القطاعات الحيوية في جميع الدول العالم حيث أنها المعبر الأشهر عن العمليات التنموية في كل البلدان ، غير أن التطور والنمو الاقتصادي الذي شهده العالم في السنوات الأخيرة على وجه التحديد ، أدى الى استنزاف الموارد الطبيعية ، وبخاصة الأحفورية منها بشكل كبير ، كنتيجة للزيادة المستمرة في الطلب عليها، الأمر الذي بات يهدد أمن الطاقة العالمي، غير أن ذلك لا يتوقف فقط على إمكانية نفاد مصادر الطاقة، بل أن التهديد المرتبط بالطاقة المشهود له بالتلوث البيئي زادت حدته وأثر سلبا في القدرة الاستيعابية للبيئة والتوازن البيئي عامة، مما جعل الاهتمام بالبيئة أحد نداءات جميع دول العالم في جميع الملتقيات العلمية والسياسية، ومن هنا أصبح العالم يواجه تحديا يتمثل بكيفية خلق توازن بين الحفاظ على البيئة والتنمية معا .

ومن أجل ذلك اتخذت معظم الدول العديد من الخطوات الجادة والفاعلة في البحث عن مصادر بديلة في كل بلدان العالم ، لتكون من جهة تتميز بالاستدامة ، ومن جهة ثانية نظيفة وغير ملوثة للبيئة ، وهو ما تدعو إليه الطاقات المتجددة، فهي مصادر تعمل على تخفيض معدلات استخدام الطاقة الأحفورية وتحافظ عليها كاحتياطي إستراتيجي للأجيال المقبلة ،وعليه فإن من متطلبات الإستدامة ضرورة دعم مصادر الطاقة المتجددة

وتطويرها دوريا. وتبعا لتلك التطورات المنشودة لمتطلبات الاستدامة ظهر مصطلح التكنولوجيا الإحلالية والتي تعرف بأنها " التكنولوجيا التي تؤدي إلى تغييرات سواء في المنتجات أو الخدمات لتصبح أسهل استخداماً و أكثر كفاءة مقارنة بالمنتجات أو الخدمات القائمة بالفعل في السوق"، (Islam, Nazrul, 2012), ولقد ظهر مصطلح التكنولوجيا الإحلالية لأول مرة سنة 1977 م من خلال كتاب " معضلة المبتكر " للكاتب (كلايتون كريستensen Clayton Christensen) حيث قام كلايتون من خلال كتابه بتقسيم التكنولوجيا إلى جزئين: الشق الاول تكنولوجيا مستدامة وهي التي يكون التطوير فيها مستداما أي أنه تطوير إضافي يحافظ على بقاء التكنولوجيا و استمرارها . والشق الثاني من التكنولوجيا عرف باسم : التكنولوجيا الإحلالية وهي التي تؤدي إلى نشوء أسواق جديدة تؤثر بشكل جذري على التركيبة الاقتصادية وتغير في طبيعة الأعمال والأنشطة المختلفة في المجتمع والعالم أجمع بصورة كبيرة.

مشكلة البحث:

تتمثل مشكلة البحث في عملية استبدال مصادر الطاقة القديمة والمستخدمه حالياً بمصادر طاقة إحلالية يؤثر بشكل جذري على المنتجات وأدائها من عدة نواحي, على سبيل المثال تغير شكل المنتج تبعاً لتغير مصدر الطاقة وأيضا تصميمه بشكل لا يؤثر على كفاءته بل قد يحسن منها. وتعد أفضل أنواع الطاقات المتجددة في تصميم المنتج المستدام هي الطاقة الشمسية , الطاقة البشرية , خلايا الوقود, كما أنهم دائماً ما يبحثون عن سبل لزيادة القدرة الإنتاجية من تلك الطاقات مثل الخلايا الشمسية, ولتوليد طاقة لتشغيل سيارة تحتاج إلى عدد كبير من الخلايا وهذا ما يصعب على المصمم الحفاظ على بناء شكل المنتج والحفاظ على القيمة الجمالية فهم دائماً ما يطورون القدرة الإنتاجية للخلايا لتقليل الاسطح المعرضة للشمس, كما يبحثون ايضا في انتاج خلايا شمسية مرنة لكن في الحقيقة هناك العديد من انواع الطاقة التي من الممكن ان يعتمد عليها المنتج في توليد طاقته ذاتيا.

أهداف البحث:

يهدف البحث لتحديد مفهوم الطاقة المتجددة وبيان أهميتها كمصدر طاقة بديل للطاقة الأحفورية , و التأكيد علي أهمية التكنولوجيا الإحلالية في التصميم ودورها في تطوير المنتجات والإستفادة من التكنولوجيا الإحلالية في تحسين الأداء و الشكل للمنتجات والتأكيد علي إستخدام الطاقة المتجددة, والتعرف علي المعوقات والتحديات التي يمكن أن تواجه إستخدام الطاقة المتجددة في كافة المجالات.

فرضية البحث:

يمكن للمصمم في إطار التكنولوجيا الإحلالية واستبدال مصادر الطاقة التقليدية لاختيار مصدر الطاقة المتجددة بما يتوافق مع معايير تصميم المنتج من ناحية, مما يسهل عليه إدراك القيمة المضافة لاستخدام الطاقة المتجددة, وكذلك تستطيع مصادر الطاقة المتجددة المتاحة مواجهة الاحتياج المتزايد للطلب على الطاقة داخل اقتصادياتها.

منهج البحث:

استخدم البحث المنهج الاستنباطي لدراسة المشكلة وتحقيق فرضية البحث.

أولاً: مفهوم الطاقة المتجددة:

تعتبر الطاقة هي أحد المحاور الأساسية للمكون الكوني، وتشتق الطاقة من مصادر طبيعية وأخرى غير طبيعية. ولكن عند تحديد مفهوم الطاقة المتجددة لابد من التعرض الى مفهوم الهيئة الحكومية الدولية المعنية بتغير المناخ (IPCC) حيث عرفتها بأنها كل طاقة مصدرها الشمس، جيوفيزيائي أو بيولوجي، حيث تتجدد في الطبيعة أكبر من نسب استعمالها، وتتولد من تيارات متواصلة ومتتالية في الطبيعة، كطاقة الكتلة الحيوية وطاقة باطن الأرض والطاقة الشمسية، طاقة المد والجزر في المحيطات وطاقة الرياح حركة المياه [1].

وعرفها برنامج الأمم المتحدة لحماية البيئة (UNEP) بأنها طاقة لا يكون مصدرها مخزوناً محدوداً في الطبيعة أو ثابتاً، وإنما هي تتجدد أسرع من معدلات استهلاكها وبصفة دورية، وتظهر في الصور الخمسة التالية: الكتلة الحيوية، الرياح، أشعة الشمس، الطاقة المائية، طاقة باطن الأرض [2].

أما وكالة الطاقة الدولية (IEA) عرفتها بأنها طاقة ناتجة من مصادر من مسارات طبيعة تلقائية، كأشعة الشمس والرياح، والتي تتجدد في الطبيعة بشكل أكبر من معدلات استهلاكها [3].

وأيضاً عرفت "بأنها مصدر للطاقة لا ينتهي وقابل للتجديد بسرعة أكبر من معدلات استهلاكها. ويتم الحصول على الطاقة المتجددة باستغلال الظواهر الطبيعية العادية كطاقة الرياح أو الطاقة المائية أو الطاقة النباتية أو الطاقة المتأتية من الكواكب الأخرى كأشعة الشمس أو تلك التي تصدر من صلب الأرض (الطاقة الجيو-حرارية) [4].

ثانياً: مصادر الطاقة المتجددة وأهم خصائصها:

تتعدد أنواع الطاقة المتجددة كما تتميز بالعديد من الخصائص المشتركة فهي تسهم في تلبية الاحتياجات الانسانية من الطاقة، وهي مصادر طويلة الاجل تعتمد على مصادر في الاصل طبيعية لها أمد طويل وليست مخزوناً جاهزاً نستعمل منه ما نشاء حيث أن مصادر الطاقة الطبيعية خارج تحكم القوى الانسانية. واستخدامها يتطلب استعمال العديد من الأجهزة ذات المساحات والأحجام الكبيرة، وهذا يعد أحد أسباب ارتفاع التكلفة الأولية للأجهزة الطاقة المتجددة وأحد العوائق أمام انتشارها السريع ومن أهمها:

1- الطاقة النووية Nuclear energy :

هي طاقة متولدة عن طريق التحكم في تفاعلات انشطار أو اندماج الأنوية الذرية، وتستغل في محطات توليد الكهرباء النووية، وتنقسم الى قسمين مختلفين (الانشطار النووي - الانصهار النووي) فالطاقة التي تطلقها النواة تولد كميات كبيرة من الحرارة [5].

وهي تتميز بأنها تسير بعض الغواصات والسفن التي يولد فيها المفاعل حرارة لتكوين بخار يحركها، وإضافة الى ذلك فإن للانشطار الذي يولد الطاقة النووية المسماة (الاشعاع النووي) يستعمل في الطب والصناعة.

ويمكن استخدام هذه الحرارة لتوليد البخار الذي يمكن استعماله لإنتاج الكهرباء .وأهم استعمال سلمي للطاقة النووية هو إنتاج الطاقة الكهرومائية ، ويعتمد أكثر من نصف إنتاج الطاقة الكلي على الطاقة النووية في بعض البلدان مثل فرنسا وبلجيكا والسويد في أكثر من نصف إنتاج الطاقة الكلية لديها[6].

2- طاقة الرياح : wind energy

هي الطاقة التي تولدت من تحريك ألواح كبيرة مثبتة بأماكن مرتفعة بفعل الهواء ، ويتم إنتاج الطاقة الكهربائية من الرياح بواسطة محركات (أوتوربينات) ذات ثلاثة أذرع دوّارة تحمل على عمود تشبه المراوح، وتعمل على تحويل الطاقة الحركية للرياح إلى طاقة كهربائية [7]. وتتميز بأنها متوفرة في العالم ويمكن الاستفادة منها بصورة عملية ، حيث سرعة الرياح تزيد عن 4 متر/ ثانية ما يزيد بخمسة اضعاف إنتاج الطاقة في العالم أو ما يزيد عن 40 ضعفاً من الطاقة الكهربائية المنتجة وهذا يقدر بحوالي 53000 تريليون واط ساعة سنوياً. وهذا الرقم يزيد أربع مرات عن ما تم استهلاكه من الطاقة الكهربائية عام 1998 في كافة أنحاء العالم. لقد قدرت منظمة الطاقة العالمية (IFA) بأن استهلاك الطاقة الكهربائية سوف يتضاعف مرتين بحلول العام 2020، وإذا افترضنا أن 10 % من هذه الطاقة هي منتجة بواسطة الرياح فإن ما متوقع انتاجه من طاقة الرياح هو 3500 - 3000 تريليون وات ساعة سنوياً ، والتقديرات المنطقية باستخدام طاقة الرياح هي بنسبة 20% من إنتاج الطاقة الكهربائية ويخطط المسؤولون في الدانمارك لزيادة هذه النسبة إلى 50 % بحلول عام 2030.[8]

3- طاقة المياه : Energy water

وهي طاقة تتولد بفعل الحركة المستمرة للمياه والتي لا يمكن ان تنفذ ، فقد كان استخدام الطاقة المائية قبل انتشار الطاقة الكهربائية التجارية ، وذلك في الري وطحن الحبوب، وصناعة النسيج ، فضلاً عن تشغيل المناشير .وتتميز بأنها تمثل بنسبة % 71 من مساحة الارض بالمياه ، ولذلك من أهم مزايا الطاقة المائية انها متوفرة بكثرة ، وارخص انواع توليد الكهرباء ، كما انها طاقة نظيفة غير ملوثة للبيئة وتشتمل مشاريع الطاقة الكهرومائية مشاريع السدود مع الخزانات ، ومشاريع التدفق الطبيعي للأنهار، والانسياب الداخلي، وهذا التنوع يمنح الطاقة الكهرومائية القدرة على الوفاء بالاحتياجات الحضرية المركزية الضخمة فضلاً عن الاحتياجات الريفية غير المركزة .[9]

4- الكتلة الحيوية : Energy Biomass

فهي طاقة تستمد من المواد العضوية كإحراق النباتات وعظام ومخلفات الحيوانات والنفايات والمخلفات الزراعية. والنباتات المستخدمة في إنتاج طاقة الكتلة الحيوية يمكن أن تكون أشجاراً سريعة النمو، أو حبوباً، أو زيوتاً نباتية ، أو مخلفات زراعية. وتتسم بكونها مرنة بالمقارنة بالطاقات الأخرى بسبب إمكانية تخزينها . بالإضافة الى تخفيض تركز إنتاج الطاقة .كذلك فإن احراق CO2 ثانی اكسيد الكربون لا ينتج عنه أي اضرار بيئية [10] ، وتحظى تطبيقات تكنولوجيا الطاقة الحيوية بإعدادات مركزية ولا مركزية ، في ظل الاستخدام التقليدي للكتلة الأحيائية في البلدان النامية الذي يعد التطبيق الأكثر إنتشاراً [11].

5- الطاقة الجوفية : Energy Geothermal

هي الطاقة الحرارية للأرض حيث إن إرتفاع درجة الحرارة في جوف الأرض يستفاد منه باستخراج هذه الطاقة وتحويلها إلى أشكال أخرى ويظهر ما يطلق عليه الينابيع الحارة [12]. وتتميز بأنها فتعمل على توليد الكهرباء عن طريق محطات البخار الجاف وتستخدم في انشاء محطات التدفئة والتكييف وهي تتوافر إما على شكل بخار جاف حار أو ماء في درجات حرارة تزيد على 200 درجة مئوية يمكن استخدامه مباشرة أو تسليط الماء الحار من خلال مبادلات حرارية. وتنتج أيسلندا بحدود 170 جيجا واط حرارية كانت كافية لتجهيز 85% من الدور السكنية في هذا البلد في العام 2000. وقد أنتج ما يزيد على 8000 جيجا واط من هذا النوع من الطاقة في مختلف بقاع العالم في العام 2008 [13].

6- الطاقة الشمسية: Solar Energy

طاقة ناتجة من الشمس وهي أكبر مصادر للضوء والحرارة الموجودة على وجه الأرض ، وتوزع طاقاتها المتولدة من تفاعلات الاندماج النووي داخل الشمس على أجزاء الأرض حسب قربها من خط الاستواء ، وهذا الخط هو المنطقة التي تحظى بأكبر نصيب من تلك الطاقة ، والطاقة الحرارية المتولدة عن أشعة الشمس يُستفاد منها عبر يتم تحويلها إلى (طاقة كهربائية) بواسطة (الخلايا الشمسية) وبإمكانية تحويلها الى اغلب أشكال الطاقة الأخرى، وهي طاقة نظيفة وغير ملوثة ،كما يمكن تحويل الطاقة الشمسية إلى كهربائية بشكل مباشر عن طريق تقنيات الطاقة الكهروضوئية PV ، فعندما تسقط أشعة الشمس على الوحدات الكهروضوئية، والتي تصنع من مواد شبه موصلة تكون في العادة أشكال مختلفة من السيليكون فإنه يتم تحرير الإلكترونات من روابطها الذرية، مما يؤدي إلى تدفقها ، وإنتاج تيار كهربائي، ويمكن تخزين الطاقة الشمسية المركزة لاستخدامها عند الحاجة كما في محطات الطاقة الشمسية المركزة ، ومن التطبيقات على إنتاج الطاقة الكهربائية من الطاقة الشمسية.[14]

7- الطاقة الهوائية : wind energy

وهي مجانية ولا تحتاج الى صيانة مستمرة، كما إنها نظيفة ولا تنتج عنها مواد ملوثة ولا ضارة بالبيئة وتستخدم في تسيير المراكب والسفن الشراعية.

8- التهضيم اللاهوائي: Anaerobic digestion

حيث يتم تحليل النفايات الإحيائية في غياب الأوكسجين، مما يؤدي إلى إنتاج غاز إحيائي غني بالميثان ومناسب لإنتاج الطاقة ، مع العمل في الوقت نفسه على الحدّ من متطلبات الطاقة , الخارجية . ويمكن إحراق الغاز الأحيائي سواء لإنتاج الحرارة أو الكهرباء باستخدام ماكينات الإحراق الداخلي أو التوربينات الدقيقة الحجم وسخانات المياه الساخنة حيث تُستخدم الحرارة المتولّدة لتسخين الهاضمات أو لتزويد المباني بالحرارة ، وتتميز إذا ما أمكن الإفادة من النفايات الحضرية الى إنتاج الغاز الأحيائي، ومن الحدّ من الطلب على مقالب القمامة حتى يمكن إنتاج طاقة مستدامة ومتجدّدة جنباً إلى جنب مع مُنتج فرعي ومفيد من مُشتقّات الغاز بحيث يمكن استخدامه كسماد .وقد توصّلت دراسة نشرها كيوري وبيلالي في مجلة الطاقة المتجددة إلى أن

عدد محطات الغاز الأحيائي في حالة من التزايد كل سنة بما يقرب من نسبة 20:30 % وبما يثبت أن التهضيم اللاهوائي مازال يشكل مصدراً مهماً ومستداماً من مصادر الطاقة. [15]

9- تكنولوجيا النانو:

تعد تكنولوجيا النانو من أهم الوسائل المستخدمة لزيادة الطلب العالمي على هذا المجال، فهذه التقنية احتلت الصدارة عند خوضها نطاق الطاقة من حيث الكفاءة والأداء، فعند دخول هذه التقنية إلى الطاقة فقد ساعدت على تحديث الأجهزة المستخدمة لتحويل الطاقة المتجددة، أو المتولدة بكفاءة أكبر لما للمواد النانوية من القدرة على تغيير إنتاج تلك الطاقات. ومنها إبراز الطاقة الهيدروجينية كأحد نواتج التطور التكنولوجي المتسارع وهي أحد أهم مصادر الطاقة التي ستعيد صياغة شكل الحضارة الإنسانية على وجه الأرض من توليد الطاقة من الهيدروجين الذي سيصبح الوقود الأبدي الذي لا ينفذ عبر العصور، وهو عنصر لا ينتج عن احتراقه أي انبعاثات ضارة بالبيئة [16]. ومن الجدير بالذكر أن الأساس في إحتكار التكنولوجيا هو ملكيتها عن طريق براءة الاختراع ولهذا غدت اليوم سلعة هامة في سوق التبادل التجاري الدولي، وهي الأخطر لأنها أصبحت أداة من أدوات السيطرة على السوق الدولية [17]. تجعل الدول النامية تلهث دائماً وراء الدول الصناعية من أجل الحصول عليها بأعلى الأثمان أملاً في الانتقال من دائرة التخلف إلى دائرة التقدم والعيش الكريم، ويؤكد ذلك ادخال براءات الاختراع في إطار منظمة التجارة العالمية وباستخدام النانو تكنولوجيا في مجال الطاقة المتجددة نجد أن شروط حمايتها ببراءة اختراع تنطبق عليها [18].

وتكمن المشكلة الأساسية في مجال الطاقة المتجددة في حجم الإهمال الذي يتجسد في مؤشر نسبة الطاقات المتجددة من مجموع مصادر الطاقة المتوفرة والذي لا يتجاوز 6% كمعدل لدول المنطقة، أغلبها من الطاقة الكهرومائية مقابل أكثر من 20 % كمعدل عالمي حسب الوكالة الدولية للطاقات المتجددة. وهذه النسبة لا تعكس ما تتمتع المنطقة من إمكانات طبيعية في هذا المجال التي تعتبر من أهم مناطق العالم التي تتوفر فيها الطاقة الشمسية. وفي هذا الإطار حددت بعض الدول العربية أهدافاً إجمالية للطاقة المتجددة بحلول العام 2020، من بينها السعودية فتطمح إلى تحقيق نسبة 44% من الطاقة المتجددة في العام 2032 و المغرب الذي يطمح إلى تحقيق نسبة 42 % من الطاقة المتجددة المتنوعة الهوائية والشمسية والمائية، تليه والجزائر 40 % من الطاقة المتجددة في العام 2030، مصر 20%، والأردن 10% بينما حددت كل من تونس 30%، وذلك حسب أرقام نشرتها إدارة الطاقة بأمانة المجلس الوزاري للكهرباء في الجامعة العربية [19]. ويتوقع الأمين العام للهيئة العربية للطاقة المتجددة أن يصل حجم الاستثمارات في قطاع الطاقة المتجددة بالوطن العربي إلى 300 مليار دولار أميركي بحلول عام 2030. وعموماً فنسبة الطاقة الحيوية من الطاقة المتجددة المنتجة فقط قرابة 10.2% والطاقة المتجددة 12.9 % والغاز الطبيعي يمثل 22 % والفحم يمثل 28% والنفط يمثل 34%.

ثالثاً : الطاقة المتجددة كأحد أنواع التكنولوجيا الإحلالية:

تمثل التكنولوجيا الحديثة والمتطورة محور التقدم في القرن الحادي والعشرين، فكلمة التكنولوجيا تمثل لفظاً ثابتاً ومعنى متحركاً عبر مراحل التطور الحضاري. وتعرف كلمة التكنولوجيا في معجم ويبستر: بأنها علم تطبيق

المعرفة لأغراض معينة، أى العلم التطبيقي، أما الأمم المتحدة ووكالاتها المتخصصة فتعرف التكنولوجيا : بأنها مجموعة المعارف والأساليب العملية التطبيقية التي تتيح تحقيق هدف محدد على أساس التمكن من المعارف العلمية الأساسية، فالتكنولوجيا تنطوي على البعد الحضاري الذي يصاحب استخدام الأساليب والطرق المتبعة في الإنتاج لذلك نجد أن التكنولوجيا تمثل ناتج التطور الكمي و النوعي عبر العصور، لذلك فهي تمثل ظاهرة إجتماعية ومفهوم حضارى متكامل يكون الإنسان محوره وموقع الأساس فيه .بالطبع ليس كل التكنولوجيا الناشئة سوف يكون لها نفس التأثير على تغير المشهد الإقتصادي والإجتماعي، إلا أن هناك تكنولوجيات سيكون لديها القدرة على تغيير ملامح ونمط المجتمعات كالية ، وتغيير نمط حياة الناس وعملهم وإعادة ترتيب المنتجات داخل الأسواق، لذلك فمن الأهمية فهم المصممين الصناعيين لهذه التكنولوجيات التي تمثل محور أساسى في عمليات التصميم والتطوير للمنتجات، فمع إزدياد التفاعل بين التكنولوجيا والمنتج نلاحظ تقلص الفجوة بين السبق العلمى والتطور التقنى بدرجة كبيرة .وبالتعمق أكثر نلاحظ مدى تأثير التكنولوجيا على دورة حياة المنتج مما يظهر أن التكنولوجيا ليس فقط لها تأثير كبير على دورة حياة المنتج فقط بل على عملية تصميم وتطوير المنتج أيضاً [20].

و تُعرف أيضاً التكنولوجيا الإحلالية كما ورد في كتاب إستراتيجية الابتكار الإحلالى للمنتج للكاتبان نذر الإسلام وشركان اوزكان بأنها التكنولوجيا التي تؤدي إلى تغييرات سواء في المنتجات أو الخدمات لتصبح أسهل إستخداماً وأكثر كفاءة مقارنة بالمنتجات أو الخدمات القائمة بالفعل في السوق[21].

أ- خصائص التكنولوجيا الإحلالية :

غالباً ما يكون من الصعب على الباحثين والمصممين الصناعيين إكتشاف كافة تطبيقات وصور التكنولوجيا الإحلالية، خاصة إذا تعلق الأمر بالمجال الإقتصادي والإجتماعي الحالى لكثرة تغيراتها وسرعة حركتها، لذلك قام الباحثين بالمؤسسات العلمية المختلفة وعلى رأسهم معهد ماكينزى فى البحث وفرز العديد من المعطيات للوصول إلى الخصائص التى تُمكن الباحثين والمصممين الصناعيين من تحديد التقنيات التى لديها أكبر إمكانية للتأثير على الإقتصاد سواء بدفعه أو بتعطيله بحلول عام 2025م، كذلك تحديد الآثار المحتملة لها التى يجب على أصحاب المنظمات ومصممي المنتجات الصناعية التعرف عليها، ومن خلال البحث والتحليل لمجموعة التكنولوجيات التى ظهرت أو التى بدأت تتخذ خطوات وقفزات واسعة نحو التصدر والهيمنة داخل الأسواق وجد الباحثين أن التكنولوجيا الإحلالية بجميع صورها تشترك فى ثلاث خصائص مميزة [22]، والخصائص الثلاثة هي كالتالي :

1- قابلية التغير السريع.

2- التأثير على المجتمع.

3- عدم الثبات الاقتصادي للأسواق.

ب- تطبيقات التكنولوجيا الإحلالية : للتكنولوجيا الإحلالية صور عديدة نذكر منها التالي:

1- الهواتف والحواسيب : تعتبر الهواتف والحواسيب من أكثر أنواع التكنولوجيا استخدامًا وشهرةً في وقتنا الحالي، وذلك بسبب دخولها في جميع نواحي الحياة، فلا يقتصر استخدامها على الأفراد فقط لكنها تدخل في المجال الطبي والعسكري والصناعي، كما تدخل بشكل أساسي في مجال البحث العلمي الذي يؤدي إلى تطور التكنولوجيا (Vapulus.com).

2- الإنترنت : يعتبر الإنترنت من أهم المظاهر وأنواع التكنولوجيا في وقتنا الحالي، وهي بحد ذاتها تعبر عن الثورة التكنولوجية، وذلك بسبب دخول الإنترنت في جميع المجالات، وقد ساهم الإنترنت كثيرًا في تطوير العلم وانتشاره (Vapulus.com).

3- وسائل النقل : تطورت وسائل النقل على مر العصور حتى وصلت إلى ما نراه في وقتنا الحالي، وتتنوع وسائل النقل من حيث الجوية والبحرية والبرية وجميعها تحتوي تقنيات حديثة وتدل على تطور تكنولوجي كبير (Vapulus.com).

4- الأجهزة الطبية : يشهد المجال الطبي تطورًا كبيرًا في وقتنا الحالي، حيث يتم استخدام أحدث التقنيات في صناعة المعدات الطبية مثل أجهزة التنفس وأجهزة القياس المختلفة، حيث ساهمت التكنولوجيا في علاج العديد من الأمراض وإجراء العديد من العمليات الجراحية الدقيقة (Vapulus.com).

5- الأسلحة : أيضًا يتم استخدام التكنولوجيا وتطويرها بشكل كبير في تصنيع الأسلحة المختلفة، بدايةً من المسدسات وانتهاءً بالصواريخ والقنابل النفثية، وتساهم التكنولوجيا في حفظ الأمن في الدول المختلفة (Vapulus.com).

6- الطاقات المتجددة: تعتبر بديل للطاقة التقليدية وهي طاقة غير قابلة للنفاذ وبدأ العالم مؤخرًا بإحلال الطاقة التقليدية بطاقة متجددة في الاستخدام (Vapulus.com). [23]

ج - دور الطاقة المتجددة في تطوير المنتجات:

يمكن استخدام الطاقات الجديدة والمتجددة إما بطريقة مباشرة أو بطريقة غير مباشرة ، فالطريقة الغير مباشرة هي عن طريق استبدال مصدر الطاقة من محطات الكهرباء بمصدر طاقة شمسية مثبتة أعلي المنازل ويتم تغذية الأجهزة المنزلية بالكهرباء من ألواح الطاقة الشمسية مباشر ويتم اضافة وحدات تخزين الطاقة اللازمة لتشغيل الأجهزة ليلاً . كما أن هناك منتجات عدة يمكن اضافة مصدر الطاقة نفسه بها مباشر مثل: المركبات المزودة بالطاقة الشمسية او خلايا الوقود، و شواحن الهواتف المحمولة التي تعمل باستخدام طاقة الانسان الحركية ، و المنتجات التي تعتمد علي نفسها في ايجاد طاقتها، وفي هذه الحالة تكون طريقة استخدام الطاقة بشكل مباشر . ومصدر الطاقة او طريقة تخزينها يؤثران علي شكل المنتج من عدة جوانب، فعناصر بناء الشكل هي(الخط، الشكل ، الاتجاه ، الحجم ، الملمس ، اللون ، القيمة اللونية) فاذا بحثنا في التغيرات علي الخط فإن من المؤكد انه سوف يحدث تغير في خطوط المنتج واتجاهها ولكل نوع من أنواع الطاقات الجديدة والمتجددة لها طبيعتها الخاصة التي تفرض علي المنتج خطوط معينه مثل الطاقة الشمسية ، فخطوط الطاقة الشمسية تعتبر خطوط مستقيمة بسبب ألواح الطاقة الشمسية الغير قابلة للتشكيل مما لا يدع مجال للمصمم

في عمل خطوط منحنية في التصميم، وحتى ان وجدت الخطوط المنحنية فسوف تكون علي شكل segment مجموعة من الخطوط المستقيمة المنكسرة. ويذكر روبرت فنتوري في كتابه التعقيد والتناقض في العمارة " أننا لم نعد نتجادل حول أولوية كل من الشكل والوظيفة أحدهما على الآخر أيهما تتبع الثانية فإنه ليس بمقدورنا تجاهل اعتماد كل منهما على الآخر". وهناك دائما أربعة إعتبارات أساسية لتصميم وبناء المنتج وهي (الإرجنومكس، الوظيفة، الجمالي، الجانب الاقتصادي) وهناك إعتبارات أخرى تؤثر علي شكل المنتج مثل مصدر الطاقة هل هو مصدر خارجي أم مصدر داخلي أم المنتج معتمد علي نفسه في توليد الطاقة اللازمة له، مثل البيئة لأن بالتبعية مصدر الطاقة سوف يؤثر علي الشكل الجمالي وعلي الجانب الاقتصادي وعلي الأداء الوظيفي.

د- تطبيقات لمنتجات تعمل بالطاقة المتجددة:

- تصميم المركبات : سيارة (لايت ير وان) تمثل إنطلاقة جديدة في عالم السيارة وذلك لانها جمعت بين التصميم الأنيق وبين الأداء الوظيفي الجيد حيث أنها مغطاه بالكامل بالخلايا الشمسية وتم صنع عينات اولية من السيارة إلي أن يتم طرحها بالأسواق، وبذلك لتكون أول سيارة تعتمد علي الخلايا الشمسية في تشغيلها بالإضافة إلي الحفاظ علي القيم الجمالية لمنتج السيارات سواء من الداخل أم من الخارج وسوف يتم شحن السيارة طوال فتره النهار إلي أن تعمل بالليل مستخدمة الشحن الكهربائي الناتج طوال فترة النهار، وقام بتصميم السيارة فريق عمل خبرة بمجال تصميم المركبات بالخلايا الشمسية، ووفقا للشركة المنتجة فإن الكوبيه الديناميكية تتضمن 5 أمتار مربعة من الخلايا الشمسية على الجسم، وهي كافية لتمديد مدى السير إلى 70 كيلومترا إضافيا في اليوم، وليفصل المدى الكلي بفضل ذلك إلى 725 كلم، وهناك ايضا مجهودات لتمديد مساحات خلايا الطاقة الشمسية لتتجاوز السقف وتمتد على غطاء حيز المحرك وصندوق الأمتعة، مع العمل على جعلها غير مرئية لعدم التأثير على المظهر الجمالي للسيارة، وفي الوقت الذي تشير فيه كافة التوقعات للاستغناء عن مصادر الوقود التقليدية، يزيد الطلب عليها لما تتمتع به من المزايا الأخرى مثل إلزامها بمعايير التلوث وقلة حاجتها للصيانة، وسهولة شحنها، وقلة الضوضاء، وزيادة الكفاءة .

- الدراجات : دراجة تعمل بالهيدروجين وهي عبارة عن دراجة كهربائية مع وقود هيدروجيني (خلية وقود 250وات) وإسطوانة تخزين هيدروجين في حالته الصلبة بسعة تخزين 900 SI عند 12 بار وسرعتها القصوى تصل الي 100 كم/س. و أيضا قدمت شركة "أبتيرا" الأمريكية منذ عدة سنوات دراجة ثلاثية العجلات بمقاومة منخفضة جدا للهواء، وقد عززت دفعها الكهربائي بألواح شمسية تبلغ مساحتها 3 أمتار مربعة وتجمع 180 خلية لتمنح الدراجة مدى سير 20 ألف كيلومتر في السنة.

- كاميرات المراقبة : تعمل بالطاقة الشمسية بدقة 2 ميجا بكسل (بدقة 1080 بكسل مع 8 مصابيح LED) و تصور لمسافة 10 متر بالأشعة تحت الحمراء ، تحتوي الكاميرا أيضًا على مسجل صوت ثنائي الاتجاه ومقاومة للماء والغبار (IP67) ويعمل كل هذا عن طريق خلية شمسية أعلاها مع بطارية داخلية تستمر طوال الليل ويتم شحنها أثناء النهار.

- القوارب :قارب هجين مع محرك ديزل مدعوم من الخلايا الشمسية أعلى القارب حيث يقدم هذا القارب أداءً مذهلاً جعله من أفضل القوارب التي يمكن إقتناؤه ,حصد هذا القارب العديد من الجوائز منها (قارب العام 2018) وفي عام 2020 من المتوقع أن يصنف هذا القارب الأكثر انتشاراً على سواحل الولايات المتحدة وكندا.
- شواحن الدرجات : شاحن يعمل بطاقة الرياح يثبت أعلى الدراجة ويستخدم طاقة الرياح في شحن الهواتف المحمولة, يحتوي هذا الشاحن الصغير على توربين يولد طاقة لشحن بطاريته الداخلية ، مع دعم توصيلي كامل لكل الأدوات المستخدمة بشكل شائع، حيث لا يتطلب سوى سرعة رياح تصل لحوالي 9 ميل/س ليبدأ في الشحن، أما إذا كانت الرياح أشد قليلاً فإن الشحن لمدة 20 دقيقة (بسرعة الرياح 19 ميلا في الساعة)يمكن أن يمنح وقت تشغيل لمدة 30 دقيقة على جهاز iPod , أو وقت للتحديث لمدة 4 دقائق على جهاز محمول، أو 20 لقطة على كاميرا رقمية.
- شواحن الطاقة البشرية : عبارة عن حذاء يشحن بطاقة الحركة ,حيث ابتكرت شركة سول باور للتكنولوجيا في بيتسبيرغ حذاءً مزوداً بحزمة بطاريات يمكنها شحن الإلكترونيات الصغيرة مثل البطاريات وأجهزة الراديو والهواتف المحمولة. وفي الوقت الحالي يمكنه أن يعطي كمتوسط وقتاً للتحديث حوالي 30 دقيقة على iPhone 6 مقابل ساعة من المشي بهذا الحذاء.
- المصباح: وهي عبارة عن مصابيح تعمل بالطاقة الشمسية بقدرة 150 وات (إضاءة دافئة) بتصميم عالي الجودة ومزود بشريحة ليد ولوح شمسي من البولي سيليكون وسهل التركيب حيث يوزع إضاءة شعاعية ساطعة وكبيرة للإضاءة الليلية,وهو موفر للطاقة ولا يسبب أي تلوث للبيئة, ويعمل بكفاءة عالية ويمكن شحنه تحت أشعة الشمس المباشرة لمدة 6 - 8 ساعات, وهو مضاد للماء بتصنيف (IP 65)وتستخدم في اضاءة الشوارع والاماكن الادارية والصناعية وجميع الاغراض الصناعية الأخرى.
- الحقائب : تعد الحقيبة الشمسية من أفضل حقائب الظهر الشمسية لشحن الأجهزة الإلكترونية، ويمكنك استخدام أحد منفذي اليو إس بي فيها لشحن الهواتف الذكية والأجهزة اللوحية والكاميرات الرقمية، ولن يستغرق شحنها زمناً أطول من الشحن العادي بالماخذ كهربائية. وتتضمن الحقيبة أيضاً ميزة تمرير الشحن، لشحن الأجهزة أثناء التنقل، في الوقت الذي تشحن فيه بطارية حقيبة الظهر ذاتها من ضوء الشمس. وتوفر بطايرتها تياراً مستقراً، وتتضمن خاصية تحمي الأجهزة من التبدلات الكهربائية المفاجئة ,حيث تدوم الألواح الشمسية المضمنة فيها أكثر بنحو ثلاث مرات من الألواح الشمسية المشابهة. تستخدم بيركسون سولار باكباك لوحة شمسية متطورة وبطارية مدمجة لشحن الأجهزة التي تدعم وصلات اليو إس بي بسرعة كبيرة، وتعتبر خفيفة الوزن ومقاومة للماء والخدش، مما يجعلها مثالية للاستخدام.
- سخانات المياه : وهي سخانات للمياه تعمل بالطاقة الشمسية تقوم بتسخين المياه الي درجات حرارة تصل الي 85 درجة مئوية وتعمل علي توفير المياه الساخنة علي مدار اليوم صيفا أو شتاء دون الحاجة الي الكهرباء وهي تتوافر بسعات مختلفة, وتتميز بعمر إفتراضي يصل إلي 25 عام و أكثر بشرط الصيانة

الدورية، والأمان والتوفير التام، ويعتبر من سخانات الطاقة الشمسية المركزية للوحدات السكنية و الإدارية والصناعية وجميع الأغراض الصناعية الأخرى.

رابعاً: المعوقات التي تواجه قطاع الطاقة المتجددة:

- تتعدد المعوقات التي تحول دون التقدم في مجالات الطاقة المتجددة ومن أهمها النقاط التالية:
- عدم وجود خطة متكاملة ومستدامة لإنتاج الطاقة: مما أدى إلى خسائر متعددة في مختلف القطاعات وعدم القدرة على توقع التحديات المتكررة في مختلف مراحل سلسلة القيمة والإنتاج والتجارة وبالتالي صعوبة معالجتها.
- عدم وضوح الرؤية المستقبلية للقطاع من أجل رفع كفاءة الإنتاج وتحقيق معدات التنمية المرجوة، حيث تعد البيانات والإحصاءات الخاصة بقطاع الطاقة المحدد الرئيسي لمستوى التقدم في مختلف الأهداف والمؤشرات غير متوفرة بالقدر الكافي لذا يجب التأكد من توافرها حتى تمكن متخذي القرار من إتخاذ قرارات صائبة.
- انخفاض ثقة المستثمرين في قدرة الدول على الالتزام بالمستحقات المالية ، حيث أدى تراكم الدين العام والتأخير في دفع المستحقات المالية إلى انخفاض ثقة المستثمرين في الالتزام بسداد مستحقاتهم ، وبالتالي انخفاض قيمة الاستثمارات في مختلف مراحل سلسلة القيمة الخاصة بالقطاع، وأحيانا تعطيل ممارسة الأعمال وزيادة البيروقراطية بسبب الخوف من المساءلة القانونية في حال حدوث أي خطأ أثناء القيام بالأعمال.
- إحتكار الدولة للاستيراد أو تصدير المنتجات البترولية: حيث يتطلب ذلك تحرر أسواق الطاقة من كافة قيوده بوضع تشريعات من شأنها تمكن القطاع الخاص من المشاركة في عملية استيراد وتصدير المنتجات البترولية ، ومن ثم المشاركة الفعالة في تحقيق أمن الطاقة المنشود[24].
- التشريعات الحالية والإجراءات الرقابية للحد من الانبعاثات والملوثات المختلفة على أي من شركات/محطات إنتاج الكهرباء تعد غير كافية للحد من هذه الانبعاثات والملوثات.
- انخفاض وعي المستهلك بأهمية ترشيد الطاقة منخفض للغاية: حيث يؤدي نقص الوعي الكافي بأهمية ترشيد الاستهلاك إلى خسائر كبيرة في شبكة الكهرباء وفي قطاع الطاقة ككل بالرغم من إمكانية تفاديها.
- ضعف آلية تشجيع اللامركزية في إنتاج الكهرباء: حيث يعتمد الوضع الحالي في معظمه على مصدر واحد وشبكة واحدة لتوصيل الكهرباء ، ولا توجد أي آلية لتشجيع توصيل الطاقة بأساليب مختلفة للأماكن النائية عن طريق اللامركزية في الإنتاج والشبكات متناهية الصغر.
- عدم كفاءة مهارات وتدريب القوى العاملة، ومن ضمنها نقص المهارات العلمية، والتقنية، والتصنيعية المطلوبة لإنتاج الطاقة المتجددة، والافتقار لخدمات التركيب والصيانة والمراقبة الموثوقة، وفشل النظام التعليمي في تقديم تدريب ملائم في مجال التقنيات الحديثة.
- الافتقار إلى أكواد ومعايير، وربط المرافق، وإرشادات قياس صافي كافية، والافتقار إلى الوعي العام بفوائد نظام الطاقة المتجددة.
- عدم مشاركة أصحاب المصالح وأفراد المجتمع وعدم تعاونهم في الخيارات المتعلقة بالطاقة ومشاريع الطاقة المتجددة.

- المعوقات الاقتصادية : عند تطبيق الطاقة المتجددة كبديل للطاقة التقليدية تواجهها العديد من العراقيل الاقتصادية وأهمها أن هناك علاقة قوية بين الطاقة المتجددة والتنمية البشرية و بين إستهلاك الفرد منها ومؤشرات التنمية البشرية وخاصة في الدول النامية ، حيث يؤدي إستهلاك الفرد من مصادر الطاقة التقليدية دورا هاما في تحسن مؤشرات التنمية البشرية عن طريق تأثيرها في تحسين خدمات التعليم والصحة وبالتالي مستوى المعيشة ، وتعطي الكهرباء صورة واضحة حول ذلك ، اذ تمثل مصدرا لا يمكن إستبداله بمصدر آخر للطاقة في إستخدامات الإنارة ، التبريد والتكييف وغيرها .إلا أن الإستهلاك لكل أنواع الطاقة في الدول النامية معظمها يتم بمعدلات هدر مرتفعة ، وفي ظل الزيادة المطردة في الإستهلاك نتيجة للنمو السكاني لا بد من تشجيع إستخدام

الطاقة من خلال وضع سياسات تسعير ملائمة من شأنها إتاحة حوافز للإستهلاك المقنن بقواعد وقيود إصلاحية وتنظيمية تعمل على ضرورة الإستغلال المستدام والأمثل للموارد الطبيعية وتنمية موارد الطاقة المتجددة إضافة الى تسهيل الحصول على التجهيزات التي توصف بالكفاءة في إستهلاك الطاقة والعمل على تطوير آليات التمويل الملائمة إلى الطاقة المتجددة.[25]

-المعوقات الاجتماعية: وتتضح في تقرير أصدره برنامج الأمم المتحدة للبيئة بالتعاون مع منظمة العمل الدولية والرابطة الدولية للاتحادات العمالية ، في كانون الأول /ديسمبر 2007 بعنوان: "الوظائف الخضراء : نحو عمل مستدام في عالم قليل الكربون" حيث يرى أن تغيّر المناخ سيواصل تأثيراته السلبية علي العمال وعائلاتهم ، خصوصا أولئك الذين تعتمد معيشتهم على الزراعة والسياحة ، لذلك ينبغي التصدي لتغيّر المناخ والتكيف مع تأثيراته وتطوير الاستثمار في الطاقة المتجددة بحيث تولد ملايين الوظائف في البلدان المتقدمة والنامية على حد سواء ، وجاء في التقرير

أنه يتم استخدام نحو 300 ألف عامل في طاقة الرياح وأكثر من 100 ألف في النظم الفوتوفولطية الشمسية حول العالم .وفي الصين والولايات المتحدة وأوروبا يعمل أكثر من 600 ألف شخص في الطاقة الحرارية الشمسية .ويتم تشغيل نحو 2.1 مليون عامل في مشاريع الكتلة الحيوية في أربعة بلدان رائدة هي البرازيل والولايات المتحدة وألمانيا والصين .ويبلغ مجموع العاملين في الطاقات المتجددة حاليا نحو 3.2 مليون شخص في البلدان التي تملك بيانات بهذا الخصوص. [26]

خامسا: خارطة طريق الطاقة المتجددة Remap2030 (Irina analysis):

في عام 2012 ،أعلنت الجمعية العامة للأمم المتحدة أن الفترة من 2014 الي 2024هي عقد الطاقة المستدامة للجميع ، مؤكدة على أهمية قضايا الطاقة من أجل التنمية المستدامة واعداد أجندة التنمية لما بعد عام2015 ، وفي العام نفسه شكل الأمين العام للأمم المتحدة فريقا معنيا بالطاقة المستدامة للجميع (SE4ALL)لوضع جدول المستوى يقصد أعمال عالمي يستند إلى ثلاثة أهداف مترابطة وهي [27]

1- ضمان إتاحة خدمات الطاقة الحديثة للجميع.

2- مضاعفة معدل تحسين كفاءة الطاقة.

3- مضاعفة حصة الطاقة المتجددة في مزيج الطاقة العالمي.

وتمثل آيرينا (IRENA) محور تنفيذ هدف الطاقة المتجددة لمبادرة (SE4ALL).

آيرينا (IRENA) الوكالة الدولية للطاقة المتجددة : وهي منظمة دولية حكومية تدعم البلدان أثناء عملية التحول إلى مستقبل يعتمد على الطاقة المستدامة وهي تعد بمثابة منصة رئيسية للتعاون الدولي، وهي مركزا للتميز، ومنبع للسياسات والتكنولوجيا والموارد علاوة على البيانات والمعلومات المالية في مجال الطاقة المتجددة. وتشجع آيرينا الاعتماد واسع النطاق والإستخدام المستدام لجميع مصادر الطاقة المتجددة والتي تشمل الطاقة الحيوية والطاقة الحرارية الأرضية والطاقة المائية وطاقة المحيطات والطاقة الشمسية وطاقة الرياح وذلك في إطار سعيها الدؤوب لتحقيق التنمية المستدامة والحصول على الطاقة وتأمين الأمداد بالطاقة علاوة على الازدهار والنمو الاقتصادي منخفضي الكربون. تضم الوكالة الدولية قرابة ستة وعشرون دولة (المكسيك ايطاليا إندونيسيا أستراليا ماليزيا اليابان أوكرانيا المغرب روسيا كوريا الجنوبية المملكة العربية السعودية الامارات المتحدة الدنمارك البرازيل فرنسا المانيا الهند كندا الصين الإكوادور تونغا نيجيريا المملكة المتحدة تركيا الولايات المتحدة الأمريكية جنوب أفريقيا). وتظهر معظم الدول تقدما عام 2010 إلى الحالة المرجعية في عام 2030 ، بينما توجد أكبر حصة لمصادر الطاقة المتجددة في Remap 2030، وتظهر دول الاتحاد الأوروبي نموا قويا في كل من الحالة المرجعية و Remap 2030، كما أن جميع الدول الأعضاء في الاتحاد الأوروبي حددت أهدافا المتجددة لعام 2020 على النحو المحدد في خطط العمل الوطنية للطاقة المتجددة (NREAP) في كل منه، ويوضح التقارير أنه يمكن للدول كالصين وفرنسا والمانيا والاكوادور أن تصل لنسبة أعلى من 30 % في الاستخدام للطاقة المتجددة والبرازيل تصل بها مساهمة الطاقة المتجددة في الاستخدام لأكثر من 40%، ولذلك تعد البرازيل من أهم الدول المستخدمة والمنتجة للطاقة المتجددة[28]. وتعتبر البرازيل من أكبر ثلاث دول من حيث كمية الإنتاج الكهربائي من الطاقات المتجددة ، وتشكل الطاقة الكهرومائية مجمل هذا الانتاج، أما عن الخطوات المتبعة في البرازيل لتحفيز نشاطات الطاقة المتجددة فهي كالتالي:

- 1- اتباع البرازيل سياسات الطاقة المتجددة في العام 2002 بسن قوانين لتعريفه التغذية.
- 2- إجراء المناقصات التنافسية في مجال الطاقة المتجددة منذ العام 2007 من النوع محدد التكنولوجيا حيث كان التركيز في ذلك الوقت على الطاقة الحيوية والكهرومائية.
- 3- تولى لجنة خاصة إدارة المناقصات وتتكون اللجنة من أعضاء يمثلون الجهات المرتبطة بالموضوع : منظم الكهرباء و وزارة الطاقة والتعدين.
- 4- تعمل وكالة تنظيم الكهرباء بإدارة ونشر المناقصة ومتابعة تنفيذها ملتزمة باللوائح التي سنتها وزارة الطاقة والتعدين.
- 5- التوجه إلى المناقصة غير محددة التكنولوجيا ويتم طرح هذه المناقصات بشكل يتناسب مع النمو المطرد في الطلب على الطاقة الكهربائية بحيث يضمن تلبية الطلب واستمرارية الطرح ، وتتراوح فترات التعاقد بين 20 و 30 سنة على حسب التكنولوجيا.

6- صدرت قارة أمريكا اللاتينية خلال قمة الأمم المتحدة للعمل من أجل المناخ والتي عقدت في شهر نوفمبر من عام 2019 ، بتحقيق هدف مشترك بين دولها بالوصول إلى نسبة 70 % من الاعتماد على الطاقة المتجددة في استخداماتها للطاقة بحلول 2030 وهي النسبة التي تربو على ضعف المستهدف الذي يريد الاتحاد الأوروبي الوصول إليه، وهي نسبة 32% .[29]

ويشير تحليل آيرينا (Irina analysis) إلى أن متوسط تكلفة الإحلال لمضاعفة حصة الطاقة المتجددة سوف يبلغ حوالي 5,2 دولار أمريكي لكل 4 جيجا جول من الاستخدام النهائي للطاقة المتجددة في عام 2030.

أما عن حجم الفوائد من استخدام الطاقة المتجددة فتتمثل فيما يلي:

- يتراوح متوسط الفوائد الصحية نتيجة تخفيف تلوث الهواء الناجم عن استخدام الوقود الأحفوري ما بين 9.1 - 6.4 دولار أمريكي لكل جيجا جول.
- في حين أن فوائد التخفيف من ثاني أكسيد الكربون تتراوح ما بين 3 - 12 دولار أمريكي لكل جيجا جول.
- كذلك فإن صافي التوفير بين إجمالي التكاليف والفوائد تبلغ 123 مليا ر دولار أمريكي على الأقل ، ويمكن أن تصل إلى 738 مليار دولار بحلول عام 2030 .
- وبالمقارنة مع الحالة المرجعية يمكن للطاقة المتجددة أن تحد من انبعاث ثاني أكسيد الكربون بمقدار 6.8 مليار طن في عام 2030 ، بما يتساوى مع الانخفاض المحتمل بسبب مضاعفة كفاءة استخدام الطاقة، فالطاقة المتجددة وكفاءتها معا يتيحان إمكانية تحقيق خفض كبير في ثاني أكسيد الكربون مع الطاقة للحيلولة دون زيادة درجة حرارة الجو عالميا بحد أقصى درجتين مئويتين.
- تؤدي الخيارات إلى خلق 900 ألف فرصة عمل في المتوسط سنويا حتى عام 2030 مقارنة بالحالة المرجعية.
- وتخلق بشكل مباشر نتيجة الأنشطة الأساسية دون الأخذ في الاعتبار المدخلات الوسيطة اللازمة لتصنيع معدات الطاقة المتجددة أو إنشاء وتشغيل المحطات [30] .
- حيث لابد من تحقيق تنمية الطاقة المتجددة في كافة القطاعات الأربعة لاستخدام الطاقة وهي (المباني والنقل والصناعة والكهرباء) ، حيث سيواصل إستهلاك الكهرباء العالمي النمو بمعدل أسرع من إجمالي الطاقة النهائية المستهلكة ليبلغ حوالي 25 % من إجمالي الطاقة النهائية المستهلكة في عام 2030.

وتختلف إعتبارات الأخذ بمصادر الطاقة المتجددة من بلد لآخر ومن أجل ذلك لابد من التركيز على النقاط التالية:

- توسيع نطاق الأسواق الدولية، من أجل تنفيذ مشروعات كبيرة.
- تطوير قاعدة البيانات، واستخدام تكنولوجيا ذات تكلفة منافسة.
- تحسين الكفاءة.

- تعزيز دور منتجات الكتلة الحيوية المستدامة والكهرباء من المصادر المتجددة.
- تكثيف تبادل الخبرات وأفضل الممارسات وتخطيط السياسات للطاقة المتجددة.

أما عن إجراءات نشر فكر استخدام الطاقة المتجددة فهي :

- وضع خطط واقعية تلائم عملية التحول لاستخدام الطاقة المتجددة.
- اتخاذ كل وسائل المعرفة التكنولوجية الحديثة لإحداث التحول الطموح المرجو.
- التأكد بأن كل عناصر البنية الأساسية اللازمة لأحداث هذا التحول في حالة توافق.
- ضمان آليات التوجه نحو الابتداع وضمان فاعليته.
- وضع مجموعة من أطر السياسات ذات المصادقية والتي يمكن التنبؤ بها لقطاع الطاقة وقطاعات الاستخدام النهائي الثلاثة (المباني - النقل - الصناعة) بحيث يمكن الحفاظ عليها لفترات أطول.
- تقليل المخاطر بالنسبة للمستثمرين من أجل خفض تكلفة رأس المال.

سادسا: النتائج والتوصيات

نتائج البحث:

- ضرورة وضع سياسات مناسبة وآليات تحفيزية وأطر تنظيمية .وكذلك امتيازات تمويلية لتطوير ونشر الطاقة المتجددة.
- كما قامت الدولة سابقا بدعم الطاقة الأحفورية عليها أيضا توفير الدعم لإنتاج الطاقة المتجددة
- الاستفادة من التجارب الخاصة بإنتاج الطاقة وخاصة البرازيل.
- ضرورة وضع أهداف واضحة ولها سقف زمني محدد ، والعمل على تنفيذها ودعمها من قبل الحكومات والهيئات محليا وعالميا.
- تشجيع الابتكار المتفق مع القدرات المالية المتوفرة ، والمناسب لكل منطقة.
- دعم عمليات البحوث والتطوير، وتوفير عنصر بشري قادر على تنفيذ برامج القطاع وخططها الاستراتيجية.
- التركيز على جذب رأس المال الخاص مع الأخذ في الاعتبار وضع أساليب جديدة للدعم المالي.
- عند التصميم في المراحل الأولية يتم تحديد مصدر الطاقة كأحد عناصر التصميم في مرحله وضع الافكار، مع الإلمام بأنواع ومصادر الطاقات المتجددة كونها من العناصر الرئيسية للتصميم حيث ان الطاقة المتجددة تعطي للمنتج قيمة تنافسية عالية.
- ضرورة التأكيد علي التواصل بين المصمم وبين مطوري التكنولوجيا للإلمام بجديد التكنولوجيا الجديدة، وإدخال الطاقات المتجددة بمراحل عملية التصميم حيث انه سيؤدي إلى فهم أفضل لإحتياجات العميل وبيئته.
- معرفة وتحديد التغير في تكلفة المنتج عند استخدام الطاقة المتجددة كأحد انواع التكنولوجيا الإحلالية.

- ضرورة التأكيد علي دمج الطاقات المتجددة وتوظيفها بالمنتج ليمنحها ميزات تنافسية مضافة، وليزيد من قدرتها على منافسة المنتجات المشابهة في الأسواق بجانب قدرتها على جذب قطاعات كبيرة ومتنوعة وجديدة من المستهلكين.

التوصيات :

- العمل علي جذب المستثمرين(الدوليين والمحليين) علي الاستثمار في إنشاء مشروعات إنتاج الكهرباء من مصادر الطاقة المتجددة.
- العمل علي جذب وتشجيع مستثمرين القطاع الخاص علي الدخول في مجال تصنيع وتوطين تكنولوجيا الطاقة المتجددة.
- تحديد قطاع الاستهلاك النهائي لتحديد آليات التنفيذ الخاصة بنشر برامج كفاءة الطاقة المتجددة لإنها تحدد آلية التمويل الأنسب لقطاع الاستخدام النهائي.
- يتطلب التنفيذ الفعال لسياسات إنتاج وإستهلاك الطاقة المتجددة أن تكون جميع الأطراف المعنية بالبرنامج على علم مسبق بأهميتها، مما يستلزم إستراتيجيات إتصال قوية وهادفة.
- يجب توفير كافة الاحتياجات الاساسية من الموارد الطبيعية وكذلك الأفراد المتمرسين والمدربين من المؤسسات المعنية مباشرة ذوي الخبرة لتطوير البرامج القطاعية وتقديمها على نحو مستدام.
- يجب علي الحكومات العمل علي تشجيع الاستثمار المتواصل وتقديم دليل قوي على الفوائد الاقتصادية التي سيتم جنيها من التوجه نحو الإنتاج والاستهلاك وتسلط الضوء على مزايا الطاقة المتجددة ككل.
- يجب أن تبنى أهداف متوازنة نسبياً قادرة على تحقيق مكاسب سريعة، وذلك بهدف كسب التأييد العام والدعم من أصحاب المصالح بشراء الخدمات للمضي قدماً في المزيد من الأنشطة الطموحة.
- التكنولوجيا الإحلالية تؤدي إلى تغييرات سواء في المنتجات أو الخدمات لتصبح أسهل استخداماً وأكثر كفاءة مقارنة بالموجود فعلياً بالأسواق، وهذه أحد متطلبات التصميم التي يجب علي المصمم وضعها في الاعتبار وذلك لإضافة قيم جديدة للمنتجات.
- مصدر الطاقة المتجددة يعتبر أحد عناصر التكنولوجيا الإحلالية الهامة وذلك لتوفير الطاقة وهذا يتطلب اقتصادي هام للمستخدم، بالإضافة إلي سهوله أكثر في الاستخدام وإضافة قيمة جديدة في التصميم وظهور وظائف جديدة للمنتجات وذلك لإضافة قيم جديدة للمنتج عبارة عن قيم اقتصادية وقيم استخدامية.
- دعم الأبحاث في مجال تكنولوجيا الطاقة المتجددة بما يتناسب مع خطط التنمية المستقبلية في كافة مناطق التنمية.

المراجع

- 1- Edenhofer https://www.ipcc.ch/pdf/special-reports/srren/srren_fd_spm_final.pdf Summary for Policymakers and Technical Summary: Special Report of the Intergovernmental Panel on Climate Change (Cambridge, MA: Cambridge University Press, 2012), p. 178.
- 2- (الموقع الإلكتروني لبرنامج الأمم المتحدة للبيئة)، www.unep.org.
- 3- وكالة الطاقة الدولية (International Energy Agency Website, <http://www.iea.org>)
- 4- <https://www.albankaldawli.org/ar/topic/energy/overview29/12/2018>.
- لمزيد من المعلومات راجع كل من : تقرير برنامج الأمم المتحدة للبيئة، الأمم المتحدة، نيويورك، 1 تموز / يوليو 2007 ، و هيئة الطاقة الجديدة والمتجددة ، التقرير السنوى لعام 2019.
- 5- احمد بخوش وآخرون (2013)، الطاقات المتجددة كبديل لقطاع النفط دراسة حالة بوحدة البحث التطبيقي في مجال الطاقة المتجددة، مرباح ورفلة كلية العلوم الاقتصادية والتجارية وعلوم التسيير ، غرداية ، جامعة قاصدي، ص ص 1-15.
- 6- https://archive.ipcc.ch/home_languages_main_arabic.shtml
- 7- https://ar.wikipedia.org/wiki/الوكالة_الدولية_للطاقات_المتجددة (إيرينا)
- 8- <https://www.philadelphia.edu.jo/philadreview/issue6/no6/17.pdf> هندسة الطاقات المتجددة والمستدامة.
- 9- Ottmar Edenhofer وآخرون (2011)، التقرير الخاص بشأن مصادر الطاقة المتجددة والتخفيف من آثار تغير المناخ، الهيئة الحكومية الدولية المعنية بتغير المناخ (IPCC). www.ipcc.ch/home_languages_main_arabic.shtml INTERGOVERNMENTAL PANEL ON CLIMATE CHANGE
- 10- مراجعة : أمينة مخلفي ، " أثر تطور أنظمة استغلال النفط على الصادرات دراسة حالة الجزائر بالرجوع الى بعض التجارب العالمية " ، أطروحة لنيل شهادة الدكتوراه في العلوم الاقتصادية غير منشورة، جامعة قاصدي مرباح ورقلة، نوقشت يوم 11 مارس 2013، ص ص 2 - 10.
- 11- موقع الوكالة الدولية للطاقة المتجددة <https://www.irena.org>
- 12- EN21 (2008). Renewables 2007 Global Status Report (PDF).
- 13- موقع الوكالة الدولية للطاقة المتجددة <https://www.irena.org>
- 14- Solar Energy Technologies Solutions for Today's Energy Needs, www.seia.org, 2014-11-13 Retrieved 2018-12-13. Edited.
- 15- Curry, Nathan, and Pragasen Pillay (2012). Biogas prediction and design of a food waste to energy system for the urban environment. Renewable Energy, vol. 41 (May), pp. 200-209.
- 16- المركز الوطني للمتميزين، الجمهورية العربية السورية، الهيدروجين وقود المستقبل، 2015 - 2014 ص 7.
- 17- <http://www.aladalacenter.com>
- 18- مارتين هور، تعريب: السيد أحمد عبد الخالق ، أحمد بديع بليح ، الملكية الفكرية والتنوع البيولوجي والتنمية المستدامة حل المسائل الصعبة ، دار المريح للنشر ، السعودية، ص 1.
- 19- المركز الاقليمي للطاقة المتجددة وكفاءة الطاقة <https://www.rcreee.org>

- 20- على، فداء صفاء محمد .التطور التكنولوجي في الصناعة، بغداد :المركز العراقي الدولي للعلوم والصناعة IICSI، 2004 .
- 21- مصطفى، كريم صابر. دور التكنولوجيا الإحلالية في تصميم وتطوير منتجات التصميم الصناعي، الجيزة :غير منشور، 2017.
- 22- المرجع السابق رقم 20.
- 23- المرجع السابق رقم 21.
- 24- أفاق المستقبل السنة الثانية (2011): "مجلة سياسية اقتصادية استراتيجية تصدر عن مركز الإمارات للدراسات والبحوث الاستراتيجية".
- 25- الطاقة المتجددة ثروة عربية متنامية (اغسطس 2011): مجلة سياسية إقتصادية إستراتيجية تصدر عن "مركز الإمارات للدراسات والبحوث الإستراتيجي"، العدد 11 ، ص 4.
- 26- See joint United Nations Environment Programme, International Labour Organization, and International Trade Union on federation Preliminary Report Green Jobs: Towards Sustainable Work in a Low-Carbon World, December 21, 2007, p. 10-13.
- 27- IRENA Discussion Informal., b.4 item Agenda, 2030 to Roadmap: Renewables of Share the Doubling), (IRENA2012b). Dhahi Abu, IRENA. 2012 June 6-5, Council IRENA the of meeting 3rd, Note.
- 28- د .ماجد كرم الدين محمود وآخرون : مناقصات الطاقة المتجددة التنافسية ريادة عربية الأسواق العالمية، المركز الإقليمي للطاقة المتجددة وكفاءة الطاقة (RCREEE ، 2017)، ص 7.
- 29- Latin America pledges 70% renewable energy, surpassing EU”, Reuters, September 25, 2019.
- 30- تقرير Remap 2030 خارطة طريق الطاقة المتجددة وملخص النتائج وغيرهما من المواد الداعمة متاحة ويمكن تحميلها من خلال الرابط <https://www.irena.org/remap>

فعالية السياسة النقدية في الوطن العربي في ظل جائحة كورونا

براهيمي عبد القادر

جامعة أحمد دراية أدرار - الجزائر

brahimi.abdelkader@univ-adrar.edu.dz

الملخص:

شهد العالم العديد من التقلبات الناجمة عن جائحة كوفيد-19، والتي سببت ضررا كبيرا بالاقتصاد العالمي، ولإعادة بعث الاقتصاد العالمي وجب التدخل على جميع الأصعدة وخصوصا الجانب النقدي باعتباره محركا للاقتصاد، من خلال حزمة من الإجراءات لمجابهة هذه الجائحة، وتهدف هذه الورقة البحثية الى تحليل مدى فعالية هذه الإجراءات في مواجهة تداعيات الجائحة في الوطن العربي، مع التركيز على جهود السلطة النقدية في الجزائر ومختلف الوسائل المستعملة في إطار السياسة النقدية لمجابهة تداعيات هذه الجائحة، وسوف نحاول من خلال هذا البحث الإجابة على الإشكالية التالية:

ما مدى فعالية السياسة النقدية في ظل جائحة كوفيد-19 في الوطن العربي؟

وسوف نحاول الإجابة على هذه الاشكالية من خلال المحاور الثلاثة التالية:

- الإطار النظري للسياسة النقدية.
- الإجراءات المتخذة في إطار السياسة النقدية لمجابهة جائحة كوفيد-19 في بعض الدول العربية.
- فاعلية هذه الإجراءات للحد من تداعيات جائحة كوفيد-19.

الكلمات المفتاحية: السياسة النقدية، جائحة كورونا، السياسة النقدية في الجزائر، فعالية السياسة النقدية.

مقدمة:

يعتبر مصطلح السياسة النقدية مصطلحا حديث النشأة حيث ظهر خلال القرن التاسع عشر، وحظيت السياسة النقدية باهتمام العديد من المفكرين والباحثين في مجال الاقتصاد عموما والاقتصاد النقدي على وجه الخصوص، وتحتل صدارة السياسات الاقتصادية حيث يعتمد عليها للتأثير على الأنشطة الاقتصادية، فتحقيق أهداف السياسة الاقتصادية من رفع لمعدل التشغيل، تحقيق مستوى عال من النمو الاقتصادي، ضبط معدلات التضخم (تحقيق استقرار المستوى العام للأسعار) وتحقيق توازن ميزان المدفوعات تعتبر أهداف رئيسية للسياسات النقدية، رغم أن معظم السلطات النقدية في العالم تسعى الى تحقيق استقرار المستوى العام للأسعار كهدف أول من بين الأهداف السالفة الذكر.

كما عرف العالم خلال سنة 2020 اجتياح فيروس كوفيد-19 مما أثر على اقتصاديات دول العالم، مما أستوجب تدخل الحكومات للتخفيف من تداعيات هذه الجائحة، حيث لعبت السلطات النقدية في دول العالم عموما والوطن العربي على وجه الخصوص ممثلة في بنوكها ومصارفها المركزية دورا مهما بهذا الخصوص، ويهدف هذه الورقة البحثية لمعرفة أثر الإجراءات المتخذة في إطار السياسات النقدية في الوطن العربي للحد من تداعيات الجائحة، ولمعرفة ذلك سوف نحاول الإجابة على الإشكالية التالية: ما مدى فعالية السياسة النقدية في ظل جائحة كوفيد-19 في الوطن العربي؟.

وللإجابة على هذه الإشكالية قسمنا هذا الورقة البحثية ثلاث محاور رئيسية هي:

- الإطار النظري للسياسة النقدية.
- الإجراءات المتخذة في إطار السياسة النقدية لمواجهة جائحة كوفيد-19 في بعض الدول العربية.
- فاعلية هذه الإجراءات للحد من تداعيات جائحة كوفيد-19.

أولاً: الإطار النظري للسياسة النقدية:

سوف يتم التطرق من خلال هذا الإطار النظري تعريف السياسة النقدية، أهداف السياسة النقدية وأدوات السياسة النقدية.

تعريف السياسة النقدية:

لقد تطرق العديد من الاقتصاديين في كتاباتهم الى مصطلح السياسة النقدية نذكر منهم (Kent) حيث يرى بأن السياسة النقدية هي مجموعة من الوسائل التي تتبعها الإدارة النقدية لمراقبة عرض النقد قصد بلوغ هدف اقتصادي معين كهدف الاستخدام الكامل^{vi}، كما أتجه في نفس السياق (Prather) حيث عرف السياسة النقدية بأنها تشمل تنظيم عرض النقد (العملة والائتمان المصرفي) عن طريق تدابير ملائمة تتخذها السلطة النقدية ممثلة في البنك المركزي أو الخزينة^{vii}.

مما سبق يمكن القول إن السياسة النقدية هي مجموع الإجراءات التي تقوم بها الحكومة ممثلة في السلطة النقدية أي البنك المركزي لإدارة المعروض النقدي والائتمان لتحقيق الأهداف الاقتصادية المنشودة وعلى رأسها استقرار الأسعار، ويمكن التمييز بين نوعين من السياسات النقدية، السياسة التوسعية تستخدم في حالة انخفاض النشاط الاقتصادي وارتفاع نسبة البطالة^{viii}، والسياسة الانكماشية تستخدم في حالة ارتفاع النشاط الاقتصادي وارتفاع الاسعار^{ix}.

أهداف السياسة النقدية:

لتحقيق الأهداف النهائية(العامة) للسياسة النقدية لابد من تحقيق الأهداف الأولية والتي تؤثر على الأهداف الوسيطة، حيث تؤثر هذه الأخيرة على الأهداف النهائية وفيما يلي سوف نستعرض الأهداف النهائية للسياسة النقدية.

3- استقرار المستوى العام للأسعار:

حيث يشمل هذا الهدف محاربة التقلبات المستمرة والعنيفة في المستوى العام للأسعار والتي تؤثر مباشرة على النشاط الاقتصادي^x، فتتلافى التضخم وعلاج احتمال حدوث الكساد والركود الاقتصادي من بين المهام التي تسعى الدولة جاهدة الى تحقيقها، فالسلطة النقدية تسعى دوما الى تحقيق الاستقرار في المستوى العام للأسعار وعرض النقود مع افتراض ثبات باقي العوامل الأخرى.

4- تحقيق مستوى عال من التشغيل (تخفيض معدل البطالة):

حيث اجمع الاقتصاديون أن السياسة النقدية تهدف إلى ضمان التوظيف الكامل أي مستوى عال من التشغيل، أي ان السلطات النقدية تحرص على تثبيت النشاط الاقتصادي عند أعلى مستوى ممكن من

التوظيف، مما يستوجب اتخاذ جميع الإجراءات الكفيلة بتجنيب الاقتصاد البطالة وما يرافقها من مشاكل إقتصادية^{xi}.

5- توازن ميزان المدفوعات:

ان توازن ميزان المدفوعات يرتبط ارتباطا مباشر بمدى تحقق الأهداف السالفة الذكر، فميزان المدفوعات يكون في صالح الدولة عندما تكون تحصيلاتها من العالم الخارجي أكبر من مدفوعاتها للخارج، ففي هذه الحالة يسجل ميزان المدفوعات فائض ويكون في حالة عجز في الحالة المخالفة، أما حالة التوازن وهي حالة نادرة في الواقع وهي حالة توازن المدفوعات مع التحصيلات، وتسعى جميع الدول مهما اختلفت درجة تطورها الاقتصادي الى جعل ميزان مدفوعاتها يميل الى صالحها من أجل المحافظة على مخزونها من الذهب واحتياطياتها من العملة الصعبة^{xii}.

6- تحقيق معدل عال من النمو الاقتصادي:

حيث تعمل كل الحكومات والدول على تحقيق رفاهية أفراد المجتمع واشباع حاجاته، فتحقيق معدلات نمو مرتفعة لا بد من توفر الموارد الطبيعية والقوى العاملة الكفؤة، وتوفر ظروف سياسية واجتماعية ملائمة، كما لا بد أن تعمل السياسة النقدية بالتنسيق مع هذه العوامل بالإضافة الى سياسة مالية في نفس اتجاه السياسة النقدية^{xiii}.

أدوات السياسة النقدية:

تعتمد السلطات النقدية ممثلة في البنوك المركزية للتأثير على المعروض النقدي والائتمان الى استعمال جملة من الأدوات منها الأدوات الكمية، الكيفية والمساعدة وفيما يلي سوف نتطرق الى جملة هذه الأدوات ودورها ضمن السياسة النقدية.

الأدوات الكمية للسياسة النقدية:

وتشمل الأدوات التي تعمل على التأثير على المعروض النقدي والائتمان المصرفي دون التمييز بين القطاعات الاقتصادية.

سعر إعادة الخصم:

سعر إعادة الخصم (معدل إعادة الخصم) هو أحد أدوات السياسة النقدية، ويعبر عن سعر الفائدة التي يفرضها البنك المركزي على البنوك التجارية من أجل إعادة خصم الأوراق التجارية والمالية لديه، والهدف من هذه العملية هو التأثير على حجم الائتمان الممنوح من قبل هذه البنوك التجارية، وبالتالي التأثير على المعروض النقدي بغية تحقيق أحد أهداف السياسة النقدية من خلال استعمال هذه الأداة، حيث تنشر البنوك المركزية من وقت لآخر الأسعار التي على أساسها تتأهب لإعادة الخصم بمقتضاها^{xiv}.

معدل الاحتياطي الإلزامي:

تحتفظ البنوك التجارية بنسبة من إجمالي ودائعها إلزاميا لدى البنك المركزي، وتختلف هذه النسبة من الودائع حسب حالة الاقتصاد، فمن خلالها يعمد البنك المركزي الى التأثير على المعروض النقدي، ففي حالة التضخم يلجأ البنك المركزي الى رفع معدل الاحتياطي الإلزامي وبالتالي تقلص قدرة البنوك

التجارية على منح الائتمان وهو ما يساهم في انخفاض الكتلة النقدية قيد التداول فينخفض معها الطلب الكلي مما يؤثر مباشرة على الأسعار ويقلل من حدة التضخم، اما في حالة الكساد فيخفض البنك المركزي معدل الاحتياطي الازامي وبالتالي يزيد عرض النقود وبالتالي يزداد الطلب الكلي مما يحرك عجلة الاقتصاد للخروج من حالة الكساد.

عمليات السوق المفتوحة:

يتدخل البنك المركزي وفق هذه الآلية في السوق المالية أما بائعا أو مشتريا للأوراق المالية، ففي حالة التضخم يقوم البنك المركزي ببيع الأوراق المالية لامتناس فائض السيولة النقدية أما في حالة الكساد فيقوم البنك المركزي بشراء الأوراق المالية لزيادة الكتلة النقدية قيد التداول وتحريك الاقتصاد وبالتالي الخروج من حالة الكساد.

الأدوات الكيفية للسياسة النقدية:

وتختلف هذه الأدوات عن سابقتها في كون هذه الأخيرة تتدخل في قطاعات معينة أو أنشطة معينة وتشمل ما يلي:

تنظيم القروض الاستهلاكية:

يقوم البنك المركزي بتحديد سقف أو حد أقصى للقروض الموجهة لشراء السلع الاستهلاكية المعمرة أو تحديد قيمة المدفوعات النقدية كدفعة أولية عند الشراء بالتقسيط كما يمكن تحديد مدة دفع هذه الأقساط.

السقوف التمويلية:

وتستعمل السلطة النقدية هذه الأداة من أجل جعل التمويل الإجمالي في المستوى المحدد للتوسع النقدي، فالسقوف التمويلية تحد من التوسع النقدي ففي حالة تجاوز البنك التجاري لهذا السقف المحدد يلتزم بإيداع يعادل هذا التجاوز لدى البنك المركزي أو تفرض عليه غرامة مالية يقرها البنك المركزي.

تخصيص التمويل:

ويقصد بتخصيص التمويل هو توجيه التمويل الى الأنشطة التي تحقق الرفاهية الاقتصادية، وبالتالي يقوم البنك المركزي بتحديد نسب تمويل معينة لكل القطاعات حسب الأولوية لتحقيق الأهداف المرسومة من قبل السلطة النقدية والحكومة على حد سواء.

الاقناع الأدبي:

حيث يقوم البنك المركزي بإقناع البنوك التجارية باتباع سياسة معينة دون الحاجة الى اصدار أوامر أو تعليمات رسمية، وتتوقف مدى فاعلية هذه الأداة على مدى ثقة البنوك التجارية في إجراءات البنك المركزي ومدى استقلاليته.

الأدوات المساعدة:

تعتبر هذه الأدوات ذات أهمية الى جانب الأدوات السالفة الذكر وتشمل الأدوات التالية:

التوجيهات والأوامر:

حيث تتلقى البنوك التجارية التعليمات والتوجيهات والأوامر من قبل البنك المركزي، والهدف منها توجيه هذه البنوك نحو السياسة المنتهجة من قبل السلطة النقدية، ومثال ذلك توجيه البنك المركزي أوامر للبنوك التجارية لشراء سندات حكومية، أو تمويل قطاعات اقتصادية وأنشطة تجارية معينة والامتناع عن تمويل أخرى.

الاعلام:

قد يستعمل البنك المركزي وسائل الاعلام بتنوعها (المرئية، السمعية، المكتوبة... الخ) لشرح سياسة معينة للجمهور كوسيلة داعمة لجهود السلطة النقدية لتحقيق أهداف معينة.

الإجراءات العقابية:

تستعمل هذه الأداة في حالة انحراف البنوك التجارية عن الخطة التي رسمها البنك المركزي، فيقوم هذا الأخير بفرض إجراءات عقابية على البنوك المخالفة للخطة المرسومة ومن هذه الإجراءات العقابية رفض البنك المركزي خصم الأوراق المالية والتجارية لهذه البنوك كإجراء يؤثر على قدرة هذه البنوك على توفير السيولة بغرض منح الائتمان.

ثانيا: الإجراءات المتخذة في إطار السياسة النقدية لمجابهة جائحة كوفيد-19 في بعض الدول العربية:

ضمن هذا المحور سوف نتطرق الى مختلف الإجراءات التي اتخذتها السلطات النقدية في بعض الدول العربية للتخفيف ومعالجة آثار جائحة كوفيد-19، بهدف المعالجة والحفاظ على استقرار الأسعار من جهة، والحفاظ على مستويات مقبولة من معدلات النمو الاقتصادي من جهة أخرى، بالإضافة الى تدنية معدلات البطالة نتيجة غلق العديد من المؤسسات الاقتصادية متأثرة بالجائحة، وقبل التطرق الى مختلف هذه الإجراءات حسب الدول سوف نستعرض التخفيضات في معدلات الفائدة الرئيسية التي طبقتها البنوك والمصارف المركزية ابتداء من مارس 2020 في هذه الدول باعتبارها السلطة المخول لها الاعداد، الاشراف، المتابعة والتنفيذ للسياسة النقدية.

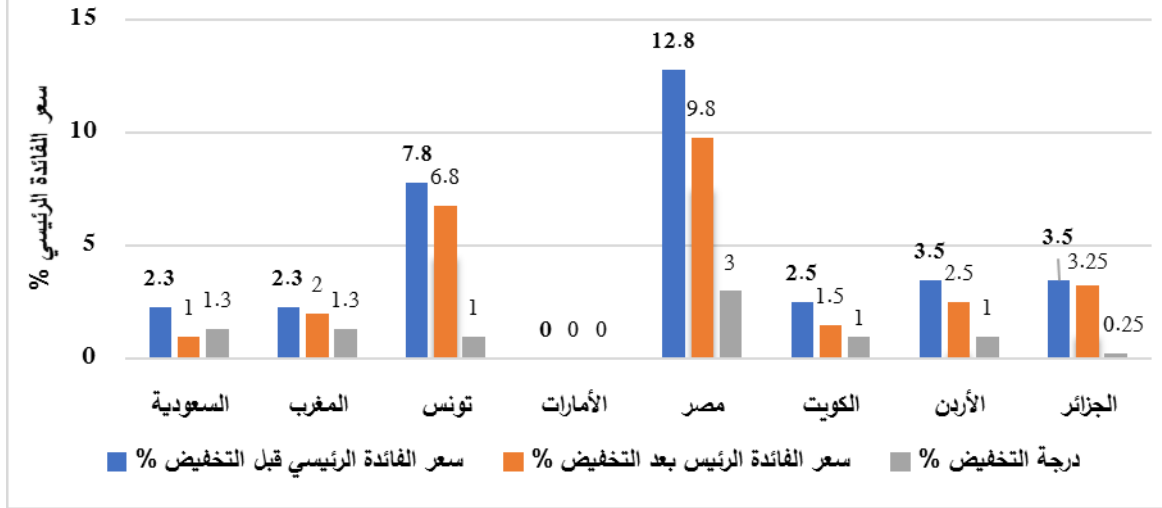
جدول رقم(01): يوضح سعر الفائدة الرئيسي المطبق من قبل البنوك المركزية لبعض الدول العربية في

مارس 2020

الدولة العربية	الجزائر	الأردن	الكويت	مصر	الإمارات	تونس	المغرب	السعودية
سعر الفائدة الرئيسي قبل التخفيض %	3.25	3.5	2.5	12.8	0	7.8	2.3	2.3
سعر الفائدة الرئيسي بعد التخفيض %	2	2.5	1.5	9.8	0	6.8	2	1
درجة التخفيض %	0.75	1	1	3	0	1	1.3	1.3

المصدر: بيانات صندوق النقد العربي

الشكل رقم (01): سعر الفائدة الرئيسي لبعض البنوك المركزية العربية في مارس 2020



المصدر: من اعداد الباحث بالاعتماد على بيانات الجدول أعلاه.

من خلال البيانات المعروضة أعلاه يتضح أن السلطات النقدية في الدول العربية ممثلة في بنوكها المركزية قامت بتخفيض معدلات الفائدة الرئيسية، والهدف تلافي آثار الجائحة على سياساتها النقدية المنتهجة وكذا الأهداف الاقتصادية للدولة في حد ذاتها، وفيما يلي سوف نستعرض مختلف الإجراءات التي اتخذتها السلطات النقدية في بعض الدول العربية.

1- **الجزائر:** سنتطرق في هذا الشأن الى الإجراءات والقرارات البارزة التي اتخذتها السلطة النقدية في الجزائر ممثلة في بنك الجزائر (البنك المركزي الجزائري سابقا)، من آليات وأدوات السياسة النقدية بهدف الحد من آثار الجائحة وتحقيق أهداف

السياسة النقدية وعلى رأسها استقرار الأسعار ومن جملة هذه الإجراءات ما يلي:

- قرر بنك الجزائر تخفيض معدل الاحتياطات الاجبارية من 10% الى 8 % وتخفيض المعدل التوجيهي لبنك الجزائر ب 0.25 % لتثبيتته عند 3.25 %، حيث تم تطبيق هذا القرار ابتداء من 15 مارس 2020^{xv}، والهدف من هذا القرار تحرير هوامش سيولة إضافية للنظام البنكي لتمويل الاقتصاد الوطني بتكلفة مقبولة لتحريك الاقتصاد الوطني من خلال سياسة نقدية توسعية موازية للسياسة المالية التوسعية لتحقيق معدل نمو اقتصادي مقبول اثناء فترة الجائحة، وجاء هذا القرار نتيجة لدراسة الوضع الاقتصادي والنقدي والمالي من قبل لجنة عمليات السياسة النقدية لبنك الجزائر.
- كما قرر بنك الجزائر من خلال التعليم رقم 05-2020 بتاريخ 6 أفريل 2020 إجراءات استثنائية لتخفيف بعض الاحكام الاحترازية المطبقة على البنوك التجارية والمؤسسات المالية^{xvi}، حيث يهدف هذا الاجراء الى السماح لهذه البنوك والمؤسسات برفع قدرتها التمويلية للمؤسسات الاقتصادية من خلال:

- تخفيض الحد الأدنى لمعامل السيولة لديها لرفع مستوى التمويلات المتاحة.
- اعفاء البنوك والمؤسسات المالية من اجبارية تكوين وسادة الأمان المقطوعة من أموالها الخاصة.

- قرر بنك الجزائر تخفيض المعدل التوجيهي المطبق على عمليات إعادة التمويل الرئيسية لتثبيتته عند 3% بدل 3.25% وإعادة تخفيض معدل الاحتياطات الاجبارية من 8% الى 6% ابتداء من 29 أفريل 2020^{xvii}، والهدف من هذا القرار تحرير هوامش مالية إضافية لتمويل الاقتصاد الوطني، ودعم الأنشطة الاقتصادية المتعثرة من جراء الجائحة.
- قرر بنك الجزائر تخفيضات أخرى على معدل الاحتياطات الاجبارية كان آخرها التخفيض من 3% الى 2% خلال اجتماع لجنة عمليات السياسة النقدية بتاريخ 4 فيفري 2021 ليدخل حيز التطبيق بتاريخ 15 فيفري 2021^{xviii}، ويهدف هذا القرار الى دعم سياسة الدولة للإنعاش الاقتصادي وتنويعه من خلال زيادة القدرة التمويلية للبنوك بتحرير هوامش سيولة إضافية نتيجة هذا التخفيض لدعم السياسة النقدية التوسعية المنتهجة.
- تم تمديد الإجراءات التي جاءت بها التعلية 05-2020 المذكورة سالفا ابتداء من 01 أفريل 2021 الى غاية 30 جوان 2021^{xix}، بهدف استمرار البنوك في مساعدة الشركات من أجل التخفيف من تداعيات الجائحة.
- 2- الأردن: سوف نستعرض أهم الإجراءات التي اتخذتها السلطة النقدية للمملكة الأردنية ممثلة في البنك المركزي الأردني فيما يتعلق بالسياسة النقدية في النقاط التالية:
 - قررت لجنة السوق المفتوحة في البنك المركزي بتاريخ 16 مارس 2020 في إطار السياسة النقدية التوسعية تخفيض معدل إعادة الخصم للأوراق المالية والتجارية من 4.5% الى 3.5%، بالإضافة الى تخفيض سعر الفائدة الرئيسي من 3.5% الى 2.5%^{xx}.
 - قرار البنك المركزي منح تأجيل أقساط التسهيلات الائتمانية الممنوحة لعملاء القطاعات الاقتصادية المتأثرة جراء انتشار جائحة كوفيد-19، بحيث لا يعتبر تأجيل الأقساط هيكلة لهذه التسهيلات ولا تفرض فوائد تأخير على هذه الشركات جراء ذلك وطبقت هذه الاجراءات الى نهاية 2020^{xxi}.
 - السماح للبنوك بإجراء جدولة ديون العملاء الذين تنطبق عليهم مفهوم الجدولة، على ان يتم ذلك بدون فوائد تأخير او دفعة نقدية.
 - قرر البنك المركزي الأردني في إطار السياسة النقدية التوسعية تخفيض معدل الاحتياطات الإلزامية من 7% الى 5% لتوفير سيولة اضافية بمبلغ 550 مليون دينار أردني، وعمل اتفاقية مع البنوك بمقدار 500 مليون دينار لآجال تصل الى سنة لتوفير الاحتياجات التمويلية للقطاع العام والخاص^{xxii}.
- 3- الكويت: من جملة الإجراءات التي اتخذها بنك الكويت المركزي لمواجهة آثار الجائحة بخصوص السياسة النقدية ما يلي:
 - قرر بنك الكويت المركزي تخفيض سعر إعادة الخصم مرتين بمعدل 1.25% ليصل الى 1.5% وهو أدنى مستوى وصل اليه معدل إعادة الخصم تاريخيا^{xxiii}، بالإضافة الى خفض معدل الفائدة على اتفاقات الشراء بمعدل 1% ليصل الى 1.5% وهو أدنى مستوى كذلك يصل اليه هذا المعدل.

- أُلزم بنك الكويت المركزي البنوك التجارية بالامتناع عن بيع أو تنفيذ الضمانات المرهونة مقابل القروض وعمليات التمويل إلى حين استقرار الوضع الاقتصادي.
- كما قامت الكويت بإنشاء صندوق تمويلي بقيمة 10 ملايين دينار بمشاركة البنوك التجارية لمجابهة جائحة كوفيد-19^{xxiv}.
- توفير التمويل الطارئ لبرامج الحكومة في مواجهة الأزمة، والهدف من هذا الاجراء هو تخفيض تكلفة التمويل لجميع القطاعات بهدف رفع معدل النمو الاقتصادي، والمحافظة على الاستقرار النقدي والمالي.
- 4- مصر: لقد قام البنك المركزي المصري باعتباره يمثل السلطة النقدية والمشرف العام على أعداد وتنفيذ السياسة النقدية في ظل تداعيات جائحة كوفيد-19 بالعديد من الإجراءات بهدف تحقيق أهداف السياسة النقدية وعلى رأسها الهدف الرئيسي المتمثل في استقرار الأسعار، حيث يلتزم البنك المركزي في المدى المتوسط بتحقيق معدلات تضخم منخفضة لخلق بيئة مناسبة لتحفيز الاستثمار وتحقيق النمو الاقتصادي وأبرز هذه الإجراءات ما يلي:
 - قام البنك المركزي بتخفيض معدل العوائد مرتين على التوالي في سبتمبر ونوفمبر 2020، ليستقر معدل العائد على الإيداع عند 8.25 % والاقراض عند 9.25 % لليلة الواحدة، ومعدل العمليات الرئيسية عند معدل 8.75 %، ومعدل الائتمان والخصم عند 8.75 %، والهدف من هذه التخفيضات في معدلات العوائد هو تحفيز الاقتصاد على النمو وكذا دعم الأنشطة الاقتصادية^{xxv}.
 - تأجيل كافة الاستحقاقات الائتمانية للعملاء بما فيها القروض الاستهلاكية والعقارية وغيرها، وكذا استحقاقات المؤسسات والشركات المتوسطة والصغيرة ولمدة 6 أشهر ابتداء من أبريل 2020 الى غاية سبتمبر 2020 دون تطبيق غرامات أو عوائد تأخير، وإعادة هيكلة مديونية العملاء بعد نهاية آجال التأجيل أي من أكتوبر 2020، وتم تحديد إجراءات تتناسب مع المداخل المستقبلية للعملاء والشركات والمؤسسات^{xxvi}.
 - تم العمل على الحد من التعاملات النقدية وتيسير استخدام وسائل الدفع الالكتروني من خلال إلغاء الرسوم والعمولات المطبقة على السحب من الصراف الآلي ونقاط البيع (الدفع الالكتروني) لمدة 6 أشهر بدأ تطبيق هذا الاجراء من أبريل 2020 الى سبتمبر 2020، وتم تمديد هذا الاجراء الى جويلية 2021^{xxvii}.
 - قام البنك المركزي بتخفيض أسعار الفائدة الأساسية من 10 % الى 8 % على التمويل العقاري لمتوسطي الدخل، ودعم قطاع السياحة لتمويل تجديد الفنادق واساطيل النقل السياحي، وتوفير البنوك لمبلغ 100 مليار جنيه مصري لتمويل القطاع الخاص الصناعي والزراعي وقطاع المقاولات بمعدل فائدة 8 % سنويا على أساس متناقص، مع استمرار البنك المركزي في تمويل الشركات الصغيرة ذات رقم أعمال أقل أو يساوي مليون جنيه بمعدل فائدة 5 % سنويا^{xxviii}.

ثالثاً: فاعلية الإجراءات المتخذة للحد من تداعيات جائحة كوفيد-19.

لعبت السلطات النقدية في الدول العربية دوراً كبيراً في التخفيف من التداعيات والآثار السلبية الناجمة عن الجائحة، وذلك من خلال تبني سياسة نقدية توسعية ظهرت واضحة المعالم من خلال تخفيض أسعار الفائدة الرئيسية للبنوك المركزية وتخفيض معدلات الاحتياطي الإلزامي بالإضافة إلى إجراءات أخرى في إطار سياستها النقدية حيث تم التطرق لبعضها سابقاً، وكان الهدف الرئيسي لهذه الإجراءات تحرير هوامش إضافية للسيولة النقدية، وهو ما انعكس إيجابياً على تعزيز الثقة لدى المستثمرين من خلال دعم السيولة المحلية وتوفير الائتمان لتحقيق الإنعاش الاقتصادي والحد من حالة الركود الاقتصادي الذي عرفته دول العالم عموماً والوطن العربي على وجه الخصوص، كما لا ننسى دور السياسة المالية التوسعية التي تبنتها هذه الدول من خلال زيادة الانفاق الحكومي لمواجهة الجائحة، وسوف نتطرق من خلال هذا المحور على أثر الإجراءات المتخذة للحد من الجائحة على كلا من معدل النمو الاقتصادي، معدل التضخم (استقرار الأسعار) في الدول العربية.

- معدل النمو الاقتصادي في الدول العربية:

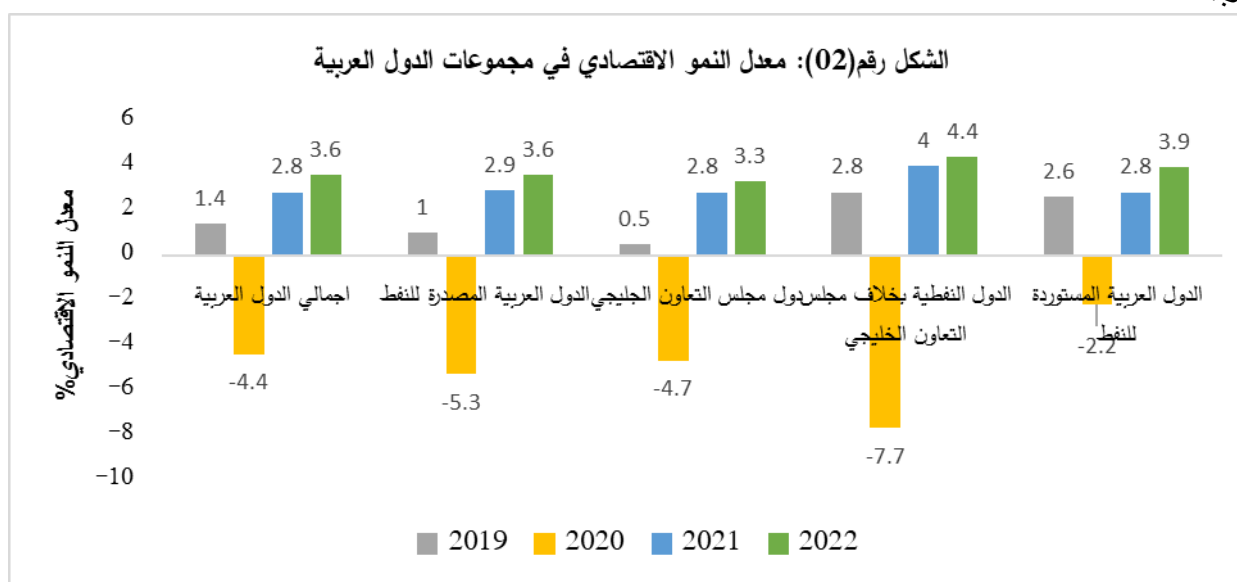
عند الحديث عن أثر الإجراءات المتخذة في إطار السياسة النقدية للحد من آثار جائحة كوفيد-19 في الوطن العربي على معدل النمو فأنتنا سوف نستعرض البيانات المتعلقة بالسنوات 2019، 2020 وتوقعات 2021 و 2022، وسوف نتطرق بالتفصيل إلى معدل النمو في مجموعات الدول العربية، ثم لمعدل النمو لدول كل مجموعة.

- معدل النمو في مجموعات الدول العربية:

من خلال البيانات في الشكل أدناه يتبين أن الدول العربية حققت معدل نمو 1.4% سنة 2019 أي قبل الجائحة وهو متقارب نوعاً ما مع معدل النمو في الدول المتقدمة والذي بلغ 1.6% في نفس السنة، في حين عرف اقتصاد الدول العربية انكماش بمعدل 4.4% خلال سنة 2020 نتيجة تداعيات الجائحة في حين سجلت الدول العربية المصدرة للنفط معدل انكماش بلغ 5.3% خلال نفس السنة نتيجة تراجع القيمة المضافة في العديد من القطاعات الاقتصادية التي تساهم بنسبة كبيرة في الناتج المحلي الإجمالي نتيجة الإغلاق الكلي أو الجزئي الذي ساد خلال العام 2020، كما ساهم في هذا الانكماش انخفاض كميات الإنتاج النفطي نتيجة اتفاق الأوبك بخفض الإنتاج وكذا تراجع أسعار النفط في الأسواق الدولية، وينتظر أن يعرف الاقتصاد العربي تعافي خلال العامين 2021 و 2022 كما من المتوقع نمو الطلب العالمي على النفط بنحو 5.7 مليون برميل يومياً^{xxix}، حيث يتوقع صندوق النقد العربي أن يبلغ معدل النمو 2.8% و 3.6% وهي معدلات منخفضة مقارنة بتوقعات النمو للاقتصاد العالمي بنسبة 5.6% خلال سنة 2021^{xxx}.

في حين سجلت الدول العربية لمجلس التعاون الخليجي معدل انكماش 4.7% خلال سنة 2020 والدول العربية الأخرى المصدرة للنفط معدل انكماش بمعدل 7.7% وهو أعلى معدل انكماش بين مجموعات الدول العربية خلال سنة 2020، كما سجلت الدول العربية المستوردة للنفط أدنى معدل انكماش بين

المجموعات بمعدل 2.2% وهذا راجع الى ارتفاع معدل التنوع الاقتصادي لهذه الدول خلاف باقي الدول العربية.



المصدر: من أعداد الباحث بالاعتماد على بيانات صندوق النقد العربي

ومن المتوقع أن يعزز تعافي قطاع النفط خلال السنتين 2021، 2022 وكذا الإجراءات المتخذة على مستوى السياسة النقدية تحسن في معدل النمو الاقتصادي، فمن المتوقع أن يبلغ معدل النمو في العربية المصدر للنفط 2.9%، و3.6% خلال 2021 و2022 على التوالي، ومن المتوقع ان يبلغ 2.8% و3.3% على التوالي في دول المجلس التعاون، في حين من المتوقع أن يصل 4% و4.4% في الدول الأخرى المصدر للنفط كما يتوقع ان يبلغ معدل النمو 2.8% و3.9% على التوالي في الدول العربية المستوردة للنفط.

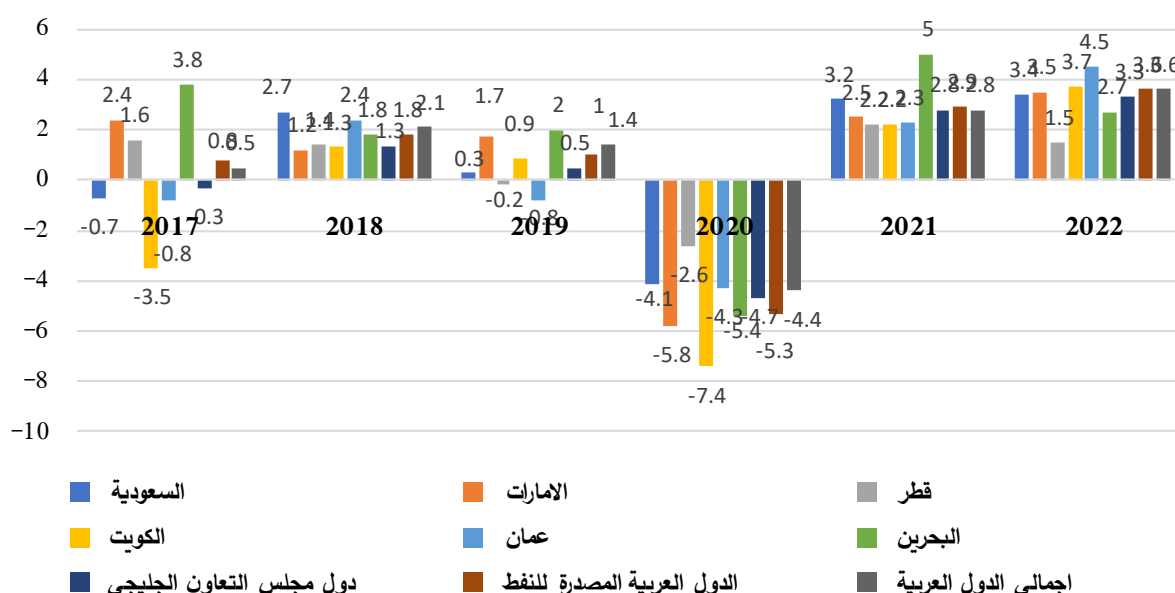
- معدل النمو في الدول العربية لمجلس التعاون الخليجي:

سوف نستعرض بيانات دول مجلس التعاون الخليجي للسنوات 2019 و2020 بالإضافة الى توقعات 2021 و2022 حسب احصائيات صندوق النقد العربي.

من خلال البيانات المعروضة أدناه نلاحظ ان دول مجلس التعاون الخليجي المصدر للنفط تعرضت لانكماش اقتصادي بمعدل 4.7% في سنة 2020 نتيجة تراجع الطلب العالمي على النفط وتدنّي الأسعار العالمية بسبب الجائحة بالإضافة الى تأثر القطاعات الأخرى كقطاع الطيران والسياحة نتيجة

الاعلاق الكلي أو الجزئي، فالكويت تعتبر أكبر المتأثرين من بين هذه الدول بمعدل انكماش 7.4% خلال نفس السنة تليها الإمارات بمعدل 5.4%، في حين كانت قطر الأقل تأثراً في المجموعة بمعدل 2.6%، في حين يتوقع صندوق النقد العربي بلوغ معدل نمو 2.8% للمجموعة خلال سنة 2021 و3.3% لسنة 2022، ويرجع الصندوق هذه التوقعات الى تأثير السياسة النقدية التوسعية من خلال حزم الإجراءات

الشكل رقم (03): معدل النمو الاقتصادي في الدول العربية لمجلس التعاون الخليجي



المصدر: من اعداد الباحث بناء على بيانات صندوق النقد العربي

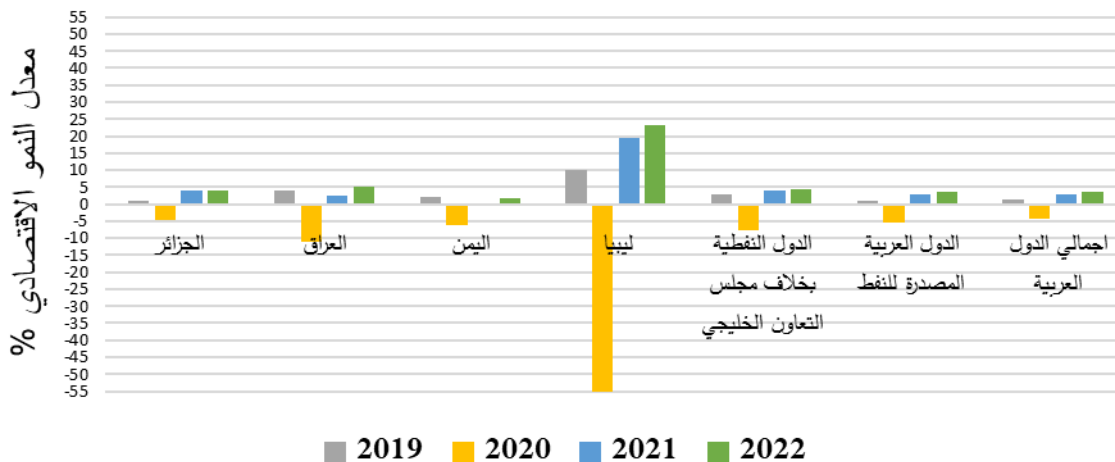
التحفيزية والاحترازية لإنعاش الاقتصاد والتي تم التطرق لبعضها في بعض الدول العربية دون أن ننسى مرافقتها بالسياسة المالية التوسعية.

- معدل النمو الاقتصادي في الدول العربية الأخرى المصدرة للنفط:

لقد بلغ معدل الانكماش الاقتصادي في الدول العربية الأخرى سنة 2020 حسب بيانات صندوق النقد العربي 7.7% بدون الأخذ في الاعتبار معدل الانكماش للاقتصاد الليبي، ولقد بلغ الاقتصاد الليبي معدل قياسي للانكماش الاقتصادي خلال سنة 2020 بمعدل 55% كما بلغت معدلات عالية ب 6.1% و 11% في اليمن والعراق على التوالي في نفس السنة بسبب تردي الأوضاع المالية في هذه الدول وعدم قدرتها على اتخاذ تدابير تحفيزية كبيرة كباقي الدول العربية مما ساهم في تعميق حالة الركود خلال سنة 2020، وفي ظل الحزم التحفيزية وإجراءات السياسة النقدية من المتوقع تعافي قطاع المحروقات من خلال زيادة الطلب العالمي وارتفاع الأسعار خلال 2021 و2022، حيث يتوقع

صندوق النقد العربي بلوغ معدل النمو 4% و 4.4% على التوالي، فالالاقتصاد الجزائري تعرض لانكماش بمعدل 4.6% خلال سنة 2020 ناتج عن تراجع الإنتاج من النفط الخام بنسبة 12% خلال نفس السنة^{xxx}، في ظل تراجع الطلب العالمي على

الشكل رقم (04): معدل النمو الاقتصادي للدول المصدرة للنفط غير دول مجلس التعاون الخليجي



المصدر: من إعداد الباحث بناء على بيانات صندوق النقد العربي.

النفط والتزام الجزائر باتفاق أوبك لخفض الإنتاج، كما من المتوقع تعافي الاقتصاد الجزائري نتيجة الإجراءات المتخذة في إطار السياسة النقدية التوسعية بالإضافة الى إجراءات السياسة المالية في نفس الاتجاه، حيث يتوقع صندوق النقد العربي بلوغ معدل نمو 4% خلال السنتين 2021 و 2022 على التوالي.

عرف الاقتصاد العراقي نتيجة الأوضاع المالية الصعبة بالإضافة الى تدنى الطلب العالمي على النفط وتراجع الأسعار خلال سنة 2020 بسبب الجائحة الى تسجيل انكماش بمعدل 11% وهو أعلى معدل انكماش بين دول المجموعة، ومن المتوقع ان يعرف الاقتصاد العراقي نمو متباطئ خلال السنتين 2021 و 2022، ويحتمل بلوغ نسبة النمو 2.6% و 5.1% على التوالي، أما ليبيا فعرفت أعلى معدل انكماش بين الدول كل العربية خلال سنة 2020 بنسبة 55% نتيجة عدم الاستقرار الأمني في المنطقة وتراجع الإنتاج النفطي بنسبة 61% والقطاعات الأخرى بنسبة 26%، ومن المتوقع ان يعرف الاقتصاد الليبي تحسن خلال السنتين 2021 و 2022 حيث من المنتظر بلوغ معدل النمو 19.6% و 23.1% على التوالي نتيجة تحسن الأوضاع الداخلية وتحسن قطاع النفط، اما على مستوى اليمن فبلغ معدل الانكماش 6.1% سنة 2020 نتيجة الأوضاع الصعبة التي يعيشها اليمن إضافة الى تأثيرات الجائحة رغم إجراءات التخفيف التي عرفتھا ديون اليمن من قبل المانحين، كما من المتوقع أن يتحسن الاقتصاد اليمني جراء إجراءات تخفيف الديون وحزم الإجراءات المطبقة على مستوى السياستين النقدية والمالية

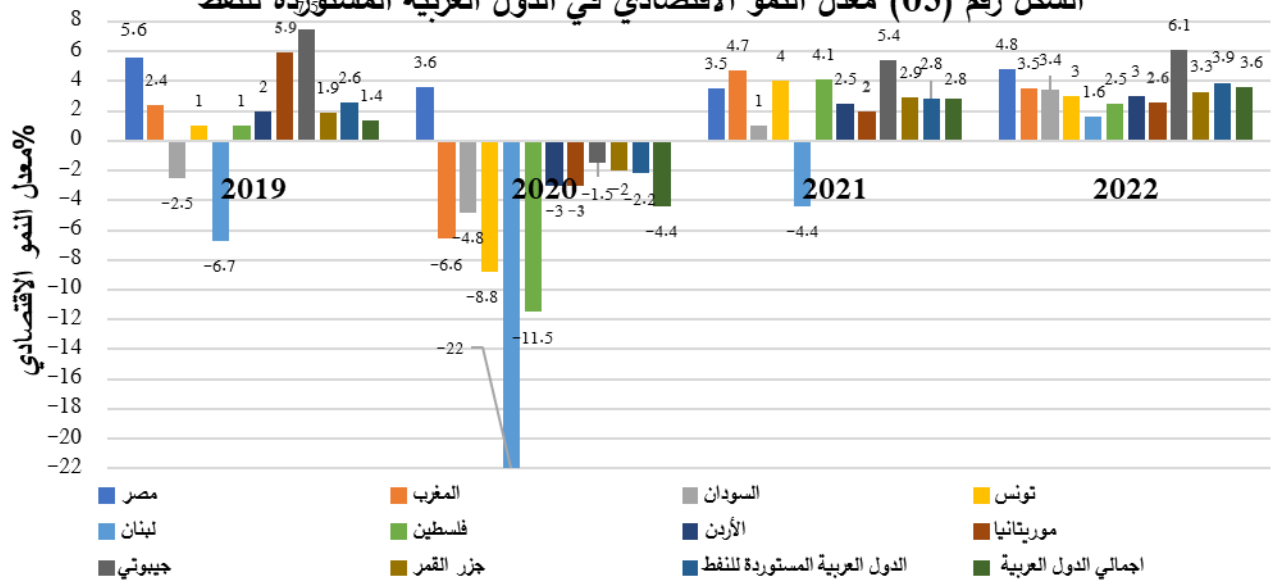
خلال السنتين 2021 و2022 حيث ينتظر بلوغ 0.1% معدل انكماش فقط و 1.8% معدل نمو على التوالي.

- معدل النمو في الدول العربية المستوردة للنفط:

من الملاحظ من البيانات المعروضة أدناه أن الاقتصاديات العربية المستوردة للنفط وخاصة التي تعرف تنوعا اقتصاديا هي الأقل تضررا من بين الدول العربية، وعلى العموم حققت هذه المجموعة أدنى معدل انكماش بين المجموعتين السابقتين بمعدل 2.2% خلال سنة 2020، في حين يعد الاقتصاد المصري الاستثناء الوحيد من بين جميع الدول العربية الذي لم يسجل اقتصادها انكماشاً خلال هذه السنة حيث بلغ معدل النمو بها 3.6%.

كما أن معدلات الانكماش التي شهدتها دول هذه المجموعة تعكس الازمات التي تعانيها هذه الدول بالإضافة الى آثار الجائحة، فالاقتصاد اللبناني عرف أعلى معدل انكماش بين دول المجموعة بمعدل 22% حلال سنة 2020، ومن المتوقع

الشكل رقم (05) معدل النمو الاقتصادي في الدول العربية المستوردة للنفط



المصدر: من اعداد الباحث بناء على بيانات صندوق النقد العربي.

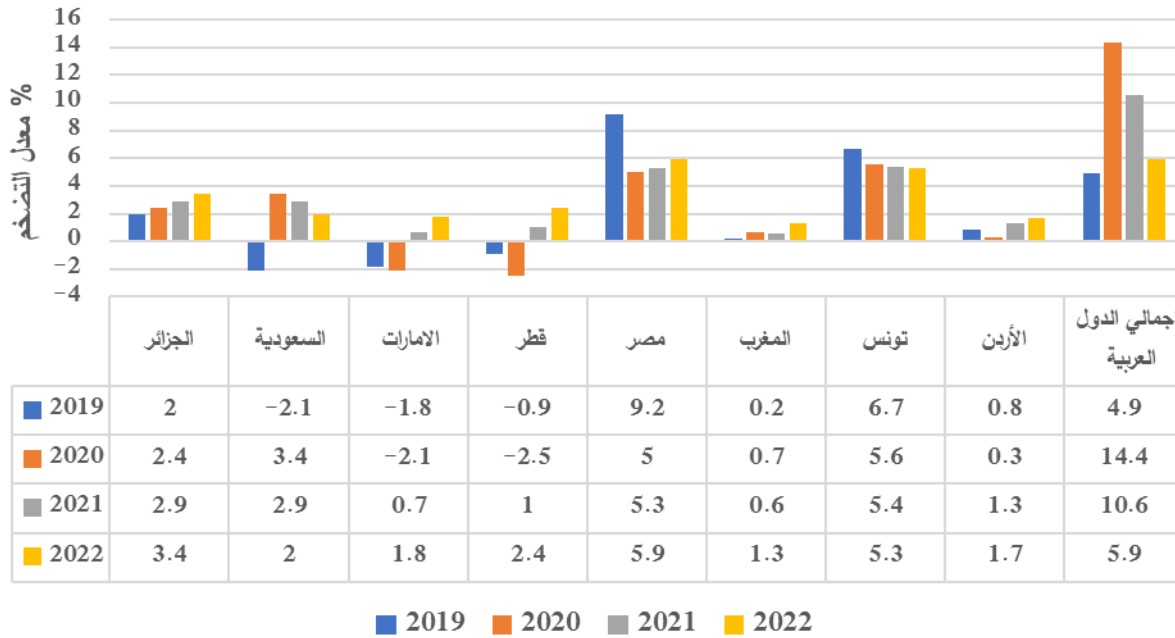
أن يتحسن النمو الاقتصادي في المجموعة خلال السنتين 2021 و2022 ليبلغ 2.8% و3.9% على التوالي نتيجة جملة من الإصلاحات الاقتصادية والإجراءات المتخذة بخصوص السياسة النقدية لاستعادة الاستقرار الاقتصادي وتحقيق معدلات نمو مقبولة.

معدل التضخم في الدول العربية (استقرار الأسعار):

سوف نستعرض تطورات معدلات التضخم في الجزائر، السعودية، الإمارات، قطر، مصر، المغرب، تونس والأردن خلال السنوات 2019، 2020 وتوقعات 2021 و2022، لتبيان تأثير معدلات التضخم بالجائحة على اعتبار أن هذه الأخيرة مست كل اقتصاديات العالم، ومعرفة مدى تأثير الإجراءات المتخذة في إطار السياسة النقدية من إجراءات تحفيزية للاقتصاد، وكذا إجراءات تحرير

هوامش السيولة خلال العام 2020 في هذه الدول العربية من خلال الإجراءات المطبقة على معدلات الاحتياطات الاجبارية ومعدلات إعادة خصم الأوراق المالية والتجارية. فمن خلال البيانات أدناه يظهر لنا جليا أن الدول العربية حققت معدل تضخم مرتفع خلال سنة 2020 بمعدل 14.4% (هذا المعدل يستثني سوريا لعدم توفر البيانات) مقارنة بسنة 2019 التي بلغ خلالها معدل 4.9%، وارتفاع هذا المعدل يعود إلى ارتفاعه في بعض الدول التي لم يتم ذكرها في البيانات أدناه ومثال ذلك السودان حيث بلغ 163.3%،

الشكل رقم (06): معدلات التضخم في بعض الدول العربية



المصدر: من إعداد الباحث بناء على بيانات صندوق النقد العربي.

84.3% في لبنان و21% في اليمن خلال نفس السنة، ومن المتوقع تراجع معدل التضخم في الدول العربية الى 10.6% و5.9% خلال السنتين 2021 و2022 بسبب التخفيف من الإجراءات الاحترازية التي عرفتتها هذه الدول بسبب وفرة إنتشار لقاح الجائحة في العالم^{xxxii}. أما بالنسبة للدول المذكورة في البيانات أعلاه فقد حققت معدلات تضخم مقبولة باستثناء الاقتصاد المصري والتونسي الذي عرف اقتصادهما معدلات تضخم مرتفعة بمعدل 5% و5.6% على التوالي خلال سنة 2020، ورغم ارتفاع هذه المعدلات إلا أنها تحسنت مقارنة بسنة 2019 التي بلغت فيها 9.2% و6.7% في هاتين الدولتين على التوالي نتيجة جهود البنوك المركزية لاحتواء الضغوط التضخمية، ومن المتوقع أن يعاود معدل التضخم الارتفاع خلال السنتين 2021 و2022 في مصر بمعدل 5.3% و5.9%، في حين توقع مواصلة التراجع في تونس ليصل 5.4% و5.3% في تونس، كما تعتبر الجزائر من بين الدول العربية التي واصل معدل التضخم فيها في الارتفاع بنسب متباطئة فبعد أن كان 2% سنة 2019 أرتفع الى 2.4% سنة 2020، ومن المتوقع أن يواصل ارتفاعه ليصل إلى 2.9% و3.4% سنتي 2021 و2022 على التوالي، ويرجع ذلك الى التذبذب في أسعار صرف الدينار الجزائري

مقابل الدولار واليورو بالإضافة الى سوء تنظيم الأسواق الداخلية وتراجع الإنتاج الزراعي نتيجة الظروف المناخية.

في قطر والامارات واصلت الأسعار في الانخفاض حيث بلغت معدلات التضخم -2.5% و -2.1% على التوالي خلال سنة 2020 بعد أن كانت -0.9% و -1.8% على التوالي في سنة 2019 ويرجع ذلك في الأساس على تأثير الطلب المحلي بالإجراءات الاحترازية التي تبنتها الدولتين لمجابهة الجائحة، في حين يتوقع أن تصل معدلات التضخم 1% و 2.4% في قطر و 0.7% و 1.8% في الإمارات خلال السنتين 2021 و 2022 على التوالي نتيجة تخفيف الإجراءات الاحترازية، أما في الأردن فقد بلغت معدل التضخم مستويات منخفضة مقارنة ببعض الدول العربية حيث بلغ 0.8% سنة 2019 لينخفض الى 0.3% سنة 2020، حيث أدى تراجع الطلب الكلي المحلي بسبب تداعيات الجائحة على نتيجة انخفاض الانفاق الكلي الى تراجع الأسعار، ويتوقع أن يعاود معدل التضخم الارتفاع ليصل إلى 1.3% و 1.7% على التوالي خلال السنتين 2021 و 2022 نتيجة تعافي الاقتصاد المحلي والعالمي.

في المغرب عرف معدل التضخم ارتفاع متباطئ حيث بلغ 0.2% و 0.7% سنتي 2019 و 2020 على التوالي ويرجع هذا الارتفاع الى ارتفاع الأسعار العالمية، ومن المتوقع أن يتراجع الى 0.6% سنة 2021 ثم يرتفع الى 1.3% سنة

2022، اما بالنسبة للسعودية فعرف معدل التضخم ارتفاعا خلال سنة 2020 مقارنة بسنة 2019 حيث بلغ 3.4% بعد ان كان -2.1% ويرجع ذلك الى تطبيق الإجراءات الاحترازية، في حين من المتوقع أن يتراجع معدل التضخم الى 2.9% و 2% خلال 2021 و 2022 على التوالي بسبب التخفيف من الإجراءات الاحترازية.

النتائج والتوصيات:

النتائج:

- قامت جميع البنوك المركزية في الوطن العربي في ظل تحديات جائحة كوفيد-19 باتباع سياسة نقدية توسعية من خلال تخفيض معدل الفائدة الرئيسي للبنوك المركزية، معدل الاحتياطات الإجبارية وتخفيض معدل إعادة الخصم للأوراق المالية والتجارية بهدف زيادة السيولة لدى البنوك التجارية لمنح الائتمان.
- انتهجت السلطات النقدية في الوطن العربي سياسة نقدية توسعية بالموازاة مع السياسة المالية التوسعية، حيث برزت هذه الأخيرة من خلال تقديم الدعم للمؤسسات والعائلات المتضررة والمنح للأفراد عديمي الدخل والذين توقف نشاطهم من جراء الجائحة، بهدف التخفيف من آثار الجائحة وزيادة الطلب المحلي لتحريك الاقتصاد.
- يعتبر معدل إعادة الخصم ومعدل الاحتياطات الإجبارية أبرز أداتين للسياسة النقدية تم استخدامهما من قبل البنوك المركزية العربية للتأثير على الاقتصاد والتخفيف من آثار الجائحة.

- الدول العربية المصدرة للنفط بخلاف دول مجلس التعاون الخليجي الأكثر تضرر من آثار الجائحة خلال سنة 2020 بمعدل انكماش بلغ 7.7%، وذلك بسبب اعتمادها على النفط بنسبة كبيرة في بناء موازنتها العامة والذي عرف تراجع في الطلب العالمي وانخفاض الأسعار خلال نفس السنة، بالإضافة ضعف التنوع الاقتصادي مما يخلق ضعف المداخيل خارج المحروقات لتغطية الفجوة التي خلفتها تراجع مداخل النفط بسبب الجائحة.

- الدول العربية المستوردة للنفط كانت الأقل ضررا بسبب الجائحة خلال سنة 2020 بمعدل انكماش بلغ 2.2% ويرجع ذلك الى ارتفاع مستوى التنوع الاقتصادي في غالبية دول المجموعة مقارنة بالدول العربية الأخرى.

- عرف متوسط معدلات التضخم خلال سنة 2020 في الوطن العربي ارتفاعا غير مسبوق نتيجة ارتفاع الطلب المحلي وانخفاض العرض بسبب الإغلاق الكلي أو الجزئي نتيجة تأثيرات الجائحة، ومن المتوقع أن تتراجع معدلات التضخم خلال السنتين 2021 و2022 بفضل التخفيف من الإجراءات الاحترازية المتخذة سابقا.

- من المتوقع تحسن اقتصاديات الدول العربية خلال سنة 2021 و2022 بسبب التخفيف من الإجراءات الاحترازية، وعودة الحياة الاقتصادية الى طبيعتها بسبب انتشار لقاح كوفيد-19 في العالم.

التوصيات:

- ضرورة زيادة مستوى التنسيق بين السياسة النقدية والسياسة المالية لزيادة معدل النمو الاقتصادي وتخفيض معدلات التضخم لتحقيق التنمية الشاملة والمستدامة.
- يجب إجراء إصلاحات عميقة لتعزيز استقلالية البنوك المركزية في الدول العربية للرفع من كفاءة السياسة النقدية لتوجيه الاقتصاد نحو تحقيق الأهداف الاقتصادية العامة للدولة.
- يجب أن يكون مسار السياسة النقدية في إطار تحقيق مزيدا من الاستقرار والنمو الاقتصادي داعما لمسار الدول العربية في تحقيق التنوع الاقتصادي، لتجنب التذبذب في أسعار الأسواق العالمية خصوصا الدول التي تعتمد على مداخل النفط بنسبة كبيرة.

المراجع والهوامش

i- M.R.Raghu, the Emergence of fintech: where does islamic finance stands, 20 May 2017, available (30/01/2020) at: <https://www.Islamicmonomist.com/p=1466>

ii - موقع العربية نت، 2018، تقرير بعنوان: الاقتصاد الرقمي في بريطانيا الأكبر في العالم، عبر الموقع: <http://mcit.gov.sa/en/media-center/news/94302>

iii - مدونة عالم التقنية والمعلوماتية، 2015، نظرة عامة حول بنك Neteller: <http://mondetechnoinformation.blogspot.com/2015/01/neteller.html>

iv - موقع بنك Neteller، 2018: <https://www.neteller.com/ar/about>

^v - موقع بنك Neteller، 2018:

<https://www.neteller.com/ar/about>

6- www.internetworldstats.com

7- تقرير بيفورت للمدفوعات: 2016:

www.payfort.com

8- تقرير مؤشر المعرفة العربي، البرنامج الإنمائي للأمم المتحدة ومؤسسة محمد بن راشد آل مكتوم، 2016.

9- تقرير مؤشر المعرفة العالمي، البرنامج الإنمائي للأمم المتحدة ومؤسسة محمد بن راشد آل مكتوم، 2017.

10- The Fletcher School and Mastercard, 2017, Digital Planet.

11- World Economic Forum, 2016, The Global information Technology Report: Innovating in the Digital Economy.

12- المجلس العام للبنوك والمؤسسات المالية الإسلامية، الاستبيان العالمي للمصرفيين الإسلاميين (الموجز التنفيذي)، ما بعد التحول الرقمي: التكنولوجيا المالية وتجربة العملاء، جوان 2020

13- ITU, Measuring the Information Society Report, 2017.

^{vi} محمد عبد الله شاهين محمد، أسعار صرف العملات العالمية وأثرها على النمو الاقتصادي، دار حميثرا للنشر والترجمة، مصر، 2018، ص 187.

^{vii} محمد عبد الله شاهين محمد، نفس المرجع، ص 187.

^{viii} محمود حامد محمود، الاقتصاد النقدي، دار حميثرا للنشر والترجمة، مصر، 2017، ص 275.

^{ix} محمود حامد محمود، نفس المرجع، ص 276.

^x العلواني عديلة، الميسر في الاقتصاد النقدي، دار الخلدونية للنشر والتوزيع، الجزائر، 2014، ص 114.

^{xi} زكرياء الدوري ويسرى السامرائي، البنوك المركزية والسياسات النقدية، دار اليازوري العلمية للنشر والتوزيع، الأردن، 2006، ص 189.

^{xii} زكرياء الدوري ويسرى السامرائي، نفس المرجع السابق، ص 190.

^{xiii} محمد بلوفي، السياسة النقدية في الجزائر، مجلة الاجتهاد للدراسات القانونية والاقتصادية، الجزائر، 2012، ص 470.

^{xiv} محمد زكي شافعي، مقدمة في النقود والبنوك، دار النهضة العربية للطبع والنشر والتوزيع، القاهرة، مصر، 1984، ص 358.

^{xv} بنك الجزائر (2020)، بيان صحفي للجنة عمليات السياسة النقدية، متوفر على: https://www.bank-of-algeria.dz/html/communique_ar.htm

^{xvi} بنك الجزائر (2020)، بيان صحفي للجنة عمليات السياسة النقدية، متوفر على: https://www.bank-of-algeria.dz/html/communique_ar.htm

^{xvii} بنك الجزائر (2020)، بيان صحفي للجنة عمليات السياسة النقدية، متوفر على: https://www.bank-of-algeria.dz/html/communique_ar.htm

^{xviii} بنك الجزائر (2021)، بيان صحفي للجنة عمليات السياسة النقدية، متوفر على: https://www.bank-of-algeria.dz/html/communique_ar.htm

- ^{xix} بنك الجزائر (2021)، بيان صحفي للجنة عمليات السياسة النقدية، متوفر على: https://www.bank-of-algeria.dz/html/communiquer_ar.htm
- ^{xx} البنك المركزي الأردني (2020)، قرار خفض أسعار الفائدة بـ 100 نقطة، متوفر على: <https://www.cbj.gov.jo/Pages/viewpage.aspx?pageID=414>
- ^{xxi} البنك المركزي الأردني (2020)، إجراءات البنك المركزي الأردني الهادفة لاحتواء تداعيات أثر فيروس كورونا المستجد على الاقتصاد الوطني، متوفر على: <https://www.cbj.gov.jo/DetailsPage/CBJAR/NewsDetails.aspx?ID=284>
- ^{xxii} البنك المركزي الأردني (2020)، إجراءات البنك المركزي الأردني الهادفة لاحتواء تداعيات أثر فيروس كورونا المستجد على الاقتصاد الوطني، متوفر على: <https://www.cbj.gov.jo/DetailsPage/CBJAR/NewsDetails.aspx?ID=284>
- ^{xxiii} بنك الكويت المركزي (2020)، تدابير كوفيد-19، متوفر على: <https://www.cbk.gov.kw/ar/cbk-news/covid-19-measures>
- ^{xxiv} الوليد أحمد طلحة، التداعيات الاقتصادية لفيروس كورونا المستجد على الدول العربية، صندوق النقد العربي، 2020، ص 30.
- ^{xxv} البنك المركزي المصري (2021)، تعليمات وإجراءات البنك المركزي للحد من آثار فيروس كورونا المستجد، متوفر على: <https://www.cbe.org.eg>
- ^{xxvi} البنك المركزي المصري (2021)، تعليمات وإجراءات البنك المركزي للحد من آثار فيروس كورونا المستجد، متوفر على: <https://www.cbe.org.eg>
- ^{xxvii} البنك المركزي المصري (2021)، تعليمات وإجراءات البنك المركزي للحد من آثار فيروس كورونا المستجد، متوفر على: <https://www.cbe.org.eg>
- ^{xxviii} البنك المركزي المصري (2021)، تعليمات وإجراءات البنك المركزي للحد من آثار فيروس كورونا المستجد، متوفر على: <https://www.cbe.org.eg>
- ^{xxix} صندوق النقد العربي، تقرير آفاق الاقتصاد العربي، أبريل 2021، ص 03.
- ^{xxx} World bank, Global Economic Prospects, June 2021, p4.
- ^{xxxi} OPEC, Monthly Oil Market Report, March 2021, p 49.
- ^{xxxii} صندوق النقد العربي، تقرير آفاق الاقتصاد العالمي، الإصدار 13، أبريل 2021، ص 31.