

**A CRITICAL EVALUATION OF PERFORMANCE
MEASUREMENT MODELS IN SAUDI ARABIAN
CHARITIES**

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Doctor of Philosophy in The Business School

By

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ABSTRACT

Performance measurement has a pivotal role in developing and improving a performance of an organization, a great deal of previous research into performance measurement has focused on initiating and developing models and frameworks to successfully carry on this task. However, there remains a paucity of evidence on the adequate models that could apply to the non-profit sector.

This thesis enriches the existing literature in a distinctive respect, as it provides a holistic view of performance measurement models in various sectors and the critical success factors that influence them. In addition, this study specifically investigates the approaches that Saudi charity organizations conduct their performance evaluation and examines the alternative means that could be appropriate to measure the performance.

The result of the thesis theoretical base: Governance Theory highlight the interchange and connection between non-profit governance theory that presents standards and best practices and the performance measurement as a key role of the charity board of directors. The empirical part of this study thoroughly describes the performance measurement practices in Saudi charities, by utilizing a quantitative approach and a questionnaire, the discussion of results provides the researcher with important insights not only to the Saudi charities practices of the evaluation performance but also to the different management aspects of their organizations.

The findings of the quantitative and statistical analysis highlight significant features of this kind of organizations, as well their critical factors, challenges and the current attempts to encounter these difficulties, and the advanced plans to develop and improve the charities. The discussion and findings of the examining the attitudes towards research queries demonstrate that the charities are prepared and capable to achieve excellent and modern performance measurement models.

Significantly, the findings that have emerged from the qualitative approach and its instrument semi-structured interview analysis and discussion are powerful platforms for providing the thesis with deep understanding of the performance measurement and the actual and practical successful assessment models, as well this evidential outcome suggests that the roles of the board of directors and the governance style of the charity are the essential factors of measuring performance.

The overall of this study inspires the researcher to propose a framework to carry out the measuring and evaluation of a charity performance in holistic approach with flexible features that could suite different kind of organizations

With respect to the thesis findings, the researcher suggests the following recommendations; First and foremost, non-profit organizations need intensive professional development as a whole in order to develop measuring performance. Second; these organizations should consider the various aspects when measuring their performance such as a governance approach and management aspects. Third; charities have to take serious revision to achieve the desired level of excellence and take advantages from the international and national successful experiences. Finally, the charities should encourage research in different fields to contribute to the development of them.

Based on the current research, it should future studies also include, such as investigating the extent of wide range of PMMs as they appear in the different areas of management literature on the charity sector in general and on the Saudi charities in specific. In addition, the critical success factors of charitable organizations and their performance measurement need more research. Because most of the studies focus mainly on mixed methods, the significant experiences of designing and carrying on innovative and successful performance measurement approaches that emerged from the interviews highlight the

need to deeply and intensively investigate these models with various research approaches and methods such as a case study.

DECLARATION

I declare that the work in this thesis was carried out in accordance with the regulations of the University of Gloucestershire and is original except where indicated by specific reference in the text. No part of the thesis has been submitted as part of any other academic award. The thesis has not been presented to any other education institution in the United Kingdom or overseas.

Any views expressed in the thesis are those of the author and in no way represent those of the University.

Signed

A handwritten signature in black ink, appearing to be 'S. West', written over a light yellow rectangular background.

Date 15 May 2018

DEDICATION

This thesis is dedicated to the memory of my Mother who has always believed in me and taught me the importance of education, and to her gracious unconditional love (O, Allah, has mercy upon her and grants her the Paradise). In addition, I would like to dedicate this effort to my sister; Dr. Reda who has supported and encouraged me through my whole life; her faith and strength have taught me boundless appreciation for the meaning of hope and success. Finally, I devote this work to my family; my father, sisters, brothers, nieces and nephews for their unwavering care and love, and inspiration over years.

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ABBREVIATION

Organizational and Instructional Manual for Charities.....	OIMC
Performance Measurement	PM
Performance Measurement System	PMS
Performance Measurement Model	PMM
Non-Profit Organisation	NPO
Balanced Scorecard	BSC
Critical Success Factors	CSF
European Foundation for Quality Management	EFQM
Total Quality Management	TQM
Business Excellence Model.....	BEM
Malcolm Baldrige Quality Award.....	MBQA
Information Technology.....	IT
Information System.....	IS
Statement of Recommended Practice.....	SORP
Ministry of Social Affairs	MSA
Kingdom of Saudi Arabia.....	KSA

First Chapter: The Introduction

1.1- Introduction

This thesis aims to critically evaluate the performance measurement models that are applied in the charity sector in Kingdom of Saudi Arabia (KSA). To achieve this goal, the thesis mainly focuses on three concepts: performance measurement models (PMMs), critical success factors (CSFs) and charity sector in both Western and Arabic contexts. More precisely, this research explores the PMMs that might be appropriate to employ for measuring the performance of the Saudi charity organizations, in addition to identify the effects of the various CSFs on measuring the performance.

Thus far, the first chapter introduces the research and illustrates the structure of the thesis, and outlines each chapter components and to explain the contribution of each chapter in answering the research questions and achieving the research objectives.

The chapter starts with the motivational factors that encourage the researcher to conduct this study in section (1.2), follow; a brief summary of the background of performance measurement (PM) in different perspectives, and then it reviews various PMMs that have developed in other sectors that have been applied to the non-profit sector, specifically to the charity sector. In addition, the research context, which was conducted in the Saudi charity sector, is illustrated in section (1.3). Then, in section (1.4) an overview of the research questions and research objectives is presented. Next, the research methodology is explained in section (1.5), follow, section (1.6) illustrates the thesis structure and how each chapter contributes to answering the questions of the research. The research significance is demonstrated in section (1.7). Finally, a summary of the chapter is provided in section (1.8).

1.2 Research Motivation

Like many academics of the field of philanthropy; my attention catches with a large and growing body of literature has investigated a non-profit organization, I find that would move a charitable work in Saudi to new era, to develop it to become an institutional and professional industry. From previous experience working for a women charity organization, I understand the rigorous and real difficulties and challenges that encounter charities, as well their strengths and weakness. These aspects motivate me to study this subject in my master research as well as my current research because I deeply believe that the only way to conquer these challenges is via scientific research. In addition, as a lecturer at the Taif University, I plan to establish a distinct discipline that principally focuses on the management of non – profit and charity organization, thus, this will help to fulfil the needs of academic professionals, specialists, practitioners, experts, skilful workforce of charitable management field.

1.3- Research Background

Research into non-profit management has emphasized the importance of PM for academic and practical purposes, the increase demands and growing importance of charitable organizations lead to call for improving the standards of PM, Bourne, Neely, Mills and Platts (2003) found evidence of the lack of research into performance measures; as well problems and difficulties in PMSs implementation. However, private sector scholars comprehensively study PM; the practical issues remain indefinite (Rose, 1995). Although, research on PM approaches strongly based on accounting management, more recent attention has focused on the adequacy of accounting models and financial measurements to judge an overall performance of organization (De Araujo Wanderley & Cullen, 2013; Ogata & Goodkey, 2002; Polonsky & Grau, 2011). Recently, the research focuses on specific aspects of PMs, for example; Taylor and Taylor (2014) identify the absence of the empirical evidence of the effects of enterprises environmental and cultural

features such as size on the PMS implementation process. Flack, McGregor-Lowndes, Marsden, and Poole (2014) reveal an inconsistent use of fundraising disclosures in annual reports and annual financial statements in a sample of awarded Australian charities. Recently, Boateng, Akamavi and Nodoro (2016) examine charity's PMs and conclude that "the overall performance of charities is best measured by a set of factors that reflect the multiple and diverse stakeholders associated with charities" (p. 59). Notably, Ciobănică (2016) declares that heretofore the link between quality and efficiency of the organization has not adequately modelled.

As far as PM is concerned, a number of scholars have proposed and developed several PMMs with regard to various aspects such as the organization types and the PM aims, Crawford, Morgan, Cordery and Breen (2014) identify the difficulties with defining accounting concepts for non-profit organizations and the need for developing standards to manage them. Mensah and George (2015) relate the organization growth, sustainability, services and products improvement to effective and efficient performance management and PMMs, thus, they suggest a comprehensive and integrated performance management system that combines the Balanced Scorecard (BSC) and the Performance Management for Turbulent Environment approaches. Nevertheless, it is important to realize that the performance management and performance measurement are closely related concepts; PMS is a part of the overall Performance Management System; Halachmi (2005) described performance management as: "...a broader and more meaningful concept than simple performance measurement" However, the PMMs have been generally developed and tested in the manufacturing, commercial and service sectors (Connolly & Hyndman, 2003), they have also a modified version for non-profit organizations, such as BSC (Kaplan & Norton, 1992; Niven, 2011), and the European Foundation for Quality Management's Business (EFQM) Excellence Model. Despite the

popularity of PMMs, they have number of deficiencies. Neely, Kennerley and Adams (2007) pointed out the BSC shortage such as the absence of a competitiveness dimension. Moreover, a considerable amount of non-profit literature has linked the governance of these organizations with PM; Taylor (2014) highlights the deficiency of fulfilling responsibility and oversight by NPO directors despite the increasing demands for accountability and transparency by stakeholders and general public. Bradshaw, Hayday, Armstrong, Levesque and Rykert (2007) linked non-profit organization effectiveness with their board effectiveness. Thus, a better understanding of how a board governs a NPO has become leverage to develop governance models to help NPOs to compete with the increasingly growth of non-profit sector (Sedlakova, Voracek, Pudil & Somol, 2013). Significantly, there is an argument that PMMs should be based on the critical factors to the success of an organization's performance. The CSFs are all designed to allow an organization's non-financial performance to be measured and quantified. Quesada and Gazo (2007) suggest that CSFs differ depending on characteristics of the context that the organization belongs to. Meanwhile, Tantardini and Kroll (2015) propose a theory for measuring organizational social capital. However, the validity of PM approaches has been continuously debating which doubting the viewpoint of existence of a universal PMS that practically measures all organization types in all contexts (Neely, 2002). Similarly, Hyndman and McDonnell (2009) reassured researchers to explore the major themes of charity governance such as regulation concepts and reporting of charities, with focus on stakeholders. In contrast, in some case, the outcome of financial measurements could not be useful; Talbot (2012) related UK Governments disability to modify the financial data because of these measurements have been already independently established, reported and audited.

The growing trend of managing non-profit organizations as a business sector and the increase competition for limited resources lead to high demands for transparency and

accountability. A number of authors explored the aspects of PM in business management to apply them to evaluate charities, Wettstein and Kueng (2002) stated that in order to measure performance in business manner; non-profit should “replace intuition by facts” (p. 114), Harvey and Snyder (1987) criticized non-profit for their broad statements of purpose and attributed this perspective of non-profit managers to their fear of accountability and the nature of charitable commitments itself. Moreover, by employing the concepts of contingency theory; Kroll (2015) examines the effects of using performance information to manage and supervise the performance.

Much of the current literature on PMMs pays particular attention to appropriateness of PMMs for PM, scholars demonstrate that these models should adjust to suit the unique non-profit management such as Minkman, Ahaus and Huijsman (2007) identified that the EFQM principals are determining factors for excellence performance,

However, while these quality assessing models are regularly used in practice; there is a lack of empirical evidence or “a few publications in the academic literature” that links the effects of interventions with performance improvement (Minkman et al., 2007, p. 91). Al-Tabbaa, Gadd and Ankrah (2013) explored the applicability of EFQM Excellence Model, as a strategical tool for performance improvement and sustainability in the non-profit sector, and found the quality models were generally compatible with the non-profit contexts, while, Rowland and Hall (2014) found that the models’ assumptions of organizational effectiveness or measurable management learning and development are not evident. In addition, BSC was widely accepted model for balancing between financial and operational measures with necessity modifications (Behn, 2003; Gomes & Liddle, 2009; Zimmerman, 2009). However, Manville and Broad (2013) found that BSC as performance framework is not enough to guarantee improved performance management, Malina and Selto (2015) doubt BSC’s effective for management control.

The previous studies of Saudi charities reveal that more recent attention has focused on the provision of PMs. In general, these studies mainly aim to develop and improve charities management, and enhance institutional approach to perform the charitable work (Alsurrayhi, 2012; Al-Enzi, 2010; Kawther, Al-Khatib & Shuaibi, 2005). With this intention, Al-Turkistani (2010) and Iffhad (2010) proposed Classification Models with various standards and CSFs that addressed the strengths and weakness of charity different features; Alkhrashi (2008) examined quality management as an efficient solution to improve the performance and outcome of charities; Al-Dakhil (2010), Fouda (2005) maintained that accountability is an appropriate PMM for assessing charities, further, Abu-Tapanjeh (2009) emphasized that the accountability is a key principal in Islamic economy that reflects an accurate and true performance information and transparency. Recently, an accountability initiative is introduced to Ministry of Social Affairs (MSA) by Saafah Foundation to promote key values of transparency and integrity,

In addition, a number of scholars investigated the traditional measures such as non-profit accounting system, Al Shammari and Al Otaibi (2009) discussed the similarities and differences between accounting practises in the main three sectors and its appropriateness for measuring charity organizations. The study of Al-Ghareeb and Al-Oud (2010) revealed a correlation between exist of performance standards and the level of trust in charity by its donors and supporters.

In brief, the majority of research asserts the necessity to move from focusing on financial accounting as a PM to more contemporary models. Shamasi (2011) recommended employing the guidelines of evaluating charities performance that prepared by the Center of Excellence for NGOs and the benefits from adopting it. as a result, a number of excellence awards are established in KSA; Al-Subaie Charity Foundation launched Al-Subaie Excellence Award on 2nd February 2013 to encourage and support charity organizations in KSA to achieve excellent performance and improve their service quality,

as well as, to provide reference and standards for measuring performance progress of charity organizations (Al-Harbi, 2014; Al-Subaie Excellence Award Guide, 2016). Notably, Al-Harbi (2011) remarked the successful endeavour of applying the BSC by the Charitable Society for the Memorization of the Koran in Jeddah; however, he advocated that the charities should integrate the BSC with broader excellence models and approaches such as the King Abdul Aziz Quality Award and AL-Subaie Excellence Award. In summary, the literature in Saudi context attributes the cause of unprofessional management and insufficient PM to the deficiency of theoretical and empirical research (Al-Mebirik, 2003).

1.4- Research Objectives and Questions

1.4.1- Research Objectives

The generalisability of the literature review reveals that the PM of charities needs further theoretical and practical research (Ciobănică, 2016; Cornforth & Simpson, 2002; Neely et al, 2003). The growing interest in evaluating charity performance and its relevant CSFs signifies the essential influences of them on the success, improvement, effectiveness and development of charity, Mensah and George (2015) relate the organization growth, and services and products improvement to effective and efficient PMMs. Thus, to bridge the gap in studies of PM in charitable sector; this research mainly aims to critically appraise how alternative performance measurement models might aid the charity sector in Saudi Arabia. In details the research objectives are present with brief illustrations as follow:

1. Identify the PMMs that could be appropriate for use within the charity sector.

In order to achieve this goal; firstly; the researcher reviews and inspects the academic literature of PM and non-profit organizations, specifically the charities to identify the PMMs which are proposed for assessing various type of organizations and could be appropriate for use within the charity sector. As a result, different theories and approaches exist in the literature regarding PMMs, such as accountability (Lynch-Cerullo & Cooney,

2011), BSC (Kaplan & Norton, 1992; Mensah & George, 2015; Niven, 2011), and EFQM Excellence Model (Al-Tabbaa et al, 2013; Gómez et al, 2011; Langroudi & Jandaghi, 2008; Minkman et al, 2007). In addition, there are some measuring suppositions that aimed to evaluate different aspects of organization; for example, Sowa et al (2004) designed a multidimensional and integrated model for evaluating organization effectiveness, Tantardini and Kroll (2015) propose a theory for measuring organizational social capital, and Kroll (2015) employs the concepts of contingency theory to examine the effects of using performance information on managing and supervising performance. Moreover, regarding the role of board of directors (BODs) in measuring non-profit performance evaluation Carver (1990–1999, 2013) found the Carver Policy Governance Model (PGM) which is investigated by a number of researchers (Al-Habil, 2011; Dubnick & Frederickson, 2014; Jaskyte & Holland, 2015; Taylor, 2014)

2. Investigate how the Saudi charity sector measures its performance.

To investigate how the Saudi charity sector measures its performance; the revise of research and history of charity sector in Saudi Arabia, particularly approaches and methods to assess charities performance aid the researcher to demonstrate the main characteristics of the Saudi charities and the current applications and models to evaluating them. For example; the formal regulations and rules imposed by Ministry of Social Affairs (MSA) and the traditional accounting practises are the dominant PMs in charities (Al Shammari & Al Otaibi, 2009). Recently, Al-Turkistani (2010) and Iffhad (2010) proposed Classification Models for charities; Al -Dakhil (2010), Fouda (2005) and Saafah Foundation (2015) offered accountability as an adequate approach to evaluating overall performance of charities. In addition, Kawther et al (2005) and Alkhrahi (2008) suggested applying quality standards to improve and develop charity as a whole and enhance PMS. Further proposition was introduced by Shamasi (2011) to employ the guidelines prepared by the Center of Excellence for NGOs to assess charities.

Significantly, there are a number of excellence awards that aim to evaluate charities in Saudi such as Al-Subaie Charity Foundation and King Abdul Aziz Quality Award (Al-Harbi, 2011)

3. Identify the CSFs that influence the measurement of charity performance.

To understand any phenomena; researchers should research the factors associated with it, thus to exploring PMMs in charitable context; the researcher pays particular attention to CSFs that might affect PM, as Boateng et al (2016) conclude that the overall performance of charities is best measured by a set of factors. Much of the current literature focused on the organizational and administrative aspects of charities as the most influential factor on measuring charity performance in both Western and Arabic studies (Al-Mebirik, 2003; Fryer et al, 2007; Gulf Centre for Strategic Studies, 2004). Several studies highlight the charity characteristics itself as CSFs of performance in general and of PM in specific (Al-Tabbaa et al, 2013; Cornforth & Simpson, 2002; Quesada & Gazo, 2007; Kroll, 2015). Traditionally, Al-Yaffi, et al. (2010) stated that Saudi enforced regulation and legalization requirements are the central factors in performing charities. According to Al-Ghareeb and Al-Oud (2010) trust is a principal determining factor of judging charity for donors; in Al-Harbi (2003) investigation; leadership, strategies and objectives are CSFs...etc.

4. Critically appraise how alternative performance measurement models might aid the charity sector in Saudi Arabia.

Together the reviewing and revising the literature of PMMs, charity organizations and CSFs provide the researcher important insights into the various applications of PMMs in general and in particular that applied to the charity sector, as well, measuring practises in Saudi Charities. Overall, the researcher after identifying a number of relatively appropriate PMMs for measuring charity performance in Saudi Arabia in order to critically appraise them as alternative PMMs that might aid Saudi charities to measure their performance; she concludes with a number of PMMs such as Quality Standards,

accountability; Charity Evaluation and Classification Models and the Organizational and Instructional Manual of Saudi Charities (2013) (OIMC), in addition to well-known PMMs such as ISO versions (Kim et al, 2011) and EFQM Excellence Model. Furthermore, the researcher employs the Carver PGM for its governance theoretical perspective. Based on the characteristics of the charity organizations, the Governance Theory is a promising approach to comprehensively and effectively measure the charities performance (Liu, Love, Smith, Regan, & Sutrisna, 2014). Even though the governance is a very general concept, it might be referred to a particular level of governance associated with a type of organization, such as non-profit governance, or a particular model of governance, such as good governance that could be concluded from an empirical or normative theory. Williamson (1979) asserted that governance is a theoretical concept that comprised of actions and processes that created continuous practices and organizations. Williamson also emphasised that most theories of governance as process were deductively built on the assumptions of modern economics. Bicchieri (2016) describes normative as an evaluative and judgment standard of behavior or outcomes but normative literature defines norm as a fact or observation about behavior or outcomes which opposes researchers' views of the term normative as an empirical description of behavior and outcomes.

According to Boccaccio (2007) many organizations such as the Program on Nonprofit Organizations at Yale University produced research and reports that presented norms for corporate and non-profit governance that implicit norms as a theory mainly aims best practices which enable the board to have a direct impact on organizational performance and positive outcomes. Consequently, Boccaccio thoroughly studied John and Miriam Carver Policy Governance Model that relays on a theory of governance for the past 25 years. However, many researchers doubted the existing of accepted theory of governance, or model, and valid framework of the board system (Leighton & Thain, 1997; Mueller,

1996), The Carvers (Carver, 1997-1999) proposed the Policy Governance Model as one credible approach to the establishment of corporate and non-profit reform theory. Anheier (2014) discussed the difference between normative models of governance and actual board behavior, he delineates “normative isomorphism” as a guideline of professionals’ behavior, examples of these norms and standards; rules, regulations, and ethics which are essential in non-profit field. However, there is no direct connection between governance and automatic normative connotation, often governance assessment might include some public norms such as legitimacy, accountability, and efficiency. Similarly, there was an interest to include a normative dimension of management such as decision-making for understanding non-profit governance instead of only economic aspects (Middleton, 1987 cited in Anheier, 2014)

1.4.2- Research Questions

This thesis enriches the existing literature of PM, as it provides a general review, advance knowledge and understanding of non-profit and charity organizations and the way of measuring their performance by investigating various aspects of PMMS and CSFs. Hence, this study aims to draw upon empirical evidence of the nature and extent of PM and its related aspects, which will provide the foundation for the conceptual and theoretical advance of the PM in Saudi Charitable sector. Hence, to achieve the research objectives, the study will be guided by the following research questions:

- 1. What performance measurement models could be appropriate for use within the charity sector?**
- 2. What are the current performance measurement approaches practised within the charity sector in Saudi Arabia?**
- 3. What are the critical success factors that have an influence on measuring performance in charities?**

4. How could alternative performance measurement approaches aid the charity sector in Saudi Arabia?

1.5- Research Methodology

The thesis methodology comprised of the theoretical and empirical elements that employed to conduct this study, it started with the outlines of the research questions and objectives, and then the Post-Positivist philosophy which was the research's theoretical perspective as the most appropriate research philosophy because it considers both deductive and inductive approaches and their integrated strategies; quantitative and qualitative which are needed to conduct this research.

This is linked to a discussion of the deductive approach that is outlined and used to explain the quantitative strategy, as well, the inductive approach to justify using the qualitative strategy. These strategies were chosen to strengthen the research and provide the research with depth understanding and variety of data collecting tools.

Furthermore, the research methods in previous studies are outlined together with the process of conducting and designing the questionnaire: including the structure and components of the questionnaire and the pilot study. In addition, the semi-structured interview was delineated, with sub-sections of sample of pilot study, pilot study, process of interview, NVivo, and credibility and validity. The difficulties that faced the researcher are revealed; plus the research ethics are discussed.

In summary, the methodology used in this study could be described as cross-sectional, adopting a multi-methods approach which includes combining both quantitative and qualitative methods; a questionnaire and interviews were adopted for data collection and the topics and issues covered were specified to ensure that the information obtained was within the context of the research. The descriptive nature of the questions enabled the researcher to explore areas of the interviewees' experiences, opinions and perceptions in greater depth.

1.6- Thesis Structure and Content

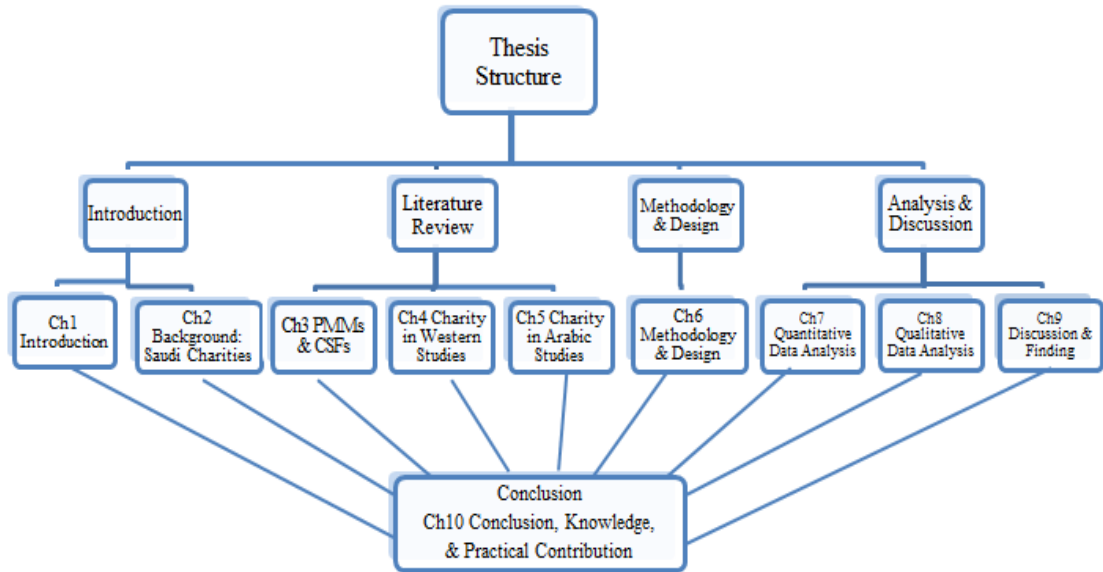


Figure (1.1) Thesis Structure

The thesis is composed of five themed sections that consist of ten chapters as illustrated in Figure (1.1). The following is a brief description of them; the First section includes two chapters as follow; first chapter: the research introduction that consists of; the introduction, research background, research objectives and questions, research methodology, significant of the study and the summary. Second chapter describes the research background and context; the Saudi charity sector, and its key characteristics; types of charities, social services and programs. In addition, it introduces the historical background of charities in KSA, following by critically discusses the regulations that are imposed on Saudi charities, and the Organizational and Instructional Manuals for Charities.

The second section consists of three chapters and mainly focuses on an intensive review of the PMMs and CSFs, charity in Western studies and charity in Arabic studies. It begins with third chapter that presents an overview of the PMs; it explains the key trend of PMMs and then explores the core CSFs of PMM with referring to the difficulties of measuring performance, also, it concentrates on the Carver PGM. In addition, this chapter reviews CSFs from different approaches, with a consideration of the difficulties of determining

CSFs. Fourth Chapter provides thesis with a broad background of charity organizations in Western studies; the main approaches of measuring charity performance; the difficulties of measuring performance; and. Next, it presents the studies that discuss the different aspects of PMs and proposed PMMs. Following, fifth chapter thoroughly explores the Arabic literature that studies charity organizations especially that focus on Saudi charity sector, also, it discusses the current PMMs that proposed or applied for assessing charity performance such as Classification Models, following by an investigation into the essential aspects of charity management and its relationship with PM.

The third section shows sixth chapter which demonstrates the research methodology and design by explaining the thesis perspective; the Post-Positivism philosophy, the deductive and inductive approaches and the quantitative and quantitative strategies. It outlines the research methods and instruments; the questionnaire and semi-structured interview, the empirical procedures, the research validity and reliability, the difficulties, and the research ethics.

The fourth section deals with research analysis and discussion, and it includes seventh chapter describes the analysis of the quantitative data: the questionnaire and exhibits emerged results. Eighth chapter analysis data of the semi-structured interview and discusses the emerged themes. Consequently, ninth chapter discusses the emerged results of data analysis and debates the study findings with a comparing to the related literature. This section concludes with the main theme, as it describes the current PM in Saudi charities, prediction of the CSFs that influence PM and the potentials of alternative PMMs to aid the Saudi charity sector with focus on the PGM.

The fifth section presents tenth chapter which is a synopsis of the thesis and highlights the gap addressed by the researcher and concludes the key findings drawn from the analysis of the data and discussion in relation to the research questions and objectives.

The theoretical contributions and possible practical implications are presented, followed by an underlying summary of the study's limitations. This is followed by the research limitations and recommendations for future research, which conclude chapter nine.

Finally, the Appendices present a copy of the questionnaire (English and Arabic version) circulated for the survey, and also a copy of the semi-structured interview questions (English and Arabic versions) that used as an interview guide in the phone interviews. Also included in the appendices are the List of Regulations and Articles of Saudi Charities and Foundations, as well as

1.7- Significance of the Study

The main significance of this study is that it addresses the lack of empirical PM research specific to the charity sector. This might lead to the development or adaptation of existing PMMs. Not only this study will offer insights into how PM is conducted in Saudi charities, but also consider how it could be enhanced using alternative models such charities to design their own adequate PM.

Notably, this study offers deep insights into how PM is actually conducted in Saudi charities and the challenges that faced them which contributes to improving the understanding of a charity management in general and measuring performance in specific and the factors that impact on it with emphasizing the excellent achievements of successful charities that might reveal significant PMMs. Markedly, the thesis will employ the Governance Theory as a theoretical base for the development of charities PM framework. The examination of Carver PGM potential as a useful management tool adds to the non-profit management knowledge by highlighting the strong connection between non-profit governance theory that includes standards and best practices, and the measuring charity's performance. As a practical contribution, the study aims to make Saudi charities more aware of alternative PMMs they can use to meet their objectives.

This research will analyse charity characteristics, PM standards and CSFs, and how far these essential features have been improved upon at present. This will aid the researcher in analysing alternative PM approaches that are applied in NPOs within Saudi. It will also offer the opportunity to demonstrate how existing models, if adopted by Saudi charities, could enable charities to construct their own performance measurement system (PMS). In addition, the analytical results of this research contribute to the development of PM concepts, academic perspectives and expand the related literature. The findings of this thesis highlight various factors that might have been disregarded by researchers as well by practitioners.

1.8- Summary

This chapter outlines the brief description to overall thesis; it starts with the introduction, then, the research motivation, and then provides main points of the research background. Next, it presents the research objective and questions. Also, it delineates the thesis structure and details of each chapter of it. Following, it illustrates the significance of the study. Finally, summary provides.

Second Chapter: Background of Saudi charity organization

2.1 - Introduction

The purpose of second chapter of the thesis introduction is to illustrate the charitable organizations in the KSA and to provide the research with explicit description of the research context; the Saudi charity sector, the purpose of presenting a background of charity work in Saudi is to explain the research context and the historical background of charities in KSA, as well the factors that affect and influence it, such as the role of the MSA. In addition, it demonstrates its key characteristics; types of charities, social services and programs, also, the regulations that are imposed on Saudi charities, and the Organizational and Instructional Manuals for Charities.

This chapter starts with the introduction in section (2.1); follow by the Historical background of Saudi Charities in section (2.2). In section (2.3) explicit description of the important MSA role of regulating and effects charities; following by section (2.4) that defines charity and concepts. The types of social services, activities and programs show in section (2.5). Section (2.6) reveals the regulations that controls charities work, follow, section (2.7) which explains the Organizational and Instructional Manual for charities (OIMCs). Section (2.8) sums up the second chapter.

2.2 - Historical background of Charities in Saudi Arabia

Much of the current literature on charity organization pays particular attention to historical background of charitable work in Saudi, indeed, the welfare and charity believes, concepts and principals have been rooted deeply in Arabic and Islamic culture, Al-Dakhil (2010), Al-Kharashi (2008), Al-Ghareeb and Al-Oud (2010), and Al-Turkistani (2010) report that the emergence of charitable work has long history before the official starting of charitable organizations in KSA, charity was initially started as

individual activities, then as families' activity through charity boxes to cover all aspects of social collaboration among individuals in society.

Afterwards, as Al-Turkistani (2010) reviewed that the concept of charity work developed from individual work to organizational work in the era of King Abdul-Aziz, so many charity projects have arisen such as: Ain Zbaidah, Association of Charitable Rescue, and Elderly Residential Centre in Makkah, Al Takaya Charity Association in Makkah and Madinah, and The Holy Haramain Services. This was until a specialized ministry was initiated called the "Ministry of Labour and Social Services" in 1960 which was known as the Ministry of Social Affairs until 2015 which is renamed as The Ministry of Labor and Social Development. Al-Najem (2009) and Iffhad (2010) stress the effect of the status of Saudi Arabia as an abundant society on the Saudi social welfare and the new situation of charity work has led to initiating numerous charity associations which contribute in improve the social and economic lifestyle in the society. The initiation of charity organizations in KSA has been one of these sector achievements and has reached 686 by May 2016 (The Annual Statistical Book 2014 – 2015).

2.3 - Ministry of Social Affairs Role

The MSA plays an important role in social development, similar to that of charities. However, the MSA has the power or authority to guide, direct and influence the welfare work by the following means;

- I. The MSA is the official body that fully legalizes charitable organizations and issues their licenses
- II. The objectives and policies of social development in general must apply by charities
- III. The MSA's regulations, detailed articles and rules are the most important factors which must be followed by charities when they construct their organizations

- IV. The initial and regular MSA funding is an essential part of the financial income of charities
- V. The MSA's direct supervision is one of the continuous and constant performance assessments of charities as a whole; for example, a representative of MSA regularly attends the Charity's assembly meetings
- VI. The tight financial control by the MSA is an accurate standard which could measure the charities' performance
- VII. The MSAs' proposed charitable models, guidelines and standards could be used by this study to measure and evaluate the performance in charities

Iffhad's (2010) study critically inspects some articles of the list of regulations and their effects on the charities and it suggests some amendments to improve them. In addition, Al Yaffi et al. (2010) compare the Saudi regulation and legalization requirements for the charities with the international principles and conclude that the Saudi Regulation and its Implementing Rules meet most of *The Hallmarks of an Effective Charity*. So, the MSA's official role to organize and monitor Saudi charities makes it necessary to identify any significant factors and models in the requirements that are used to evaluate the charities performance.

However, In 2012 MSA made amendments to some of the rules that organize charities and foundations. The new modifications aim to redraft the rules in conformity with the demands of reality in the present and the future; this alteration includes the following: adding some paragraphs to the operational rules of the regulations' articles, such as; facilitating the opening of branches of charities, ease the rules governing General Assembly meetings, limiting the nomination of board membership to two consecutive terms, and not to be a candidate member of more than two civil or public parties unless that person obtains an approval or permission from the Ministry, referring to the inclusion of the new amendments to modify the rules for commissioners to have the authority to

withdraw money from the charities' funds. In addition, it modified the rules for merging charity with each other. (www.aawsat.com, retrieved 17 Sep 2012)

2.4 - Saudi definitions and concepts of a Charity

Many studies define charitable work, including those by Al-Dakhil (2010), Al-Turkistani (2010), Iffhad (2010), Al-Najem (2009), Al-Harbi (2003) and Kawther et al (2005). Based on the importance of the availability of a systematic procedure to achieve charitable work in society and emphasis on the importance of charitable organizations, an idea has been initiated to establish charity associations and organizations that support social development and achieve society's interests. The Saudi Regulations of Charities and Foundations (2009) defined a charity organization as associations which aim to offer social services as well as any financial and objective help and educational, or cultural, or health services by whoever, related to humanitarian services and not for material interest. Accordingly, charities aim to provide various social services to all individuals, such as the orphans, the poor, the disabled and others. There is a large volume of published studies describing the role of these associations, through their structures, of helping people grow and securing a decent living for themselves. In details, Alkhrashi (2008) and Al-Turkistani (2010) exemplify some most important services perform by charities as following:

1. Providing food, clothing, and shelter for the individual on a daily basis.
2. Proving a suitable and healthy environment for every individual.
3. Providing all educational and cultural materials to allow people to learn about their Allah "God"; by which people can build-up their own beliefs and emotional thoughts.
4. Dissuading individuals from following dissident ideas and immoral behavior, and instead educating them with a various useful knowledge which are based on the right beliefs.

In general, the charity work aims to improve people's welfare and comfort, to make creative and productive individuals, as well as to push forward production and development through numerous development, services, and treatment activities (Al-Bawali, et al, 1999 as cited in Al-Turkistani, 2010).

Traditionally, it has been argued that voluntary work is somewhat, similar to charity work, however, Al-Enzi, M. (2006); Al-Zahrani (n.d, as cited in Kawther, et al 2005) and Hamada (2007 as cited in Al-Turkistani, 2010) asserted that the voluntary and charity results are different. Therefore, the definition of charity work is more comprehensive and generalized, under which voluntary work lies with a more specified services and job description. Voluntary work can be any service, which is not essentially needed by people, performed by an individual or an organization; which in the most represents a small class of the society, e.g. medical doctors, journalists, student unions... etc.

2.5 - Types of Social Services and programs in Charities

Charities provide various social services, and every charity has its own objectives and activities. In light of these objectives they setup their programmes which are differentiated based on the association's capabilities, in which these programmes are designed to achieve maximum requirements of the people in question. Al-Dakhil (2010); Al-Turkistani (2010, p. 21-22); The Manual of Charities in Saudi Arabia (2011) outline the most popular social services provided by the charities:

1. Financial and Economical Services: such as financial aid given to poor people in society.
2. Social Services: such as initiating social centres for youths, as well as taking care of poor families.
3. Housing Services: such as providing suitable housing for society members.
4. Training and Rehabilitation Services: such as providing specialized programmes for training and rehabilitation of individuals.

5. Medical and Health Services: such as providing suitable medical care for poor people and to increase the medical awareness among society members.
6. Educational Services: such as providing financial aid scholarships for students and trainees unable to pay for themselves.
7. Services for Maintaining the Environment: such as environmental awareness, pollution protection, and environmental hygiene programmes.

Thus far, there are a number of activities conduct by charities which require specialized administrative tools that can affect and be capable of adopting such tasks and ideas. Some examples of these activities and programmes are mentioned by Al-Harbi (2003); Al-Turkistani (2010); Al-Yaffi et al. (2010); Kawther et al. (2005) such as; Healthcare Projects, Social Projects, Educational Projects, Water Wells and Mosques Projects, Occupational Training Centres and Sustainable Charity Projects,—in addition to conducting some programmes under the MSA supervision, such as Training, and Rehabilitation Programmes, Disabled and Elderly People Care Programmes, Charitable Housing Programmes, Cultural Programmes and Youth Social Centres

The manual guide of charities in Saudi (2011), Al-Turkistani (2010) and Iffhad (2010) state that the most important objectives of these charities can be summarized in their effective contribution in performing services in society, and they exceeded providing financial help to performing direct and indirect services to individuals in society. These services, in turn, help individuals to become self-confident and independent through developing their skills within special training programmes. The MSA also encourages civilians to initiate charity associations in order to support social collaboration programmes, and to produce comprehensive programmes in all aspects of social care and development; including the following: educational, training, rehabilitation, and illiteracy programmes; healthcare programmes though charity hospitals and medical centres; help programmes, for example to help sick people, to help single people get married, to help

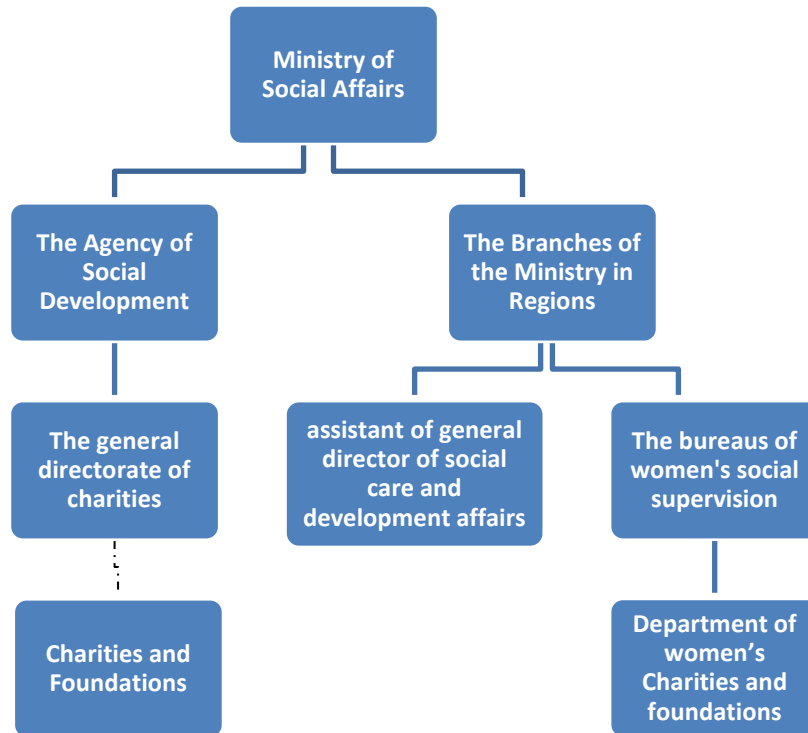
prisoners' families and disabled persons; programmes for environmental protection and pollution control. Examples of these programmes include environmental awareness, developing squatter areas, waste recycle, and developing rural women.

2.6 – The Regulations of Saudi Charities

It is important to highlight the central effects of the role of Saudi regulations on charities in two ways. Firstly, the MSA role as a part of the social development effort which shares with the charities the same objectives and activities or authorizes charities to carry out some missions in cooperation and coordination relations, secondly; the legalization and the supervision role of ministry.

The hierarchy relationship of MSA with charities reveal the important impacts on charities by MSA, its agency and its different departments which might highlight the influential factors on charity's PM, figure (2. 1) shows the details relations as follow;

1. The ministry of social affairs → The Agency of Social Development → The General Administration of Charities; The General Directorate of Charities and foundations
2. The ministry of social affairs → The Branches of the Ministry in Regions → The Bureaus of Women's Social Supervision → departments of Women's Charities and foundations
3. The ministry of social affairs → The Branches of the Ministry in Regions → (assistant of general director of social care and development affairs), as shown in the Proposed organizational structure of Ministry and branches
4. The ministry of social affairs → The Agency of Social Development → The Bureaus of Women's Social Supervision → departments of women's Charities and foundations, as mention in Ministry website



Source; <https://sd.mlsd.gov.sa/ar/content/orgstructure> (2017)

Figure (2. 1) The proposed organizational structure of MSA

It can be seen from analytical review of the previous organizational structure of MSA that the hierarchal relations with charities could insufficiently affected the MSA supervision role as Social Development Agency supervises Charities and Foundations through the General Directorate of charities [as shown in the official organizational structure of MSA; figure (2. 1)] but in the reality the supervision executes also through the regional branches of MSA.

In addition, the organizational structure of MSA shows that the charities run by females ‘Women Charity’ has been supervised by the following sequences: Minister of MSA → the Ministry's Branch in the region → Department of women’s charities and foundations affairs, which is contrast to the illustration of the relations that the MSA official website mentions as follow: Minister of MSA → Agent of Social Development → General

Directorate of women's supervision → the Bureaus of women's supervision (Organizational Chart, 2015; mosa.gov.sa). Thus far, there is many bodies supervise Women' Charity.

2.7 - The Organizational and Instructional Manual for charities

This part explains the official effort to help charities to construct their organizations according to the accurate, professional and legalized standards. Also, the proposed manuals aim to facilitate the official supervision on charities by classifying charities to categories and levels. The detailed jobs and duties as described by the manuals would help one assess the charities' performance consistent with their internal and external obligations of committees and departments.

As The Organizational and Instructional Manual for multipurpose; large Charities (2009) illustrates that the official efforts to improve and develop welfare and charitable organizations and from the perspective of the MSA. The charities work has always required developing charities' systems, regulations, procedures and rules to ensure that the charities' performances are compatible with each another without affecting their own improvement and creative effort. The MSA represented by the agency of social care and development prepares regulatory guides for charities through commission and employing a specialized center in this area; the Organizational Expert's Center of Training and Consultations to prepare; The Organizational Manuals and indicatives for charities. The purpose of the manuals is to develop these charities in order to avoid discrepancies or divergences between them, or in their organizing and performance methods. Also, these manuals aim to ensure standardizing of the work of charities and benefit from each other's experiences in order to achieve the objectives.

It takes into account the different nature and objectives of charities, where the charities are categorized into two major categories, namely, multi-purpose charities such as general charities and charities of family protection... etc., and specialized charities such as

environmental protection, health charities. This category brings about more than one or solo organizational manual and indicative of charity, so each directory is proper with proportional type and size and the activity of the charity, taking into account the several criteria including the charity's capital, the number of beneficiaries, branches and staff.

The study of the charities in reality results in six regulatory and inductive guides; these are: The Organizational and Instructional Manual for multipurpose large Charities; medium Charities Manual and small Charities Manual, in addition to The Organizational and Instructional Manual for specialized large Charities, medium Charities Manual and Small Charities Manual

The existence of these guides would represent a quality shift in charities in terms of codification and standardize of charities' to achieve their objectives efficiently and effectively, and that, with an emphasis on the importance of regulating the work of charities by having these manuals only that this should not preclude the development and creative efforts in managing their work and on top of that the charities are encouraged to submit their proposals on the development of these regulatory guides which contribute to the charities' future improvement and accommodate; take in the emergency updates on their performance (The Organizational and Instructional Manual for multipurpose; large Charities, 2009, p. 7-8)

The manuals' purposes are;

1. The compatibility of charities' performance without affecting the improvement and creative effort
2. Developing charities in order to avoid the discrepancies; divergences between them
3. Ensure standardizing of charities work
4. Benefit from each charity's experiences to achieve the objectives.

The charity's different committees and departments;

1. Among the assembly tasks that; discuss the report of the lawful; legalized accountant and approve the final financial accounts of the current financial year then confirm the proposed budget for the oncoming year.
2. The Treasurer is one of the boards of directors and among this position duty that; submitting monthly report for the charity's financial situation to the board of directors and records reports of the charity's monetary affairs
3. One of the many tasks of the Executive Committee is to discuss any financial matters within its specialties in the area of financial control and make recommendations to the Board of Directors if it supposes it necessary (The Organizational and Instructional Manual for multipurpose; large Charities, 2009, p. 10, 12, 13)
4. the committee of technical programs and projects; one of their responsibilities is the supervision of drawing up; drafting; projection and follow up the implementation of the plans of specialized projects with the executive director and the concerned departments (The Organizational and Instructional Manual for multipurpose; large Charities, 2009, p. 13)
5. The audit and follow-up committee stands in for a department that carry out; is in charge of the interior audit, the general objective of this committee is that tightening the internal controls and financial and administrative audit on all the activities of the charity, this committee is directly inferiors to the board of directors

In detail, the committee's duties are;

1. Consultant role that includes counseling of the chairman of the board of directors in the interior audit of all charity's regulations, procedures and instructions. Besides, informing him or her about the interior audit results and the efficiency of these process in achieving the charity's objectives
2. Preparing the interior control's instructions and procedures and developing them

3. The continuous and regular reviewing of all parts and aspects of charity especially the commitment of the financial and accounting systems
4. The constant ensuring of employees' regulations
5. The safeguarding of the correct procedures of the procurement and repositories particularly the agreements, purchasing, contracts and the suppliers' deals
6. The confirming of well keeping, recording and documenting of all charity's books and documents according to the lawful processes
7. The verifying of the safety and insurance requirements and procedures (The Organizational and Instructional Manual for multipurpose; large Charities, 2009, p. 14 &15)

6. The ensuring; certifying of the exactitude and the committee of quality assurance

The overall aim of this committee is applying the policies and procedures of the quality in all departments and activities of charity, in which through reviewing the sustaining; preserving in quality in organizing the charity, also the coordinating between different administration units which in charge of quality. This committee follows the board of directors, (The Organizational and Instructional Manual for multipurpose; large Charities, 2009, p. 15)

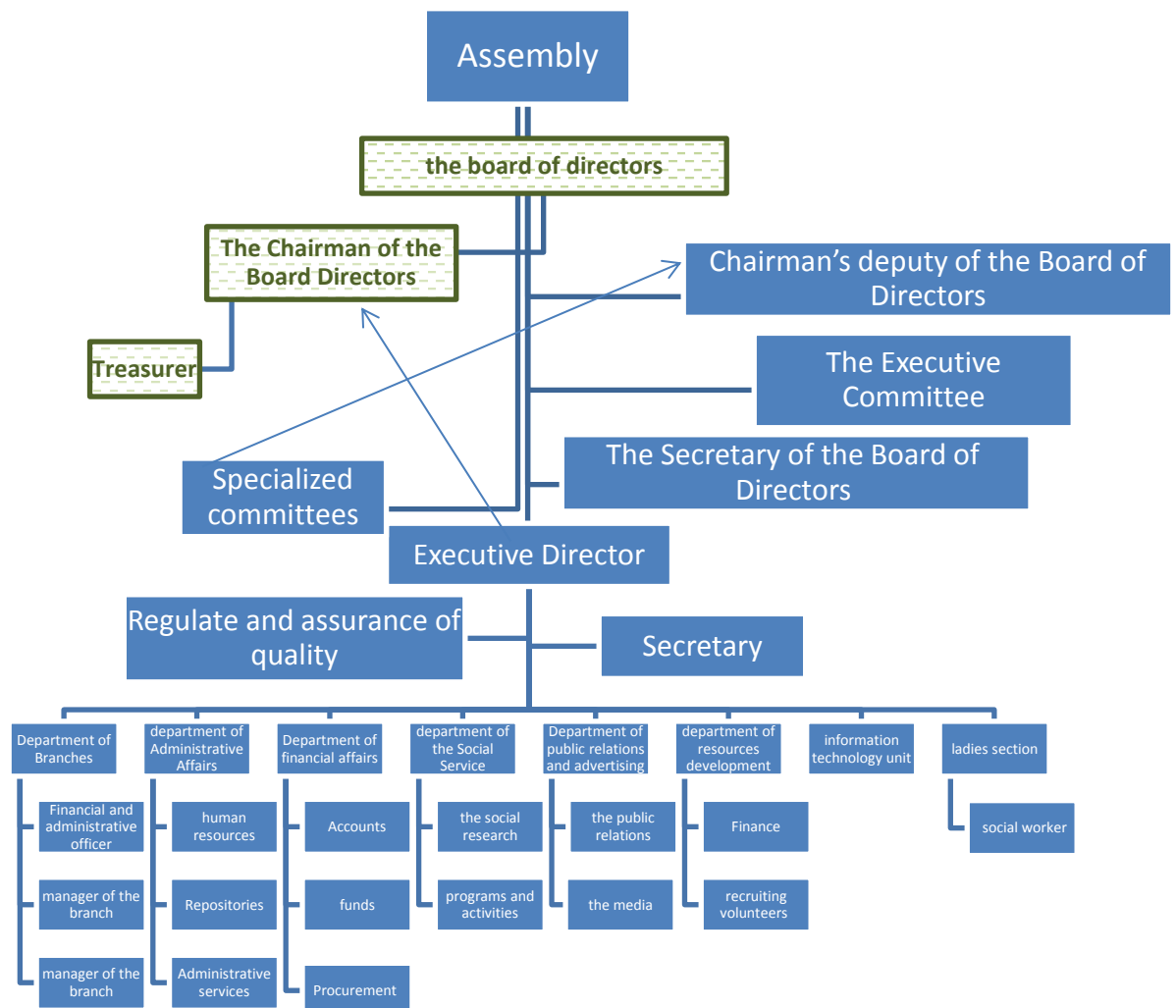
7. The financial committee aims to supervise the financial aspects and ensure the accuracy and lawful of financial process in charity, in addition plan the financial strategies and follow up with the different departments and branches. It follows directly the board of directors (The Organizational and Instructional Manual for multipurpose; large Charities, 2009, p. 17)

Reviewing the manuals highlights the following points;

1. The manual assumes that the performance measurements are embedded in the detailed rules and procedures which carry on by involved committees and

departments such as the audit and follow-up committee, the committee of quality assurance, the financial committee and department of financial affairs

2. The committees have more managing features whereas the similar departments have more practical criterion
3. The performance measurements are comprehensive and detailed
4. The Organizational and Instructional Guideline (Manual) for multipurpose (large) Charities; Charity which is illustrated in this part of study is an apprehensive example for the other five manuals. These manuals have the slightly differences.



Source; The Organizational and Instructional Manual for multipurpose; large Charities (2009)

Figure (2. 2) The organizational structure of the large multipurpose charities

2.8 – Summary

This chapter describes the research background and context; the Saudi charity sector, and its key characteristics; types of charities, social services and programs. In addition, it introduces the historical background of charities in KSA, following by critically discusses the regulations that are imposed on Saudi charities, and the Organizational and Instructional Manuals for Charities; the main objects of this part are to introduce the thesis context; the Saudi charitable sector which helps to answer the research questions.

Third Chapter: Performance Measurement, Critical Success Factors and Governance

3.1 - Introduction

The main purpose of this chapter is to develop an understanding of PM as a unique discipline among the performance management field, in addition, to gain knowledge of academic and practical exploration of PMMs by reviewing recent and most relevant research. The systematic review of information aims to answer the research question of what are the main PMMs that could be useful in charity organizations and contexts. Also, by exploring the proposed frameworks of measuring performance in a variety of areas this section seeks to obtain data which will help to address the paucity of research in this area.

Furthermore, the revised CSFs attempts to show and assess the extent to which these factors have impacted on and affected the measuring of performance: In order to address the research questions about the key factors that have an influence on measuring performance in charities

Moreover, the focus was shifted to the importance of governance of non-profits because the central role of governance that the Board of Directors (BODs) of charities has to measure the performance. The various issues related to the non-profit governance was illustrated such as; the importance of Governance Modes, Roles of BODs, board role of measuring non-profit performance, good governance, models of governance and Carver policy governance model (PGM). This section aims to highlight the potential of PGM in aiding Saudi charities to better measure their performance.

- Justification of chosen studies for this section of the literature review;

The selective studies were carefully chosen and rated for the following reasons;

- Studies that are precisely related to the PM, PMS, PMM and CSF in different sectors and various contexts have been selected and referred. In addition, most of

these academic papers were published in referenced journals and professionally reviewed before acceptance and publication.

- A significant amount of literature on performance management has been reviewed. These studies cover an extended period and important stages in the development of PMMs. This provides the research with a considerable and wide background of the topic.
- The much-published research has shown sufficient maturity and good knowledge accumulation which can be built on it.
- The focus of PM is on the empirical studies that statistically test, validate and ensure reliability, specifically those which “contribute to the development of performance measurement as an independent discipline” (Rouse & Putterill, 2003, p. 803).
- Some studies identify main PMMs and find evidence for their characteristics and application in diverse type of management and organizations, also, these studies review and analyse the limitations of traditional approaches to PM as well as the emerging trends in PMSs (Ghalayini and Noble, 1996).
- Some proposed PMMs are basically general and flexible, and can be used to create guidelines and a useful foundation for deducing other measurement models.
- On the other hand, some of the PMMs available are precise in their dimensions and features, which make them suitable for an exact type of management and organizations. However, a variety of organizations in different contexts could derive and develop their own models from those frameworks with modifications and adaptations.
- Many articles thoroughly investigated various CSFs in different contexts and conclude with a comprehensive and rigorous set of key factors which could explain the relation between CSFs and PMMs' aspects. Furthermore, the focal

point of this to enhance better understanding of the current academic trend of PMMs and avoid irrelevant contextual or generic CSFs (see appendices 2 & 3).

- The focus on PGM studies mainly based on the governance discipline in the institutional, organizational and managerial levels.

This chapter has been divided into three parts; the first one has been organized in the following way; begins with introduction and explanation of the reasons for choosing the reviewed studies in section (3.1). Then section (3.2) gives a brief overview of the recent background of PMs. It will then go on to importance of PM in section (3.3). Next, section (3.4) reviews the main definition of performance measurement by scholars. Following; the section (3.5) which delineates the key trend of PMMs, then, section (3.6) explores the core CSFs of PMM. Next, section (3.7) lays out the difficulties of measuring performance. The second part deals with overall background of CSFs in section (3.8), following section (3.9) looks at how CSFs represented in in different approaches. Then, section (3.10) is concerned with the difficulties of determining CSFs.

The third part explores the governance of non-profit organization in section (3.11); section (3.12) shows the importance of governance, then, discussing the roles of Board of Directors in section (3.13), following by introducing of the models of governance in section (3.14). The concentration on the Carver Policy Governance Model delineates in section (3.15), with its sub-sections of (3.15.1) theoretical background of PGM, (3.15.2) definition and principles of Carver PGM, (3.15.3) examples of implementation and (3.15.4) criticism. The final section (3.16) gives a brief summary of this chapter.

3.2 - Background of PM

Performance measurement plays an important role in contemporary organizations and it is increasingly difficult to ignore the dissatisfaction with traditional performance measures. In the late 1970s and 1980s, authors critically reviewed the traditional performance measurement systems which are past-focused and accounting-based with

more emphasis on financial measures such as profit, return on investment and productivity (Bititci, Turner & Begemann, 2000; Bourne, Mills, Wilcox, Neely & Platts, 2000; Ghalayini & Noble, 1996; Jayashree & Hussain, 2011). Investigating the validity and appropriateness of PM has continuing concern as Bourne et al. (2000) describe the accounting based PMS as an encouraging short termism and local optimisation, missing strategic focus and continuous improvement; as well, ignoring external factors and competitiveness of the US manufacturing industry. In addition, according to Bititci et al., (2000) to develop new PMS, there is a need to develop the PMS's frameworks, models, methodologies, tools and techniques that should be relevant integrated, balanced, strategic, improvement oriented and dynamic. Bourne et al. (2000) claim that during the 1990s the entire discipline of PMS shifts to develop more balanced or multi-dimensional PM frameworks. With emphasising on nonfinancial, external and advanced indication of future business performance

There is a large volume of literature describing the measurement and assessment tools and approaches of organizational performance and their impacts. However, these studies seldom offer PM applications for the non-profit organizations, the reason behind this deficiency is highlighted by Anheier (2014) the complication of non - profit evaluation due to the absence of a fully tested and accepted range of PM. also Anheier asserted that most of the current PM is derived from public and private sector with recent signs of developing the PM in non - profit field

The traditional PM became less competency for the modern companies' success because of many reasons as stated by Ghalayini and Noble (1996); the changes in the world market, high competition and new high-quality products with low costs and more variety. Thus, companies adopted new technologies and philosophies of production management such as computer-integrated manufacturing (CIM), flexible manufacturing systems (FMS), just in time (JIT), optimized production technology (OPT) and TQM.

TQM was at the heart of academic research. Since 1950, much has been written in the scientific field about the vital role of quality management in company survival. In view of TQM principles; quality as the responsibility of all areas in the company, prevention rather than inspection, customer orientation, continuous improvement and quality leadership, these characteristics according to Gómez, Costa and Lorente (2011) were initially used in Japan and quickly adopted by US and European companies.

Significantly total quality-based awards such as the Deming Prize in Japan, the Malcolm Baldrige Quality Award (MBQA) and the European Quality Award (EQA) aim to assist organizations to achieve business excellence through continuous improvement. Further, Jayashree and Hussain, (2011); Gómez et al., (2011) highlighted that these awards provide organizations with a holistic framework for effective PM and focus on non-financial measures and process measures for self-assessment. However, Jayashree and Hussain doubted the holistic assessment of these frameworks because the missing implicit and explicit link with an organization's strategy.

In addition, Gómez et al. (2011) referred to the ISO 9000 series of standards that were initially designed to assure a quality management system. Similarly, Karuppusami and Gandhinathan (2006) explored the Six-sigma which is a high performance, data driven method for improving quality by removing defects and their causes in business process activities. Correspondingly, Karuppusami and Gandhinathan concluded that the quality awards not only focus on the product, service perfection or traditional quality management methods, but also consider a wide range of management activities, behaviour and processes which contribute to the quality.

3.3 - Importance of PM

The literature has emphasized the importance of measuring organization's performance, De Toni and Tonchia (2001) attributed that to the modern competitive environment and new production paradigm, Ghalayini and Noble (1996) linked the need of PM to the

support performance improvement programmes such as just-in-time and TQM. Likewise, Bititci, Carrie and McDevitt (1997) suggested that effective obtaining of competitive advantage of manufacturing should associate organization objectives to the subsequent PM in critical areas; Bourne et al. (2000) concluded that align the PMS with strategy can improve the strategic management process, thus, PM can be seen as a tool, whereas performance improvement is the goal; as Meng and Minogue (2011) linked incentive and disincentive to PM which encourages service providers to improve their performance. Another significance of PMSs as Elg (2007) emphasized that are their key roles to link the various units with each other, and allow the overall strategy, plans and goals to spread throughout the organization.

Furthermore, studies of PMS utilisation maintain the importance role of PMS. Wisner and Fawcett (1991 as cited in De Toni and Tonchia, 2001) asserted that employing PMS aims to compare competitive position between organizations and to check the objectives accomplishment. De Toni and Tonchia, (2001) stressed that a PMS serves different staff units and functions of a firm such as general management, quality management, production, new product development, technology, distribution, customer service, etc.

Generally, there are three types of using a PMS as delineated by De Toni and Tonchia (2001) based on their investigation of 115 firms, these are;

1. planning, control and coordination of the activities;
2. control, evaluation and involvement of the human resources;
3. benchmarking (p. 59)

However, De Toni and Tonchia argued that despite the width, multiple and articulated discipline of studying PMSs, the richness and depth in conceptual frameworks of these approaches are not sufficient for the lively scientific debate and the growing importance credited to PMSs by managers.

Different assumptions exist in the literature regarding the importance of evaluation performance as the deficiency of it causes failing of strategic change, Jayashree and Hussain (2011) confirmed that the incorrect and incomplete diagnoses of the internal and external environment lead to incorrect choices of change frameworks, as well as the inadequate measurement systems. Likewise, Jayashree and Hussain criticised employing BSC in measuring and reviewing the change process because it did not provide guidance of this practice.

In spite of the increasingly growing of the influence of ISO Certificates (Gómez et al. 2011), and the PMMs such as EFQM on Europe organizations, there is a controversial subject within the field of PM. Minkman, Ahaus and Huijsman (2007) challenge the assumption of the dynamic relationships between improved performance and implementation of these models.

In contrast a recent controlled study by Boulter et al. (2005 as cited in Minkman et al., 2007) found evidence that the 120 award-winning companies experienced a greater increase in shared values, capital expenditure, and growth in assets and reduction in costs over both short and long periods of time. Summarized, the results indicate that effective implementation of the EFQM model makes good economic sense in non-health care settings.

3.4 - Definition of Performance Measurement

At the outset, it is common in the literature the terms of performance management and performance measurement to be equated. However, Bititci et al. (1997) characterized PM as an information system that lies at the heart of performance management. However, performance management and measurement systems aimed to monitor and control an organization performance, there is a conceptual ambiguity or interchange between the two terms in the literature. Van Dooren, Bouckaert and Halligan (2015) mention that it is typical to mainly discuss performance measurement under the performance

management head without specific distinguish between them. In contrast of O'Boyle and Hassan's (2014) viewpoint of PM as an important aspect of any performance management system; Arnaboldi, Lapsley and Steccolini (2015) found that the scholarly research focus more on the PM in public services than performance management challenging, also, Seiden and Sowa (2011) revealed that the non-profit organizations had lack in performance management as tools. However, as a conceptual base; performance means actions made and includes value and quality judgement (Van Dooren, et al. 2015; West & Blackman, 2015). Henceforth, performance management is a continuous process of identifying, measuring, and developing the performance of individuals and teams and aligning performance with the strategic goals of the organization (Aguinis, 2009, P. 26). Furthermore, DeNisi and Murphy (2017, P. 421) define Performance management as "the wide variety of activities, policies, procedures, and interventions designed to help employees to improve their performance" and PM is the means to generate data for such task. To point out; performance management decided organizations' goals and monitored the achievement of these goals by measuring the performance (*PERFORMANCE MANAGEMENT AND MEASUREMENT*, U. S. Department of Health and Human Services Health Resources and Services Administration April 2011). Dickinson (2008) determined that performance management relies on the information obtained by PMs to follow up planning and controlling action, and measuring the improvements of the performance management. In addition, Salem (2003) believed that PM should be considered as part of the overall Performance Management System, as well, she claimed that the integrated performance management and measurement systems aimed to monitor and control an organization. Thus, performance management is a type of management that use the performance information to make decisions, this information is obtained by measuring performance (Van Dooren, et al. 2015). Similarly, Bouckaert and Peters (2002) claimed that the development and combination of PMSs of policy and

management enables performance management systems to be formed, Dickinson (2008) suggested that performance management processes are broader than PM processes, and the impact on an organization performance required the integration of both.

However, seminal studies work to differentiate between performance management and PM concepts, for example; Dickinson (2008) supposed that the influence on performance might discriminate between the two concepts, Bourne et al. (2005) proposed that performance management is required for measures to change performance; not just measuring that performance. in addition, the Cabinet Services of Queensland Government proposes a Performance Management Framework that offers a clear distinct meaning between planning, measuring and monitoring performance and public reporting by improving the analysis and application of performance information (*Performance Management Framework: Measuring, Monitoring and Reporting Performance*, Publication date, 2017. P. 3).

Given these points, the focus of this thesis is the investigation of performance measurement as a theoretical and practical issue; however, the discussion of performance management helps to enrich the accurate understanding of the PM aspects with the emphasizing on the original literature sources. Thus far, with respect to PM; the performance management is defined by Procurement Executives' Association (1999 as cited in Amaratunga & Baldry, 2002, p. 218) as:

The use of performance measurement information to effect positive change in organisational culture, systems and processes, by helping to set agreed-upon performance goals, allocating and prioritising resources, informing managers to either confirm or change current policy or programme directions to meet those goals, and sharing results of performance in pursuing those goals.

Thereupon, the researchers mention the need to clearly articulate and precisely define the PM in order to increase the probability of the efforts to successfully employ it. That is to

say “what gets measured gets done” (Jayashree & Hussain, 2011, p. 73). Some writers such as Bititci et al. (1997) have maintained that PMS is a principal determining system among various organization systems to manage the performance, for instance; management accounting, formal and informal non-financial performance measures. Thus, it is necessary to define the term of PM; Serving the American Public in its report *Best Practices in Performance Measurement: Benchmarking Study Report*. (1997) defined PM as:

A process of assessing progress toward achieving predetermined goals, including information on the efficiency with which resources are transformed into goods and services ‘outputs’, the quality of those outputs ‘how well they are delivered to clients and the extent to which clients are satisfied’ and outcomes ‘the results of a program activity compared to its intended purpose’, and the effectiveness of government operations in terms of their specific contributions to program objectives. (P. 6).

The evaluation of performance is a judgmental process with respect to a performance area concerning the appropriateness and adequacy of goals, their decomposition and the organisation control system (Rouse & Putterill, 2003, p. 801). PM might be an “Evaluating how well organisations are managed and the value they deliver for customers and other stakeholders” (Moullin, 2002 as cited in Moullin, 2007, p. 181).

Also, Larsson and Kinnunen (2008) define PM as “Monitoring of the efficiency and effectiveness in which objectives have been achieved” (p. 4). Furthermore, Anheier (2005) determines that: The ‘benchmarking’ is a management technique used to measure organizational performance. Benchmarking is a comparison-oriented approach as opposed to an outcome-oriented approach to PM. The units of measurement used for comparison are usually productivity, quality, and value. Comparisons can be made

between similar activities or units in different departments of the same organization, or across different firms in the same industry (p. 200).

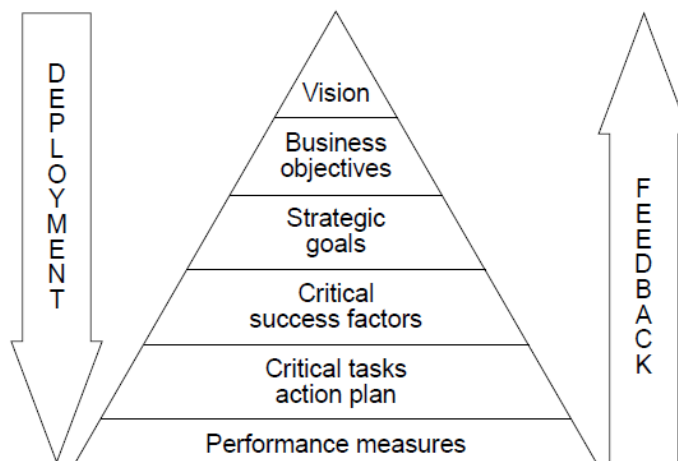
Likewise, Kowalski and Swanson (2005) claimed that benchmarking has become a widespread tool and key instrument used by all types of organizations to examine all functional areas and improve performance and operations. These instruments compare organizations' performance to other companies and best practice.

Housley (1999 as cited in Kowalski & Swanson, 2005) identified two categories of the benchmarking overall areas; these are performance and process benchmarking. He defined the comparison between the outputs of different organizations as performance benchmarking, while, the comparison between the methods of determination of best practices that carried out by the organizations; he called it a process benchmarking. Thus, he emphasised the importance of the examination of not only the outcome and output measures but also the processes, tools, and techniques used.

Having defined what is meant by PM, it is also worth noting that PM is significantly linked to the organization framework by researchers. A framework is an essential structure of PM; *Serving the American Public* (1997) demonstrated that a PM framework is conceptually needed for every organization to clearly and consistently organize and align measures with the overall objectives and expected results. This view is supported by Kim, V. Kumar, and U. Kumar, (2011) who described a framework as “a guideline and a road map to assist organizations in achieving their goals by providing core information about implementation procedures, critical success factors, and causal relationships to performance” (p. 388). Similarly, Rouse and Putterill (2003) consider frameworks to be useful ways of thinking about systems for modelling purposes, also, the focus of PM is the set of corporate processes, strategic and system dynamics that characterize business, with consideration to simplify it because complexity can affect its

clarity. Additionally, in general, Rouse and Putterill define PM “as the comparison of results against expectations with the implied objective of learning to do better” (p, 795). Particularly, PM is a major area of interest within the field of performance management; Ashdown (2014) highlighted that the typical performance management processes would include; performance reviews, performance appraisal, regular feedback, regular reviews and assessment of development needs. Identically, Midwinter (2008) echoed the Best Value Audit in Scotland which referred to the essential role of performance management system in monitoring of continuous improvement in service delivery and systematically measured all areas of activity

Similarly, Bititci et al. (1997) explained that measuring the performance is the foundation of the performance management process: Figure (3.1), whereas, the company aligns the performance management with its vision, strategies and objectives. This process aims to create a proactive closed loop control system that allows functional strategies to completely organize the company, and the PMS provides the feedback for right management decisions.



Source: Bititci et al. (1997, p. 524).

Figure (3. 1). The closed loop deployment and feedback system for the performance management process.

In addition, PMS has a number of consequential steps, these are listed by De Toni and Tonchia (2001) as; PMS formalisation, PMS integration with other firm systems and PMS utilisation.

To explain, Wettstein and Kueng (2002) definition of PMS assumed that a system for measuring performance is pursuing of performance, supporting of results communication, helping managers to make decisions, and facilitating of organizational learning. However, Bititci et al. (2000) argued that most organisations have static PMSs and to develop a dynamic PMS, PMS should have specific criteria that including; responding to external and internal environment changes; reviewing and reprioritizing internal objectives according to the significant changes; arranging and aligning modified objectives and priorities with critical organization's parts, and confirming the improvement and maintaining the gains.

3.5 - Performance Measurement Models

PMM is increasingly recognised as a worldwide and major area of interest within performance management field. The steady and robust developments in the entire discipline of PM have led to the creation and application of many successful PMMs. The literature review shows that enormous attempts and proposals of PMMs have been made to assess and evaluate performance, a number of researchers have designed and developed these models and investigated their employment in the various management contexts. An early definition of a model was described by Churchman's (1968, cited in Rouse and Putterill, 2003, p. 791) as a representation of a system that “attempt to explain or predict the behaviour of components of interest”.

Nevertheless, building a model for measuring performance according to *Best Practices in Performance Measurement, Benchmarking* (Serving the American Public, 1997) starting by analysing PMs and management as practised by the various public agencies, then developing them which provides an organization with better understanding of PM

process, as well as a useful frame of PM reference. A number of researchers, such as De Toni and Tonchia (2001); Meng and Minogue (2011); Wongrassamee, Simmons and Gardiner (2003) compared the major PMMs to identify the importance and effectiveness of these models and recommend the most important features and indicators and their application in various context. Noteworthy, De Toni and Tonchia (2001) categorize the focal models of PMSs as they are found in their literature review into five typologies as follow:

1. Models that are strictly hierarchical or vertical, characterised by cost and non-cost performances on different levels of combination,
2. Models that are BSC or descriptions, where several separate performances are considered independently and correspond to diverse perspectives of analyses such as financial, internal business processes, customers, learning/growth, but extensively remain separate and whose links are defined only in a general way
3. Models that can be called “frustum” which refer to combined indicators consisting of low-level measures. However, there is a distinction between non-cost performance and financial performances which typically are kept separated
4. Models which discriminate between internal and external performances
5. Models which are related to the value chain

The most important elements of any PM design are explained by Bourne et al. (2000) study which draws up the three main phases and updating processes of PMS development, these phases are:

1. designing performance measures themselves with regard to the objectives and strategies
2. Collecting and processing the data regularly by using some means such as computer programming, employee survey and new procedures which is defined as an implementation of the PMs.

3. Using the performance measures which comprises assessing the implementation of strategy and challenging the strategic assumptions.
4. Furthermore, updating a PMS process that consists of reviewing targets, developing measures, reviewing measures and challenging strategy.

However, Bititci et al., (2000) argued that most PMM such as strategic measurement analysis and reporting technique (SMART), PM questionnaire and performance criteria system have only been slightly relevant, well-structured and integrated, but there is a necessity to investigate the ability of the existing models and frameworks to create an accurately dynamic PMS. The Dynamic PMSs' model as proposed by Bititci et al might develop a more detailed requirements specification, these are: framework and information technology (IT) platform. In addition, Bititci et al Dynamic PMSs' model includes: external control system: review mechanism: deployment system: causal relationships: quantify criticality: internal control system, and maintenance and alarm signal.

With regard to the PMMs, Rouse and Putterill (2003) chronologically revised the literature of PMMs and frameworks and proposed a PM framework that has macro and micro views of the organization key production or service processes, they also suggested three dimensions for this model, these are; the strategy evaluation that includes the basic dimensions of performance, performance analysis and measures.

Thus far several scholars offered PMMs, the Reference Model of Bititci et al. (1997) was a unique model because it was empirically examined, applied and based on industry best practice. The objective of the Bititci et al. research and development programme at the University of Strathclyde's manufacturing systems group is to provide industry with a comprehensive, flexible and rigorous set of tools, techniques and procedures to facilitate current PMSs' auditing against a proposed reference model. The reference model developed by the research team is based on the integrity and deployment of PMSs. Therefore, the Bititci et al reference model consists of four levels: corporate, business

units, business processes and activities. At each level of the structure five key factors are considered; these are: stakeholders, control criteria, external measures, improvement objectives and internal measures.

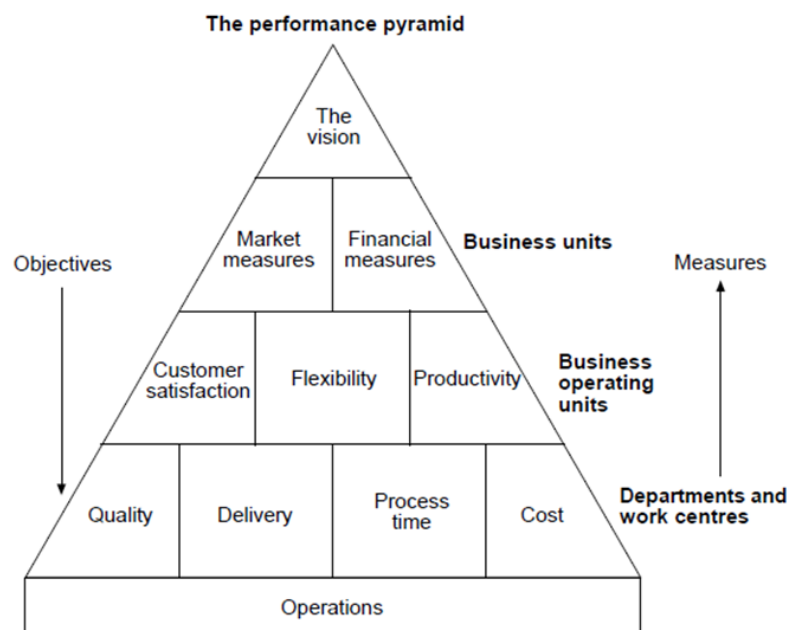
Furthermore, Jayashree and Hussain (2011) trace the development of PMMs proposed by Bititci et al. between 1997 and 2005, an IPMS approach that views the performance management process as a closed loop system with PMSs and its two critical and interrelated components: integrity or the ability of the system to promote integration between various business areas, and deployment of policy and strategy, to be at the heart of the performance management process, this system emphasizes on an organization's other IT systems. Next, Bititci et al. modified the IPMS and Quantitative Model of Performance Measurement Systems (QMPMS) to provide specific guidelines to structure and prioritize the various qualitative and quantitative measures hierarchically by using cause and effect diagrams and then quantifying factors' impact. Bititci et al. (2005) in their proposal of dynamic performance measurement system (DPMS) considered monitoring the external and internal environment changes by reviewing mechanisms and control systems.

So far, the integrated PMSs have received considerable critical attention from scholars in order to overcome the classic dissatisfaction problems associated with traditional monetary PMS such as utilization, efficiency, productivity. In Ghalayini and Noble's (1996) examination of PMMs; they claimed that the SMART system which was developed by Wang Laboratories Incorporated aims to devise a management control system with performance indicators that were designed to define and sustain success. The SMART system consisted from a five-level pyramid of objectives and measures, as follow; see Figure (3.2):

- 1 The organization vision or strategy is at the top level, where determining the role of units and allocating resources by management

- 2 The objectives of each unit are financially defined at the second level,
- 3 The tangible operating objectives and priorities of every business operating system are defined with respect to customer satisfaction, flexibility and productivity, at the third level.
- 4 The specification of operational criteria; quality, delivery, process time and cost at the fourth level; the department level.
- 5 At the foundation of the performance pyramid; the operations which have key measures to achieve excellent results and ensure successful implementation of strategy.

However, Ghalayini and Noble (1996) questioned whether the SMART system has the best mechanism to identify key performance indicators for quality, cycle time, cost and delivery or even it clearly integrates the concept of continuous improvement



Source: Ghalayini and Noble (1996, p. 74): [adapted from Cross and Lynch (1988), p. 25]

Figure (3.2): The SMART Performance Pyramid

With respect to time as performance measure, several scholars have drawn attention to it, Ghalayini and Noble (1996) suggested that time should basically pursue to measure and improve if the companies aim to compete in the world market, control and improve their

operations. In addition, Time-based PMSs according to Krupka (1992 as cited in Ghalayini and Noble, 1996) are a key driver of cost and quality improvements. Stalk and Hout (1990 as cited in Ghalayini and Noble, 1996) summarized the main areas of time-based metrics, these are: developing new products; decision making; processing and production; and customer service. Furthermore, Ghalayini and Noble pursued the Cycle time modelling and Goal setting for continuous improvement as another contribution of time based models; these models have methods such as; the half-life concept for continuous improvement through strategic analysis used to ensure achievement of continuous improvement in companies' operations in order to sustain a competitive advantage, increase market share and increase profits.

As far as integrated PMSs are concerned, the Performance Measurement Questionnaire (PMQ) which was developed by Dixon et al. (1990 as cited in Bititci et al., 2000; De Toni and Tonchia, 2001; Ghalayini and Noble, 1996) to help managers to identify the improvement needs of their organizations and to determine the extent of existing performance measures to support improvements and to establish an agenda for performance measure improvements. However, this system cannot be considered a comprehensive integrated measurement system because of its weak link between the areas of improvement and performance measures and 'the factory shop floor'; also, it ignores the concept of continuous improvement (Ghalayini & Noble, 1996).

Turning next to the most widely known and cohesive PMS; the BSC is the most comprehensive approaches to measure performance and address the needs of multiple stakeholders. Kaplan and Norton (1992) proposed BSC, and subsequently revised and extended. This model provides managers and executives with a full strategy deployment framework that can translate a company's vision and strategy into a coherent set of performance measures and tools, it simply integrates four perspectives: financial; customer; internal processes and learning; and innovation and development, later called

'growth'. Quesada and Gazo (2007) maintain that for a successful BSC's procedure, the company must have previously defined its vision, mission and strategic objectives. Similarly, the company has to confirm that the entire organization understands its strategy. In this case, Kaplan and Norton (2004 – 2006 – 2008 as cited in Jayashree and Hussain, 2011) who, based on data from more than 300 organizations evidenced that strategy-focused organization using BSC frameworks enable organizations to implement their strategy more successfully than those who systematically link pre-formal indicators with lead indicators. Therefore, Jayashree and Hussain suggested that BSC's cause and effect linkages provide a holistic view of the value-creation process. Furthermore, BSC associates operations with strategy through feedback loops besides helping in planning, reviewing and monitoring; to provide comprehensive feedback about strategy deployment processes.

In more details, Jayashree and Hussain (2011); Quesada and Gazo (2007); Rouse and Putterill (2003) explained the four perspectives of BSC that consist of outcome indicators such as financial performance and customer satisfaction; the financial and customer perspectives are intended to reflect the needs of stakeholders and target groups, and include measures such as sales, profitability, market share and customer satisfaction. In the same way, lead indicators such as internal business processes focus on internal operations important for customer satisfaction and efficiency, typically including measures of cycle time, yield rates, and unit cost data. In addition, the learning and development perspective focuses on internal operations important for customer satisfaction and efficiency, typically including measures of cycle time, yield rates, and unit cost data which reflect the ability of the organisation to continue to improve and create value for its customers and stakeholders. These standpoints are considered the drivers for the lagged outcomes.

Thus far, in the past two decades BSC has been widely used and has “moved from a pure performance model to a full management system with applications for both public and private sector organisations” (Rohm, 2002 as cited in Meng and Minogue, 2011, P. 473). Furthermore, Kaplan and Norton describe it as a tool for translating strategy into action and supporting strategic management (Rouse and Putterill, 2003). According to Meng and Minogue (2011) it aims to balance long term with short-term objectives, to counterweight financial with non-financial concerns, and to balance internal with external environments (David, 2005 as cited in Meng and Minogue, 2011). Since its original founding in the Harvard Business Review, the BSC has moved from a pure performance model to a full management system with applications for both public and private sector organisations (Rohm, 2002 as cited in Meng and Minogue, 2011). Quesada and Gazo (2007) in their analysis of a balanced scoreboard (BSP) – as they called BSC delineated its steps as described by Kaplan and Norton (1993), as following:

- (1) Preparation: define the scoreboard business unit for which a scoreboard is appropriate.
- (2) Interviews: firstly, senior managers receive some background on the BSP and documents that describe the company’s vision, mission and strategy and input on tentative proposals for the scoreboard is obtained.
- (3) Developing the scoreboard with top management team and dissection the consequence effects on performance, shareholders, internal business processes, ability to innovative, grow, and improve
- (4) Review: interviews with senior managers and top management to discuss further improvement of the scoreboard
- (5) Implementation: linking the scoreboard to the company databases and information systems, communicating the balanced scoreboard to the

organization and facilitating the development of second-level metrics for decentralized units.

However, the BSC has its shortcomings as it is refuted by researchers, Meng and Minogue (2011) criticized the insufficiency of four perspectives of BSC which drives some BSC-related models to be advocated beyond the definition of four perspectives; for example, in order to measure the physical and service performance in local government community facilities. Also, according to Ghalayini and Noble (1996) the main weakness of this approach is that it is primarily designed for senior managers to provide them with an overall view of performance, so it is not intended for or applicable at, the factory level. Moreover, the BSC has a number of weaknesses; Kennerley and Neely (2000 as cited in Rouse and Putterill, 2003) mentioned so far, its absence of a competitiveness dimension, its failure to recognize the importance of aspects such as human resources, supplier performance; and its lack of determination of the dimensions of performance success. Significantly, there is a large volume of published studies describing the role of TQM to create many PM frameworks, the emergence of PMMs based on the core themes and principles of TQM have been investigated by scholars of performance management; for instance, the total quality-based awards; Deming prize, MBQA and EFQM. According to Gómez et al. (2011) and Minkman et al. (2007); these widespread quality management models are originally designed based on the TQM philosophies, as well as to operationalize its principles. However, their successfulness relates to their clear framework, terminology and methodology, in addition to their early inception and development in the private sector. Minkman et al. (2007) identified that the EFQM principals are determining factors for excellence performance through conceptualizing enabler and performance elements of organizations, also, Gómez et al. (2011) linked the elements of EFQM model with an organization improvement by their creating rational and clear path toward the improvement.

A great deal of comparison between TQM awards are illustrated by scholars especially the differences between EFQM and MBQA models, Minkman et al. (2007) demonstrated that the EFQM Excellence model consists of nine elements (enablers: leadership; policy and strategy; management of people; partnership and resources and processes; key performance results; and people, customer and society results). Whereas the MBQA criteria consist of seven elements (leadership; strategic planning; customer and market focus; measurement; analysis and knowledge management; human resource focus; and process management and results), which shows many parallels aspects between the assessment model of the EFQM and MBQA and international quality award standards. Similarly, Meng and Minogue (2011) asserted that the Business Excellence Model (BEM) which was developed by the European Foundation of Quality Management (EFQM) in 1990 was based on enablers and results. These are nine criteria draws a cause-and-effect relationship between enablers and the results of organizational processes. In detail, the enablers were: leadership; policy and strategy; people management; resources; and processes management, which lead to the results: financial; customer satisfaction; people satisfaction; and impact on society. The main applicable benefits of BEM assessment framework is that a wide range of organisations, especially in Europe, carry out both self-assessment and continuous improvement by employing it.

Despite the fact of differences between private sector where those models were initially developed and public sector, some empirical assumptions show that many models and norms have been developed for private/profit organizations assuming that other organizations can adapt those (Gómez et al., 2011). For example, the study of Tari' (2008 as cited in Gómez et al., 2011) shows that the implementation of the EFQM model in five services of a public university comparing with its employment in a private company has potentials if adopted in the context of these institutions. Similarly, the EFQM Excellence Model has been adapted in its 2003 version for non-profit organizations like public

institutions (Eskildsen et al., 2004 as cited in Gómez et al., 2011). However, while these quality assessing models are regularly used in practice; there is a lack of empirical evidence or “a few publications in the academic literature” that links the effects of interventions with performance improvement (Minkman et al., 2007, p. 91).

Correspondingly to the quality improvement programs, the series standards of ISO 9000 are the most widely practised and have been extensively used to ensure quality achievement in organizations over the last few decades. The remarkable essence of ISO 9000 according to Kim et al. (2011) relates to its design as a global standard that offers quality assurance of services and goods in supplier-customer relations. Also, applying and implementing this model enables organizations to standardize organizational processes, to develop appropriate measures, and to continuously improve quality. Based on the key factors of ISO 9000 implementation Kim et al. (2011) proposed a performance realization framework that could help to explain causal relationships among ISO 9000 impacts and provide guidelines about critical considerations. Kim et al through a systematic literature review, develop the framework and identify five motivation factors, these are; quality-related; operations-related; competitiveness-related; external pressure-related; organizational image-related factors, and ten CSFs that are; leadership; training; involvement of everyone; organizational resource; quality-oriented culture; customer-based approach; process-centered approach; communication and teamwork; customizing the ISO requirements; quality audit. .

Recently, investigators have examined the effects of the competitive environment on the service sector, Manville, Greatbanks, Krishnasamy and Parker (2012) in their study of six sigma as a model that both academic researchers and practitioners have recently shown an increased interest in, evaluated Lean Six Sigma (LSS) from a middle managers’ perspective and concluded that the middle management have a very important role in performance improvement and strategy construction. In particular, Jayashree and Hussain

(2011) claimed that Six Sigma's "define measure analyse improve control cycle" (DMAIC) consists of several tools and methodologies focused on measurable financial returns through a sequential process including measurement system analyses, statistical process control, and capability analyses, (p. 70). Furthermore, Manville et al. (2012, p. 11) define Six Sigma as "primarily a tool for focusing on reducing process variation and concentrates on reducing variability of output with an aim of reducing variability to levels below 3.4 defects per million opportunities". Manville et al. explain the Six Sigma background as one of the major approaches to quality improvement and was first developed by Motorola in the mid- to late 1980s. Since it was introduced, it has been used for responding to increasing customer expectations and the development of complex products with the elimination of non-added value and rationalisation of process activities, LSS approach combines two areas of operational improvement; Lean management, which is primarily concerned with reducing waste or non-value-added activities, and Six Sigma. In an uncommon kind of PMM, Andriesson (2005) devised a model to evaluate the Intellectual Capital (IC) of an organization based on the Value Explorer method which developed by the knowledge advisory services team of KMPG Netherlands; this model identified and financially valued intangible resources through many steps.

3.6 - CSFs of PMM

The frameworks and models of PM discussed above point out that the PMMs as paradigms have particular dimensions and CSFs, coupled with the various features of the organizations themselves and their context. However, the literature consensus suggests that there is an unambiguous relationship between CSFs of PMMs and CSFs of the organization, the connection in some case is inconclusive or overlaps. Much of the current literature on PM pays particular attention to its CSFs; for instance, Meng and Minogue, (2011) conclude that the Key Performance Indicators (KPI), BSC, and BEM are effective performance models because these models have the following criteria:

1. cover multiple perspectives;
2. relatively easy to use;
3. link performance with objectives and processes; and
4. drive performance improvement and increase client satisfaction (p. 480).

Another key factor that the PMM critically depends on according to Bourne et al. (2000) was the IT infrastructure and generally the organization's management. The discussion by De Toni and Tonchia (2001) illuminated the variables of the formalization of measures such as objectives definition, performance dimensions and measures, and indicators type, Perera, P. and Perera, H. (2013) exemplify costs/productivity, time, flexibility and quality as type of indicators. Hence, CSFs, which have been explored in several studies, influenced Rouse and Putterill (2003) when they constructed their basic framework principles for PM, the major elements were; performance measures, performance evaluation, accountability requirements, multi-dimensional views and methods of data analysis. Uniquely, Bititci et al. (1997) suggested that the PMS depends on the precision of the organization information system, which has specific CSFs such as strategic, environmental, soft and hard factors...etc. Tangen (2004) set out a number of factors that must be considered when designing PMS; these include the purpose; cost; time and data available for measuring performance and the level of detail required.

Similarly, Jayashree and Hussain (2011) suggested that the integrated and strategic performance management tools such as the BSC have an essential function in measuring and reviewing the change and managing the change process in the organization.

The criteria of the effective performance models are identified by Meng and Minogue (2011) could be a reference of critical areas of the PMs, example of these criteria; covering multiple perspectives; relatively easy to use; linking performance with objectives and processes; and driving performance improvement and increasing client satisfaction. Ghalayini and Noble (1996) particularly draw attention to the necessity for

dynamic PMS characteristics to clearly define performance measures and link them to strategy, objectives and improvement. In contrast, Kim et al. (2011) identify the organization's CSFs as requirements to benefit from implementation of ISO 9000 in order to improve performance.

The literature thus far provides an illustration and outlines the PMMs in various contexts; together these studies provide important insights into some empirical validation of these models. For instance, the model of PMS suggested by Bourne et al. (2000) stressed the compliance of PMS with IT infrastructure because designing such model is essentially a cognitive exercise, translating views of customer and other stakeholder. Additionally, Bourne et al highlighted a number of typical management tools for applying and managing the mechanistic PMS, such as; IT specialists; application of data; operation tools; resource allocation; skills development and learning, and time required.

As far as PM is concerned, noteworthy to briefly refer to the difference between CSFs and KPIs which are highlighted by many researchers; the Companies Act (2006 as cited in Elzahar, 2013) defines KPIs as factors that can be measured effectively with respect to the development, performance or position of the activities of the company. In their review of PMM, Meng and Minogue (2011) remark that KPI is a measure of performance and generally KPIs are indicators of performance that focus on critical aspects of outputs or outcomes. Also, Meng and Minogue point out that KPIs help managerial efforts to focus on relatively important areas of performance, such as: service providers, communication monitoring and control, Meng and Minogue conclude that the context of the organization determines the indicators, for example; time, cost and quality

Thus far, De Toni and Tonchia (2001) analysed the accuracy of CSFs of PM in the formalization of the measures which depends on the following variables: definition of the measured objects, investigation of their measurability, selecting of the best metrics, determination of possible measures sharing, identification of the receiver/user and of the

use of the measure with regard to compatibility with the pre-existing measures. In addition, according to De Toni and Tonchia the formalization of PM process should consider facilitating the linkage between the individual responsibilities with measures' results.

Distilling from the literature, Rouse and Putterill (2003) set out some general principles for PM as a starting point for building a more comprehensive PM theory and methodology. The researchers suggest basic triplet performance dimensions, which are: performance evaluation; analysis and measurement; and constructed principles, or what can be seen as CSFs, this PM integral framework consists of;

- ♣ **Performance evaluation** that consists of the appropriateness and adequacy of goals, these goals meet stakeholder expectations; pursuing goals through strategies, performance standards and organizational control system; the control system might include performance measures, methods of data analysis, engagement of individuals in an evaluation of performance areas, and environmental factors and organisation culture as major influences.
- ♣ **Accountability requirements** that mainly considers the effectiveness, efficiency and economy of the performance area
- ♣ **Multi-dimensional views** are required to ensure that stakeholder expectations are met.
- ♣ **Methods of data analysis**

Evaluation is best supported by methods meeting the following criteria:

1. multi-dimensional views
2. support for organisational learning and benchmarking.
3. enable rankings and differences in performance to be readily identified.
4. particular dimensions of data should not be an essential requirement
5. local policies and circumstances should be reflected in the weights used

to obtain composite scores for the evaluation of performance areas.

6. ensure that the preference method is the simplest among similar available methods

♣ **Performance measures**

1. performance measures must relate to organisational goals and strategy, be seen in a holistic context and should be signs to problem areas
2. measures of structure and processes are needed to supplement input/output/outcome measures.
3. measures represent underlying concepts which may be determined by the capabilities of the measurement instruments.
4. comparatives or performance norms of measures are needed for evaluation purposes (p. 802).

Precisely, De Toni and Tonchia (2001) confirmed that the performance dimensions and measures can be conceptually divided into two:

1. Cost performances, including the production costs and the productivity
2. Non-cost performances, regarding the time, flexibility and quality that are generally measured by non-monetary units but measures their influence and impact on the economic and financial performances which provide outside observers such as the customers with needed information.

In brief, De Toni and Tonchia referred to four distinctive performance dimensions or indicator types, these are; costs/productivity, time, flexibility and quality.

Another key point that Bititci et al (1997, p. 524) confirmed that “the information system is the PMS” and this system is centered among main various systems that the organization uses to manage its performance, examples of these systems; strategy development and review; management accounting; non-financial performance measures and personnel appraisal and review.

Thus, Bititci et al maintained that integral PMS should incorporate all relevant information from the relevant systems, enable the correct deployment of the strategic and tactical objectives and provide a structured framework to allow information feedback flow to the right points to facilitate the decision and control processes.

Furthermore, Bititci et al (1997) highlighted the critical role of the PMS structure and configuration in the efficiency and effectiveness of the performance management process, so far, effective PMS should take account of CSFs such as strategic and environmental factors, organization structure, organization processes, functions and their relationships, soft factors such as culture, behaviour and attitudes and harder factors such as reporting structures, responsibilities and the use of information technology

The most compelling evidence of the importance of KPIs was emphasized by Meng and Minogue's (2011) empirical study of facility management (FM) that investigated the views of professionals who asserted that selecting appropriate performance indicators is the most important task because choosing inappropriate factors will result in ineffective measurement and this will mislead the performance.

The CSFs as suggested by Andriesson (2005) for implementing the IC valuation method can be seen as common CSFs that could be used to evaluate the organization performance in general or any specific process such as measuring performance. These CSFs are; a proper diagnosis of the problem; understanding of the strengths and weaknesses of the method intended to be used; recognizing clearly the application domain of the method: the class of problems and the class of contexts for which the method provides solutions; able to obtain the necessary skills to implement the method (p. 486).

As basic CSFs of any PMS Globerson (1985 as cited in Ghalayini and Noble, 1996) has stated that a PMS of an organization should include: a set of well-defined and measurable criteria; standards of performance for each criterion; routines to measure each criterion;

procedures to compare actual performance to standards; and procedures for dealing with differences between actual and desired performance.

Also the proposed integrated dynamic PMS by Ghalayini and Noble (1996) has the following characteristics: a clearly defined set of improvement areas and associated performance measures that are related to company strategy and objectives; stress the role of time as a strategic performance measure; allows dynamic updating of the improvement areas, performance measures and performance measures standards; links the areas of improvement and PM to the factory shop floor; is used as an improvement tool rather than just a monitoring and controlling tool; considers process improvement efforts as a basic integrated part of the system; utilizes any improvements in performance; uses historical data of the company to set improvement objectives and to help achieve such objectives; guards against sub-optimization; and provides practical tools that can be used to achieve all of the above (P. 78).

The CSFs or enablers and the results which the EFQM model consists of, in the opinion of Gómez et al. (2011), can be employed to structure the management system of an organization, by way of self-assessment, regardless of the organization's features such as sector, size, structure etc.; thus, Gomez et al. maintain that the EFQM model is a tool to achieve successful organization management. Kim et al. (2011) identified ten CSFs that should exist in an organization to improve both short- and long-term performance through ISO 9000, listing them as follow; leadership; training; involvement of all staff; organizational resources; a quality-oriented culture; a customer-based approach; a process-centered approach; good communication and teamwork; customizing the ISO requirements; and a quality audit (p. 393). Likely, it has been suggested by Kim et al. that key aspects of ISO 9000 implementation are dependent of the internally driven motivations such as quality-, operations-, and competitiveness-related factors and

external-driven motivations such as external pressure and organizational image-related factors

In light of the influence of the basis of multiple criteria that characterised the integrated quality management models, Minkman et al. (2007) chose EFQM, MBQA and Chronic Care Model to evaluate their effects on improving performance in health care; these criteria are: the multiple enabler models of good quality care which cover the processes, structure and mean values of an organization; the focus on multiple performance dimensions for multiple stakeholders; for instance organizational performance, worker satisfaction and dynamic relationships between improved performance and implementation of interventions based on the enabler models.

In the influential study of LSS model; Manville et al (2012) concluded that CSFs of LSS implementation has a number of principal determining factors, these CSFs include;

1. senior management commitment, support and enthusiasm;
2. linking LSS to business strategy;
3. linking LSS to the customer;
4. understanding the tools and techniques;
5. project selection and prioritisation; and
6. training and education (p. 14).

As many PMMs are based on the TQM principles, Karuppusami and Gandhinathan (2006) investigated the CSFs of TQM, as the researchers identified a vital few CSFs such as; the role of management leadership and quality policy, supplier quality management, process management, customer focus and training, benchmarking, statistical control and feedback, continuous improvement, learning, knowledge, work attitudes, company reputation, competitive assessment, evaluation, financial results, impact of increased quality, impact on society, measuring product and service, results and recognition,

rewards and statistical process control (SPC), values and ethics, work culture and workforce commitment...etc.

In terms of the process of measuring performance, Bourne et al. (2000) maintained that the PMS should preserve in numbers of processes to review and update, these are; the alignment of strategy and measures, the focus on the key aspects of targets, measure definitions and the set of measures. Moreover, the management should identify a measure of success and key indicators which can track the implementation of the strategy. This suggests that the more precisely the strategy and its underpinning assumptions are defined, the greater the chance of identifying problems in execution or mistaken assumptions. Moreover, De Toni and Tonchia (2001) delineated the measurement procedures, in particular the detail with which the following items are specified: criteria of measuring, frequency of detection, standard cost of the detection, obligations / responsibilities for each detection, coupled with the precision, the accuracy, the completeness, the timeliness and the maintainability/adaptability of the measuring process. For the purpose of effectively synthesizing basic measures into aggregate measures; De Toni and Tonchia proposed that the PMS should be integrated with other firm systems, such as accounting system; manufacturing planning and control system and the strategic planning.

3.7 - Difficulties of measuring performance

In view of all that has been mentioned so far, one may suppose that the PMMs are ideal to measure performance in organisations; however, these claims have been strongly challenged by a number of researchers. First of all, the traditional performance measures, which are primarily based on management accounting systems and mostly focus on financial data like productivity and profit, have many limitations as Ghalayini and Noble (1996) linked such constraints to overall characteristics of traditional PM in general and to the certain measure features such as productivity or cost in specific. Relatively, Elg

(2007) asserted that a lot of PMSs have problematic data quality such as undefined performance measures, lack of validation strategies and software constraints...etc. also, noteworthy that the modern PMMs have conceptual frameworks but they rarely obtain specific practical measurement especially at the operational level (Tangen, 2004)

In the same way, Kim et al. (2011) challenge the widely-held view that contemporary PMMs have advantages, through reviewing the existing frameworks they recognise two important missing points, these are; firstly, failing of existing frameworks to identify the causal relationship among the impacts of ISO 9000 implementation, and missing description of detailed input, expected output, or a feedback loop in these models. Secondly, present frameworks have not fully investigated and discussed many listings of motivations and CSFs. Thereupon, Rouse and Putterill (2003) rejected the accepted assumption of a solely traditional approach of PMMs; the writers maintained that the attempts for four decades to devise a single framework for PM is impossible because the complexity of contemporary business, with global effects and wide-ranging computer that facilitated connection or just-in-time mutuality relation.

Even more, Bourne et al. (2000) noted that there were three main obstacles to the full implementation of the performance measures. These were: resistance to measurement occurred during design and use phases; computer systems issues happened during implementation of the measures; top management commitment being distracted rose between the design and implementation phases. In fact, the study of Bititci et al. (2000) is probably the best-known criticism of the PMSs in use; the researchers comprehensively demonstrated the main barriers to an organisation's ability to adopt a more dynamic approach to PMSs that can be summarised as follow:

1. Lack of a structured framework, which allows organisations to:
 1. differentiate between improvement and control measures; and

2. develop causal relationships between competitive and strategic objectives and processes and activities.

2. Absence of a flexible platform to allow organisations to effectively and efficiently manage the dynamics of their PMSs
3. Inability to quantify the relationships between measures within a system (p. 694)
4. Absence of an integrative framework and suitable platforms to facilitate closed loop control.

To put the challenges of measuring performance differently, Andriesson (2005) questioned the implementing a new measurement method as an intervention function into the daily operation of a company; the potential successfulness of these interventions; their effects; the certain skills and conditions required; the mistakes to avoid and the CSFs of it. However, while the BSC is received a considerable amount of complimentary coverage as a model to assess performance, the previous studies have not dealt with the enormous number of its indicators. Rickards (2003) criticised BSCs and via data envelopment analysis suggested a BSC with a reasonable number of indicators with appropriate benchmarks, in order to evaluate overall management performance against those benchmarks.

Another key PMM; EFQM that Gómez et al. (2011) refuted its validity of EFQM as a PMM, the research results show that;

1. The model in practice does not behave as expected according to its definition by the EFQM.
2. Two of its results variables are not correlated with the others enough to be part of the complete model.
3. the manufacturing/private companies provide a better fit to the EFQM model than other entities such as the public/educational organisations, whereas, the Core and

classic objectives of private companies, customer satisfaction and obtaining good financial results are represented well in EFQM

4. The EFQM fails to stand for certain relationships that the theory and practice of TQM indicate are important.
5. There are two probably sources, the original model or the evaluators' interpretation of the model, that cause problems when applying EFQM.
6. Each enabler of the model is composed of different sub-criteria, and the relationships among them have not been examined in the literature.

More longstanding arguments against the ability of the EFQM and MBQA models to provide an adequate tool for evaluation performance have been summarised by Minkman et al. (2007) as follow:

- There is weak evidence for improved performance by implementing interventions based on the EFQM or MBQA models' elements in healthcare settings.
- The small number of EFQM/MBQA studies is in contrast to their widespread use of these models in practice for many years
- The data in the EFQM and MBQA studies were mainly gathered from improvement projects, instead of research projects designed for statistical testing.
- The EFQM/MBQA studies paid more attention to the influence of context factors such as culture and leadership and political developments which affect the results.

So far, however, there has been considerable discussion about the relationship between PM and CSFs, this indicates a need to understand the various perspectives of CSFs and the impact they have on PMMs

3.8 - Background of CSFs

The first introduction of a CSF approach to management is found in Daniel's (1961) work and it has been widely applied to the information system (IS) field (Brotherton, 2004;

Luarn, Lin & Lo, 2005). According to Quesada and Gazo (2007); Daniel (1961) in his paper on management of crisis in ISs pointed out that a company information system must be discriminating and selective. It should focus on “success factors”. Daniel also stated that in most industries there should be three to six CSF that determine success.

CSF became a continuing concern within management studies and they have been an object of research since the 1960s. Brotherton (2004) reviewed the literature from that period and found that the CSF has been applied beyond the IS field and used as a more “generic” approach to management, particularly within strategic and operational planning/ management, associated with core competency, value chain perspectives and the business process and creation of a learning organisation. Also, Brotherton pointed to the role of CSFs as the basis for a world class manufacturing business to attain a European EQA for TQM. Furthermore, Karuppusami and Gandhinathan (2006) state that the number of empirical TQM studies started to increase after 1989 when the CSF of TQM were first operationalized by Saraph et al. (1989) survey approach. The similar survey studies identified TQM frameworks with the number of CSFs ranging between four and twelve.

Anthony et al. (1972 as cited in Quesada and Gazo, 2007) emphasized three “musts”, which are: the control system that must be tailored to the specific industry in which the company operates and to the specific strategies that it has adopted; company must identify the CSFs that should receive careful and continuous management attention if the company is to be successful; and company must highlight performance with respect to those key variables in reports to all levels of management. Also, Luarn et al. (2005) and Rockart (1979 as cited in Quesada and Gazo, 2007) had an important contribution which depending on several researches; this was focused on developing a methodology for determining CSF and popularising it within the discipline of ISs. Rockart suggested that every firm will have different CSF depending on firm’s structure, competitive strategy,

industry position and geographic location, environmental factors, and time factors. In addition, Brotherton (2004) pointed out that CSFs may be viewed in terms of their generality; some contexts are specific while others are broad to a given combination of industrial/market/broader environmental conditions, also, CSFs may be categorised into short-term (monitoring) and long-term (building) activities, besides the distinction between industry or strategic and operational CSFs that reflects the specific/generic context

Significantly, CSFs was seen by Luarn et al. (2005) as a means of verifying enterprise success and utmost importance elements. This view is supported by Freund (1988, p. 21) who mentioned Rockard's definition of CSFs as "Those things that must be done if a company is to be successful." Also, Freund asserted that the business planners have extended the CSF concept to include external competitive factors as well.

In the same vein, Brotherton (2004) affirms that CSFs are mainly the factors that must be achieved by a company in order to attain its overall goals; also, they derive from the internal environment features of the company, i.e. its products, processes, people, and possible structures, and are a reflection of a company's specific core capabilities and competencies critical for competitive advantage. However, Brotherton emphasizes that the nature of the external environment also determines the CSFs, and the external environment is less controllable than the internal ones.

Freund (1988) drew on an extensive range of CSF characteristics that CSFs should define for the overall organization, each business unit, and each functional area in a hierarchical manner. CSFs for the overall organization are aimed at fulfilling the corporate mission and achieving objectives centered on financial growth, and positioning issues. CSFs can be defined for each function within a business unit, for example, marketing, production, and sales. (p. 21)

Freund characterized CSFs as these factors which must be:

1. Important to achieving overall corporate goals and objectives.
2. Measurable and controllable by the organization to which they apply.
3. Relatively few in number-not everything can be critical.
4. Expressed as things that must be done-not the end point of the process.
5. Applicable to all companies in the industry with similar objectives and strategies.
6. Hierarchical in nature-some CSFs will pertain to the overall company, while others will be more narrowly focused on one functional area. (p. 20)

In an attempt to provide more clarification of the different aspects of CSFs, Fryer, Antony and Douglas (2007, p. 502)) point again to Rockart's (1979) study which defined CSFs with regard to the private sector as "the limited numbers of areas in which results, if they are satisfactory, will ensure competitive performance for the organisation."

Brotherton and Shaw (1996 as cited in Fryer et al. 2007) described the variety of CSFs as the essential things that must be achieved by the company or which areas will produce the greatest "competitive leverage". They emphasize that CSFs are not objectives, but are the actions and processes that can be controlled/affected by management to achieve the organisation's goals. They also state that the CSFs are not static but depend on a combination of where the organisation is and where it wants to be.

However, the definition of Brotherton and Shaw focuses on the private (service) sector and is concern with winning a competitive advantage, which is not a feature of public sector. Also, the definition seems more as a way of managing rather than an assessment of a project's success (Fryer et al., 2007).

Thus, in more, in a comment that is both general and relevant to both public and private sectors, Boynton and Zmud (1984 as cited in Fryer et al., 2007) defined CSFs as "those few things that must go well to ensure success" (p. 503).

Key aspects of CSFs methodology are outlined by Freund (1988) as follow;

A company should;

1. Analyze the corporate mission, objectives, and strategies to pinpoint the success factors of the overall business, and then analyze each business unit to identify its specific contribution to the overall objectives.
2. Determine the CSFs for each business unit's component functional areas. Only five to ten CSFs should be defined at each level to avoid dispersion or confusion between performance indicators and success factors by planner
3. Develop strategies during strategic planning sessions to increase competitive strengths and overcome weaknesses in each area, as well as focusing a company's resources on the areas offering maximum benefit.
4. Develop measurement tools that will enable managers to monitor performance against the plans. These performance indicators should both define the measure itself. There may be more than one indicator for each CSF or strategy (one focused on cost, another on timeliness, a third on quality).
5. Finally, establish processes and procedures to report performance information in a timely method.

Correspondingly, Quesada and Gazo (2007) in their study purposed to develop a methodology for determining key internal business processes based on CSF, determined that the CSF methodology should enable a company to:

- determine CSF and key performance measures by using Kaplan and Norton's BSP method based on vision, mission and strategic objectives statements;
- prioritize most important CSF according to rating scores such as cost savings, necessary improvement, and own preference
- relate CSFs with internal business processes based on "strength of relationship" in order to define the most critical internal processes; compare possible differences in the perception of CSF and strategic objectives among

different management levels (higher-level managers vs. lower-level managers) (P. 10).

3.9 - CSFs in different approaches

Since, CSFs have been studied and explored by many researchers, many of whom found that the CSFs have similar influences on organization despite the effects of the organization context, and internal and external environment on the CSFs themselves. Ajmal, Helo and Kekäle (2010) found in their review that studies which were conducted at different times in a variety of settings, it is apparent that the identified success factors are similar, even if the exact terminology differs from study to study.

Significantly, Quesada and Gazo (2007) study analysed and examined the relationship between the CSF of three manufacturing companies and key performance measures based on BSC and reached an important conclusion that could be a model for using BSC as a means of PM, The CSF found by this case study were related to customer service, manufacturing management, quality and the price of products. In addition to cost and high quality; the manufacturing management concerned flexibility, performance evaluations and control system. The study's important contribution was to the key assumption of analysing, which shows that; firstly, company CSF and key performance measures were determined based on vision, mission and strategic objectives statements. Secondly, most important CSF were prioritized according to rating scores such as cost savings, necessary improvement, and own discretion judgment using a BSC procedure and a prioritization matrix. Thirdly, CSF were related to internal business processes based on "strength of relationship" in order to define the most critical internal processes. Fourthly, possible differences in the perception of CSF and strategic objectives among different management levels were compared and finally, the methodology was validated in three furniture manufacturing companies. (p. 6).

It is noteworthy that Fryer et al. (2007) had considered the effects of CSF on continuous improvement in the public sector; Fryer et al. study reported the following key CSFs in general;

1. Management commitment.
2. Customer management.
3. Supplier management.
4. Quality data, measurement and reporting.
5. Teamwork.
6. Communication.
7. Process management.
8. Ongoing evaluation, monitoring and assessment.
9. Training and learning.
10. Employee empowerment.
11. Having aims and objectives that are communicated to the workforce and used to prioritise individual's actions and a corporate quality culture.
12. Product design.
13. Organisational structure.
14. recognition and reward systems;
15. effective use of technology and;
16. cultural change;
17. honesty of the organisation, i.e. trust of and by all employees;
18. project selection and prioritization; (p. 503)
19. fast response to change, e.g. environmental or technological;
20. project management skills;
21. top management stability;
22. use of pilot study;

23. role of Quality department;
24. identification of critical quality characteristics;
25. human Resources;
26. bottom up as well as top down approach;
27. structured idea management system;
28. strategic Planning;
29. social responsibility; and
30. Understanding TQM guidelines and philosophy. (p. 504)

Within the public sector the key CSFs were:

1. management commitment
2. Customer management,
3. process management
4. employee empowerment
5. Management stability improvement focus and a fast response to change.
6. Teamwork and organisational structure were also more important in the public sector than in the manufacturing or service sectors. (P. 509)

The relationship of TQM and continuously improving the quality and process of organization to achieve customer satisfaction has been widely investigated. Karuppusami and Gandhinathan (2006) review the related TQM literature to identify and propose a list of few vital CSFs of TQM because even though there has been a large number of articles published related to TQM in the last few decades, only a very few articles focused on documenting the CSFs of TQM using statistical methods. Thus by employing the quality tool; in Pareto analysis to sort and arrange the CSFs, the researchers identified the major contributing factors for effective implementation of TQM as follow; the first five CSFs that were operationalized by the highest number of authors were “the role of management leadership and quality policy, supplier quality management, process management,

customer focus and training” (P. 376), also the important CSFs were; employee relations, product/service design, quality data, role of quality department, human resource management and development, design and conformance, cross functional quality teams, bench marking (p. 378).

In one of the significant current trends that have an influence on CSF approaches is that of outsourcing; Hindle (2005) discussed the benefits of outsourcing as a cost reduction, maximizing resources and making service improvements, to allow staff to focus on more strategic operating issues, by exemplifying how BT outsourced some of its HR functions in 2000. The author concluded the most basic CSFs of outsourcing such as; the need to identify the functions and processes that should be outsourced, taken into consideration the consequences for staffing, technology costs and productivity impact across all employees, also, sets up a list of criteria for quantifying outsourcing decisions. In addition, it is important to know the expected benefits and setting measurable performance indicators for both the client and the outsourcer.

The management literature has emphasized the importance of IT and there is a great deal of previous research into IT has focused on its related CSF. Accordingly, Rosacker and Olson (2008) highlighted the important role of IT in modern management with perspective to public sector feature; while the majority of project management literature focused on projects of private organizations, the scholars distinguish qualitative differences that exist between private and public-sector entities and empirically test the CSFs are assumedly important to successfully implement IS project within the context of IT projects in public sector. The study outlined the key factors such as; project mission; top management support; stakeholders’ communication; technical tasks; selection and training staffs; appropriate network and data; monitoring and feedback and troubleshooting.

Likewise, rapid development in IT has heightened the need for developing all types of organization all over the world. The study of Kamal (2006) investigated the adoption of innovative IT in organisations as an example of this trend. The importance of this piece of research is that the organisational innovation process and CSFs influencing IT innovation adoption could be a typical example or pattern of paradigm to initiate and implement PMM, in addition to the necessity of the IT innovative aspects itself in any advanced organization. Kamal reviewed the literature of IT adoption models and presumed that the factors influencing IT innovation adoption were; administrative authority, financial support, managerial capability, management style, complexity, compatibility, market knowledge, coordination, IT capability, championship, external forces and collaboration factors (p. 206 – 215).

Another study has considered the relationship between CSF and knowledge management (KM), Ajmal et al. (2010) identified and examined various factors that influence the success or failure of KM initiatives in project-based companies. By following a literature review, the study proposes a conceptual model of six factors that may potentially be important to the success of KM initiatives; the outcome of online survey of project managers and assistant managers in Finland identified the following factors; familiarity with KM, employees and departments' coordination, incentive for knowledge efforts, authority to perform knowledge activities, system for handling knowledge, and cultural support.

In a new global economy and an information age, with fast advances in technology and telecommunication systems, teleworking has become a central issue for this world, Kowalski and Swanson (2005) have developed a framework that identifies the CSFs to develop new or enhanced existing telework programs and arrangements. By reviewing the teleworking literature, the proposed framework outlines the CSFs at the organizational, managerial, and employee level. This includes support, communication,

and trust that are instrumental in implementing, improving and developing telework programs.

Several studies investigating CSFs have been carried out on diverse areas of management. For instance, Lin, Luarn, and Lo (2004) deduce the CSFs of internet market segmentation (IMS) by reviewing the relevant literature then examining the resultant CSFs through interviewing in-depth actual working professionals for assistance in designing the researchers' questionnaire. Lin et al. discovered that the CSFs were; well-designed planning, top management support, team work, knowledge of target markets, selection of target markets, coping with market dynamics, creative thinking and application of information technology, scientific statistical analysis, a good segmentation plan, action on results, strengths, weaknesses, opportunities and threats (SWOT) analysis, sufficient project resources, morale and communication.

From the perspective of revolutionary new strategic studies to overcome competing in limited markets some authors suggest an alternative new market strategy based on value innovation; this approach is known by the word 'coopetition', which combines the concepts of competition and cooperation, it means that two or more competing organizations cooperate to create a bigger business pie and at the same time compete for bigger portions (Nalebuff and Brandenburger, 1996 as cited in K. Chin, S. Chan and Lam, 2008). Chin et al. (2008) provided a thorough analysis of CSFs that could help an organization to understand the nature of CSFs and investigate the current situations of coopetition strategy for improvement. Thus, according to Chin et al. coopetition strategy is a multidimensional and multi-layered concept that requires multiple levels of analysis and involves both economic and social issues related to inter-organizational interdependence. The study has resulted in critical coopetition success factors as follow;

1. Management commitment; such as management leadership and Organization learning

2. Relationship development factors; such as development of trust and knowledge
3. Communication management, which can be seen as a systematic planning, implementing, monitoring, and revision of all channels of communication (p. 441 - 445).

3.10 - Difficulties of determining CSFs

Collectively, the studies presented thus far provide evidence that determining CSFs is not easy task. Defining CSFs has recently been challenged by many scholars, Quesada and Gazo (2007) stated that the internal business processes in every firm, such as strategic objectives, goals and mission differ from another; thus, there would be undecided CSFs results. In order to determine the relation between internal business processes and a company's CSFs, it is necessary to prioritise these processes and link them to CSFs.

Throughout his discussion Andriesson (2005) referred to four errors that can be made when designing and implementing a method for the valuation or measurement of IC, these are;

1. Incorrect diagnosis of a situation and identifying the wrong problem;
2. Poor methods used which cause projects to be unsuccessful and need to fix;
3. Mismatch the case and the application or selection of the wrong tool for the job;
4. Poor implementation of the method

Further, Fryer et al. (2007) looked at the CSFs that have influenced successful implementation of a continuous improvement (CI) programme, and have found that the similarities and the differences in CSF's between the different sectors were limited because there has been insufficient published work produced to draw any statistically significant conclusions about them. For example; with public sector organisations concentrate on CSFs of processes and employee empowerment; service sector organisations concentrate on a quality culture and manufacturing organisations

concentrate on training and learning, whereas management commitment is listed as the top CSF with customer management across all the sectors. However, the CSFs for the public sector have a different pattern from the manufacturing, service and mixed sectors. Likewise, Brotherton (2004) highlighted that the CSF is more complex and multidimensional than is inferred by the type of categorisations currently dominating the literature. This insufficient CSF categorisation needs to be reconceptualised, developed more inclusively and requires a detailed scheme that reflects the CSFs multidimensional. Although extensive research has been carried out on recognising CSFs, they have been an undecided subject due to many reasons. Meng and Minogue's (2011) study provides important insights into the lack of stability and flexibility when a company defines performance indicators. In addition, when KPIs are developed it becomes difficult to adjust them to meet the changing needs.

Similarly, even though research may have a strong quantitative and statistical foundation, there is a lack of a well-established framework to identify CSFs and guide researchers through the various stages of scale development/hypothesis testing process (Karuppusami and Gandhinathan, 2006).

The evidence presented in Kim et al. (2011) study holds the view that there are two approaches to identify CSFs for implementing ISO 9000; barrier-based and success-centred approaches. In detail, the barrier-based approach which assumes that identifying and examining possible barriers helps organizations to overcome difficulties such as organizational, technical, economic, or human resource issues, and the most identified obstacles were; a lack of leadership, insufficient involvement of employees, and absence of training. On the contrary, the successful adoption and positive impacts of ISO 9000 implementation relied on the management of success factors according to the success-centred approach

Overall, there seems to be some evidence to indicate that producing a complete corporate set of CSFs is not simple and there are some common problems in identifying and implementing CSF strategies. As a result, overly generic CSFs and those that are difficult to measure with less meaningful as a management tool cause difficulty to determine them. Because the actual achievements are often confused with performance indicators and CSFs have too low a level of detail results in too many CSFs. Also, the unlikely view of market and politic and defining strategies before CSFs leads to a decision to adopt the wrong CSFs. Furthermore, the weak performance indicators result from inadequate connection to CSF and a mismatch between management and subordinate viewpoints. Moreover, the insufficient participants training allow scarce time and a too complex planning process leads to the frustration of management (Freund, 1988).

3.11- Governance of Non-Profit Organization

Owing to the increasingly growth of non-profit sector and the interest of for-profit organizations in social services there is a great development of governance models (Sedlakova, Voracek, Pudil & Somol, 2013). However, Renz (2007) asserted that the majority of board's members did not have clear and precise knowledge about the basic roles and responsibilities of the board or the governance. Similarly, Gill (2001) reported that many of the board members of his studied organizations had lack of knowledge and resources and little motivation to improving their governance practices.

Although, the empirical studies of board often suppose idealistic aspects of governance, the literature presents the shortage of good reliable empirical studies on the workings of boards, as Cornforth (1995) suggested transferring board from being a rubber stamp to involving more in the process of policy and strategy development. Thus, the factors that influence approach to governance according to Gill (2002) and Gill (2001) include organization size and complexity; its structure that found its bylaws, policies and role descriptions for boards, officers, committees and staff; and its development phases.

Moreover, Taylor (2014) stressed that in order to fulfil mission efficiently and effectively and comply with regulations; the board of NPO should have strong governance framework that confirm the level of oversight needed.

According to Hyndman and McDonnell (2009) the term ‘governance’ is derivative of Latin word ‘gubernare’ which originates from Greek term ‘kybernan’, meaning ‘to direct, rule or guide’.

Thus far, the definition of governance from the general perspective of governance literature; Villanueva (2015) explicitly defines governance as;

The fundamental social steering decision-making through which government and society, within the state’s institutional framework, set up society’s purposes..., priorities, futures, critical issues to solve, challenges and threats to confront, opportunities to exploit...and define the specific relationships to be established between government, private and social actors in order to achieve the social goals, as well as the proper activities required for such ends. (P. 128).

Gill (2001) and Renz (2007) defined the governance as the processes, structures and organizational traditions that provide non-profit organizations with strategic leadership which determines the organization’s polices, functions and responsibilities to make decisions, address stakeholders’ perspectives, manage and monitor organizational performance, ensure overall accountability and mission accomplishment.

3.12 - Importance of Governance

A considerable amount of non-profit literature has focused on the importance of governance for many reasons; Taylor (2014) highlights the deficiency of fulfilling responsibility and oversight by NPO directors despite the increasing demands for accountability and transparency by stakeholders and general public. Bradshaw, Hayday, Armstrong, Levesque and Rykert (2007) linked nonprofit organization effectiveness with their board effectiveness. Drucker (1990) mentioned the NPOs leaders should

effectively, strongly, directly and clearly govern their organization because these entities do not have bottom line like as private sector, they need clear definition of obtained results and accountability for mission, outcomes, resources' allocation and discharging responsibilities. Carver (2011) referred to product value in market as a key feature that is absence in nonprofit enterprises, thus, the voluntarism approach negatively affects the boards of NPOs, whereas, according to carver 'responsibility, authority, job design, and demands of a board are not affected by being paid or unpaid' (P. 25). Markedly, Mowbray and Ingley (2013) stressed that the board value influences non-profit performance through the exchange of knowledge within and between the board and the executives; this relationship is a core function of effective governance.

Consequently, good governance becomes the heart of board work, however, there is no a consent definition for well governing, in Gill (2001) viewpoint; achievement of desired results through the right way is a good governance, Gill believed that righteous governing consists of vision or planning the future; destination or designing the strategies and goals, resources, monitoring, and accountability. Collins (2001 as cited in Moore, 2008) assumed that a persistent culture of discipline produced great governance; that discipline reflected thought and actions of discipline people. Todd and Laura (2013) demonstrated the principles of good governance as Institute on Governance (IOG) articulated them as following; legitimacy and voice; direction and purpose; effective performance; accountability and transparency; and fairness and ethical behaviour. In another aspect, Wyatt (2002) suggested that good governance has three 'A' components; these are; access to information and people especially financial resources and programme outcome, in addition to the public access to the accurate information of organization performance. The second A of good governance is accountability; the third A is advocacy which maintains the relation between the organization and its community and understands social, economic and political factors and affects them. For example, Gill (2001) evaluated 20

case studies that examined factors influencing the selection of appropriate governance models, good governance and organizational effectiveness; he revealed a positive impact of governance style on organizational effectiveness in study of Amethyst Women's Addiction Centre, also, he found that Child and Family Services – Alberta Region board excellently developed an organizational structure and governance policies for accomplishment of its responsibilities. In summary, Wyatt (2002) quoted a BoardSource Working Group on Nonprofit Governance in Central and Eastern Europe definition of good governance as it "is a transparent decision-making process in which the leadership of a nonprofit organisation, in an effective and accountable way, directs resources and exercises power on the basis of shared values." (p. 3)

3.13 - The Roles of Board of Directors

Board of Directors of charitable organization has a central role of governance; Widmer and Houchin (2000) delineated this duty to include resources stewardship; chief executive officer (CEO) selection; policy and strategy construction; mission achievement; and performance oversight and monitoring. Thus, non-profit context is a principal determining factor of its legal duties of the board, as Renz (2007) listed the fundamental duties of boards, these were; duties of care; loyalty; obedience; fiduciary; mission, vision, and core values determining; strategies, programs and activities planning; delegation and recruitment; performance monitoring; effective management ensuring for finance and resources; organization credibility, integrity and accountability maintaining. Furthermore, Cornforth (1995) added the external relations as an important function of boards which receives less attention than stewardship, leadership or maintenance functions.

As a result, the BODs have an essential role **of measuring non-profit performance**; the governance literature describes the roles and responsibilities of board and stresses the important roles of NPO board to measuring and evaluation the NPO performance.

However, Gill (2001) pointed out the difficulties that most boards faced to develop and monitor measurable objectives. Since, a major responsibility of the organization's leaders is the accountability;

Dubnick and Frederickson (2014) explicitly indicate that the NPO directors are responsible for continuously monitoring societal expectations and effectively responding to them. In contrast to the large volume of leadership studies; few studies have investigated leader accountability which emerged from the self-awareness, knowledge, understanding and prioritizing of accountability role (Siddiq et al, 2013). Taylor (2014) state that the roles and responsibilities of NPOs' board and directors as mainly oversee all aspects of organization management, operations, and mission and objectives achievement; these fundamental governance principles are embraced the legislation and common law of governance, Todd and Laura (2013), and Taylor referred to the monitoring performance, overseeing the financial affairs of the organization, and assessing organizational risks and opportunities as key fiduciary and duty of boards.

3.14 - Models of Governance

A governance model is defined as “a set of policies and practices that outline the responsibilities of the board and executive, the relationship between these two parties and processes, such as the selection of board members” (Hoye & Inglis, 2003, p. 373). Both practitioners and researchers have developed a number of nonprofit governance models over the past twenty years. Taylor (2014) delineates three common governance models for NPOs, these are; Traditional Model, Carver Policy Governance® Model and Results-Based Model, he highlights the risks with these models as following; the Traditional Model might distort roles of directors and management; Carver Model has less concern to emerging issues and risk; and Results-Based Model has bias toward monitoring of operational results. Furthermore, Hoye and Inglis (2003) reported three foremost acceptable governance models; the Houle traditional model (1960, 1997); the Carver

policy governance model (1997); and the Executive led model (1990s), all these models of governance emphasize the key role of board in the performance of the nonprofit organization. Another significant contribution is the Garber (2001) studies that identified a number of governance models in non-profit enterprises such as Advisory Board Model; Patron Model; Co-operative Model; Management Team Model; and Policy Board Model. Garber evaluated the advantages and disadvantages of each model; however, he confirmed the influence of the roles of board and CEO, accountability and the characteristics of the non-profit itself on selection of the governance models. Gill (2001) identified Eight governance models regarding to the scale of board involvement in operations, these are; 'Operational'; 'Collective', 'Management', 'Constituent Representational', 'Traditional', 'Results-Based', 'Policy Governance' and 'Advisory'. Gill noticed that the many of the 'Traditional' boards did not have a clear distinguish between governance and management roles which hindered them from adding value as key stakeholders desired. In addition, Gill study found that although Policy Governance' model helped many organizations in clarifying the respective roles of board and management by distinction between ends and means, it was complex to understand and implement, consumed time and required training, created distance between the board and organization and lessen board control and accountability. Correspondingly, the Institute of Community Directors in Australia in its *Introduction to Not-for-profit Governance* (2013) outlined the relative governance models to the non-profit context that includes; Tricker model found by Robert Tricker (1994) who highlighted the board accountability towards external stakeholders and the board internal challenge of appropriate operating. Also, the Introduction stressed the relationship of board and its constituents in the constituency model.

Otherwise, Dubnick and Frederickson (2014) suggest that life cycle model of accountability is an adequate approach and framework for better management and

governance. Likely, Jaskyte and Holland (2015) demonstrate three Governance Models with respect to board functions; these are; Fiduciary Model that represents a fiscal oversight duty; Strategic model which predicts and shape the organization's future; sustainability; achieving mission; and Generative model that reflects practices and deal with problems. Similarly, the "Results-Based" approach to governance is one emerging "hybrid" model identified in a nonprofit that participated in Gill (2002) study; it employed a small number of committees' structured based on responsibilities of governance which moved its approach away from traditional model. Significantly, Bradshaw et al (2007) develop a hybrid governance model that fit the values, context and approach of the Canadian Health Network CHN; a "Vector" Model, they described its features as it is evolutionary regarding its timely structure and flexible operations; accountable and efficient in its form and membership; dealing with conflicts and different power; sustaining leadership, learning and adaptability; stewardship; ensuring the evolution, capacity and strength of the organization; overseeing of operational structure and operations; ambassadorial and legitimating; and self-reflection and assessment.

3.15 - Policy Governance Model

Because of the role of charity's board of directors (BODs) in PM, it is a sufficient to explicitly explore their viewpoints of the performance evaluation as a one of their key responsibilities, thus, it is essential to investigate this perspectives through an adequate theory that lays on the concept of governance duties of the non-profit board. The Policy Governance Model (PGM) that found by John Carver in 1990 (Plumptre & Laskin, 2003); is a promising model that might demonstrate the basic role of the charity's BODs in improving and developing the measurement process of charity performance.

The literature on non-profit governance has highlighted several studies of Carver's PGM, Carver and Carver (1990–1999, 2013) assert that the PGM informs board main functions such as planning, mission, budgeting, reporting, CEO evaluation and fiduciary

responsibility; thus, it is a complete theory of governance. In addition, PGM has potential to apply in any type of organizations such as large or small, profit or non-profit organization, so it is a universal theory of governance. Furthermore, Carver's PGM enables board to effectively concentrate on macro-management, thus, it is a conceptual and coherent paradigm of principles and concepts. Jayne (2003) referred to Carver's PGM as a hallmark for good governance; Moore (2008) described it with respect to its culture of discipline, accountability and monitoring that result in achievement of organization's objectives, Brudney and Nobbie (2002) echoed Carver central aim of constructing this model as to improve board performance and organizational effectiveness, in addition to completely encourage board to professionally governing the performance, however, PGM is a guidance of people to mission accomplishment (Carver, 2005). According to Carver (2007) PGM confirms the monitoring of performance but only against criteria clearly stated in ends and limitations policies, as well, it evaluates the objectives achievement compared to carefully stated expectations.

3.15.1 - Theoretical Background of PGM

Large, growing and different governance theories exist concerning different disciplines, however, the theories and methods of each discipline are incomparable with the other disciplines sets (Talbot, 2010); a number of researchers construe governance with various theories, Osborne (2006) asserted that the Public Administration and Management literature is a wide source of governance approaches, Hyndman and McDonnell (2009) suggested that governance in the commercial sector may provide useful indications for governing charities with respect to the principles of agency theory and transaction cost economics. Al-Habil (2011) offered a logical explanation of theories of governance with respect to three levels; the institutional level which includes systems, rules and values that found in the policy studies approach; the organizational or managerial level represents in bureaus, departments, executive that exists in nongovernmental entities linked to

government, the principal-agent theory and theories of leadership are associated example of this level; finally, the street level where the main governance execution, the measures of efficiency, organizational culture, leadership, accountability are such theories of it. Similarly, Hughes (2010) referred to three broad schools of governance literature: corporate governance, “good” governance, and public governance, he emphasized the importance of context which the governance applying.

Nonetheless, the discussion of governance theories is endless and beyond the scope of this brief section, I adopt the organizational or managerial stance of governance as Kooiman (1999 cited in Cornforth, 2012) advised that levels of analysis as a practical method to distinguish between different terms usages, also, Ansell and Gash (2008) suggested that governance to management is broad and covers various aspects of the governance process such planning and policy making. In addition, this approach might relate to the social participation in public affairs (Oliver, 2015). However, there is criticism of this approach; Cornforth (2012), and Ostrower and Stone (2006) pointed out the influence of the wider governance system on the organizational governance such as regulatory, audit and reporting requirements, inspection bodies and key stakeholders, in addition to internal actors, such as managers, members and advisory groups.

Thus far, the Carver model is among the most universally governance models for non-profit organisations, it is created and developed by Carver to inspire board to envision the whole organization policy aspects and adequately govern them (Jayne, 2003), Hough and Partner (2002) described PGM as a sophisticated ‘management by objectives’ approach to governance; in specific, Brudney and Nobbie (2002) delineated Carver model as a framework to study the BODs’ performance, responsibilities, activities, and the relationship with non-profit management. However, Carver (2000) claimed that the philosophical foundations of the model based on “Jean-Jacques Rousseau's social contract, leadership philosopher Robert K. Greenleaf's servant-leadership and modern

management theory” (p. 28). In the viewpoint of Pritchard (2015) John Carver gives four philosophical foundations of PGM regarding the board roles, these are; accountability, servant-leadership, clarity of group values and empowerment

3.15.2 – Definition and Principles of Carver PGM

In general, Brudney and Nobbie (2002) echoed Carver (1999) description of a Model as an integrated system of concepts and a collection of principles, process and philosophy that internally consistent and externally function. Therefore, a Governance Model is a “distinctive set or cluster of governance structures, responsibilities (functions) and processes (practices) that are logically consistent with one another.” (Gill 2001, p. 10), Charney (2013) stressed that the consistent applying of the Policy Governance principles enhances accountability realization of organizations’ owners by governing boards. So far, Carver PGM is a fundamental redesign of the role of a board, emphasizing values, vision and the empowerment of both board and staff (The Carver Model of Policy Governance / <http://www.uua.org/governance/ga/98376.shtml>), or as Carver has called it a technology of governance (Moore, 2008)

In details, PGM sets out ten principles; according to The Carver Model of Policy Governance / <http://www.uua.org/governance/ga/98376.shtml>, Hough and Partner (2002) and *Introduction to Not-for-profit Governance*; The Institute of Community Directors in Australia (2013), these ten basic principles are;

1. The trust in trusteeship
2. The board speaks with one voice or not at all
3. Board decisions are predominantly policy decisions; these policies are categorised to: ends or final achievements; executive limitations; board/staff linkage; governance process
4. The board formulates policy by determining the broadest values before progressing to more narrow ones

5. The board defines and delegates, rather than reacting and ratifying
6. Ends determination means focus on outcomes and existence reasons
7. The board controls staff means by limiting, rather than prescribing
8. The board explicitly designs its own products and process
9. The board shapes a linkage with management that is empowering and safe
10. Performance is monitored rigorously, but only against policy criteria

Notably, Carver model counts on the organization purposes that determine results; who receive them and the value of them. Furthermore, the accountability and evaluation of performance are the heart of the board's job or managers but they should be specifically and clearly stated and standardized (Carver & Carver, 1999). As was pointed out in the principles, the PGM stress the policies development in four areas; Hough and Partner (2002), Jayne (2003) and Moore (2008) denoted them as; ends, executive limitations, board-executive relationship, and board process (p. 388), Brudney and Nobbie (2002) referred to these areas as main operations of board governance. Additionally, Pritchard (2015) classifies policies as Ends and Means

3.15.3 - Examples of PGM Implementation

Significant and successful examples of implementation of Carver's PGM evidenced by Alden (2003) in the University of Wisconsin; wherein Credit Union Board has adopted and refined Carver's Model since 1996 which resulted in improving of the board performance and developing the board self – evaluation process. Also, McNamara (2011) demonstrated that when the Issaquah Federal Way School Board applied Carver Model; the board as leaders has a clear vision of community's needs and advanced guidance. In practical manner, Pritchard (2015) finds that Kappa Omicron Nu National Honor Society for the Human Sciences and Association of College Honor Societies in USA effectively experience PGM, McGregor-Lowndes et al (2004) reported that the taught consultants believed that model has the potential to improve performance in all types of non-profit

organisations. In addition, McGregor-Lowndes practically exemplified the adoption of Carver's model by some of large non-profit organisations such as Community Aid Abroad and Oxfam Australia.

3.15.4 - Criticism of PGM

Critics of PGM raise several cautions, for example Armstrong (1998); Gill (2001); McGregor-Lowndes et al (2004) and Murray (1999). One criticism of much of the literature on Carver's model is that the supposition of all organizations is similar or 'one size fits all', whereas, Gill (2001) argued that the relationship between board and many stakeholders in voluntary organizations especially the small one needs more collaboration. Another downside of the PGM is the practical difficulties and time consumed (Armstrong, 1998; Brudney & Nobbie, 2002; Murray, 1999). However, McGregor-Lowndes et al (2004) asserted that historically, the research on applied governance is limited and inadequate especially on the Carver's model and most its criticism relies too heavily on writers' opinions. Also, Hough and Partner (2002) pointed out the lack of empirical research of model operations, as well as the poor understanding of it which biases its potentialities. Furthermore, many writers have challenged PGM principles; Introduction to Not-for-profit Governance (2013) concerned with the rigid relationship between the board and the staff. Some authors argued that it is hard to separate policymaking role of the board from management and administration roles, (Brudney & Nobbie, 2002; Hough & Partner, 2002), however, Carver (1997) explicitly emphasised that policy is decided by both the board and the CEO, and Murray (1999) assumed that the focus on the overall role of the board results in more satisfaction of the board's performance. The most serious critique is the difficulty of distinguish between ends from means, however, Carver equated ends with outcomes and strategies with means (Hough & Partner, 2002), also, according to McNamara (2011) correct implementation of the model drives board to the most important governing responsibilities, Hough and

Partner (2002) maintained that the main focus of the model is the clear accountability and delegation. One of the limitations with this model is the concern about maintenance over time (Brudney & Nobbie, 2002), and organisational life cycles but Hough and Partner (2002) refuted that; whereas the model has not required a particular time to apply especially with all voluntary organisations. Although, the model is built on hierarchy, Carver targeted conceptualising a governance theory for the organization board not an overall theory of nonprofit organisation (Hough & Partner, 2002). Significantly, some critics misunderstood the model management priorities such as monitoring budgets and evaluating programs, whereas, Carver stresses that evaluating outcomes is more important than others management process, in addition, 'monitoring information is systematic measure of performance against criteria' (Hough & Partner, 2002, p. 8)

3.16 - Summary

This chapter gives an overview of MP from different perspectives and contexts, the main concerns addressed in this part were; a brief review of the basic background information of the PM, PMS, PMM then heightened the prominence of PM which provides the researcher with comprehensive understanding of the various aspects of PM in general. Then the chapter explores the variety of suggested PMMs applied in distinctive areas. Following this, there is a part that traces the studies that have investigated the CSFs, dimensions and KPI of PMMs and related organizations. Similarly, the chapter recognize from the literature the main difficulties and obstacles that face PMM's discipline.

The second section of this literature review identifies the CSFs in order to address the research question of the influence of CSFs on PM in general and on PMMs in specific. The details of CSF: background; approaches; and the difficulties in determining them provide the researcher with wide view of main attempts and trends of the subject.

The third part highlights the governance aspects especially the role of BODs and their relations to the PM. Significant attention pays to Carver PGM and its principles, implementation and criticism.

However, the conclusion is that, there are many PMMs and CSFs identified within the review that help to answer the question of the main and recent PMMs in different context. In addition, there are extensive interests of investigating the CSFs as a distinct approach and methodology and key factors that is having a huge impact not only on PMMs but also on organization generally.

Fourth Chapter: Charity Organization in Western Context

4.1- Introduction

This chapter presents a breadth of background that includes many dimensions of PM in charitable organizations in a western sphere, such as the Hallmarks which consist of requirements of effective and efficient practice to reviewing performance effectiveness (The Hallmarks of an Effective Charity, 2011). In addition, the study of Hyndman and McMahon (2009) highlight the role of Statement of Recommended Practice (SORP) in accounting, accountability and performance information.

However, the scholars of non-profit management may never agree on standardized dimensions or indicators to measure the performance of non-profit organizations, for example; Iwaarden et al. (2009) propose that the effectiveness and standardized reporting system are measures for individual donors to select charities to donate through, Connolly and Hyndman (2003) consider the discharge accountability in the annual report through the user-needs model and production model assumptions exploring the existence of effectiveness and efficiency. Whereas some authors suggest some performance features as an indicator, others adopt measures from different sectors and use them to offer performance measures for charitable sector, such as; Hayes and Millar (1990), who suggest productivity measurement, Kaplan (2001), who designs a Balanced Scorecard, Henderson et al. (2002) who adopt the initiative of Christian Children's Fund (CCF) which called for an annual impact monitoring and evaluation system (AIMES) and Morgan (2006) who examines the applicability of stochastic frontier analysis (SFA) to measure performance of non-profit organizations. Thus, this section may benefit from the analytical framework that acknowledges the capability and context of the performance of charity, in order to guide formulating PM for charity in this arena.

Furthermore, this chapter provides a context in which to understand various empirical attempts to deeply investigate the critical factors of charity's performance and the

different approaches to evaluate it, for example; the review of Forbes (1998) of the empirical studies of non-profit effectiveness from 1977 to 1997 and the work of Henderson et al. (2002); the annual impact monitoring and evaluation system. In addition, a number of writers and scholars have discussed the current PMs, approaches and models to evaluate the non-profit organizations, such as; Herman and Renz (2008), who draw nine advanced theses on the non-profit organizational effectiveness, and Palmer (2012) who illustrates six key areas of management of charity. As yet however, there is a scarcity of literature regarding how to evaluate the charity performance and how to develop more effective models.

This chapter starts with the introduction; section (4. 1), then the Charities in UK context is explored in section (4.2), followed by demonstrating studies that discuss the importance of measuring performance in section (4. 3). This is followed by section (4. 4) that highlights the difficulties of measuring performance in charitable sector. Next section (4. 5) reviews the studies that discuss the different aspects of performance measurements and proposed PMMs. Finally, section (4. 6) summarises this chapter.

4. 2- Charities in Western context

Charities represent a significant part of the United Kingdom's non-profit sector with over 163,361 registered general charities having an estimated annual income of £60.959 billion (Charity Commission, Sector facts and figures, 2013) [**166,963 charities / £74.081 billion / 30 June 2017 → Charity register statistics**]. *The Office of the Scottish Charity Regulator (OSCR) (2013) confirms that the total charities registered in Scotland were 23,750 [24,064 charities with total income of Scottish charities that OSCR regulate £11.4 0 billion: Scottish Charity Regulator Annual Review 2016-2017, <https://www.oscr.org.uk/media/2838/oscr-annual-review-2016-2017.pdf>]. and The Charity Commission for Northern Ireland (2013) estimates that there are between 7,000 and 12,000 charities currently operating in Northern Ireland [At present, it is only*

possible to estimate the size of the sector, with estimates now ranging from 11,000 to up to 17,500 charities, Combined income of charities registered to date stands at just over £1 billion (**Thematic report: the growing Northern Ireland register of charities, 28 October 2016**, <http://www.charitycommissionni.org.uk/media/134394/The-Northern-Ireland-register-of-charities-three-years-on.pdf>]. The charities are also significant employers and major providers of government-funded services, and the good state of charities reflects the wellbeing of society (Hyndman & McMahon, 2009). Examples of the top UK charities: The British Council with total income £781,289, Canal & River Trust with total income £680,500 and Nuffield Health with total income £ 645,700 (Charity Commission, Top 10 charities - 31 December 2013, 2013). Examples of the Top UK charities' income by 25 August 2017: The British Council with total income £979,639; Lloyd's Register Foundation with total income £901,037; Nuffield Health with total income £839,600; Save The Children International with total income £785,579 (Charity Commission, Top 10 charities, 2017)

The legal definition of a charity in the UK which “driven from the Charities Act (1960) is that a charity is any institution that is established for ‘charitable purposes’ ” (Connolly & Hyndman, 2003, p. 1). The Hallmarks of an Effective Charity (2011) identifies the main goal of charities to be improvement of beneficiaries' lives by carrying out their work at an excellent level. Although the reference to determine the charitable nature of goals according to Connolly and Hyndman (2003) is the Elizabethan Statute of Charitable Uses (1601), these purposes may be the improvement of communities, rectifying poverty and developing education and religion. Coupled with that, a charity has specific benefits but must organize without monetary aims or profit motives as a part of the non-profit sector. The NPOs that are recognised as ‘charitable’ by law are the organizations that are directed to fulfil human and social needs (Connolly & Hyndman, 2003).

Because of the contributions of charities during the recent period of declining public spending; the vast majority of the public (96%) say charities play an essential, very important or fairly important role in society, (*Public trust and confidence in charities: analysis of findings*, 2012). Achieving their mission required them to operate with effective characteristics, such as clear vision, realistic goals, efficient using of resources and measurable performance (*The Hallmarks of an Effective Charity*, 2011)

The importance of charitable sector is increasingly growing especially at the time of austerity, which enhances the roles of charities to provide public service and manage funding challenges (*Public trust and confidence in charities*, 2012). The National Council for Voluntary Organisations (NCVO) UK, *Civil Society Almanac* (2013) predicts that by 2017/18 the voluntary sector income from government will be £1.7 billion lower than it was in 2010/11, and it may face a reduction of £1.2 billion in government income each year (*Public trust and confidence in charities*, 2012).

As the one of the most significant guru philosophers in management, Peter Drucker (2010 cited in Hesselbein, 2000) has written; "The more economy, money, and information become global, the more community will matter. And only the social sector NPO performs in the community, exploits its opportunities, mobilizes its local resources, and solves its problems. The social sector NPO will thus largely determine the values, the vision, the cohesion, and the performance of the 21st century society." (*Drucker Foundation Vision*, 2010 cited in Hesselbein, 2000). The importance of community would be compatible with the growth of globalization of economy and information, thus, the 'social sector non-profit organization' would play this important role, take advantages from its opportunities, challenges and resources. As a result, non-profit sector will lead the 21st century society by determining its values, vision and cohesion.

The social sector comprising of NPOs is central to the entire global economy; Hesselbein (2000) claims that the social sector encompasses 1.5 million NPOs in the United States

and 20,000,000 around the world, which generate a trillion dollars a year and share a common bottom line; changed lives. Furthermore, according to Hesselbein these organizations could solve society's problems partnered with the government. Moreover, the collaboration of business, government, and social sector can be seen as a virtuous circle of benefits and have the potential to change the partner organizations themselves. Recently, the centre of the entire discipline of a leader's job, whether in business, government, or the social sector, has become the concept of helping people to see the full value of their contribution

4.3 - Importance of measuring performance

The expansion and growth of the charity sector in terms of numbers, roles and assets and as it becomes a key of the UK economy have heightened the grown in importance of professionally managing charities and the need for assessing their performance. However, it is still difficult to quantitatively and qualitatively evaluate the contribution of the sector in improving society. In addition, the various stakeholders, including stewardship agencies, donors and foundations, clients and beneficiaries, and media, demand charities to show more visibility and undergo scrutiny (Connolly & Hyndman, 2003)

The official effort has emphasized the importance of charity sector and more recent attention has focused on the provision of regulating and improving charitable organizations; according to *The Hallmarks of an Effective Charity* (2011, p. a2) Charity Commission, as the independent regulator of charities in England and Wales, provides charities with the regulation to increase their effectiveness; protect the public's interest in the reliability and confidence of charity; offers various advice, guidance and support to charities and their trustees. In addition, the commission monitors charities via the SORP and the registered charities that have an annual income over £10,000 must provide annual information to the Commission. Further, when mistakes occur in charities the Commission has an authority to intervene.

Connolly and Hyndman (2003) reveal that, although there is an increasingly growing amount of accounting and disclosure requirements arising from public and the government, and an enormous amount of accounting information provided by charities, it only slightly reveals the effectiveness and assesses the performance of charities. Thus, there is a demand for charities to demonstrate not only the accurate spending of money but also how they use it to achieve their objectives.

According to the *Public trust and confidence in charities* (2012), research which was conducted by Ipsos MORI 'UK research company' on behalf of Charity Commission, there are 66% of people who strongly agree that it is important for charities to explain what they have achieved in a published annual report and how charities raise and spend their money. Coupled with that the vast majority of the public (89%) agree or tend to agree it is important. Also, the report finds that the most important factor of trust in charities is to ensure the ways in which charities use the donations (43%) of the public selected this as the top factor, and the second most important factor (31%) is that of knowing that charities have positive effects.

In the official effort to boost public confidence and assist decision making the Cabinet Office (2002 cited in Hyndman & McMahon, 2009) in its report; A Cabinet Office Strategy Unit report: *Private Action, Public Benefit* highlighted a lack of credible information on performance and outcomes, and an absence of meaningful comparison between similar organisations.

In view of the momentousness of the charities performance many researchers have stressed the various aspects of the PM; Hesselbein (2000); Hyndman and McMahon (2009); Iwaarden et al. (2009); Kaplan (2001); Kearns (1994); Meng and Minogue (2011); Morgan (2006).

A key aspect to emphasize the significance of the measurement of charity to donors as Iwaarden et al. (2009) show that the individual donors are more concerned about

transparency; demand more information about the ways that their money is spent, which indicates that charities have to establish a system of accreditation as a useful instrument to obtain public trust and confidence.

Likewise, Neely (1998 as cited in Meng & Minogue, 2011) gave seven reasons why PM is on the management agenda, these are: the changing nature of work; increasing competition; specific improvement initiatives; national and international quality awards; changing organisational roles; changing external demands; and the power of IT. Morgan (2006) highlights the essential need of performance evaluation in non-profits in US context as a result of growth in the non-profit sector, decentralization of government services, tightening funds for social services, and rising demands for accountability. The Morgan (2006) dissertation illustrates the reasons behind the expansion of NPOs as follow; the growth in privatization of government services; the increasing purchase of contracted services, the greater scrutiny and focus on performance and accountability

From the perspective of the necessity to be accountable, effective, and efficient, Kaplan (2001) underlined the vital roles of accountability and PM for NPOs as they encounter increasing competition from a booming number of agencies; all competing for scarce donors, foundations, and government funding. In addition, he maintained that the non-profits should not focus only on financial measures; such as donations, expenditures, and operating expense ratios but also consider measuring their performance success by how effectively they meet the needs of their constituencies

In view of Connolly and Hyndman (2003) the charity PM can form the basis for discharging accountability, provide essential information to improve the organisation's management, planning and control systems, provide a visibility to the activities and achievements of the organisation which enable informed discussion on the part of users and encourage management to improve performance.

The recent performance concerns in the field of non-profit management have led to continuous review and rapid development in the PM of charities. The UK government's Strategy Unit published a study of the legal and regulatory issues relating to charities entitled *Private Action, Public Benefit* (Cabinet Office, 2002 cited in Connolly & Hyndman, 2003; Hyndman & McMahon, 2009) on 25 September 2002, the study encouraged the government to take a much more proactive role and remove unnecessary legal restrictions; modernise the 400-year-old definition of charity; reform the relation between charities and social enterprises; renovate the role of the Charity Commission; amend the SORP; improve the flow of information, basically to build trust and confidence in the sector and to improve performance. In addition, the study recommended charities to improve methods of apportioning costs and expenditure, to professionally audit the information provided to enable external scrutiny, and as far as possible to use accredited processes; to meaningfully facilitate financial comparisons between organisations. However, the study confirmed that as a result of the difficulties in developing indicators of performance there is a scarcity of sufficient focus on measuring and improving performance in the charitable sector

Thus far, Kearns, (1994) reported the similar correlation between importance of NPOs and the US national economy, as NPOs covered a huge and growing sector, and they are a vital partner with government in the provision of a wide range of social and human services. As a result of growth in the size and influence of the non-profit sector; Kearns pointed out that diverse stakeholders including government oversight agencies, private donors and foundations, clients, the media, and the public at large have led to not only increased visibility and public scrutiny, but also to renew the interest in measuring the value-added performance of NPOs as their outcomes and actual impacts One convincing study; *The Public trust and confidence in charities: analysis of findings*; Charity Commission (2012) shows that the 47% of survey respondents prefer charities as service

providers rather than private companies or public authorities. However, 7% of the participants think that charities would be best at providing a professional service. This may point to the continuing belief that charities are being run by ‘amateurs’ and lack knowledge or experience of management.

However, Hesselbein (2000) argued that in many societies, contributing to social sector organizations has been thought of as a key factor in satisfaction beyond salary by the most effective leaders. However, non-profits must first measure results because it is impossible to judge charities by their good intentions, when they should be judged by their performance and results.

4. 4 - Difficulties of measuring performance

Overall researchers have shown an increased interest in measuring performance of charities, as well its difficulties. Literature of non-profit management has some contradict findings about measuring charities’ performance from various approaches due to the challenges to evaluate the performance itself.

Cook (1992) observed that measuring cost-effectiveness in NPOs is a paradox appraisal that no one wants to do despite the necessity of it to the donors. Because of the expensive cost and wasted time involved in accurate PM, non-profits tend to use easily available information and generally use this information subjectively or incompetently. Thus Cook argued that to measure performance effectively; i.e. cost-effectiveness in the non-profit sector should consider issues such as influence, loyalty, fundraising skill and fundraising expenditure which are major factors rather than just theoretically using such information to enable effective allocation of resources to specific organizations.

Similarly, Iwaarden et al. (2009) stress that the performance of charities is becoming more important; however, measuring it seems be more difficult than measuring performance of profit-making organizations. In spite of the fact that the donating public may be uncertain about the charities’ openness level and they may not fully know the value of PM,

however, they preferred to invest in whom they trust. Cunningham and Ricks (2004 cited in Iwaarden et al., 2009) point up that the main obstacles facing measuring the performance are that the process consumes resources in terms of the comparison between charities; the cost of collecting performance data is regarded in contrast to its benefits and the complexity of measuring external effectiveness.

As Connolly and Hyndman (2003) stated; evaluating performance against relevant and clearly defined goals is a difficult and complex task. Likewise, the usefulness of evaluating private sector or business enterprise through the measurement of efficiency and effectiveness is not adequate for charities or any NFPO. Since the charities do not have a profit objective the monetary measure of profitability used by a profit-making organization is insufficient. In detail, the Connolly and Hyndman (2003, p. x- xi) study highlighted the requirements to conquer the difficulties that occur with developing performance measurement system as follow;

1. Setting clear goals and objectives and distinguishing between activities, outputs and results (or outcomes) leads to the development of appropriate and well-balanced PMSs
2. Avoiding a formalized approach when setting objectives and reporting performance
3. Ensuring that the information is reliable;
4. Dealing with the complexity of organisations;
5. Ensuring that quality, as well as quantity, is measured
6. Making meaningful comparisons between measures;
7. Co-ordinating measures so that the low-level measures help to motivate individuals to behave in a method that furthers the overall strategic mission of the organisation.

Correspondingly, much research attempts to bridge the gap that separates PM in different sectors or that often separates the world of academia and the world of practice, Morgan (2006) refers to the increase in the number of NPOs over the previous decade, which is credited to decentralized management policies. Decentralization leads to calls for better performance-evaluation tools. However, studies of non-profit evaluation techniques are not sufficient when compared with the massive increase in demands for accountability and performance evaluation. Unlike the for-profit industry, which has standardized measurements for performance, the multiple objectives and the lack of profit motive in charities have meant that fewer evaluation tools have been developed, and those instruments have varying methodology and inconsistent results.

The debate has continued about the diverse aspects of measuring performance in NPOs; for example, Forbes (1998) delineated the reasons that assessing performance effectiveness is problematic in the context of NPOs as follow;

1. The most common measures of for-profit effectiveness have distinctive legal and financial status that charities do not have, such as profitability or stock market performance
2. The goals of NPOs are frequently amorphous and unstructured, besides their intangible services often makes it difficult to devise measures even though there is a possibility of developing substituted quantitative measures of organizational performance
3. Societal values are the basis of NPOs' work, which may be the source of some disagreement.

However, questions have been raised about the adequacy of measuring and managing the financial measurements of NPOs in ways similar to for-profit companies, because whereas the financial reports measure past performance, they offer little connection to long-term value conception (Forbes, 1998). The proposal of using business applications

for measuring charities are coupled with the discussion of adopting the methods of measuring performance in the public sector, especially with the surplus of guidance of performance measures and performance information systems in the UK public sector. This view is supported by Connolly and Hyndman (2003) who found that the public sector organizations have similar characteristics to charities, although the charity-specific guidance to measuring and reporting performance has a limitation, with the exception of some limited advice such as the Charities Aid Foundation (CAF) guidance and the recent recommendations provided by the review of charities and the wider non-profit sector by government, in addition to the lack of disclosure of performance information, in spite of its importance

Conversely, Eikenberry and Kluver (2004) asserted that the public sector has increasingly adopted the methods and values of the market to guide policy creation and management, while also pointing out the problems with this, especially in relation to the impact on democracy and citizenship.

Similarly, non-profit organizations are adopting the approaches and values of the private market, which may harm democracy and citizenship because of its impact on non-profit organizations' ability to create and maintain a strong civil society.

In the same argument, Adcroft and Willis (2005) in their critical article: *The Unintended Outcome of Performance Measurement in the Public Sector* offered a systematic metaphor-driven critique of performance management in the public sector and discuss the implications of it. The writers conclude that the current systems of PM in the public sector are unlikely to have a significant influence on improving services and the most likely undesirable outcomes of these systems are further commodification of services and 'de-professionalisation' of public sector workers. Adcroft and Willis review discussed the concerns that obstruct the usefulness of using methods of PM in the public sector. Their summation is that: there are a series of technical and managerial issues with standard

public sector PMSs which make them unfit for purpose. In addition, there are a series of difficulties in importing management practices from one context to another, in this case from the private into the public sector.

4.5 - Performance Measurement

Notwithstanding views about evaluating the charities' performance, the studies are built around many assumptions that performance-related issues need to be examined from diverse perspectives and, consequently, that PM need to be interdisciplinary. One of the most significant evaluating tools is the Charity Commission's Hallmarks, which the Commission strongly recommended to trustees to use as a means of reviewing the performing and identifying the strong areas and those areas which need further development. These benchmarks are important component and complementary guidance with other regulation, standards and code of governance of the UK charities.

The Hallmarks are basically guidance of good practice in all aspects of the charities' operations and activities. In addition, these principles aim to help charities to continually improve their performance effectiveness by providing a framework for them. With consideration to that the charities may have different features such as the size, income, complexity and specialty (The Hallmarks of an Effective Charity, 2011).

The Charity Commission's Hallmarks articulated the requirements of effective and efficient practice to successfully manage charities as follow;

1. Consistent mission statement with, and not wider than charity's purposes
2. Clear purposes, mission, values and direction.
3. Strong Managed board or trustee body that has the exact balance of skills and experiences, besides an understanding of the charity's responsibilities and the ability to act in the best interests of charity and its beneficiaries.
4. Match between a charity's structure, policies and procedures and its purposes and mission.

5. Continually improve its performance and efficiency.
6. Learn the newest and best practices in order to enhance its operations and activities
7. Fulfil its responsibilities toward the public and "others with an interest in the charity (stakeholders) in a way that is transparent and understandable" (The Hallmarks of an Effective Charity, 2011, p. 3-5).

Hyndman and McMahon (2009) in their study entitled; *The evolution of the UK Charities Statement of Recommended Practice* explored the development of SORP and analysed the evolution of the SORP over a period of almost 20 years through the lens of new institutional theory with the aim of improving accounting and reporting as a key means to improving charities' accountability.

Charity Commission (2013, para. webpage) defines SORP as providing "recommendations for accounting and reporting, in particular, how accounting standards should be applied in the context of particular sectors and how to account for sector specific transactions. SORPs aim to provide consistency of accounting treatment within a particular sector".

Further, Connolly and Hyndman (2003) stated that the purpose of preparing a charity's annual report and financial statements is to discharge the trustees' duty of public accountability and stewardship; enable the reader to understand the charity's structure, activities and achievements. It is recommended that an annual report includes certain legal and administrative information.

The significant finding of the investigation of Hyndman and McMahon (2009) is that SORP has developed from the 1988 version that was recommended and based on applying commercial accounting principles; it was financial-accounting focused, a high degree of preparer preference was allowed to be a mandatory for many and applied charity-specific principles; required significant amounts of governance and performance reporting; and

allowed a limited discretion to the preparer. Also, the study highlights the key influences on the evolving SORP which are the pressures from government and the accounting profession. The study concluded that the 2005 SORP is detailed, compulsory for many, also it uses charity-specific accounting approaches and has a major concentration on providing governance and performance information.

Similarly, Connolly and Hyndman (2003) proposed a theoretical framework to discharge accountability from charity by employing the user-needs model. The report explained that the user-needs model as a paradigm which reflects the perspective of the stakeholders' needs in the correlation of accounting information with accountability, in order to evaluate the charity and decide whom to support. Those users do not have access to the charity management except through the annual report and financial statements. According to the Connolly and Hyndman there are two main types of information that are particularly important in discharging accountability which are:

1. Financial information as contained in traditional financial statements;
2. Wider performance information, often of a non-financial nature, relating to the goals, objectives, efficiency and effectiveness of the charity.

The research also backs up its discussion by outlining the production model which consists of three stages (inputs, outputs and results/outcomes) and has two key criteria for judging performance that are;

- Effectiveness - the relationship between the outputs or results of an organisation and its objectives. A measure of effectiveness for a charity could be a decrease in blindness in a particular area versus planned decrease;
- Efficiency - the ratio of outputs to inputs, or the amount of input per unit of output. An example of an efficiency measure for a charity might be the number of cases handled (an output) per employee (an input).

The study's most important findings are that there is an extensive reporting of basic background information which is important to provide a context to understanding the performance of a charity and most users of the annual reports of large UK charities have access to this information. However, charities inadequately discharged performance accountability and large number of them ineffectively and inefficiently report information of performance. Consequently, the charities had a tendency to not reveal performance information because they perhaps had satisfaction about the current reporting procedures or because the fear of misinterpreting of some information, or because of the high cost required to produce this information, Therefore, there is a tendency to show the performance in a more acceptable form to those who are interested, or what the report calls "The scope for window dressing." But comparatively, the UK public sector produced performance reports more than the charitable sector did.

Likewise, Iwaarden et al. (2009) in their research; '*Charities: how important is performance to donors?*' seek to investigate the characteristics of charities that influence the selection of individual donors and the information which those charities provide to them. The study was conducted through analysing data collected from internet questionnaire survey and case studies; interviews with eight Dutch charities. The research examined the internal efficiency and external effectiveness as CSFs that lead to build the charity's effectiveness and standardized reporting system. These components are the aspects that affected public donors when selecting charities to fund.

The study concluded that although the survey results confirm that effectiveness seems to be a key factor, it was not the foremost criterion in the selection of a charity. In addition, the case studies show that the Dutch charities do not have standardized reporting systems of performance that acknowledge their donors. Therefore, this signifies the need for developing both measures of internal efficiency and of external effectiveness.

The past decades have seen the rapid development of many performance evaluations from the perspective of measuring production efficiency in a non-profit setting; Hayes and Millar (1990) identified the disregarding of productivity measurement as a part of the information used by managers in planning and control decisions. The authors provide empirical evidence related to performance measures of efficiency of production by employing the agency theory as a means for inferring managerial behaviour. The study based on the hypotheses tested, rejected the reasonableness of the conventional budget model assumption of fixed cost shares and confirmed that the managerial decisions based on matching expenditures and in line item budgets may not be cost-minimizing. In addition, the useful performance evaluation and control monitoring information may be taking place by employing a translog budget model. The study's findings criticised the traditional analytical methods that fail to incorporate production function relationships; whereas, in the budget share (i.e., cost share) approach, an appropriate model is a statistical cost function and is capable of providing evidence of cost-efficient behaviour, and is therefore a useful performance evaluation tool.

One of the deeper reflections on PM is the article of Henderson et al. (2002) which reviewed the initiative of the US charity CCF; this initiative was called an annual impact monitoring and evaluation system (AIMES). The article reported on CCF's experience in developing better performance measures where accountability is extremely important. Further, the analysis suggested that the Certified Public Accountants (CPAs) can use outcome measures to help similar organizations achieve their goal-driven strategic plans. Nevertheless, Breen (2013); Henderson et al. (2002) claimed that many key business performance measures did not work for most NFPOs such as; the "bottom line" measurement of profit or loss which indicated how effective a business is at achieving its goal of generating profits for the owners, whereas, this is not the case for NFPOs. Correspondingly, the Henderson et al article concluded that good performance measures

should be; meaningful, responsibility-linked, organizationally acceptable, customer focused, balanced, timely, credible, cost effective, compatible, comparable and simple. Additionally, the article introduced the AIMES as a comprehensive model which is used to assess whether the CCF's programs are making a positive, measurable difference in the lives of children and their communities around the world. Also, the system allows CCF to be more accountable to its sponsors and gives communities a tool to continually assess the organization's impact.

The AIMES has four basic steps to follow in creating a PMS that focuses on outputs and outcomes.

- a. Clearly identify the organization's mission.
- b. Developed qualitative requirements for indicators and measurements.
- c. Develop primary indicators and measurements.
- d. Implement the new performance measurement system.

One of the most significant current PM in NPO is that the BSC developed by Kaplan. The model was developed for use in the private sector then Kaplan adapted it to the not-for-profit context with modifications. Kaplan (2001) in his article argued that the non-profits have a scarcity in efficient PM and unspecific outcomes which the strategic objectives should achieve. He pointed out the need to adapt a new PM and management approach that is the BSC, with the illustration of several actual implementation examples; United Way of South-eastern New England, Duke Children's Hospital, and New Profit Inc. the paper concluded that to successfully apply the BSC; the NPO should ensure the following factors:

1. The role of a clear definition of strategy, mission and vision. Thus, the implementing of a PMS should be achieved by quantifying and measuring the strategy, objectives and methods, coherently and focused of pursuing mission.

However, Kaplan doubted the organization's capability to align organization's goals with the volunteers' goals as they are unpaid or low-paid workers who are motivated by the beliefs of mission.

2. The elevation of the role of customers by placing their perspectives at the top, while concentrating on expanding the definition of who their customer is.
3. Shifting the organization's focus from programs and initiatives to the outcomes the programs and initiatives are supposed to accomplish.
4. Used in this way, all organizational resources—the senior leadership team, technology resources, initiatives, change programs, financial resources, and human resources become aligned to accomplishing organizational objectives

In fact, charity management is an increasingly important area in non-profit literature. In this context, one of Palmer's (2012) series of documents that guide and help charities to effectively carry out their work of charity management that is useful to present. The document sets out six key areas that are:

- Objectives: The managers' top mission is to transfer charitable objectives into Specific, Measurable, Achievable, Relevant and Timely (SMART) objectives. Then, these goals must be meaningfully connected with the staff and their achievement monitored by statistics or Key performance indicators.
- Ownership and management: there must be a Governing Body, responsible for achieving the objectives of charity. The legal form will define the names and nature of responsibilities; carefully considering the criteria of the charity's mission.
- Income not sales: the various ways of raising money by charities such as trading activities, payments received for services and donations
- Expenditure depends on income: the best approach is to use flexible budgeting, based on sensible income forecasts and priorities

- Volunteers not staff: there should be a sensible succession plan for training volunteers and harmonizing their activities with charities' plans
- Donated assets, goods and services: e.g. trustees time, must be account for, and its value considered when managers make decisions

Central to the entire discipline of non-profit management is the concept of effectiveness. Herman and Renz (2008) reviewed existing literature on NPOs' effectiveness and developed nine theses about the effectiveness of charitable public benefit and NPOs. Also, they argue that many researchers have failed to pay sufficient attention to developing cumulative knowledge about effectiveness which would contribute to theory building and effective management practice.

In considering existing studies, Herman and Renz concluded that NPO's effectiveness is (1) always comparative, (2) multidimensional, (3) related to board effectiveness (but how is not clear), (4) related to the use of correct management practices but not in any simple "best practices" way, and (5) it is a social construction. Furthermore, (6) it is unlikely that there are any universally applicable best practices that can be prescribed for all NPO boards and management, (7) organizational responsiveness is a useful organizational-level effectiveness measure, (8) it is important and useful to distinguish among types of NPOs, and (9) level of analysis makes a difference in researching and understanding effectiveness

In order to develop a theoretical approach for organizational effectiveness in NPOs; Forbes (1998) reviewed the empirical studies of non-profit effectiveness from 1977 to 1997. The review revealed that researchers had conceptualized effectiveness in various ways and the research objectives of these studies of effectiveness had changed over time. The review's outcomes showed that research had employed one or some combination of three major approaches to conceptualize and measure effectiveness, as follow;

- ◆ The goal - attainment approach

- ◆ The system resource approach, which emphasizes organizational resource obtained
- ◆ The reputational approach, which associates effectiveness with the reported opinions of key persons, such as clients or service professionals.

However, Forbes's review revealed that the empirical literature on non-profit effectiveness has never been comprehensively studied; as a result, the theoretical approach remains mainly unintegrated. In addition, Forbes highlighted a merited study by Sheehan (1996), which he labelled as a unique among the process studies in the mission statements and performance measures of philanthropic organizations. Sheehan's study included its own measures of effectiveness; a goal-attainment measure designed to measure mission accomplishment and its impact

Sheehan (1996) in his propose the Excellence in Philanthropy Project intended to contribute to the development of theory for designing philanthropic organizations for producing increased levels of effectiveness. The study based on questionnaires collected from 101 philanthropic organizations in Franklin County (Columbus), Ohio which investigated the ways mission statements are expressed-as an intention to affect the world outside the organization, the organization itself, or both, and also on whether organizations performance measures assess mission accomplishment.

In much research a debate of the intervention between the evaluation of the NPOs and the non-profit management education has recently been taking place. Carpenter (2011) in her paper; *How We Could Measure Community Impact of Nonprofit Graduate Students' Service-Learning Projects: Lessons from the Literature* synthesizes literature that studies the community impact of non-profit graduate students. In addition, she describes capacity building and evaluation tools and theories that can enhance future studies of community impact. The article tries to answer the inquiry of non-profit management education scholars about how to measure community impact of non-profit programs? She suggests

that there is one technique to study the community impact of non-profit management education on the NPOs, which is “by studying the impact that service-learning projects have on the nonprofits for which they are developed” (p. 115).

The same study draws key assumptions about the different aspects of the subject as follow;

1. Understanding the community impact of student projects could assess organizational improvement and benefits to the organization as a result of service learning.
2. non-profit management education is important for educating non-profit managers
3. “Some researchers believe that the nonprofit management education program’s potential as a capacity-building tool for NPOs is underappreciated” (Bies, 2008 as cited in Carpenter, 2011, p. 118).
4. Capacity building, a well-known term in the non-profit sector, is linked to improving organizational performance. Wing (2004 cited in Carpenter, 2011) defined capacity building as “increasing the ability of an organization to fulfil its mission” (p. 122).
5. NPOs struggle with conducting evaluation activities to show their organizational effectiveness and community impact
6. to study community impact of non-profit graduate students’ projects; researchers must understand the history of evaluation efforts within specific NPOs, because a community impact study is a form of an evaluation

The new interest of bridging the gap between universities and practitioners seems to influence a number of scholars in non-profit field. Donmoyer et al. (2012) present a case study of one Master of Arts degree program focused on non-profit leadership and management and discusses program development, in an attempt to investigate how those

who design and run non-profit academic programs might minimize the theory-practice gap problem. The research stresses the necessity to keep the program bound to the practice and states that evaluation efforts should stay linked to practice. Moreover, the most exceptional finding of Donmoyer et al that is the students view the courses of business school as being overly theoretical with few links to practice, and the instructors' examples evidence a lack of knowledge about NPOs.

In the same manner, Wang and Ashcraft (2012) document the needs of assessment and curriculum mapping of a non-profit management certificate program in the United States. The study recognizes the deficiency in the non-profit curriculum guidelines or other educational standards which, if addressed, might increase the credibility of non-credit certificates in non-profit management education. Wang and Ashcraft study based on a survey of non-profit leaders; it identifies the management skill sets critical to the non-profit sector from the perspective of non-profit managers as being: leadership, ethics and values, long-term planning, financial management, conducting effective meetings, and interpersonal skills. In contrast, the results of a survey of alumni and students show that these groups rate computer and software skills highly. In addition to the role of non-profits in society, these groups see public-private partnerships, international nongovernmental organizations, personal ethics, audience development, crisis management, donor compliance, staff supervision, and consulting as the important skills for the non-profit workforce.

The findings of the study also suggest that it is critical to consider the viewpoints of various stakeholders in needs assessment and curriculum review. Furthermore, in order to build skills and capacity of the non-profits employees, educational format is an important factor to consider when designing a non-profit training program that advances the skills and knowledge the workforce need in their daily jobs

Another key performance evaluation proposal can be found in Morgan's (2006) dissertation which examines the applicability of stochastic frontier analysis (SFA) to measure performance of NPOs. However, for-profit performance indicators are generally inappropriate when applied to non-profits, given their multiplicity of services and programs, their lack of profit motive, and the difficulty of measuring outputs. Stochastic frontier analysis is strong econometric technique that uses regression analysis to estimate a conventional cost or production function and also assesses technical efficiency as a measure of organizational performance by estimating a best-practice model.

The same study found that all explanatory variables have significant effect on the technical efficiency scores of non-profits, with size having the greatest influence on technical efficiency.

Larger non-profits have higher technical efficiency scores and therefore perform technically better than smaller non-profits, because larger non-profits have the resources to hire more technically efficient employees and have the necessary internal controls to foster operational effectiveness.

As far as PM is concerned, Sawhill and Williamson (2001) in their US study supposed that in order to design a new measurement system the organization has to clearly define and articulate the links between the organization's mission, vision, goals, strategies and programs, which leads to a narrowing down of the number of required indicators. They referred to success as being progress in achieving the mission to make a difference. The research employed the model of family measures which was created by The Nature Conservancy to assess organizational performance in three main areas: impact, activity, and capacity. In detail, Impact Measures assess mission success, Activity Measures focus on achieving goals and implementing strategies, and Capacity Measures standardize the degree to which the organization mobilizes the resources necessary to fulfil its mission. The empirical part of Sawhill and Williamson study was conducted by interviewing the

senior managers/chief executives of thirty well-known and well-managed NPOs. The research findings demonstrated that the non-profit groups that reported the most success in developing performance measures had all developed specific, actionable, and, most critically, measurable goals to bridge the gap between their missions and their near-term operating objectives.

In synopsis, Sawhill and Williamson advocated future lessons about PM that would be learnt;

1. Measuring mission depends on measurable goals
2. Keep measures simple and easy to communicate
3. Measures are marketable
4. Manage with measures

Although much of the current literature on PM pays particular attention to accountability in the non-profit sector, Kearns (1994) pointed out that the literature on accountability in this sector is limited. Despite there are many specialized textbooks on financial accountability in the non-profit sector they do not contain in-depth discussions on accountability from conceptual, managerial, and policymaking standpoints. Similarly, there is a severe deficiency of empirical research, especially in the conceptual and operational definitions of accountability.

Thus, he offered a framework stressing the strategic and tactical choices facing NPOs and discussed its policy and management implications. Kearns claimed that the framework can prove useful as a strategic tool for conducting “accountability audits” of non-profits as well as conceptual foundation for discussions of public or institutional policy. Kearns suggested this framework for analysing accountability as follow; a system of accountability contains at least two dimensions:

1. a set of explicit performance standards (law, administrative regulations, or contractual obligation) or implicit (acceptable administrative action and

organizational behaviour as defined by societal values, beliefs, and assumptions generated by the organization's strategic environment, and

2. a response- reactive or proactive- from inside the organization (in turn, the agency's response to these standards may be either reactive (tactical) or proactive (strategic).

The controversy about evaluating non-profit performance has been rising over recent decades. As discussed early, Cook (1992) debated the adequacy of using cost-effectiveness in NPOs and delineated some barriers to cost-effectiveness in NPOs as follow:

1. Ego is magnified in the non-profit context.
2. Institutionalism; in the sense of taking advantage of cost- effectiveness only if it helps the organization
3. Endowments as an unquestionable annual income regardless of the state of cost-effectiveness
4. A disproportionate amount of top management time is spent raising money.
5. Money that could be spent to serve the client base better is directed to relatively cost-ineffective organizations and methods.
6. Non-profit organizations have no common measure of their performance.

Finall, he recommended that the similar non-profit groups have to develop their own information standards.

Central to the entire discipline of evaluating non-profit sector is an interest in non-financial measurement. Notably, Hwang and Powell (2009) advocated the concept of rationalization as a key indicator in charities. The author's developed key indicators of professionalism and measured organizational rationalization as expressed in the use of strategic planning, independent financial audits, quantitative program evaluation, and consultants. The study analysed how the effect of professional values and practices

influence the characters of NPOs, with data collected from a random sample of 501 operating charities in the San Francisco Bay Area between 2003 and 2004:

The research results confirmed significant criteria that could be employed to professionally judge charity performance; for example; the large and wealthy NPO is capable to invest in varied activities and strategic planning, also, the directors of this kind of NPO have more likely administration duties but less involvement in direct program activity, planning and evaluation which hinders their roles in control and organizing. In addition, the outcomes showed strong association between paid personals; full-time managers and rationalization level, while, there is no significant difference between traditional professionals (doctors, lawyers...) and executives with no credentialed background in the charity's specialism.

Furthermore, Hwang and Powell revealed a correlation between management training; educated knowledge; specialization areas; qualifications for particular roles; methodical consultation and the degree of rationalization.

So far empirical analyses pointed out the main indicators of NPO's professionalism and rationalization, which are; NPO with foundation grants, purely volunteer-based managerial professionals and semi-professionals; and rationalized activities. Moreover, this attempt rooted the positive impacts of rationalization in responsiveness to the multitudes of institutional pressures, stakeholders' expectations and needs, changes in the external environment and modernization

As different theories exist in the literature regarding PM in NPO, Eikenberry and Kluver (2004) discussed the importance of the marketization in the non-profit sector for public administration scholars and public managers. The authors identified the growth of adopting the methods, values and approaches of the market to guide policy creation and management in public sector together with the non-profit sector. The article reviewed the major marketization trends occurring within the non-profit sector which are; commercial

revenue generation, contract competition, the influence of new and emerging donors, and social entrepreneurship. The authors debated the potential impacts of marketization trends on NPOs' contributions to civil society such as compromising the non - profit sector's civil society roles as value guardians, service providers and advocates, and builders of social capital.

4.6 - Summary

This chapter first gives an overview of the charity organizations in the western context, primarily in UK. The main issues addressed in this part are; a brief review of the basic background information of the UK charities then refers to the essential role of the regulations that legalise and standardize the charitable work in UK such as the Hallmarks from Charity Commission and SORP. The review is important in providing an appropriate context for the understanding of the importance of measuring the charities performance, coupled with the difficulties and challenges that face research into non-profit management and specifically the charity sector.

For the most important, this chapter traces the studies that have investigated the different and various dimensions of the performance in charities and NPOs. The previous research was conducted in order to attempt to standardize the PMs and find out the indicators that could be used to evaluate and improve charity organizations. However, despite the thorough discussion on the CSFs that influence charitable organizations from different perspectives, there is no consensus on a particular PM. In fact, the scholars deduced the lack of effective measures and recommended the development of more sufficient evaluation models to assess the performance of charity.

Thus, there are many CSFs identified within the review that help to answer the question; what are the CSFs that have an influence on measuring performance in charities? Those CSFs that have impacted on charities include: official regulations; the charities' characteristics such as size and age; management style; professionalism; internal

efficiency; external effectiveness; commodification of services and de-professionalisation; problems with measurement; production efficiency; community impact; service-learning; capacity-building; success criteria.

Moreover, this chapter discusses many proposed PM models such as; Hallmarks of an Effective Charity, SORP, Accountability, effectiveness, standardized reporting system, annual impact monitoring and evaluation system (AIMES), rationalization, technical efficiency, the Family of Measures Model, BSC; all of which could be answer the research question of what appropriate PM models could be employed within the charity sector.

Fifth Chapter: Charity Organization in Arabic Context

5.1 - Introduction

The literature review of research of Saudi charities demonstrates that there has been a great effort and attempt to study and explore the welfare work in Saudi; this previous research has aimed to consolidate, develop, improve and formulate an institutional approach to carry out the charitable work in charities. In addition, the research; Iffhad (2010), Al-Turkistani (2010) and Al-Najem (2009) have proposed classification models to assess the charities, with the aim of classifying these organizations, and suggest that the classification would aid the development and improvement of charities and enhance their transparency.

However, previous studies investigate the different managerial aspects; they rarely create new approach that reflects the unique nature of the third sector. The charities and foundations are part of NPOs, and as this sector has an exceptional characteristic, which is that it integrates both public sector and private sector features. Also, these studies seldom aim to relocate charity studies from the absolute momentary practical approach to a more advanced theoretical approach in order to draw up an independent theory for the study of charities. Further, previous research has generally relied on practical methods to explain and explore the different aspects and situations of charities, thus their findings and outcome mainly propose practical suggestions.

So, this chapter explores the literature of Saudi charities, aiming to identify gaps in the literature and deduce the important features and CSFs of the Saudi charities; then, it recognizes the PMs as they are proposed. Finally, it critically reviews the studies to learn lessons from their deficiencies.

This chapter is divided according to the issues that are discussed in the previous studies. It starts with the introduction section (5.1), then the studies which propose classification models section (5.2), follow by studies that discuss managerial and administrative

aspects; section (5.3). Then research which debated the Quality application and charity development; section (5.4); financial and administrative management; section (5.5); workforce and training; section (5.6); leadership, strategies and objectives; section (5.7); coordination and cooperation between charities; section (5.8); finance and fundraising in charities; section (5.9). Next it discusses the voluntary aspects; section (5.10) and the accounting and accountability; section (5.11), finally, the summary is section (5.12).

All researchers point out the necessity to academically study and explore charities and recommend modernization of the charity sector. Al-Surayhi (2012) demonstrates that there are strong indications that there is an absence or limited attention to academic research in the charitable field; he counted only 72 theses that had covered charities and the portion that had assessed the performance of charities was only six theses, and there was only a thesis or two focus on the financial resources, professional training, workers of charities, BODs. Al-Surayhi refers to the most important areas of charities research such as; management foundations of charities, volunteerism and philanthropy, coordination between charities, charity work and IT, and challenges of the era of globalization

5.2 – The Charity Classification’s Models

Although the study points out the lack of studies in charity sector, in addition to the official attempts as illustrated in the regulation and manual models to classify charities, there are three studies of interest in the classification of charities and in proposing standards and criteria to classify charities in classes and categories, these studies are; Al-Turkistani (2010), Al-Najem (2009) and Iffhad (2010). These studies aim to classify charities in proposed scales according to specific criteria and offer comprehensive models to evaluate and categorize charities in order to improve and develop these charities. In addition, there an official interest to develop charities and; the Agency of Social Development, on behalf of the MSA, issued The Organizational and Instructional Manual

(2009) (OIMC) for different charity types with an illustration of the organizational structure suitable for each type of charities.

The charity consultancy Iffhad (2010) was commissioned to conduct a study that aims to classify the charities in Saudi because of a perceived lack of specific criteria to classify Saudi charities. The importance of this study is stated as; “a classification would impact on the effectiveness of the charities’ performance and the capability of charities to evaluate and reform their actual performance” (p. 17). The charities current status indicate that the basis of charities’ services and activities are not academically or practically valid because these organizations do not have definite classification, which also means that the necessity of these charities cannot be confirmed. In addition, the lack of categorizing results in duplication of efforts with other charities, and as a result both trustees and beneficiaries are continually doubtful about the charities’ efforts.

Iffhad (2010) suggest that a classification deficiency can result in several charities serving the same group or accomplishing similar activities. As a result, this brings about shortage in services needed in other regions. On one hand; the existence of benchmarks in charities assists the decisions’ makers to estimate the amount and quality of support. On the other hand, the categories help the beneficiaries to recognize the type of charities’ services that satisfy their needs. Equally, the categories guide the staff of charities to concentrate on their own services and determine their objectives according to their particular resources. Therefore, Al-Najem (2009) and Iffhad (2010) claim that charities categorized at diverse levels could increase funding depending on that charity’s effort to improve its rank and move to a higher level. Another key point, classification of charities could be a motivation for charities to develop their performance and obtain the satisfaction of trustees and beneficiaries. The set of standards leads to clarity and transparency in determining the exact objectives, services, beneficiaries and activities in charitable work. Furthermore, Iffhad argue that classifying charities will help to identify their potentials and the

activities that they can provide. In addition, it helps to recognize the various activities offered by other associations, which leads to cooperation, coordination and integration between charities. Or in some cases it will spread the spirit of competition and motivation to move from one level to another. The proposed classification's model classifies charities in five categories; A, B, C, D and E Classes.

The Iffhad study devises twenty standards to evaluate the status of charity, some examples of these standards are; charity's capital and assets; charity's sources of funding and donations; charity's investment capacity and revenue; charity's age, number of branches, beneficiaries and employees...etc. (p. 90).

Thus, Iffhad (2010) justifies choosing classification's standards as following;

1. The wealth and richness of charity's capital; assets; sources of donating; investment capacity and investment revenue are strong indicators for classifying a charity as high class because these points show the charity's capability to carry out a numerous variety of activities, achieve goals and employ more qualified workers. (P. 91 – 92)
2. The standards of the charity's investment revenue compared with its expenses (Expense ratio for investing) and the charity's expenses and the ratio of payment for administrative expenses reflect the effectiveness and efficiency of the charity (p. 93)
3. The charity age may indicate its continuous and constant position and its ability to adjust with different circumstances, and an accumulation of experiences. However, contrary to Iffhad's views, an experienced charity that shows no sign of change may indicate an inflexible bureaucracy, where responses are governed by routine.
4. The number of a charity's branches; its employees and their qualifications; the beneficiaries and served groups by the charity are trustworthy and effective

standards to measure the charity's essential criteria and evaluate the ability of its management to organize such work (p 94 – 95). However, size is not necessarily an indicator of quality, and such a standard ignores considerations such as the ratio of a charity's spending on salaries to its spending on its beneficiaries.

5. The type of programs a charity operates reflects an important scale, in which the charity's permanent programs indicate the charity's stability and the vice versa (p. 95)
6. The connection between the proclaimed objectives and the charity's programs and activities are accurate and excellent standards to rate the charity, because they prove the charity's actual performance, similarly, the expenses ratio of accomplished proclaimed goals estimates the charity's effectiveness. Whereas, a high ratio of expense to achieve undeclared goals is a negative criterion and a sign of a lack of clarity. (P. 96 – 97)

However, the Iffhad's (2010) classification criteria seem comprehensive the standards' justification could be seen from different angles as follow;

1. The wealth and richness of charity's capital; assets; sources of finance may indicate possible corruption if there is no efficient financial measurement and accountability
2. The expansion and diversification of services for a variety of different categories of beneficiary can affect the concentration and consolidation of efforts and experience and specialty.
3. The study does not demonstrate what the undeclared goals of a charity are.
4. The charity's results or outcomes as an indicator are missing from the classification's standards
5. The consideration of the charity's age, number of branches, divisions and employees should not be absolute but relative; it should be considered as

proportionate to other factors; the study assumes that the number of these elements indicate the power of the charity, which gives it a high score on the study's scale

6. The high number of beneficiaries and groups served by a charity are regarded as indicators of a charity's capability; but this could cause over burden on the workers and exhaust the charity's resources.
7. There is a risk that may face the focus and unity of the charity's efforts and the accumulation of experience and specialization when expand and vary its provided services for different categories.

Iffhad (2010) use the methodology of triangulation and to construct the model standards, it employs mixed methods. The study obtained the following results; there are three charities in Riyadh region (Alnahda Women Charity; Disabled Children's Association; Al-Ber Charity) obtain A class because they have almost all proposed qualifications

In addition, the study highlights important results as follow;

1. The old or long-term charities received a high rate
2. The charities studied fell into the levels constructed, which is considered to confirm the accuracy of the standards
3. There was a severe deficiency in recruiting and attracting qualified and skilful workers, and a scarcity of training
4. There was an obvious decline in investment in charities as a whole
5. Almost all charities comply with their proclaimed objectives
6. There was a need to develop and improve many parts of the charities' management
7. There was genuine effort from Saudi charities to adhere and respond to the charitable work and welfare.

Iffhad's (2010) Recommendations;

1. The investigation and (tentative) results show that the study standards are accurate, genuine and sufficient in evaluate the charities and classify them in designed category
2. The researcher advises the MSA to decide the financial support of charities depending on the study's new scale
3. The standards can help donors to decide which charity to fund or contribute to.
4. A low rating could help the charities to find out the lack and deficiency in their performance.
5. There is an extreme need to develop training and investment aspects
6. There is a necessity to expand women's participation in charities.
7. Recommending that there must be an independent party or council that regularly evaluate the charities
8. Benefit from the charities in first class to assist the other charities

Similar to the Iffhad (2010) study, Al-Najem (2009) conducted a study targeting charities in the Makkah Region. Therefore, the study's results show that none of these charities attained **A** level, even though there were 20 charities () in class **B**, and 25 charities in the class **C**. Al-Najem study outcome highlights the necessity to develop and improve charities. The highest individual score was achieved by a women's charity; Al-Faisalya Women's Welfare Society in Jeddah. In addition, the Al-Yagaza Women's Charitable Association in Taif earned the sixth level in class **B**. The results are similar to Iffhad (2010) study's results. Furthermore, Al-Najem makes similar recommendations to those of Iffhad.

As regards the Iffhad Classification Model as PMM; this model implicitly highlights the main areas that are critical for PMs; the model's standards are grouped into tangible factors such as the financial resources and numerical capabilities such as HR, and intangible factors such as the efficiency of charity expenses and the achievement of

objectives. Thus far, the CSFs of this model are the charity features and its effective and efficient management and competencies.

The Critical Review of Iffhad (2010) and Al-Najem (2009) studies; firstly Al-Najem (2009) research is exactly a duplicated research of Iffhad (2010) study but its questionnaires are distributed to Makkah charities. Secondly, there is a difference between the published years of the two studies because the Iffhad study was conducted by Al-Damig in (2007) then was published again under the Iffhad Centre for Studies and Consultations in 2010.

Thirdly, Iffhad study is the most comprehensive and professional study conduct on Saudi charity sector and could be one of the basics to establish a distinguish approach to crystalize theories of charity's management. Fourth, the study has much potential beyond merely being objective of classification; such as an establishment of new specialty in the universities' programs and curricula. Fourthly; the Iffhad consultant could be the party that has the qualifications to train and develop the charities' staff and an unprejudiced body to evaluate the charity performance. Fifthly, it is perhaps more beneficial to carry out this research with further research methods such as a case study or a comparative study with charity's experiences in the developed countries.

On other hand the study conducted by Al-Turkistani (2010) emphasized the importance of the availability of an effective administrative system that contributes to the development of performance of a charity and manages the charity's problems, besides; there is a great concern to reduce the randomness in planning to achieve objectives and increase financial resources.

Al-Turkistani's (2010) research was commissioned by the Agency of Social Development, to explore and investigate the charities in order to efficiently and effectively develop and improve them. The aim of the study's standards is to make them a reference guide for charities; through them, a charity can evaluate performance and

identify its areas of strength and weakness. The researcher proposes a set of standards to appraise the different managerial components that a charity could practise. Al-Turkistani maintained that classification has many advantages, such as improving the performance of charities, developing the performance of employees and finding quantitative and qualitative criteria for assessment the level of performance and quality of work, with the intention of providing acceptance and satisfaction to officials who oversee and the beneficiaries of the charities. Al-Turkistani sought to determine the availability of basic requirements of the charities to fulfil their roles and reflect positively on those who are responsible for the charities' activities. Also the standards could detect the administrative and operational capacities of the charities and the sophistication level of management and help donors to recognize the capability of associations to implement multiple programmes. In addition, the study classes help to recognize the reality of charities work. The study further suggested that charities need to develop and transform the concept of welfare, altering the view of charities from a sector that depends on people or individuals to organizations conducting institutional work with a rational responsibility towards the community.

To classify charities in different levels; Al-Turkistani's deduction from the previous theoretical studies and his academic and practical background in marketing created the following criteria; administrative component, organizational component, financial component, work environment and society components, and innovation and development components. He devised these standards into five levels (**Excellent, Very Good, Good, Acceptable, and Beginner**). The standards according to each component consisted of the following;

1. Administrative component:

Goals: (all objectives of the charity are measurable), the message, vision, plans, staff qualifications and experiences: (There is criteria to measure the

performance of the staff), strategic planning, (performance is assessed on an ongoing basis in the charity), invest financial resources, human competencies (capabilities, proficiencies) (see pp. 71 – 74)

2. Organizational component:

table of the most important organizational tasks (functions): documentation records, transcription of meetings and minutes, accounting, authorization, the degree and nature of an autonomy, for example; a functional level that allowed authorizing and the amount of money or the nature of the decision, thus it is using the authorization as qualitative and quantitative standards should be carefully explicated. In addition, the level of participation in decision-making, responsibilities and powers (authorities), job descriptions, organizational structure, Specialized departments and branches, the rotation of power, training (see pp. 75 – 80)

3. Financial component:

Accounting standards, disbursement procedures, matching of command and direction, financial growth, regulatory standards, motivation, decentralization.

4. Working environment that charity practises its activities in:

Beneficiaries, donors, community, in details; the charity's effort to carry out some methodical field studies that are related to philanthropy issues , or have a mechanism to measure donor's and customer's satisfaction, the charity receives Certificates or rewards from specialized support parties, geographic location, cooperation with the competitor organizations for example; similar charities or MSA' Institutions, the internal work environment, the role of senior management (see pp. 83 – 87).

5. Innovative components might include:

Development Competition, donor satisfaction with the development in the

charity, satisfaction of employees, seeking out a quality certificate, programs to promote a culture of quality, diversity of projects submitted to the donors, the role of senior management in encouraging development, program variety and constantly innovative development, ongoing training for developing staff (p 87-89)

Al-Turkistani (2010) employed a descriptive analytical approach, using a questionnaire and a sample consisting of all (440) charities founded by 2008, that the study results showed that;

1. The administrative component, which consists of 16 elements were in use with a score between 3.46-4 out of 5, however, the charity has been guided by specific written objectives and the employees have knowledge of them, there was no mention to how the standards can measure the outcome of objectives. In terms of assessing qualified and experienced workers, the results confirmed the recruitment system based on the annual contracts, which require an employee to obtain a specific score to renew one's contract.
2. The 37 elements of the organizational component mostly attained average between 3.38–4.86 out of 5, Although the criteria of recruitment as mentioned in the study mainly assess the behaviour, skills and experiences of the employees' qualifications but there are some hidden factors that may negatively affect the staff capabilities such as the low salaries' average and incentive which not address by the study.
3. The results of the financial component obtained scores on average 3.53-4.74 out of 5 which indicated that the charities have applied all standards of financial requirements. However, this is very common because there is a great consideration of finance in terms of revenue and outputs of charity resources,

besides the Ministry's monitoring, assistance and assessment charities' finance aspects.

4. Components of the working environment that a charity practices its activities in got mainly averages between 3.75–4.48 out of 5, whereas field research, the mechanism to measure the satisfaction of beneficiaries and donors and obtaining quality certificate from a recognised institution get a neutral score

The innovative statements gain an average score 3.59–4.23 out of 5, while the sentence about the existence of educational programs that encourage a quality culture gets a neutral mark.

However, Al-Turkistani (2010) prioritized the study components as follow; organizational component → financial component → administrative component → working environment → innovative component. The study recommendations reflected the achievement of its objectives which primarily provided interested parties with standards to rationally and professionally evaluate a charity and improve and develop it. Furthermore, he encouraged the official bodies to support the charities based on the attainment of the desired level of performance management and planning. Significantly, Al-Turkistani modelled the evaluation process according specific steps, that were;

1. Team configuration
2. Determine who is to be assessed
3. Begin the application process
4. Conclude the results
5. Classify charity, (P. 116)

However, he highlighted the necessity to choose neutral third-parties to conduct the charity's evaluation. However, he highlighted the necessity to choose neutral third-parties to conduct the charity's evaluation. Furthermore, the study called for qualifying charities to be able to apply standards

Notwithstanding, the recommendations of this study could raise the following questions; is MSA itself qualified to provide that much support? Does this not contrast with the required degree of freedom and flexibility in a charity? Will not charities lose some degree of their autonomy?

As described above-mentioned; Al-Turkistani proposed assessment of charity has emphasized performance key factors, these **CSFs** consist of: qualitative and quantitative standards; the efficiency and effectiveness of performance in achieving mission: reference guide to evaluate performance and identify areas of strength and weakness; in addition, satisfaction of the officials and beneficiaries; institutional concepts and values; administrative component; organizational component; work environment; society components; innovation and development components; and quality culture.

The Critical Review; the classification model is the broad model in managerial aspects of charity, it meets most regulations and instructional rules and management's literature but its idealistic components may hard to apply in the reality of day-to-day practices. The study recommends that the MSA is the party who would provide the improvement of management, whereas, there are many bodies could sponsor charities such as the private sector firms and the commissions. The background of this study could be a sufficient start to build an acceptable foundation of a charity management theory.

5.3 – Managerial and administrative aspects

Al-Mebirik (2003) conducted an evaluation of the managerial and administrative characteristics in the Saudi female charities; also, she aimed to reveal the challenges facing them. The study's results show that the female charities did not practise the administrative roles as widely presented in the literature of management or partly function it. Notably, the managerial and administrative tasks were found to be proportionate to the nature and the size of these organizations. In addition, the research's results revealed many obstacles facing these organizations such as centralization and insufficient

information for decision- making, and lack of training. From Al-Mebirik's study it can be concluded that the CSFs of female charities need to apply are: Applying and practicing appropriate administrative roles; sufficient information system for making decisions; addressing the degree of centralization; coping with influential regulations; adequate training; planning; encouragement; coordination; PM and documenting.

As a key factor in the ability of a charity to perform tasks, Iffhad's (2010) study highlights the importance of a professional system in charities; Iffhad's definition of a professional system is one that has procedures and practices which have a high technical level, or have definite objectives and follow organized and specific steps that aim to achieve excellent results from the organization's goals. In addition, it includes the essential rules which organize the relationship between workers, and with the organization, and regulating the organization's relations with its beneficiaries. Thus, a professional system is a reference which can guide the organization in all situations. This system could be used to evaluate a worker's performance comparing to professional standards.

Iffhad (2010) maintains that although some charities have plentiful financial resources and workforce, they fail to achieve their goals because they lack a sufficiently professional system; a professional system also takes account of standards of recruitment; the selection of beneficiaries and programs and activities

Al-Mebirik (2003) and Iffhad (2010) both conclude that Saudi charities differ in the clarity of their occupational system; furthermore, some charities are still disorganized because they are unable to build a professional system, consequently, Iffhad (2010) recommends that in order to evaluate and classify charities it is necessary to assess their professional and occupational systems. He further recommends that it should be a compulsory requirement for MSA to connect the existing clarity of a charity's system with the continuity of funding and support; moreover, it must be a condition of granting permission for charities to establish themselves, and that they should continue to develop

their professional system and commit to being within the required standards to gain continued support and the permission to carry on their activities. In addition, they should submit a written description of their professional system to the Ministry so it can be used to identify their managerial style and the level of service delivery to the beneficiaries. Thus far, the CSFs of a professional system might consist of a high level of procedures and practices, definite objectives, excellent results, minimum subjective efforts, organized relationship rules, standards of recruitments; and selection of the beneficiaries, programs and activities. Moreover, the professional system syllabus forms a PM

Similarly, Gulf Centre for Strategic Studies (as cited in Barakat, 2005) revealed that the Gulf States have taken series actions to develop the regulations of charitable sector, especially the accounting system, and establish a higher council consisting of the heads of charity committees. Importantly, the study highlighted the necessity of focus on institutional applications and a clear vision of strategy to characterize the activities and programs provided by the charities. Also, it pointed out the needs to professionally develop standards for measuring performance. Also, *the annual report of the Arab Civil Society Organizations* (2002) stressed some obstacles which restrain charities, such as; absence of accurate information database and lack of proficiently

The Critical Review; however, the literature analyzed charities through the management literature theories and suggested means to improve and develop charities; they did not consider the wide variety of third sector management characteristics. However, the charity sector should have its own managerial style which should be analysed through these kinds of organization.

5.4 – Quality application and charity development

Alkhrashi (2008) investigated the possibilities of implementing ‘quality’ in charities, as an efficient solution to improve the performance and outcome of them; in his study he delineates the requirements to successfully apply quality which required adjusting the

entire culture of the organization by preparing and persuading the employees to positively adopt quality as a managerial theory, practical strategy and set of beneficial standards. The charity could modify staff attitudes by many methods; lectures, conferences, workshops; experiences of successful organizations and training courses. In addition, reliance upon the expertise of consultants and specialized institutions to build up the charities' experiences and provide assistance to ensure its correct application, and to contribute in solving anticipated problems especially in the early stages of the quality's mission. Further, the individuals' appreciation is essential to building the staff's confidence, loyalty and preferred performance. Moreover, it is important to supervise, follow-up and evaluate the achievement and improve any performance if necessary.

With regard to the services provided by charities to beneficiaries that are often of a humanitarian nature and free of charge, it is more difficult to evaluate these services. Furthermore, it is important to notice that the outcomes of charities' services are largely intended to meet the needs of low-income individuals, as the recipients are less able to object to a low level of service which sometimes negatively reflects on the application of quality

Alkhrashi (2008) empirical study of 20 charities showed that none of them acted upon quality as concepts or indicators both directly and indirectly. Consequently, this failure confirmed the importance to address this gap theoretically and practically. Alkhrashi study showed that the quality as a suggested model to evaluate performance in charities required many CSFs. The study revealed that direct financial aid and a variety of concrete and material help such as food, clothing and household distribution programs are the core and basic activities in the organizations studied, however, the concentration on these programs, in the absence of any quality initiative, lead to negative aspects, for instance; encouraging a culture of dependency among the charities' beneficiaries which reduces their morale and self – motivation, also interfere charitable services; examples of this

include the maintenance of mosques, and care provision for people with special needs. This can lead to several charities attempting to replicate the same job, or duplicate the same projects.

As a result, the study's suggestion was to overcome the problems outlined above and develop charities through the introduction of quality perspectives in carrying out their programs.

For example, training help to encourage productive families; small enterprise loans and employment programs; however, these are limited in number. As feedback one of the key quality indicators was often disregard or non-existent by charities, since the relationship between the charity and its beneficiaries ends at the point of providing services, Furthermore, as the clarity of tasks and flexible administrative procedures are the distinctive features of quality, some responses to the study pointed to some evidence of administrative features, such as: planning, management structure, clear and specific staff responsibilities, Despite this, these charities need more comprehensive administrative support to meet the criteria of quality. In terms of adequacy and qualifications, performance and level of satisfaction of the workforce in the studied charities, the researcher found that the numbers of workers were satisfactory in some degree; however, there is an insufficiency of qualified workers, which was generally associated with the low average wages. Furthermore, as financial resources were essential factor to achieve quality; the researcher discovered that the large charities had some stable endowments; nevertheless, they also showed a limited involvement in investments due to the existing scarcity of their resources, and the fear of losing capital. In contrast, almost all charities reported that they received the MSA subsidy on a regular basis which was a positive indicator. However, resources were inadequate to cover the expenses of their plans and administrative tasks.

To summarise, AlKharashi's (2008) highlighted an absence of the main criteria of quality, for instance; a scarcity of financial resources; lack of qualified and professional workers and executives; low wages; weakness of the supervisory role of the governing council and formulation of regulations; and absence of supervision and evaluation. The vital reasons for quality deficiency are that the charities' staff simply are not sure what exactly it is, and how they conduct or practice it. Alkhrashi concluded that within his sample there was an observable weakness in the performance of most charities which reflects on their outputs, and could actually be enhanced by adopting quality standards to achieve their objectives.

The Critical Review; this study thoroughly investigates the charities in their actual context and their everyday practices. The proposed quality application as a means to develop the charity performance and outcomes has a creditable potential to improve and develop the charities, if they meet the quality conditions. However, it is worth to note that the reason behind Al-Kharashi's (2008) conclusion is that the sample of his study is exclusively Al Ber charities in Riyadh Region, which have almost the same managerial style but with different characteristics in terms of their scores at scale of Iffad's (2010) Classification which highlights the question; to what extent do charities at different levels reflect similar or different challenges? Could the charities at the highest level guide the other charities at lower levels, or educate them?

5.5 – Financial and administrative management

There were many studies that evaluate the financial, administrative and managerial aspects of the charities, as Al-Yaffi, et al. (2010) compared the Saudi regulation and legalization requirements for the charities with the international principles; specifically, the Hallmarks of an Effective Charity and found that the Saudi Regulation and its Implementing Rules meet most of these standards. In addition, the organizational structures and frameworks proposed by MSA had explicitly decided the enhanced means

to carrying out the managerial, administrative and financial work in charities. Furthermore, the regulation has confirmed the obligation for controlling and supervising the financial resources by requiring charities to regularly and annually submit their financial reports to Agency of Social Development, as well by attending their meetings. However, Al-Yaffi, et al. highlighted many practical challenges and difficulties that faced the charities, such as; complete dependency on some individual trustees or guardians which limit gaining further experience for other BODs, also, strategic restrictions such as the ambiguity about purposes, mission and wide-ranging and unrealistic values or purposes. Furthermore, the study addressed a number of deficiencies of sufficient structure, policies and procedures; cooperation between charities; finance and capital; and professional workforce especially the skilful females. Al-Yaffi, et al.'s research recommended to overcome organizing and financial challenges; the charities have to recruit professional staff and train local workforce, the universities and the relevant ministries should work together with the third sector to establish distinct curricula and courses of philanthropic management to prepare skilful employees. Additionally, the researchers emphasized the need for research, particularly the empirical studies, and strategies and programs development especially the techniques

The Critical Review of Al-Yaffi, et al. (2010) study shows that it delineated the historical background of Saudi charities and the formal regulations and articles which issued by the Saudi MSA, further, it distinctly compares the Saudi regulations with the Hallmarks of an effective charity as illustrate in the regulator for charities in England and Wales (2011). However, the study did not address a strong or specific methodological basis, generally, suggested many and different examples and models for organizing and managing the administrative and financial systems in charities. However, the research had little explanation how these models could be applied. The empirical part of this research was a case study of Charitable Warehouse in Taif, by several visits and interviews with the

inventory's directors, the researchers gain their data then design their proposed model to organize and control the charitable warehouse. Although, there was not analytical data to relate the literature part with the empirical one.

Likewise, Kawther, et al. (2005) highlighted that is the lack of studies into charities in Saudi, in particular, and in the Arab world in general. Thus, their study aimed to revealing negative sides in the charities and lead to the development of their capabilities and resources, helping to make good use of their potentials. In order to classify and characterize Saudi charities, assess their roles and identify the managerial trends of charitable activities, funding and problems Kawther, et al. relied on descriptive analysis based on a theoretical method which analyzed literature of the role of the charity, and the field study using personal interviews by surveying charity managers. The study chronologically reviewed literature and categorized it to five groups, included the charities' funding and the academic methods to develop such sources, the contributions of governmental bodies and service businesses, the challenges facing voluntary in Saudi and the Islamic world, and the methods and strategies to deal with media campaigns against the Islamic charitable organizations. The literature review resulted in that there had been no empirical study that previously addressed the assessment of the role of charities and find out the degree of satisfaction of managers, donors and beneficiaries of the services of these associations in KSA. Significantly, the study referred to the great roles of Islamic endowments that have played over the past centuries, and continue to play it especially in the spreading of education, sciences and cultural progress and social development in the Arabic and Islamic civilization.

The foremost important recommendations of Kawther, et al. were; clarifying the commendable role of the outstanding charities, and monitoring and refuting the prejudiced allegations about Islamic charities and prosecuting those causing these discredits; including volunteering in the different stages of education to inspire youngsters

about the noble role of volunteerism; and communication, cooperation and coordination with local and regional organizations and the international community, both governmental and public, such as: the World Food Program.

The Critical Review; Kawther, et al. (2005) research intensively reviewed the studies and research in charity area between 1999 and 2004. It covers various subjects which reveal important issues in charity literature. Further, the study population of 3 samples gives convenient sight to the most effective parties in charitable work. The wide-ranging recommendations could practically guide the future research. Moreover, it is a comprehensive study with well-organized literature review and clear study's method; the structure interview. This study could be good model to investigate charities in Saudi. However, it missed a philosophical approach and specific methodology.

5.6 – Workforce and training

Workforce and training have great roles in effective charity, Al-Enzi (2010) conducts an ethnographic study; applying to Al Ber Charity in the Haffer Albatin province to investigate the easiest way to access the needy; he highlighted the main difficulties faced by the charity staff such as; lack of authority to make decisions for subsidizing and issuing the service for beneficiaries after spending a lot time studying their cases, which negatively affect their relationships; deficiencies of awareness among service users and of special training courses for dealing with the beneficiaries' problems, as well the absence of a reference sequence and functional performance, thus, the workers should refer to the general director of the charity which causes confusion and hindering the procedures if the director was absence, in addition to lack of job security because most employments in charity are subject to the annual contract's system.

The Critical Review; the research is the only one used an ethnography method which made Al-Enzi (2010) study more reflective investigation of the charitable activities in actual context and practices. In addition, this research conduct in a small charity in some

kind of rural town which draws attention to the characteristics and challenges of small charities that are rarely undergone the exploration. Furthermore, Al-Enzi emphasizes the difficulties and complications that may face researchers in the charity sector.

Similarly, Iffhad's (2010) study concluded the key needs of workforce were regular training specifically on social services. In addition, the executives, administrators and managers need extensive preparation and training especially in leadership, innovation and work improvement

The Critical Review; the study strongly relied on the role of the MSA's regulations to provide charities with technical help in training and preparing staff. In addition, it suggested that some charities could train charity's workforce but there is a doubt whether there is a governing body that is responsible for assessing this training and ensuring that it is standardized.

5.7 – Leadership, strategies and objectives

Al-Rayes study (as cited in Kawther, et al. 2005) asserted that to increase the effectiveness of performance of any organization; it should have three basic elements: Strong leadership system which reflects outstanding qualification, experience and flexibility, balanced system for returns and benefits, and efficient training system. The main recommendation of this study was suitable selection of leadership and creating an objective and managerial human resources to arrange for future leaders by establishing truthful systems for evaluating the capability and skills of leaders.

Another key point that Iffhad (2010) doubted the reality and nature of achievable objectives of charities despite that the charities have ideal aims and strategies, also the study questioned the sufficient resources and qualifications to achieve these goals, or even though, the consistent programs and activities to comply with the charities' published objectives

In the light of that, there must be standards to assess and supervise the charities to ensure

they commit to their objectives. In fact, there is a clear paragraph; paragraph fifteen; article 2 refers to the situation when the charity deviates from its goals or commit a great fault, MSA has a right to disband the charity

Al-Harbi (2003) aimed to identify leadership styles practised by the managers of charities in Riyadh Region, as well the preferred leadership styles from the viewpoints of these managers. The study found that the democratic style was the leadership style practised by charities' managers in Riyadh city. While, there was no statistical proof that other styles (autocratic and permissive) were regularly applied. In addition, the managers believe that the pattern of democratic leadership is the preferred model to manage and administrate charities and to a very high degree. The main recommendations of Al-Harbi were the call for strengthen democratic leadership style in the management of charities; developing specific criteria for selection leaders who have the precise and professional knowledge and adherence to Islamic values.

Al-Fadhli study (2004 as cited in Kawther, et al. 2005) aimed to address the relationship between charities and social security, through reviewing the most aberrations and deviations that may threaten social security and the role of charities in dealing with them. The study also reviewed the severe Western campaign against Islam and the Islamic charitable work, it suggested strengthening the institutional structure of charities with constructing the rules and regulations to maintain its stability and continuity, as well to Complying with the accurate accounting methods

The Critical Review; (Al-Fadhli, 2004 and Al-Rayes, 2001 studies as cited in Kawther, et al. 2005), Iffhad (2010) and Al-Harbi (2003) studies of leadership, strategies and objectives in charity organization comply with the classical means to explore and identify the deficiency of charitable management. However, Al-Harbi (2003) study refers to the importance and effect of the leadership style in charities.

5.8 – Coordination and cooperation between charities

Coordination among charities is essential factor, according to Iffhad (2010) the charities did not have a feature of the competition in the private sector, where services and goods' repetition does not result in the discarding of resources. In contrast, the charitable services' duplication indicated a co-operation deficiency among charities which lead to a waste in effort and resources; limited the variety of programs and activities and reduced funds, as well; it restricted the training and experiences of staff in different fields. Iffhad claimed that a major reason for lack coordination was the absence of national database of Saudi charities and foundations. Also, the study pointed out the importance of exchange the knowledge and information about services and beneficiaries, Iffhad stressed that coordination puts into effect the giant projects which many charities can carry out especially in the research's field. However, the coordination required an honesty, probity and transparency in goals and activities.

Similarly, Alabdulkarim (2007) inferred that the cooperation and coordination relationships in exchanging knowledge and experiences between Riyadh's women charities were not sufficient enough or their relations could be negative competition in programs and projects. The research attempted to determine the requirements to enhance exchange of resources, knowledge and technical experiences between Riyadh's women charities which activate the exchange in such a way that every charity achieves its goals with minimum cost and maximum returns for beneficiaries' benefits. The study results showed that the surveyed managers referred to the regulations and official system; and the communication as the effective factors on the exchange. Alabdulkarim recommended establishing higher council that organizes the exchange between charities and issue its regulations and procedures

The Critical Review; Iffhad (2010) and Alabdulkarim (2007) discuss the vital necessity to cooperate and coordinate between charities which could be another contribution to the

knowledge of non-profit management. Significantly, Alabdulkarim (2007) stressed the challenges that face the women's charities, and recommends solutions.

5.9 – Finance and fundraising in charities

Al-Saaig study (2003, as cited in Kawther, et al. 2005), discussed the resources to finance Islamic charity, nevertheless, Islamic endowment is essential financial resource, the Islamic institutions suffer from certain problems, including a lack of qualified staff especially in investment funds field; besides the lack of an appropriate financial policies. The study main recommendations were to diversify sources of income, qualifying staff and investment, create a special civilian committee to preserve the Islamic endowment and strengthen its role, and develop an investment policy and appropriate management. Significantly, Al-Obeidi (2010) assumed sequence steps to gain successful fundraising, that were; fundraising; management task, workers, qualifications → earn the public trust; increase the financial resources; beneficiaries' satisfactions and charity's success → result in effective and quality outcomes. The study highlighted the deep meaning behind the fundraising that the charities relations with their social environment and the extent of the community support which leads to the charity to have a great responsibility and accountability and transparency, which reflected a positive image of a charity and marketing its activities to donors. Also, Al-Obeidi concluded the obstacles of the fundraising such as social and political hindrances, the shortage of qualified workers in management generally and specifically in fundraising field, and the lack of office, stationary, computers and electronic equipment besides the deficiency of financial and accounting systems

The Critical Review; Al-Saaig (2003 as cited in Kawther, et al. 2005) and Al-Obeidi (2010) highlighted the essential factor to develop charity that was its finance and fundraising, with the accreditation of the Islamic financial resources such as Al Zakat and

the endowments. Another key point, Al-Obeidi (2010) maintained that the importance of internal work environment.

5.10 – Voluntary aspects

Al-Enzi, M. (2006); in her dissertation; the impact of some social and economic variables on the participation of Saudi women in voluntary work, the study emphasized the same concerns that almost all Saudi studies did, however, the researcher inferred significant results such as the lack of appreciation from the community hinder participants involving in voluntary; as well, the absence of regulation and a unified system to volunteer, that often cause of non-academic interpretations and improvised management.

The Critical Review; Al-Enzi, M. (2006) increased the awareness of the important factors in the voluntary research; specifically, these relatively affect the women's participation to the charities. She carries out her dissertation by applying a methodical approach which may absence in most research.

Ajubh study (as cited in Al-Harbi 2003), was a documentary study of charities' experience concluded that there were no substantial differences in the characteristics of the charitable voluntary activity in the literature and international experiences and the activity that practised by Saudi charities, except that some Saudi charities are completely run by women, also, the Zakat constitute an essential source of funding charities in the Kingdom.

The Critical Review; this documentary study proves that the Saudi charities practise the same international voluntary's activities which might propose evaluation and assessment of them according to the same international PMs.

Al-Zahrani (n.d, as cited in Kawther, et al 2005) followed the same typical exploration approach to describe the shortage of qualification and proficiency in organizing and managing the voluntary organizations. Al-Zahrani aimed to advance a vision or a proposal for the organizational structure of the charitable volunteer work, with

approaching to activate its role in community and development. He suggested creating an organizational model for voluntary in charities and applying it in one of Saudi regions as an experiment to confirm its validity and the potential success and if it is legitimated, it can be generalized. In addition, Al-Zahrani advocated teaching voluntary culture in the public and higher education curricula, and applying modern technology and IT in voluntary work, furthermore, credit volunteer's certificates by the Ministry of Civil Service and make it one of the terms of requirements in recruitment and promotions, as well, exempt volunteers in charities from paying fees of activities or, training and entertainment programs

5.11 – Accounting and accountability

Fouda (2005) investigated the charity regulatory systems in terms of their adjustment with the development and essential changes in humanitarian objectives and transactions, also, the charities compliment with appropriate approaches of developing accounting and control systems, and appropriateness of charities information systems. As a result, the study found that its sample of charities used a range of quality indicators. Its field study evaluated the monitoring rules of this sample in the light of: the governance management, the donations, and the efficiency of workers, the financial accountability, and the relationship with the community, the commitment, and public accountability. Therefore, the results of the study conclude that there is a need to develop the methods of accounting and financial control; also, the charities should follow appropriate trends in effective financial supervision. Furthermore, the study recommended the necessity to reformulate the laws that govern the performance and practices of charities; rationalise the accounting standard in charities to reduce the disparity in analysis and interpretation and provide appropriate information for decision making. Significantly Fouda stressed the need for evaluation of BODs and workers' performance. In addition, the researcher concluded that the control system of Saudi charities has three sets of standards; control and supervision

procedures which are stated in the official charities rules issued by MSA (1990); Islamic regulations for fundraising, Zakat and donations; main rules of each charity which are stated in their own constitutions, in addition; to the external supervision of accounts because the charities are concerned to meet the legal requirements for external regulation. By contrast, there is no clear, truthful information or revealing indicator of a charity's dealing with the community (p. 65), moreover, the charities are not held accountable in terms of evaluating their using or spending of money and the (often intangible) benefits that this spending is intended to produce

The Critical Review; this comprehensive and intensive study emphasize the importance of applying non-financial measurements to evaluate the different sides of charity.

Al-Dakhil (2010) study described and determined the different accountability standards used in Saudi charitable organizations, aiming to formulate a guide of codified accountability standards that could guides the charities to achieve a high level of effectiveness, the writer defined accountability of services as a set of essential standards that is designed to measure the benefits of the services.

The Critical Review; the study attentively underlines the accountability as a method to measure the charity performance and its outcomes. In addition, it successfully introduces a theoretical contribution to present accountability as a knowledge frame to help those interested in effective charities.

Al-Ghareeb and Al-Oud (2010) in their research studied the trust that donors to charities had in those charities; they made an exploratory study on a sample of businessmen in Riyadh, Jeddah and Dammam, on the supposition that there is a lack of trust standards in Saudi charities, the literature review of this study explored the trust or confidence concepts or principles and concluded that the most important internal trust standard to be the existence of clear and specific procedures and methods of work, the external trust standards include;

1. The expectations of beneficiaries and citizens
2. The trust in financial standards
3. Trust from the TQM perspective

The researchers employed the work of Fucuyama (1995) to emphasize the impotency of trust standards in charity; as he stated that the absence of trust and misuse of a charity's finance is a general or public problem for a community as a whole not just for donors, he believed that the charities have a great role in increasing social justice between deserving groups, this affects the strength of a society's economy generally and raises the standard of living. The most important results of Al-Ghareeb and Al-Oud were that Internal trust standards; the existence of clear and specific procedures and methods of work

1. External trust standards

1. The expectations of beneficiaries and citizens
2. The trust in financial standards
3. Trust from the TQM views

2. The trust standards;

1. the qualifications and proficiency of the leaders
2. Accounting and financial control or system;
3. financial reputation of charity
4. awareness of duties to satisfy beneficiaries
5. reliability
6. contribution to social development
7. availability of communications' techniques

The Critical Review; Al-Ghareeb and Al-Oud (2010) study is a comprehensive study which points out the necessity of trust as an indicator to evaluate charity performance Al-Sagheer study (2001, as cited in Al-Ghareeb & Al-Oud 2010) investigated a sample of charity boards' members, working members and the beneficiaries, aiming to evaluate

charities' programmes and activities, in addition to their effectiveness and the difficulties they face. Al-Sagheer concluded that there is a necessity to establish a high council for charitable work in Saudi, also, found that there are accounting problems and there is no a constant professional accounting supervisor in charities, besides a dependence on the traditional methods of accounting.

5.12 – Summary

The review of studies conducted on Saudi charities reveals that this sector has a considerable attention from researches and MSA. The studies mainly aim to develop and improve charities and formulate an institutional approach to carry out the charitable work. In addition, the inspection of the literature in Saudi context reveals that the charities have a vital deficiency of management practices in general, and in a PM in particular. Although, the financial assessment is sufficiently accomplished, the accounting and control system need to be developed and integrated with non-financial measurements. However, Iffhad (2010) and Al-Turkistani (2010) research proposed classification models to generally evaluate the charities and conclude that classifying these organizations would support the development and improvement of charities and enhance their transparency. Likewise, the previous studies investigate and analyse the main CSFs and key performing activities (KPAs) in charities but they rarely consider the exceptional characteristic and nature of welfare management phenomenon, which is that it integrates both public sector and private sector features. Further, most studies miss the opportunity to contribute their knowledge to advance the welfare management in order to draw up an independent stance for studying charities. Also, previous research has commonly relied on methods focused on day-to-day practices to explain and explore the different aspects and situations of charities, thus the findings and outcome primarily propose suggestions to changes practices rather than approaches.

Thus, after exploring the literature review of the studies of Saudi charities, there are proposed application of PM and some PM in used in the operations especially the financial measurement. But the studies still show the necessity to revise, amend and develop existing PM models in terms of the theoretical and empirical approaches.

To sum up, this critical review of the Arabic studies gave a thorough understanding of current PM approaches practise within the charity sector in Saudi Arabia and highlighting the CSFs that influenced these organizations and their PM.

finally, chapter five explores the following subjects; classification models; managerial and administrative aspects; Quality application and charity development; financial and administrative management; workforce and training; leadership, strategies and objectives; coordination and cooperation between charities; finance and fundraising in charities; voluntary aspects; and accounting and accountability

Sixth Chapter: Research Methodology

6.1 - Introduction

In previous chapters the researcher has illustrated literature with respect to PMMs, CSFs and Charity Organizations in both Western and Arabic studies.

The research methodology is about the researcher's attitude to understanding research and choosing the strategy to answer research questions (Greener, 2008). In order to design a research project, according to Creswell (2003) the researcher should adopt a framework that has many key functions; the framework provides guidance for all aspects of the study; evaluates the central philosophical ideas behind the inquiry and detailed data collection and analysis procedures. Additionally, Patton (1982) referred to paradigms as frameworks for thinking about research design, measurement, analysis, and personal involvement.

The purpose of this chapter is to explain the entire methodology procedures of the research. Therefore, the chosen theoretical perspective or philosophy and methodology should be guided by the nature of the research questions, objectives and context. Also the key criteria of the research questions and objectives determine the type of research approach, design and strategy that is employed and that successfully helps to answer them. Coupled with that, Crotty (1998) set up a series of concerns in designing a research, those were; epistemology; theoretical perspective; methodology; and methods

To begin with the justification and motivation behind creating research questions, the researcher believes that a charity performance can in fact be measured because of the academic interest, understanding, knowledge and previous experience obtained from her study, work and culture, as well as the lack of comprehensive empirical evidence on the research topic.

Next, it is necessary to broadly explore the methodology of the paramount issues of the study.

In the light of Crotty (1998, p. 3) definition of methodology which is “the strategy, plan of action, process or design lying behind the choice and use of particular methods and linking the choice and use of methods to desired outcomes”: This chapter is structured as follows; section (6.2) starts by outlining the research questions and objectives. Section (6.3) explains the post-positivist philosophy which was the theoretical perspective that was adopted to conduct this research. The deductive and inductive approaches are demonstrated in research design section (6.4) and section (6.5) explains the research strategies; mixed methods which are quantitative and qualitative. Research methods in previous studies are outlined in section (5.6); followed by the data collection methods delineated in section (6.7), which includes the literature sources as a secondary data, in addition to the self-administered questionnaire; section (6.8) as an instrument chosen for quantitative data collection, this section consists of six sub-sections as follows; structured questionnaire (6.8.1), components of questionnaire (6.8.2), pilot study (6.8.3), validity and reliability (6.8.4), questionnaire sample (6.8.5) and administering questionnaire (6.8.6). The next section (6.9) describes the process of analyzing data: including data preparations, coding, entry and analysis in sub-sections (6.9.1, 2, 3, 4). Section (6.10) delineates the semi-structured interview, with sub-sections of sample of pilot study, pilot study, process of interview, NVivo, and credibility and validity (6.10.1, 2, 3, 4, 5). The difficulties that faced the researcher are revealed in section (6.11), also the research ethics are discussed in section (6.12). Finally, the chapter is summed up in the summary section (6.13).

Thus, the research design framework is based on the elements as illustrated in Table (6.1);

Table (6.1): The elements of the research paradigm

Research Paradigm	
Epistemology	Objectivism
Theoretical Perspective	Post-positivism
Ontology (nature of reality)	a reality; with probability
Axiology (nature of ethics)	Respect privacy; Informed consent justice/equal opportunity
Rhetorical (language of research)	Formal Based on definitions use quantitative words Impersonal
Research approach	Deductive & Inductive
Methodology; Strategy	Mixed Method
Timeframe	Cross sectional
Methods	Secondary data Questionnaire Semi-Structured Interview Sampling Measurement & scaling

6.2 - Research Questions and Objectives

The research questions were descriptive and exploratory in nature, and were:

1. What performance measurement models could be appropriate for use within the charity sector?
2. What are the current performance measurement approaches practiced within the charity sector in Saudi Arabia?
3. What are the critical success factors that have an influence on measuring performance in charities?
4. How could alternative performance measurement approaches aid the charity sector in Saudi Arabia?

The charity organization as a phenomenon needs to be illustrated through describing its different aspects and complexity, the reality of PM and CSFs of a charity as fundamental concepts of the research that it seeks to understand, describe, and explain (Morse, 2003; Shields 1998); especially when the study enquiry is paired with categories and models. A number of scholars investigated charity and non-profit organizations through a descriptive stance: Al-Dakhil (2010); Al-Najem (2009); Al Turkistani (2010); Iffhad (2010) and the dissertations of Al-Enzi (2006) and Al-Harbi (2003) relied on the descriptive research to study charities in the context of KSA. Thus, this research applied mixed method to bridge the gap in this area.

Applied adequate methods should be selected after conceptualizing the research questions (Erzberger & Kelle, 2003). It is thus clear that the researcher's decision to select mixed methods based mainly on its appropriateness to answer the research questions and fulfils the research objectives. The researcher aims to critically appraise the PM practices in Saudi charity sector, to achieve this goal, the research pursued the following objectives;

1. Investigation of PMMs that could be appropriate for use within the charity sector.
2. Examining how the Saudi charity sector measures its performance.
3. Identifying the CSFs that influence the measurement of charity performance.
4. Critically appraising how the alternative PMMs could aid the charity sector in Saudi Arabia.

6.3 - Post-Positivist Philosophy

The philosophical literature provides the researcher with many perspectives; however, a researcher's decision upon a certain methodology requires significant consideration, which is the potential of chosen paradigm to facilitate answering the research major questions; such as 'How to research?', 'What to research?' and 'Why research?' (Holden et al., 2004)

According to Morgan (2007) there are consensual set of beliefs about the nature of reality, knowledge, values, and practices that guide a field of research and consequentially influence the researcher's way to create knowledge, these worldviews are called paradigms or frameworks

The theoretical perspective was defined by Crotty (1998) as the philosophical stance informing the methodology and thus providing a context for the process and grounding its logic and criteria, while epistemology is defined as the theory of knowledge embedded in a theoretical perspective and thereby in the methodology.

In fact, the researcher believes that measuring performance as a practical role of non-profit management could be studied by a neutral perspective. Currall and Towler (2003) stressed the significant attempt of managerial and organizational scholars who adopted the positivist stance of the natural sciences; however, the assumptions behind this approach are deeply about the nature of social science itself. its suppositions include: that ontology relates to the nature of reality, epistemology concerns the study of the nature of knowledge and how to gain it (Holden et al., 2004) and axiology involves the role of values in research (Onwuegbuzie & Leech, 2005).

The lack of clarity and consistency of the social science terminology in management and organisational disciplines, specifically PM, need for more objective methods to establish and create distinct epistemology, as (Holden et al., 2004) asserted, much organisational science research has been based on the assumption that reality is objective and attainable, thus knowledge can be identified and communicated to others. Philips and Burbules (2000) referred to the work of some philosophers such as Nancy Cartwright and Ian Hacking who emphasize the scientific practice as a type of positivism; Post - Positivism that could apply to social sciences. Likewise, Thompson (2011) highlighted the debate amongst management scholars about the most effective way to develop theory within organizational studies, especially at the ontology level. For example, whereas logical

positivists believe that management science or knowledge corresponds to objective truth, believers of the social dynamic and uncertain nature of management research, contradict that tenet.

Therefore, there is no a single consensus among organisational and academic members about the appropriate methodology to study management and other similar specialty area, such as public administration and non-profit organizations, however, a number of scholars have considered pragmatism tenet as a promising and practical paradigm to sufficiently investigate large scientific fields, including organisational studies.

For instance; Vaara et al., (1999) suggested that strategic management as a practical competence requires practical knowledge that exist in pragmatic theoretical perspective; Shields et al., (2013) emphasised the pragmatism philosophy in studying public administration; KeleMen and Rumens (2013) asserted that pragmatism offer scholars of organization studies understanding of the dynamic processes and practices of organizational life.

Despite the fact that the pragmatism doctrine assumes a perfect paradigm to carry out a research, I disregard it for two reasons; **firstly**, pragmatism emphasizes an ultimate goal, which seems for this research to represent a consultant role and therefore beyond its scope. KeleMen and Rumens (2013) described American pragmatism as a practical and anti-foundationalist philosophy that focuses on the future. **Secondly**, pragmatism considers that truth is determined by its prediction of future experience and rejects any notion of absolute truth, while the epistemology scientists argue that the day-to-day life context hardly compared to the higher context of science (Capps, 2000, cited in KeleMen & Rumens, 2013), in which would produce results beyond this research borders

However, because of the notion and aim of the research enquiry, I borrow two pragmatism principles to determine my research paradigm, these means were; ‘which works out most effectively provides a standard for the determination of truth’ (Crotty, 1998), and

‘community of inquiry’ which illustrated by KeleMen and Rumens (2013) as any group of individuals involved in a process of empirical and theoretical inquiry and share a scientific attitude to the problematic situation.; Thus to avoid the dilemma of sceptical epistemology around pragmatism I decided that the best methodology to adopt for this investigation would be Post – Positivism philosophy, as discussed in the following section;

Historically the emergence of Post-Positivism resulted from the discrediting of Positivism in the social and behavioural sciences between the turn of the 20th century and the World War II. Because of the importance of unobservable feelings and thinking in human experiences, postpositivist psychologists reject the positivists’ narrow view, although postpositivists still believe in objectivity and generalizability, they modify their approach to understandings of truth based on probability, rather than certainty (Gray, 2013), and Mack (2010) has often pointed out, positivists stress probability more than absolute certainty.

in addition, because of the rise of the qualitative research paradigm, according to Onwuegbuzie and Leech (2005) Post-Positivism represented a compromise between the quantitative and qualitative research paradigms, the two paradigms that share the belief of constructed reality, value-laden research and the importance of the scientific method; particularly methodological appropriateness

One of the most important implicit goals of my study is that the attempt to contribute to welfare, charitable, and non – profit theoretical areas; therefore, I employ the Post – Positivism philosophy because of the following;

1. This doctrine has approximated, roughly plausible, definite and little arguable features that are essential to executing such a topic.

2. It provides my investigation with the appropriate means to better understand the context of the research; the charity sector, both in western and Arabic perspectives.
3. Its objective stance is aligned with the various unbiased PMMs' principles.
4. Its aspects are flexible compared to the fixed aspects of positivism, permitting the examination of the proposed PMM and CSFs, and predicting the relation between questions' variables of the research.

However, the criticism and review of logical Positivism reformat it to Post –Positivism, which is not a rejection of the scientific method but a response to the review of positivism. Positivism and Post – Positivism still rely on the same core assumptions: ontological realism, objective truth and experimental methodology (Philips & Burbules, 2000). The fundamental concept is that of the researcher's ontological assumption and what is the concern of reality, Crotty (1998, p. 10) remarked that “each theoretical perspective embodies a certain way of understanding what is (ontology) as well as a certain way of understanding what it means to know (epistemology)”, also Scotland (2012) emphasised the need for researchers to determine their perceptions of reality or what Blaikie (2000) called the nature of social reality and its constitutes Therefore, Willis (2007) summarised major similarities and difference between the two doctrines as follows; positivists and post-positivists are alike in their view of major issues (as illustrated in Table 6.2 below): both of them see the nature of reality as external to the human mind; research aims to find universals; scientific method and objective data are standards; finally, research guides practice; and the activities are separate. However, the two worldviews contrast in their view of the meaning of data: positivists consider it to be a mirror to reality and a means to develop theory, while postpositivists adopt the falsification possibility and use data to test theory, as Popper (1963) explained that the possibility to refute false beliefs is more than to verification of a belief as true,

Table (6.2) Differences between Positivism and Postpositivism

Major Issues	Positivism	Post-positivism
Nature of reality	External to human mind	External to human mind
Purpose of research	Find universals	Find universals
Acceptable methods and data	Scientific method Objective data	Scientific method Objective data
Relationship of research to practice	Separate activities Research guides practice	Separate activities Research guides practice
Meaning of data	Mirror to reality Used to develop theory	Falsification Used to test theory

Source: Willis (2007)

Nevertheless, the previous major issues vary in levels and degrees between both approaches; Post-Positivism recognizes scientific reasoning and common-sense reasoning as basically the same process and only varying in degree. In addition, while science persistently targets the most accurate reality, Post – Positivists doubt this certainty and allow for some imperfection and probability (socialresearchmethods.net, n. d)

Moreover, Post – Positivism is an adequate stance to study this research, thus far, as Wildemuth (1993) asserted, Post – Positivism permits methodological pluralism and application that appropriately facilitates answering the particular research questions and maximizes the generalizability of the findings to a larger population. So far, this section has focussed on the study’s theoretical perspective. The following section will discuss the research design; deductive and inductive approaches related to Post –Positivism.

6.4 – Research Design

As was pointed out in the methodology outline, a mixed approach has been adopted to investigate the study; Willis (2007) asserted that central to the entire discipline of Post - Positivism are the concepts of deductive reasoning to hypothesise theories that could be tested, and the empiricism that emphasises that observation and measurement are the scientific key of research. Bryman and Bell (2007) and Gray (2013) defined the deductive

stance as beginning with a universal view of a situation, then moving to a sum of its particulars; in contrast, the opposed stance of induction moves from fragmentary details to a connected view of a situation. In an elaborated definition, Saunders et al. (2009) characterised a deductive approach as a creation of theory based on the available literature, and existing findings that are tested through observation; whereas, according to Bryman & Bell (2007) the inductive approach is a devise to create theory through observation, then data analysis.

So far, the deductive process involves what Bryman and Bell (2007) called a “top-down approach”, in order to utilize the right lines, researchers should begin with the epistemological stance, deciding on the approach to use, then selecting data gathering tools (Gray, 2013).

equally important that the researcher also applies the inductive approach, Castro et al. (2010) and Creswell (2003) that the inductive approach provides the researcher with deep understanding and more potential explanation about a research idea, thus I chose the mixed approaches to overcome the following deficiencies in each approach because of the following;

1. Inductive approach moves from specific observations to broader theories and conclusions, which involves higher degree of uncertainty, as Saunders et al (2009) argued.
2. Bryman and Bell (2007) demonstrated that the deductive process is highly consistently organized, that each new step follows the previous in a logical sequence and the conclusions are drawn through logical reasoning.
3. A review of the literature, in fact, indicates many cohesions between a deductive methods and PM

6.5 – Mixed Methods

Currall and Towler (2003) contended that organizational and management researchers often acknowledge that neither qualitative nor quantitative methods are inherently superior; rather, the research objectives should determine the appropriate method(s). However, Currall and Towler pointed out that quantitative methods historically were the choice strategies of organizational and management researchers.

Creswell (2003) and Johnson and Turner (2003) defined pure quantitative research as confirmatory, deductive, structured, closed-ended, controlled, and linear research that results in quantitative data., Newman et al. (2003) illustrated quantitative techniques as a quantitative paradigm designed to examine research questions, variables or hypotheses that are measured in numerical and objective ways.

In detail, Tashakkori and Teddlie (2003) proposed three general stages of quantitative research processes that represent three dimensions of the research, these are; conceptualization stage, which shows the type of investigation that has (deductive questions, objective purpose and value neutral); method stage, which refers to the type of data collection and operations, these are mainly numerical data and statistical analysis; finally, the inference stage, which is the type of analysis and inference that consists of abstract explanations and understandings, objective inference and is value neutral.

Hence, Currall and Towler (2003) highlighted that quantitative research is advantageous, as its quantitative standardized measures allowed for inferential statistics (e.g., correlations, regression coefficients) and standardized statistics yield the development of cumulative findings. Also, Morse (2003) remarked that quantitative projects are better delineated and more focused than qualitative methods. Furthermore, Blackstone (2012) and Castro et al. (2010) outlined the strengths of the quantitative as being accurate operationalization and measurement of a specific construct and testing of research hypotheses. However, a quantitative approach has its disadvantages; it might lack

information about causation between variables, and the data collection technique may misrepresent the study phenomena (Currall & Towler, 2003). Also, Castro et al. (2010) argue that measurement in a quantitative approach typically separates information from its original context. In this case, however, by analyzing data from a much larger and more representative group of the study, an investigation is able to identify more general factors of the study context (Blackstone, 2012).

Despite of the fact that the qualitative strategy affords an in-depth analysis of a complex context, it also has disadvantages. Castro et al. (2010) delineated them: the qualitative approach includes difficulties in the reliable integration of information and assessing links between cases, or constructs. In addition, Castro et al. stated that purely qualitative studies lack well-defined prescriptive procedures, which lessen the potential to draw definitive conclusions, an important aspect of scientific research, and it often has small or unrepresentative samples which threaten the production of generalizable findings.

Although the mixed methods or integrated quantitative and qualitative strategies are the dominant paradigms in scholarly sphere, there is no perfect methodology that will avoid any bias (Kim et al, 2011). Despite to the increasing interest in applying mixed methods, according to Harwell (2011) the two approaches originate from very different theoretic perspectives. Onwuegbuzie and Leech (2005) demonstrated that quantitative and qualitative research paradigms operate under different ontological, epistemological, and axiological assumptions about the goal and nature of research. However, both paradigms have similar features, such as: observation, data reduction, description and interpretation, statistical procedures, analytical techniques, generalizations, and finally quantitative and qualitative research traditions lie on the same epistemological continuum.

It is also worth noting that Currall and Towler (2003) state that while mixed methods are more frequent in management literature over the past 10 years, a combination of methods is still rare, and that many researchers who combine qualitative and quantitative methods

tend to collect qualitative data, only to quickly abbreviate it through the use of quantitative methods.

In spite the view of “quantitative work as thin scholarship” (Sandelowski, 2003), House (1994 cited in Maxcy, 2003, p. 17) refuted that claim, noting that even when methods are different, "the findings from them blend into one another in content", so that quantitative findings contain qualitative interpretations and vice versa. Further, Sandelowski (2003) labelled a mixed methods study as a way to be methodologically fashionable despite the competing and often contradictory nature of reality behind both overarching worldviews and set of beliefs; he exemplified the case as when a standardized questionnaire contains one or two open-ended questions at the end: it would hardly be considered an example of mixing qualitative with quantitative methods.

Because of the limitations in both strategies, it is now necessary to adopt the mixed methods and explain it; mixed research methods created in 1959 by Campbell and Fiske who used multiple methods to study validity of psychological traits, then many researchers mix methods, and immediately approaches associated with field methods such as interviews. Further, writers develop procedures for mixed methods strategies with various terms such as multi and combine methods, for example; combined qualitative data with quantitative data to neutralize biases of each method (Creswell, 2003, p. 22). According to Mahmood (2010) summary of mixed methods: **Qualitative:** Exploratory or bottom–up: the researcher generates a new hypothesis and theory from the data collected. **Quantitative:** Confirmatory or top-down: the researcher tests the hypothesis and theory with the data. Qualitative research has become an accepted legitimate form of inquiry in the social sciences, and researchers of all methodological persuasions recognize its value in obtaining detailed contextualized information, because social phenomena are so complex (Creswell, Plano, Gutmann, & Hanson, 2003). It can summarize the quantitative and qualitative characteristics in Table (6.3);

Table (6.3): Quantitative & Qualitative Characteristics

Criteria	Qualitative Research	Quantitative Research
Purpose	To understand & interpret social interactions.	To test hypotheses, look at cause & effect, & make predictions.
Group Studied	Smaller & planned selected.	Larger & randomly selected.
Type of Data Collected	Words, images, or objects.	Numbers and statistics.
Form of Data Collected	Qualitative data such as interviews & reflections.	Quantitative data based on measurements & instruments.
Type of Data Analysis	Identify patterns, features, themes.	Identify statistical relationships.
Objectivity and Subjectivity	Subjectivity is expected.	Objectivity is critical.
Role of Researcher	Knowing of Researcher biases & participant characteristics	unknown of researcher & biases & participant characteristics
Results	Less generalization of particular findings	Generalizable findings
Scientific Method	Exploratory or bottom-up	Confirmatory or top-down
View of Human Behavior	Dynamic, situational, social, & personal.	Regular & predictable.
Most Common Research Objectives	Explore, discover, & construct.	Describe, explain, & predict.
Focus	Wide-angle lens; examines the breadth & depth of phenomena.	Narrow-angle lens; tests specific hypotheses.
Nature of Reality	Multiple realities; subjective.	Single reality; objective.
Final Report	Narrative report with contextual description & direct quotations from research participants.	Statistical report with correlations, comparisons & statistical significance of findings.

Source; Mahmood (2010)

6.6 - Research Methods in Previous Studies

As discussed above, there is no perfect method that will avoid any methodological weakness. However, selecting a research method should comply with the research

philosophy, approach, strategy and research objectives and context. Notably, Morgan (2006) argued that even though researchers had proposed several PMMs over the previous ten years to evaluate the performance of non-profits, they had yet to agree on any one standard of measurement because most models had not been empirically tested.

As reviewed and discussed in previous chapters regarding the domain of the research areas; PM, CSFs, performance management and measurement of the charity sector, there are numerous studies that have applied various paradigms, strategies and methods to describe, explore, investigate, examine and propose PM in different sectors from different viewpoints. Moreover, a considerable amount of literature has been published on PM in charity management that only demonstrate a complete methodological paradigm to a small degree; the following studies exemplified that;

6.6.1 – Studies of PMM and CSF in different sectors and their applied methods

1. Study → PM or Own Model + CSFs + Method

1. Dexter (2010) determined the CSFs for developmental team projects by choosing a paradigm of non-positivist methodology for an inductive approach in a single case study and employed multi-methods within an action research consisting of questionnaires and focus groups; ‘mixed-method’
2. Manville et al. (2012) carried out mixed method; a structured survey of 200 managers and semi- structured interviews investigation into the Six Sigma and Lean Six Sigma CSFs.

6.6.2 – Studies of PMM and CSF in non-profit and charity sector and their applied methods

3. Study → NPO, & Charity + PM or Own Model + CSFs + Methodology

1. Iwaarden et al. (2009) based on mixed methods; internet questionnaire survey and case studies; interviews; they identified criteria that influence donors’ selections of a charity, which was the charity’s effectiveness

2. Sheehan's (1994) doctoral thesis employed a blend of quantitative and qualitative strategy to explore a goal-attainment measure designed to measure mission accomplishment as a measure of effectiveness of philanthropic organisation. The researcher deployed mixed methods; questionnaires and six philanthropic organization case studies.
3. Study → NPO & Charity + PM or Own Model + Method [implicit]
Hwang and Powell (2009) examined the association between professionalism and rationalization by empirical analysis of face-to-face interviews in a random sample of 501 operating charities and utilising descriptive statistics and ordinary least squares regressions model [quantified the qualitative data]

6.6.3 – Studies of non-profit and charity sector in Saudi context and their applied methods:

In spite of the increasing and growing research of charity management in Saudi context, few empirical studies consider a whole scientific methodology; the applied methods are often limited to a descriptive stance, a quantitative approach, and a questionnaire survey. Thus, in view of the lack of empirical investigations based on a consolidated paradigm, the present research might enrich this area by carrying out study based on a scientific paradigm and reviewing previous scholarly efforts in the Saudi charitable sector. In addition, Abdulslam (2014) asserted that applying the same research design used by researchers belonging to the same context strengthens the study's consistency, validity and reliability. In the following list there are some examples of these studies;

1. Alshammari et al. (2014) exploratory study based on a survey question of (NPOs) in Saudi to assess the relationship between organizational innovation, which is represented by five dimensions, and organizational performance
2. Al-Turkistani (2010) proposed a classification model to assess various components and areas of charity associations, he applied descriptive, analytical approach and mixed methods consisting of questionnaires and interviews

3. Iffhad (2010) study offered a classification model to categorize Saudi charities; the model was made up of multi characteristics; the study was descriptive and statistically analysed the questionnaire that was a main instrument
4. Al-Dakhil (2010) in his descriptive study to determine the different accountability standards used in Saudi charitable organizations, employed three mid-range theories; Open system; Social exchange and Communication theory. The main method of the study was questionnaires
5. Al Ghareeb & Al Oud (2010) explored the trust and accountability standards that influenced donors to fund a specific charity, by applying a questionnaire technique the researchers achieved the study's objectives.
6. Al-Yaffi et al. (2010) study aimed to design administrative and financial systems for charities in Saudi to achieve the optimum utilization of resources and control of activity, the applied part was based on a case study; interviews of charitable warehouse directors in Taif
7. Al-Enzi (2010) ethnographic study of 'the easiest way to reach the needy' applied on Albr Charity in Haffer Albatin province, employed interviews method in a qualitative approach.
8. Al khrashi (2008) investigated the quality application role to develop and improve charity performance; he deployed questionnaires exclusively to Alber charities in Riyadh
9. Alabdulkarim (2007) attempted to conceptualize the process of exchange between women's charities in Riyadh; she employed three mid-range theories, which were; the Systems Theory, Interorganizational Relations Theory and Social exchange theory. Further, she used a social survey questionnaire as a main tool to generate the research data

10. Al-Enzi (2006) Master dissertation of the factors affected women's participation to charities used a descriptive approach and employed questionnaire to women volunteer in Riyadh Charities
11. Fouda (2005) an exploratory study of financial control in the charities in Saudi; adopted an analytical inductive approach by reviewing the field literature to determine the characteristics of monitor systems that are appropriate for charities. Further, for the practical side she applied the inductive and deductive approach to estimate the degree of commitment to applying these regulations through interviews with a random sample representing 24 charities
12. Kawther et al. (2005) relied on descriptive analysis based on reviewing literature then interviews to evaluate the role of non-profit organizations in Saudi
13. Al-Harbi (2003) Master dissertation of the preferable and adequate leadership style of Saudi charities leaders, had a descriptive approach and two types of questionnaire survey

Therefore, the literature on the research subject has varied in its methodological, philosophical and theoretical disciplines because of the nature of social science itself and the way in which it might be investigated and comprehended (Alenizi, 2001). So far, my research would be one of these studies employ mixed methods and theoretically contribute knowledge to the speciality of PM in charity sector. The next section discusses the research methods of this study.

6.6.4 –The Predictive Models and Multiple Linear Regressions in previous studies

A number of previous research projects have employed regression analysis to assess the potentialities of their proposed predictive models; for example, Alshammari et al. (2014) study aims to assess the relationship between organisational innovation, which is represented by five dimensions, and organisational performance in Saudi non-profit organisations by conducting correlation and regression analysis. They developed a model

to predict organisational performance, which was found to be excellent in two dimensions of organisation innovation: innovative process and innovative learning.

Brooks (2004) applied the regression analysis to discuss two alternative approaches for evaluating non-profit fundraising practices. These approaches were simple financial ratios and adjusted performance measures. Regression-based metrics designed to simulate measures free from environmental influences were found to be the best linear model of effectiveness given the available data. Furthermore, a study of the influences of professional values and practices on rationalisation in the non-profit sector, conducted by Hwang and Powell (2009), examined the following rationalisation factors: use of strategic planning; independent financial audits; quantitative program evaluation, and consultants, by using ordinary least squares regressions that modelled the level of organisational rationalisation.

The investigation of the relationship between board performance and organisational performance in non-profit organisations carried out by Brown (2005, cited in Herman & Renz, 2008) used a regression analysis of net revenue, and found that after organisational size and age were accounted for, board performance had no statistical effect on net revenue. However, the interpersonal competency of board members is significantly related to organisational performance.

Likewise, Hayes and Millar (1990) employed a multivariate regression system of simultaneous equations and a translog cost function specification to analyse financial measures in a non-profit setting; they found that translog cost function coefficients provide essential information about variability in input cost shares for measuring production efficiency.

In addition, Morgan (2006) wrote a dissertation that examined the applicability of stochastic frontier analysis to measuring the performance of non-profit organisations. This model is a robust econometric technique that uses regression analysis to estimate a

conventional cost or production function. The study's results indicated that a truncated translog production model with explanatory variables is an appropriate specification for measuring non-profits' technical inefficiency. Significantly, the size variable was also found to have the greatest influence on technical efficiency and a positive effect on the performance of non-profit organisations.

For the purposes of developing a performance measurement framework that accommodates existing frameworks, Rouse and Putterill (2003) employed statistical regression, data removal, factor analysis and structural equation modelling to organise the literature around three interrelated components of performance that included evaluation style, incentive structure and strategic management issues concerning the alignment of strategic goals to the organisation's internal processes.

Chileshe and Haupt (2005) examined a proposed theoretical model that related the effectiveness of construction project management (CPM) with CSFs by using the structural equation modelling technique. The research identified six factors which are critical for the effectiveness of CPM. The study also highlighted the benefits of modelling factors using traditional methods such as bivariate correlation and multiple regression analysis techniques to extract factors of CPM.

In contrast, a study by Rickards (2003) highlighted the disadvantages of using regression analysis. The study attempted to create a balanced scorecard with a reasonable number of indicators and appropriate benchmarks for them, and evaluate overall management performance against those benchmarks. Regression analysis was employed but it was found that it assumed that all observed firms combine their input factors in the same way, despite the practical variations in production technology; regression analysis can only determine average values, which do not actually occur in any of the units examined, because they neither represent best practice nor exist in the real world, and finally,

although regression equations can include several inputs, they cannot be used to analyse a single output at a time.

6.7 – Data Collection Methods

This introductory section provides an overview of research methods. Creswell (2014) referred to research methods as specific activities designed to generate data such as questionnaires and interviews. Greener (2008) maintained that the research methods help a researcher to be definite and clear about the research, in addition to ensure the research validity and appropriateness of data sources, collection and analysis. Also, Crotty (1998) points out that the methods are the techniques or procedures used to gather and analyse data related to research questions. Thus, that the term ‘method’ relates basically to the research instrument(s) of data collection or techniques, while the methodology is based mainly on the philosophy and the approach or paradigm of the research (Sandelowski, 2003).

Correspondingly, as many research procedures are typically linked to certain paradigms, this research’s methods as linked to the proposed framework consisting of these elements: philosophical assumptions; post –positivism; inquiry strategies; quantitative and qualitative approaches and methods; literature sources, questionnaire and semi-structured interview, that include procedures of data collection, analysis, and writing up the research report (Creswell, 2003)

Bryman & Bell (2007) mentioned that the data collection could be divided in two types, primary and secondary. In this study primary data collection is obtained through the questionnaire and semi-structured interview, and the secondary data was the reviewing of the literature relevant to the study field. Thus, the research objectives have been achieved by using both components of research methods.

- The Literature Sources

The secondary sources refer to the available data and information of a topic in its public domain; Greener (2008) acknowledged these sources as published books and articles in journals, government and international body publications, in addition to conferences and academic lectures, sessions, seminars, workshops and different surveys. The literature sources have many advantages, such as: ease, availability, instant and convenient access to the various and numerous academic and scientific sources and web sites of institutions and formal or government organizations, as the web provides an immediate publishing medium (Greener, 2008).

Furthermore, revising and studying the related literature provides a researcher with the essential background and documentary evidence to support the research assumptions, as well as the comparative and contextual data of diverse and multiple disciplines. In addition, as the secondary data has already been collected and studied by other researchers and scholars (for example, Marinova, 2010), it provides a researcher with credible and reliable information of the researched field. Kim et al. (2011) highlighted the important role of literature review as it offers researchers opportunities to identify the current status and expand current research areas into divergent and multiple bases.

However, the secondary data has its limitations; it is challenging in terms of the influence of some viewpoints, especially those that are well conceptualized; besides, it is time consuming because of the linguistic difficulties relating to specific types of academic research.

The researcher systematically reviewed the literature of the published articles, books and other academic sources in the particular research areas and specialities, which were: non – profit and charity management; performance management, specifically performance measurement systems and models and critical successful factors regarding these fields and perspectives; additionally, studying the literature of research methodology from diverse worldviews.

The researcher accessed and used various and divergent scholar databases, such as; EBSCO, JSTOR, MyiLibrary, Emerald, British Library and Universities databases and EThOS, as well as the king Khalid Foundation Database Resources, Scientific Repository King Saud University, Medad (International Center for Research and Studies), in addition to the official websites relating the charity organizations, for example; the MSA's website and Charity Commission in England and Wales, such sites provides the researcher with the governmental documents, reports, statistics, public surveys of population etc.

6.8 - The Questionnaire

With regard to the primary data, the researcher chose a questionnaire as an instrument to generate quantitative data because it was an adequate tool to achieve the research objectives. Such an instrument aligned with the research approach, besides it fulfilled the reliability and validity of the empirical findings (Marinova, 2010). Bryman and Bell (2007) stated that a standardized questionnaire is quite a reliable tool that could be utilized for quantitative method projects. Durham et al. (2011) considered it as a quantitative tool or method that is associated with quantitative research, the questionnaire is well suited for descriptive studies. A number of scholars refer to the questionnaire as a questionnaire survey (Lambert, 2008; Creswell 2003). Saunders et al., (2009) categorised questionnaires as those depending on: self-instruction, a 'self-completion' questionnaire, or instruction through interview, structured questionnaires, and unstructured questionnaire, Oppenheim (2000) demonstrated that the basic rule for questionnaires is the larger the size of the sample, the more structured, closed and numerical the questionnaire. Whereas highly structured and closed questions are useful to generate frequencies of response that yield statistical treatment and analysis, less structured questionnaires are suitable for smaller samples, and tend to be more open and more word-based. There are many questionnaire approaches, such as: on-line (electronic); postal

(printed); delivery & collection (printed) and fax; telephone (electronic/printed) according to the research methods manual of University of Bradford, School of Management (pasadena.edu, 2015)

Significantly, utilizing a questionnaire survey has several advantages. Lambert (2008) found it manageable in relation to involving a wide range of participants who could directly and persistently express their opinions. According to (simplypsychology.org, 2015); questionnaires provide a relatively economic, quick and efficient method of obtaining large amounts of information from a large sample of surveyed people spread over a large geographical area, also it is standardised in the sense that all representative and unbiased sample members are asked the same questions in the same order, which makes the questionnaire easily replicated and easy to check for reliability (Saunders et al, 2009). Furthermore, Bryman & Bell (2011) emphasised that questionnaire results focus both on information gathered and the type of target audience, and could be tested for significance and be generalized. In addition, the questionnaire as an objective investigation method provides a researcher an opportunity to explore sensitive or critical topics (Bryman & Bell, 2011; Oppenheim, 2000).

However, a questionnaire has a number of disadvantages; the format and design of a questionnaire, such as the lack of detail about the extent of the research, might prevent the exploration of complex issues and opinions even where open-ended questions are used, the depth of respondents' answers tend to be limited; also the little control over who completes a postal questionnaire leads to some degree of uncertainty and bias, additionally, the researcher's absence could cause understanding difficulties for respondents. The biggest threat to a questionnaire is the probability of a low response rate, especially for postal questionnaires (sociology.org, 2015).

6.8.1 - Structured Questionnaire

Therefore, I develop a structured, self – administrated questionnaire in order to conduct a cross sectional study to approach different charity organisations at the particular time of generating data. Creswell (2003) referred to cross sectional study as technique of data collection at one point in time.

As aforementioned, the researcher employs a structured questionnaire which reflected the research questions, which were precisely decided in advance. Thus, the study's questionnaire consists of a set of questions laid out in a standard and logical form to elicit information from the selected participants and record their attitudes; also, the questionnaire contains instructions that guide the respondents to complete it.

The structured questionnaire that was independently completed by the respondents is a type of questionnaire known as a self-administered questionnaire, this includes many types such as: intranet-mediated questionnaires which is posted to respondents who return it by return it after completion; the postal or mail questionnaires, or those delivered by hand to each respondent and collected later; delivery and collection questionnaires (Saunders et al, 2009). So, for maximising the responses' rate I selected and designed a self-administered questionnaire which was also adequate for the sample size and type of questions of my research.

Since the PM is a concept that may be derived from the tight financial measurements and official supervision in the perception of the study's participants, the research questionnaire was designed to evaluate the respondents' own interpretation of the various components of the research investigation by providing them with intensive details as deduced from literature, which may not have corresponded in terms of meaning for many respondents in their day-to-day work (Larsson & Kinnunen, 2008).

With respect to the fact that the questionnaire was originally formulated in English, whereas, the mother tongue of the study participants was the Arabic language, the

questionnaire was translated and formulated into Arabic. Thereafter the translated questionnaire was evaluated by a highly fluent independent bilingual professor (Prof. Tahra), then both versions were compared with one another and differences were discussed, and a consensus reached. The final questionnaire was modified in Arabic version which identically corresponded to the English version.

Further, Cresswell (2003) highlighted the importance of language in research in general as a direct instrument of measurement and emphasised how terms must be applied uniformly and consistently

In determining the questionnaire, it contains the following items; the **approved letter** from the MSA that permitted the researcher to formally access to the surveyed charities; the **covering letter** which is associated with most self-administered questionnaires. The message of a covering letter will enhance achieving a high response rate ((Salant & Dillman, 1994)

The study questionnaire also has main sections, which are: the body of the document, which demonstrates key information queries and is made up of the many questions and responses, within this section the questionnaire contains a number of **closed questions** which in turn provide a set of responses or options from which a respondent specifies his/her choice

However, the matrix question may be difficult to complete because it has questions that are listed down the left-hand side of the page in column, and responses listed across the top in a row (Salant & Dillman, 1994).

In addition, some sections with open-ended question were inserted, in which possible responses could be provided. Saunders et al. (2009) pointed out open-ended questions are very useful for exploring sensitive topics concerning beliefs, attitudes... although the researcher used an "other" category with some questions to allows respondents to give

extra information, in their own words' in the cases where the responses may have otherwise been incomplete (Johnson & Turner, 2003).

Moreover, there were the positioning statements where the respondent is asked to agree or disagree with a number of statements. Making use of rating scales, the **Likert Scaled questions** consisted of a five-point scale (Vagias, 2006). These groups of questions aim to collect information to evaluate the respondents' tendencies and current opinions about the research assumption.

In summary, the study questionnaire is a structured and self – administrated questionnaire that consists of closed questions with predefined statements, some open questions and Likert scaled questions; this form of survey is an appropriate technique for the quantitative study

6.8.2 - Components of the Questionnaire

The designed questionnaire consists of **six sections** based on the critical review of the literature and the identified gap in research of the charity performance measurement, especially in a Saudi context. Hence, the questionnaire comprised the following items: inquiry into specific information about the respondent and charity which characterise the research context: closed ended questions, category and multiple choice that aim to describe the current PM practise within the Saudi charities, in addition to open questions in some parts. These open questions were used to collect additional information that may not occur in the secondary data. Finally, the rating scale statements of the Likert five-point scale to evaluate the attitude of the respondents, as Vagias (2006) asserted that a Likert scale is commonly used to measure attitudes, knowledge, perceptions, values, and behavioural changes amongst study participants.

The key structures and statements of the questionnaire related to the research questions and objectives, besides the influence of previous studies on some items. However, in order to answer the research questions with the questionnaire, it was divided into **six**

sections of questions (see Table 6.4). The **First** section includes the respondent's profile and the charity characteristics. In order to explore the respondents' profiles in the form of the surveyed charities' managers, there was a number of multiple choice statements designed to draw a picture of the foremost player in an organization in evaluating charity performance. In most cases the manager of a charity role authorized him or her to assess the charity performance in general. In detail, the job description of the duties of a charity manager explicates that the manager is in a mediated position between the BODs and the different executive departments and committees (The OIMCs' models, 2013), which qualifies him or her to comprehensively and genuinely understand the multi perspectives of the questionnaire issues.

The participating charities' characteristics and information obtained through the second part of section one included the following: multiple choice statements of the number of charity's branches; geographical domain of services; charity's age; charity's speciality; number of charity's beneficiaries; type of charity's beneficiaries, services, programs; charity's capital; and type of charity's financial sources. This group of statements purposed to portray the charity's characteristics as a distinct context of this study which might reveal the factors that influenced the study findings.

This is followed by the **Second** section of questionnaire designed to explore the overall and actual practice of how the Saudi charity measured its performance; there are seven questions, each containing a number of multiple choice statements, that are: **why** is the charity measuring its performance, **who** evaluates the charity's overall performance, what key **indicators** does the charity employ to measure performance, does the charity follow the following steps of **the process** of measuring the overall performance of the charity, **what** staff conduct the charity's PM, **when** does the charity set its overall PM, **who** is the overall PM reported to.

It is important to realize that the basic information of the charity's PM might allow the researcher to conceive an approximate theme about the practical and relatively accurate PMM that would be appropriate for measuring performance of charities in general and in a Saudi context in particular.

Some statements of the **why** measuring performance have been investigated by a number of researchers; for example, Rouse and Putterill (2003) emphasized the importance of accountability, Adcroft and Willis (2005) referred to the role of internal and external factors, and Iwaarden et al. (2009) highlighted the role of standardized reporting system of performance to charity's donors.

A great deal of previous research into PM has focused on the key **indicators**; the most influential studies were Sheehan's (1996) study about mission accomplishment, and the comparisons principles in Anheier (2005) book.

The suggested **process** of measuring the overall performance of the charity was concluded from the work of Al -Turkistani (2010), Bourne et al. (2000) and Henderson et al (2002)

The next section of the questionnaire is the **Third** section which aims to answer the first research question: what performance measurement models could be appropriate for use within the charity sector? In order to evaluate criteria of a charity's PM, this question consists of two parts, which assess the participants' attitude about the extent of: firstly, the appropriateness of the PMMs; and secondly, the characteristics of an effective PMM. Data from several sources have proposed a number of appropriate PMMs for measuring charity performance, such as; Al-Dakhil (2010); Al-Turkistani (2010); Gómez et al. (2011); Hayes & Millar (1990); Hyndman & McMahon (2009); Iffhad (2010); Jayashree & Hussain (2011); Kaplan & Norton (1992); Kim et al. (2011); Kearns (1994); Minkman et al. (2007); The Organizational & Instructional Manual (2009).

The characteristics of an effective PMM are the result of various management areas and organizational studies, for instance, Adcroft & Willis (2005); Best Practices in Performance Measurement (1997); Connolly & Hyndman (2003); Henderson et al (2002); Meng & Minogue (2011).

This is followed by the **Fourth** section that presents the second research question; what are the current PM approaches practiced within the charity sector in Saudi Arabia? The aim of this question is to identify the level of respondents' commitment toward the deduced methods for measuring the overall performance of the charity. Also, this section includes a second part that aims to evaluate the participants' attitude regarding the different standards for evaluation of the charity's performance, as inferred from literature. The **Fifth** section of the questionnaire deals with the third research question; what are the critical success factors that have an influence on measuring performance in charities? The purpose of this section is to recognise the participants' opinion about the most important CSFs that influence the measurement of charity performance; these CSFs have been suggested by a number of researchers as having great effects on measuring performance in various sectors and specifically on the charity sector, for example: De Toni & Tonchia (2001); Bourne et al.(2000); Bititci et al. (1997); Ghalayini & Noble (1996); Meng & Minogue (2011); Freund (1988); Fryer et al.(2007); Andriesson (2005); Al-Turkistani (2010); Iffhad (2010)

Afterward, the **Sixth** section of the questionnaire aims to answer the fourth research question; how could alternative performance measurement approaches aid the charity sector in Saudi Arabia? The purpose of this question is to assess the degree of agreement of the participants' viewpoints with the Charity Evaluation and Classification Models as proposed by Al-Turkistani (2010), Iffhad (2010) and Kawther, et al. (2005) studies.

Because of the verification of these models through thorough and empirical investigation by previous researchers, it has been possible to concentrate on those PMMs as potential

models that might adequately and helpfully evaluate charities' performance. Therefore, the researcher has constituted a number of statements to examine their probable help in assessing charity performance. In addition, these proposed models had standardised components as shown in the universal organizational studies and management, which were suitable for measuring performance in international context as well as in Saudi context. Moreover, the researcher concludes from previous studies in Saudi perspective that the current practice of PM is still under the formal umbrella and the alternative models are still in the early stages to be concerned by charities.

Table (6.4) Association of research questions with questionnaire and related studies

Research Question / Enquiry	Statement / Question
I – The Research Context	1 - The general information of the respondent
	2 - The general information of the charity
II - The Basic Information of the charity's PM	1- Why is the charity measuring its performance?
	2 - Who evaluates the charity's overall performance?
	3 - What key indicators does the charity employ to measure performance?
	4 - Does the charity follow the following steps of the process of measuring the overall performance of the charity?
	5 - What staff conducts the charity's performance measurement conducted?
	6 - When does the charity set its overall performance measurement?
	7- Who is the overall performance measurement reported to?
III- What PMMs could be appropriate for use within the charity sector?	1- The appropriateness of the PMMs
	2 - The characteristics of an effective PMM

IV- What are the current PM approaches practiced within the charity sector in Saudi Arabia?	1- The Saudi charity's methods for measuring its overall performance
	2 - The Saudi charity's different standards for evaluation of the charity's performance
V- What are the CSFs that have an influence on measuring performance in charities?	The most influential CSFs for measuring performance
VI- How could alternative PM approaches aid the charity sector in Saudi Arabia?	The alternative PMMs

The questionnaire is structured with regards to the theoretical framework of objectivism; post positivism; a deductive approach and quantitative strategy, and also based on the review of publications and books related to PM and charity studies.

Some questions are based on the questionnaires used by other researchers. However, some elements of the questionnaire are used by the researcher and these selected elements are used to define questions corresponding to objectives of the study as a whole. Moreover, a reliability test of the questionnaire was conducted prior to the data collection. The measures that were used in the questionnaires section 3, 4, 5 and 6 were the Likert Scale of closed questions. This required the respondent to select from options through inserting '✓' mark of the selected option.

6.8.3 - Pilot Study

A pilot testing of the questionnaire is an important practice on a small-scale study conducted before the main study. It allows the researcher to examine the questionnaire criteria with a few participants so that adjustments can be made before conducting the comprehensive field research. Saunders et al. (2009) pointed out the significant purpose

of the pilot test of the questionnaire before being applied to the final sample. Cohen et al. (n. d), Durham et al. (2011) and Saunders et al. (2009) outlined the main objectives of the pilot study as being that a pilot test allows the researcher to:

1. check clarity of questions, statements and instructions
2. eliminate ambiguities and uncertainty
3. gain feedback on length, timing and appropriateness
4. gain feedback on question type (suitability/feasibility/ format e.g. open/closed/multiple choice)
5. identify redundant and irrelevant items and questions
6. identify sensitive topics and problems
7. identify commonly misunderstood or non-completed and non-response items
8. check leading questions that could bias the respondent's answer
(simplypsychology.org, 2015)

Therefore, the pilot study highlights the essential requirements for the questionnaire to be valid and reliable. The pilot test of the study questionnaire followed the steps set out below:

First; the selection of sample:

1. The researcher selected a sample of pilot study consisting of thirteen charities, which were reflective of the original sample category that was 127 charities categorised as:
 1. 60 Al-Bir charities;
 2. 45 charities based mainly on social services;
 3. 13 charities that specialised in medical and health care services;
 4. 6 women's charities;
 5. 3 charities with specialised services such as environment.

6. The criteria for selecting a charity were based on the published information in the MSA database of charities directory, which included: charity age and type, variety of services, geographical location, speciality, proficiency and reputation of charity.

For instance; the age of selected charities varied between long found and relatively very newly established, also the women charities well represented in the sample.

The chosen charities based on the social services had various range of services and beneficiaries' numbers and types. The charities' locations varied between urban and suburban areas.

7. Each selected charity well represented its category, according to the researcher's review of the previous studies and the knowledge of Saudi society and its institutions, for example, the services of the chosen medical and health care charities were the most successful services.
8. Further, the principle of 'good status' of a charity differs between the successful and proficient charity and the one that was an average charity.
9. The chosen charities were 10.24 % of the whole population.

Second; the process of testing the questionnaire, which was carried out as follows:

1. The evaluation of the construct validity of the questionnaire in English by Prof. Clare who is proficient in statistics.
2. The evaluation of the validity of the questionnaire in Arabic by Dr Fathia, who is proficient in statistics.
3. The general evaluation of the content validity of the questionnaire in Arabic by Prof. Nabil Morsi, a Professor of Business management at Tabuk University, whose research interest is the BSC.
4. The evaluation of the general validity of the questionnaire by Dr Montasir Allam: a researcher and expert of studies of the charity sector at MEDAD.

5. The evaluation of the translation of Arabic version of the questionnaire, then the translation back to English questionnaire version by Prof. Tahra, who is a Professor of Psychology and Statistics and bilingual in English and Arabic.
6. Having received feedback and recommendations, the amendments were made on the questionnaire according to the professional review and comments.
7. The process took place between 23 and 30 Oct 2014.
8. The researcher then contacted sample charities via emails and phone to introduce herself and the research topic and got consent to participate in the pilot test, complete the questionnaire and make further suggestions; then the questionnaires were sent to 13 managers of various charities who assumed to be responsible for PM in their charities, followed up with the charities, received the completed questionnaires; got the feedback and suggestions, the former steps took about 2 weeks, from 9 – 25 Nov 2014.

Third; the pretesting of the questionnaire resulted in the rewording of some questions that were judged inconsistent and changing some items that got high non-response rates. However, some reasons for low variability seemed to relate to “courtesy bias” (Durham et al., 2011); amendment and modification; redrafting of the questionnaire, and further after collecting data; checking it by statistical tests and as a means of providing validity and reliability for the final questionnaire.

6.8.4-Validity and Reliability

As described on the previous part, the reviewing of the questionnaire by various experts, specialists and professionals and the pretesting with a small sample of respondents highlighted areas of confusion and inaccuracies, as well as providing an estimate of the average time each questionnaire would take to complete. This step assures important principles that the research methods should have, namely validity and reliability.

Greener (2008) referred to the key characteristics of validity in research methods that were: face validity; construct validity; internal and external validity.

Blackstone (2012) suggested that **validity** in general is about shared understanding of the accurate meaning of what is being measured, as well as social agreement. Drost (2011) defined validity as “concerned with the meaningfulness of research component” (p. 114).

In detail, Greener (2008) mentioned that the questionnaire featured a **face valid** when it was effectively found by non-researchers to be a valid method or made sense as a method.

The **construct validity** is more complicated because it means that the method must actually measure the concepts and content that it is intended to measure. According to Greener (2008) construct validity or a “measurement” validity is particularly important in questionnaires sent by post, email or completed online because the lack of chance of discussion or clarifying the meaning of a question. On other hand, the **internal validity** of a questionnaire means that the questionnaire has a considerable eligibility to measure what it proposed and designed to measure for (Saunders et al, 2009).

In the case of **content validity**, Saunders et al (2009) explained that the adequate coverage of the investigative questions of a questionnaire means it has a valid content, whereas the adequateness of coverage could be determined by careful definition of the research through reviewing the literature, discussion and assessment by other professionals. Furthermore, the **content validity** is defined as a qualitative type of validity and a means of ensuring that the domain of the concept has been clearly defined by the researcher and the measures fully represent the domain (Bollen, 1989 as cited in Drost 2011).

As a matter of fact, the study questionnaire was revised and assessed by a number of experts and professionals in various areas such as: Statistics, Business management; BSC, Charity Sector Studies, and Arabic and English translation, who confirmed its validity and suggested some amendments and improvements that were made by the researcher.

Equally important is that the questionnaire is a reliable method to assure the quality of

measurement. Blackstone (2012) linked reliability with consistency: if a measure is reliable, it means that it will result in the same outcomes when applied consistently to the same circumstance. However, Saunders et al. (2009) added that the strength of a questionnaire is particularly confirmed if it produces consistent findings at different times and under different conditions.

Further, Drost (2011) asserted that most commonly used technique to estimate reliability is with a measure of association, correlation coefficient, thus the reliability coefficient means the correlation between two or more variables or tests, items, or raters which measure the same thing. To estimate the reliability as a consistency of measurement over time or stability of measurement over a variety of conditions, there are typical methods to test credibility and reliability, such as a certification of research questionnaire, these are: test-retest reliability, alternative forms, split-halves, inter-rater reliability, and internal consistency (Drost, 2011).

Markedly, the most frequently used test to measure the correlation across responses of each question with the other questions in the questionnaire is Cronbach's alpha, which is described by Santos (1999) as a numerical coefficient of reliability. In addition, Smallbone & Quinton (2004 as cited in Drost, 2011) emphasised Cronbach's alpha as a measurement of human behaviour that belonged to the widely accepted positivist view, or empirical-analytic approach, to detect reality. Santos (1999) defined Cronbach's alpha as a test to determine the internal consistency or average correlation of items in a survey instrument to gauge its reliability. Furthermore, it is a measure of the extent to which all the variables in researcher's scale are positively related to each other (analytictech.com, 2015)

In terms of a satisfactory level of reliability, Nunnally (1978) indicated 0.7 or higher to be an acceptable reliability coefficient. However, a satisfactory level of reliability depends on how a measure is being used (Drost, 2011). Panayides (2013) argues that after a certain

point, higher values of alpha do not necessarily mean higher reliability and better-quality scales, thus researchers should be cautious when reporting alpha.

Therefore, Cronbach's Alpha was used to check the reliability of the study questionnaire and it was used to check the reliability of each of the six factors and the total factors. The results are summarized in Table (6.5).

Cronbach's Alpha is a model of internal consistency, based on the average inter-item correlation. However, in an exploratory study, a value over 0.60 is often reasonable, and in the early stage of research, reliability over 0.50 is acceptable for a new instrument (Nunnally & Bernstein, 1994). From table (4.4) it can see that the minimum value for Cronbach's Alpha as a measure for the reliability of all factors of the questionnaire was found to be equal to 0.679, which is high enough to reflect reliability. The reliability of all factors of the questionnaire was found to be equal to 0.971, which reflects the reliability of the data, and which means that the constructs are internally reliable and hence they provide support for the statistical analysis.

Table (6.5) Correlation Analysis Cronbach Coefficient Alpha: Measures the reliability

Factor	No. of Statements	Cronbach's Alpha
The Evaluation of the charity's PM criteria	6	0.679
The characteristics of an effective PMM	26	0.945
The performance measuring practises in the charity organization	4	0.694
The Saudi charity's different standards for evaluation performance	9	0.851
The CSFs that influence the measurement of charity performance	15	0.892
The alternative performance measurement models	5	0.786
Total	67	0.971

6.8.5- Questionnaire Sample

The literature emphasizes the importance of the selection of an accurate and adequate sample to gather research data. Kemper et al. (2003) asserted that the purely quantitative studies typically use larger samples selected through probability techniques. The **population** is defined by Blackstone (2012); Mertons (2005) as cluster of people, events, things, or other phenomena that a researcher is interested in and wants to collect results from in order to draw conclusions at the end of the study. Further, Mertons (2005) indicated that a sample is a group chosen from the population by a researcher in order to collect data; Blackstone (2012) added that the sample is a mass of individuals that are data actually gathered from.

It is also worth noting that the **sampling** process might significantly relate to the internal and external validity from the quantitative perspective. To comply with that the sampling strategy should be based on the following guidelines: the sampling strategy stems logically from the conceptual framework and research questions; generates a thorough database on the type of study phenomena; allows the possibility of drawing clear inferences, credible explanations and generalized conclusions; additionally, the sampling strategy must be ethical, achievable and efficient as well as practical (Kemper et al., 2003).

The representative sample size of the population is strongly related to the **generalizability** of a research or what Greener (2008) and Onwuegbuzie & Teddlie (2003) refer to as an **external validity**, which they define as the extent to which findings or results can be applied to the larger population from which the sample is drawn or even to other contexts and times. Mertons (2005) added that the degree of generalizability can be discussed in statistical terms, depending on the type of sampling strategy that the researcher uses. However, because it is relatively easy to reach large numbers of targets in large sample sizes, questionnaires make it easier for the researcher to generalise their finding from the

sample to the target population (sociology.org, 2015). Greener (2008) referred to a **non-probability** sample as occurring when the researcher has less control over the choice of selection of study participants. The main methods of this type are: convenience sampling; voluntary sampling; purposive sampling; event sampling; and time sampling. On other hand, in a **probability** sample the researcher controls to a large extent the selection of cases and methods. Probability sample methods include: **simple random** sampling, in which the researcher randomly selects sample from a choice of subjects; **systematic** sampling that the selection of cases at numbered intervals; **stratified** sampling, which is the selection of elements from prior separated strata or stratum of target group; finally, **cluster** sampling, which indicates that the researcher surveyed a particular cluster from the subject population (Blackstone, 2012; Greener, 2008). Moreover, Blackstone (2012) delineated a representative sample which contains several of the same population characteristics.

Having introduced the different types of samples for the purposes of this study and for the reasons discussed in the earlier chapters, the researcher chose the cluster sample for this quantitative research, following the procedures outlined below.

The population, for which the sampling frame was drawn from was the entire number of charities in KSA that are registered with the MSA: the demographic characteristics and basic information of charities were obtained from the database of MSA. The selected charities were classified as social services charities by the Agency of Social Development. Thus, Cooperative Societies were eliminated from the population. In addition, Foundations were also excluded because they did not conduct fundraising by the regulations.

So, the total number of the population was (648) charities by 16 July 2014, according to the publication An Abbreviated report of names, regions and addresses of charities (2014), these charities were distributed over 13 regions, as seen in table (6.6).

Table (6.6) Total Number of Saudi Charities

	Region	Number
1.	Riyadh Region	118
2.	Makkah Region	127
3.	Al Madinah Region	49
4.	Al Qassim Region	61
5.	The Eastern Region	68
6.	Asir Region	67
7.	Tabuk Region	24
8.	Hail Region	48
9.	Northern Borders Region	13
10.	Jazan Region	28
11.	Najran Region	11
12.	Al Baha Region	22
13.	Al Jouf Region	12
	Total	648

In addition, the Saudi charities have several specialities that are categorised by the MSA as shown in Table (6.7) (The Organizational and Instructional Manual; Directory 2014).

Table (6.7) Charities' Specialities

	Specialty	Number
1.	Al-Bir Societies: Welfare Charities	485
2.	Awareness Charities	14
3.	Environmental Charities	1
4.	Marriage & Family Development Charities	29
5.	Disabled People Charities	32
6.	Housing Charities	3

7.	Health Care Charities	45
8.	Sheltering Charities	11
9.	Elderly Care Charities	2
10.	Engineering Charities	1
11.	Social Centres	3
12.	Orphanage Charities	14
13.	Productive Families Charities	3
14.	Heritage Charities	1
15.	Maternity & Childhood Charities	4
Total		648

The Agency of Social Development on behalf of the MSA regularly publishes documents, studies and statistical reports and provides large and diverse information about charities. Thus, it can be seen that each region has a diverse set of specialties and services; however, the numbers may differ. For example, all regions' charities have Al-Bir Societies or charities, nearly every region has Disabled People's Charities, Marriage & Family Development Charities and Orphanage Charities. In another instance, charities of Riyadh Region include 28 Health Care Charities, whereas the Makkah Region charities include 14 Health Care Charities (The Organizational and Instructional Manual; Directory 2014). As was mentioned above, the researcher used the cluster sampling strategy by utilizing the official administering classification of charities population that nationally categorized by the MSA which is "natural" clusters that divided the charities population to 13 clusters, then by using the **Probability Proportionate to Size** (PPS) technique (see Table 6.8) which Blackstone (2012) stressed that it is designated as each cluster is given a chance of selection based on its size, it also indicates that larger clusters giving a greater probability of selection and smaller clusters a lower probability (CDC PPS Module; Available at: <http://www.cdc.gov/descd/MiniModules/pps>)

Table (6.8) PPS Sample Technique

N	Region	Charity Number	PPS
1.	Riyadh Region	118	0.182
2.	Makkah Region	127	0.196
3.	Al Madinah Region	49	0.076
4.	Al Qassim Region	61	0.094
5.	The Eastern Region	68	0.105
6.	Asir Region	67	0.103
7.	Tabuk Region	24	0.037
8.	Hail Region	48	0.074
9.	Northern Borders Region	13	0.020
10.	Jazan Region	28	0.043
11.	Najran Region	11	0.017
12.	Al Baha Region	22	0.034
13.	Al Jouf Region	12	0.019
	Total	648	

In addition, because the researcher had access to the names and relevant information of the population of Saudi charities I decided on the **Makkah Region** cluster by using a **single-stage sampling** procedure, which according to Creswell (2003) is a technique when the researcher obtains ‘names’ or individuals’ data, which allows a direct sample of the elements within the total number of clusters.

Cluster sampling has several advantages, such as being more economical, time-efficient, being possible to design for large geographical areas, being practical and easily utilized and increased level of accessibility of cluster elements. However, the disadvantages of this kind of sample might be that it commonly has higher sampling error than alternative sampling techniques may not reflect the diversity of the community and the other elements in the same cluster may share similar characteristics (Ahmed, 2009; research-methodology.net, n. d).

Consequently, all individuals’ charities within the sampling frame of **Makkah Region** were chosen for survey. These large and diverse set of charities consisted from (127)

charities within various types and specialities and included almost all categories of charities. In addition to these sample elements, the charities had characteristics similar to the total pool of Saudi charities (see Table 6.9). However, the charities within the sample were some kind of heterogeneous elements; it missed some type of charities such as the Heritage and Engineering charities that are found in Riyadh Region charities and the Elderly Care Charity which found in Al Madinah Region charities, as shown in An Abbreviated report of names, regions and addresses of charities (2014).

Table (6.9) Charity Specialties of Makkah Region

	Specialty	Number
1.	Al-Bir Societies: Welfare Charities	60
2.	Diverse Social Services Charities	32
3.	Health Care Charities	13
4.	Women Charities	6
5.	Marriage & Family Development Charities	5
6.	Awareness Charities	4
7.	Orphanage Charities	4
8.	Environmental Charities	1
9.	Disabled People Charities	1
10.	Productivity Charities	1
	Total	127

Moreover, as mentioned earlier, the managers of the Makkah Region charities were targeted by the study to complete the questionnaire.

6.8.6 - Administrating the Questionnaires

For a mailed survey, Salant and Diliman (1994) suggested a four-phase administration process consisting of a period of 4 weeks to ensure a high response rate. These phases respectively included: a mailed short advance-notice letter to all members of the sample; one week after a mail-out of the actual mail survey; 4-8 days later, a mail-out postcard follow-up to all members; finally, a mail-out of a personalized cover letter with signature,

questionnaire and a pre-addressed return envelope. Similarly, Saunders et al., (2009) emphasised the importance of following up the postal and internet process of administrating a survey with allowing sufficient time to deliver and collect questionnaires.

The researcher obtained the essential information of all charities in the Makkah Region as listed on the entire directory of the database of MSA ((The Organizational and Instructional Manual; Directory 2014)) in the year 2014, which was the most complete recent year available. The directory included charities names, official contact details and other information.

The researcher thoroughly checked the contact details of the entire sample of 127 charities and found that there were 17 charities that had incomplete, wrong and uncertain contact details, such as their phone numbers, emails or mail address.

The administrating of questionnaire process started 15 – 30 Nov 2014 and the researcher initially approached all charities by phone call and email, where they were available, to confirm the charities' contact details, introduced the researcher, research topic and objectives, which were clearly specified in the covering letter enclosed with the questionnaire. In addition, the researcher kindly requested that the charity's manger or whoever was responsible for PM would fill in the questionnaire, asked about the preferred methods to receive the questionnaire and to persuade them to participate to the study. The total number of charities contacted by the researcher was 110 charities; these included two charities that politely excused themselves from taking part of the study because they were newly established and had not yet performed measurement duty, in addition to one charity that had been closed by the MSA.

Meanwhile, the researcher obtained an approved letter from the MSA on 5 Dec 2014 to permit her to access the charities and encourage them to cooperate with the researcher and facilitate her mission.

The **First** shot occurred on 6 – 14 Dec 2014. From the list of confirmed contact details, the researcher, with a covering note, emailed 45 questionnaires, handed over 16 questionnaires, faxed 13 questionnaires and mailed one questionnaire to the charities, according to their chosen ways to obtain a copy of the questionnaire. As a result, the researcher received two completed questionnaires.

The **Second** stage was conducted between 15 - 30 Dec 2014 when the researcher emailed or mailed the questionnaires, in case the email address had been not active, to 31 charities that said they had not received the questionnaire. In addition, one questionnaire was faxed. The researcher had tried to make phone calls to these charities but did not get responses, despite using the official contact details as available in the directory.

Up to this stage in the process, the researcher had received 7 completed questionnaires from the charities first approached.

The **Third** stage was conducted between 31 Dec 2014 – 15 Jan 2015, the researcher followed up with the charities by phone calls and emails, and eventually a further 27 charities returned questionnaires.

The **Fourth** stage was conducted 16 – 30 Jan 2015 by phone calls and emails, with another copy of the questionnaire, a reworded covering email and a reminder to further emphasise the importance of completing the questionnaire. This was sent to non-responsive charities; as a result, the researcher received 29 further completed questionnaires.

Lastly, the latest responses were collected between 31 Jan – 15 Feb 2015 with 10 completed questionnaires.

The total number of questionnaires returned was 75 out of 110 questionnaires; however, there were 4 questionnaires that lacked essential information and had uncompleted sections, thus there are 71 acceptable questionnaires.

Saunders et al. (2009) explain that confidence in a questionnaire will be higher if it is administered by phone or email; the main advantage of administering questionnaire methods is that the right person responds and the criterion of covering a large sample or geographical spread can be met.

Response Rate: In the end the researcher gained access to 110 charities out of the total number of 127 sample charities, with a success percentage rate of 86.61 %, the response rate in total was 68.18 %, the two charities apologised to participate was 1.20 %, one charity that ceased operation with rate 0.91%, and 4 returned questionnaires were disregard with percentage of 3.67 %, the non-respondents was 29.10 % despite many unsuccessful attempts to convince them to complete the questionnaire.

The usable questionnaires yielded a response rate of 55.91%. {75, 2, 1, '4', 32, 71 ÷ 110}

6.9- Analyzing Data

The completed questionnaires were coded and initially entered into the Statistical Package for Social Sciences (SPSS) programme to analyze according to the protocol described below:

6.9.1- Data Preparations

A total of 127 questionnaires were distributed to the charities existing in the Makkah Region. The usable questionnaires received numbered 71, which represented 56%, the raw data of the returned questionnaires were encoded into a form that could be easily be statistically manipulated to answer research questions and verify and achieve the research aim.

6.9.2- Data Coding

Different coding systems were devised to categorize the raw materials represented in the questionnaires in an accessible manner for later analysis of the data. This was done as follows:

The demographic information of the questionnaire respondents (e.g. age, gender, qualification, etc.) and demographic information of the Charities (such as Number of branches, Geographical domain the Charity serves, Charity's age, etc.) were categorized according to their response to each and every aspect was explored using **Nominal** or **Ordinal** Scales measurement levels. For example, there were six classifications for the Geographical domain the Charity Serves (1 denotes City or Town, 2 denotes County, 3 denotes many Counties in its Region, 4 denotes all Counties in its Region, 5 denotes Some Regions of KSA and 6 denotes all Regions of KSA) which is nominal. Meanwhile, a Charity's age was categorized in five different ordinal level of measurement (1 denotes Less than 5 years, 2 denotes from 5 years to less than 10 years, 3 denotes From 10 years to less than 15 years, 4 denotes From 15 years to less than 20 years and 5 denotes From 20 years or more). The Multiple Response variables were coded as 0 for not chosen and 1 for being chosen. Also, each variable included in the study was coded using the appropriate code. The aim of having all this information was to have a descriptive analysis of the context and characteristics of the Charities investigated in this study and so that they could be used to compare and contrast the performance/attitudes of the study factors. The questionnaire had six factors (latent variables) and each one was reflected or constructed through many statements. The codes used to express these statements were based on Weights that reflected opinions, according to the following codes: 0 (or missing) for Not Applicable (NA), 1 which means "Strongly Disagree" (SD), 2 means "Disagree" (D), 3 means "Neutral" (N), 4 means "Agree" (A) and 5 means "Strongly Agree" (SA). The Likert scale was used to treat these factors (Abdelfattah, 2013).

The Likert scale is a psychometric response scale primarily used in questionnaires to obtain participant's preferences or degree of agreement with a set of statements; also it is non-comparative scaling technique and unidimensional, which measures a single attribute (Bertram, 2007).

Hence, Bertram (2007) stated the Likert scale's strengths is that it is simple to construct, and is likely to produce a highly reliable scale that is easy to read and complete for participants, whereas its weaknesses are the bias of central tendency and compliance; for example, participants may avoid extreme response categories. There is also a danger of acquiescence bias, whereby participants may agree with statements as presented because they believe it to be the 'correct' answer: or social desirability bias, whereby participants portray themselves in a more socially favorable light rather than being honest. Furthermore, Bertram questions the extent to which Likert scale questionnaires are reproducible in other contexts or at other times.

6.9.3 - Data Entry

After encoding the completed questionnaires, they were transferred into the SPSS programme and the responses were grouped and categorized according to the above-mentioned themes. The open-ended questions were grouped to specific related questions in order to collect additional information. Prior to analysing the data, the data set were selected for errors and irregularities, such as missing answers and incorrect responses, then they were cleaned up, as suggested by Cohen et al, (n, d).

6.9.4 - Data Analysis Techniques

The data were explored both for their descriptive statistics, which involve the transformation of raw data into a form that can provide information to describe a set of factors of the study. The descriptive statistics included calculation of percentage, frequency and calculations of averages, relevant statistical measures such as the Standard Deviation (SD) or Coefficient of Variation (C.V) and Inferential Statistics (i.e. Likert Scale, Chi-Square Tests, suitable measures of Correlation and Regression Analysis). Cronbach's Alpha Analysis was also used to provide indications of the Reliability of measurement scales.

6.9.5 - The Correlation among Variables

6.9.5.1 - The Factors Correlation

a brief overview of the correlation coefficient clarifies that according to Friel (2007) the basic assumptions about the variables that significantly correlate with each other are measuring the same thing, so they correlate. The aim of multiple correlation analysis is to study the relationship between a set of independent and dependent variables, while regression analysis accounts for the relations between independent variables, consequently, this relation can be used to predict the value of the dependent variable and determine the importance of each independent variable in this prediction (Abdelfattah, 2007)

Friel (2007) asserted that the purpose of factor analysis is to reduce multiple variables to a lesser number of underlying factors that are being measured by the variables and latent factors that account for the patterns of collinearity among multiple metric variables. Abdelfattah (2007) stated that it is necessary to obtain primary raw material or a matrix of correlation coefficients to run the statistical procedure of regression.

The correlation coefficient, denoted by 'r', is a measure of the value of the relationship between two variables Y and X and solves the inequality of $-1 \leq r \leq 1$. The value of the correlation coefficient can be calculated in several ways and depends on the type of data. For example, the Pearson correlation shows the linear relationship between two sets of data, specifically the correlation between numeric variables (Safi, 2008). Thus, the objective of regression analysis is to find the correlation function between independent and dependent variables, which helps to explain the changes that may occur to Y due to any change in the X value (Safi, 2008). In brief, Bennison (2006) described regression analysis as a procedure that enables researchers to determine the nature of the relationship between dependent and independent variables and identify the line of best fit correlation for a highly disparate set of data. However, correlation has an effect size, and the strength

of a correlation can be described using a guide based on absolute value ranges between -1.0 and +1.0., which (Evans, 1996 as cited in statstutor.ac.uk, n. d) suggested as following:

1. .00-.19 “very weak”
2. .20-.39 “weak”
3. .40-.59 “moderate”
4. .60-.79 “strong”
5. .80-1.0 “very strong” SPSS

Therefore, the deductive approach has the potential to validate knowledge through ‘predictive verification of expected theoretical results based on empirical evidence’ (Chileshe & Haupt, 2005, p. 149) In order to assess the relationship between PM in a charity and the six factors that thoroughly describe and analyse it, the researcher conducted correlation and regression analysis.

6.9.5.2 - The Predictive Models and Multiple Linear Regression - Basic Concepts

As discussed above, the goal of the Linear Regression Analysis (LRA) with best scaling is to describe the relationship between a response and a set of predictors. By quantifying this relationship, values of the response can be predicted for any combination of predictors (Meulman & Heiser, 2001, p. 81). However, the LRA consists of 3 stages, according to statisticssolutions.com (2015), these are: analysing the correlation and direction of the data; estimating the model and evaluating the validity and usefulness of the model, the equation of multiple linear regressions is; $Y_f = \alpha + \beta_{1f}X_{i1} + \beta_{2f}X_{i2} + \beta_{3f}X_{i3} + \dots + \beta_{kf}X_{ik} + \varepsilon_f$, where Y_f is a dependent variable corresponding to each factor, $f = 1, 2, \dots, 6$ and $X_i, i=1, 2, \dots, k$. k could be any of the independent variables. α is the constant or the intercept value, β_1 to β_k are the independent variables coefficients that determine the contribution of the independent variable X's or as Tranmer and Elliot

(2008) described them as the coefficients relating the k explanatory variables to the variables of interest. Additionally, the i th observation is X_{i1} and the ϵ_f is a random error component of the model for the factor f .

Before proceeding to applying the Predictive models, it will be necessary to refer to the methods of selecting the LRA, these include: enter, stepwise, remove, backward, forward and automatic linear modelling, which is the best means to select the optimal multi-model with statistical significance (Abdelfattah, 2007). Similarly, the stepwise regression method helps to evaluate the significance of individual terms in the equation (Sharov, 1997); also, it was able to generate two models at a time (Alshammari, 2014).

In detail, Abdelfattah (2007) maintains that R^2 is the proportion of the variance of dependent Y that can be explained by the independent variables (X 's). R^2 ranges from 0 to 1. The closer the value of R^2 to 1 the better the model is in accounting for the variation in the data. If $R^2 = 1$, then all the variation in the dependent variable Y can be explained by the variation in independent variables. In this situation, once we know the X 's, we can predict Y exactly with no error in prediction. If $R^2 = 0$ then the independent variables do not give any information about the dependent variable.

In addition, the regression output will present an adjusted R^2 value, which means the amount of variability accounted for in the new data set occurs if a researcher uses this model on a new data set; thus, that sample size differences between data sets would be a reason to interpret the adjusted R^2 value (statisticssolutions.com, Regression, 2015). Specifically, if the predictive model has been derived from the population that the sample is drawn from; the adjusted R^2 value indicates the loss of predictive power or shrinkage. Similarly, if the model is derived from the population rather than the sample, it would be approximately $(R^2 - \text{adjusted } R^2)$ less variance in the outcome variable (Abdelfattah, 2007).

Thus far, the researcher applied the multiple linear regressions to deduce the best predictive model for each factor, by using the Stepwise regression that was very popular and is a modification of the forward selection; it required adding a variable in each step and checking all candidate variables in the model to see if their significance has been reduced below the specified tolerance level. In addition, the stepwise method used to add effects (significant variables) one at a time as long as these additions are worthwhile. After an effect has been added, all effects in the current model are checked to see if any of them should be removed. Then the process continues until a stopping criterion is met. The traditional criterion for effect entry and removal is based on their F-statistics and corresponding p-values, which are compared with some specified entry and removal significance levels.

6.10- The Semi-Structured Interview

Although well- structured quantitative method might explain the research topic, it might be insufficient to explore leadership perspective; Conger and Toegel (2002) stated that leadership is not a static phenomenon. Thus, employing a qualitative approach in leadership concern has been highlighted by many key writers such as Bryman and Bell (2011), in addition, the qualitative approach is being the best method to explore phenomena in a certain context (Kempster, 2009). Because of this aspect is important for this study which is connected with particular individuals who are the charities leaders in the context of the Saudi charitable sector, and because of the researcher seeks to discover and understand their governance influences on the PM; and to obtain deep insights into various sides of the performance evaluation, she add the qualitative instrument to achieve such a complex need (Bryman & Burgess, 1994). Furthermore, Creswell (2003) maintained that using qualitative approach allows the researchers to understand the reasons behind the research subject and the background of the surveyed individuals and explore their quires. Consequently, the addition qualitative method is highly appropriate

to this research, thus far the researcher conducted the semi-structured interview as a second research tool. The Sociology central online defined the semi-structured interviews as "*a technique used to collect qualitative data by setting up a situation (the interview) that allows respondents the time and scope to talk about their opinions on a particular subject*". The aim of semi-structured interview is to explore the perspectives of charities leaders by listening to them directly and discussing with them her study and issues may emerge, to give the participants the opportunity to explain and example their actual experiences and practices of governance, and to enable the researcher to link the governance model with the PM.

6.10.1- Sample of Pilot Study

In order to discover any limitations in the research methodology and emend it; the researcher conducted the pilot study. As the researcher planned to interview the leaders of Makkah Region Charities (127 charities) and due to the organizational structured that issued by the MSA regulations which stated that all charities must have chairmen or chairwomen and vice- chairmen or chairwomen (see figure 2.2), thus the definite number of the research population was 127 chairmen / chairwomen and possible number alike it for their vices.

Consequently, in the first phase of the stage of the pilot study, the researcher originally planned to use the entire population of Makkah Region Charities chairmen, chairwomen or alternatively their deputies, or any members in leadership or consultation positions, or any member that was appointed by the charities leaders.

The researcher thoroughly collected information about the targeted leaders from their charities websites and by phoning these charities and by personal relations. As a result, the researcher obtained adequate contact information of most of them; although, she encountered some difficulties to get extra details about them because the high status of

those in the leadership positions, and because the time limitation of the research. The final contact list included 122 names and phone numbers out of 127 candidates.

The pilot research firstly used **a structured sample**, through choosing every second name on a list, according to the total number of contact list. Also, the researcher contacted the charities that participated in the first stage to make an appointment with their chairman or chairwoman because it is easier to communicate and persuade them to participate in the study. In addition, the researcher employed her personal relation to gain access to the selected population. The plan was to involve at least 80% of this population according to who would will to involve in this research.

6.10.2- Pilot Study

Before conducting the main study, it is essential to discover the actual context of the research, and find out any deficiency or misunderstandings of any questions in the interview, as well obtaining important information about the research topic, which the pilot study help to fulfil these objectives.

As a result of the contacting the targeted charities which started on 15 October 2016 and continued for two weeks; the researcher got appointments with three of the charities leaders, Reiter, Stewart and Bruce (2011) asserted that the pilot sample between three and five is a meaningful sample. These arrangements were scheduled between 23 November and 15 December 2016. The researcher interviewed these leaders by phone and collected the answers but the obvious note that all of them expressed dislike of the use of recording during the interviews, thus the researcher wrote down the interviews details. After completing the pilot study process, the most important outcomes of the pilot study of the semi-structured interview were that; the interviewees clearly asked for a short written introduction of the proposed model because it is better to have idea about it before the interview took place, the interviews should not last more than one hour because the charities leaders did not like to spend long time on such activities, it is better to delete

specific personal questions such as the age of participants because it might be non-relevant to the interview's subject, the questions should concentrate on the PGM without thorough details of the questionnaire results because the interview main target to investigate the new perspective from the leaders viewpoints.

6.10.3- Process of Interview

The researcher in order to conduct the interview had three criteria which emphasized by Denzin and Lincoln (2003), these were; the positive connection and interaction with the interviews' participants who were the charities leaders with aiming to understand and explore their perspectives about the research subject. The respect, understanding and supportive attitude that the researcher showed during the whole interview process which encouraged the interviewees to openly express their viewpoints, explain the reality of their experiences, difficulties and the factors that influenced them. Finally, the flexible organization of the interviews; wherein the researcher controlled the conversation by explaining all details but without influencing responses. And so, the researcher used a script of the questions and a brief introduction of the proposed PGM to guide the interactions within the interview

With respect to the formal requirements, the researcher obtained an approved letter from the MSA that permitted her to interview the candidates. Besides, with considerations to research ethics the researcher has given all participants pseudonyms in order to ensure their anonymity as follows: The First interviewee, the Second interviewee, the Third interviewee, the Fourth interviewee, the Fifth interviewee, the Sixth interviewee, the Seventh interviewee, the Eight interviewee, the Ninth interviewee, the Tenth interviewee, the Eleventh interviewee, the Twelfth interviewee, the Thirteenth interviewee.

Furthermore, the researcher has identified the participants' names in the transcripts along with their pseudonyms to gain the participants confidence. Equally, she has removed any

references, signs, or their charities specific features, such as the headquarters, which may allow anyone to identify the participants.

The process of the interviews started on 15 September 2016 with searching the participants' data and their contact information from various sources such as the charities' websites, formal directories, specialised centers and webpages. Then, the researcher had a list of 122 certain candidates out of 127 leaders of Makkah Region charities with ration of (96.1%). After completing a list of most information needed, the researcher started the contact process on 15 October – 1 November 2016 to conduct the pilot study, and then the interviews were scheduled and completed between the dates 23 November and 15 December 2016.

Forthwith, between 1st January, and 28 February 2017, the researcher continued contacting and phoning all the candidates on the list and got 52 responses, some of these respondents agreed to be interviewed but asked for scheduling the interviews' dates according to their free time. However, later many leaders apologised for not wishing to be interviewed; also, many of them referred the researcher to another member of BODs because they thought those members had more knowledge about the research subject. Eventually, the researcher managed to arrange appointments with 20 respondents, however, two of them apologised because they were outside the country and five had not answered the following up calls. Thus far, the actual interviews were conducted with 13 participants with percentage of (10.7%) and started from 1st March, and ended on 19th March 2017.

Some reference about the interviews. The average long of interviews was 47 minutes and 41.4 seconds (see Appendix 5- **Interview Question Codes**). The interviews process was conducting by phone and notably all interviewees refused recording the interviews. Some participants' answers were short and lacked the illustration and examples, whereas, the answers of the majority were detailed and illustrated. In addition, most of the

interviewees asked to read the questions and the brief introduction of PGM before the interview started, where they asked some questions and explanation which the researcher explained them.

The interview form consists of the approval letter, the preface letter, and then ten questions that explore the interviewees' viewpoints about the Carver PGM and with its relation to the research main goal of evaluation the charity performance.

The first question was about the interviewee's professional profiles. These questions were about the level of the education, speciality, number of experience years in charity work, number of experience years in the Board of Directors, the current position and the responsibilities. The answers of this question details would draw a clear picture of the interviewee professional background and might its influential factors.

The interview list included the following questions:

2. Have you experienced or practised any governance models within your charity?
3. Have you gotten any train, knowledge, education on governance work?
4. Do you think that your board need to learn / train the governance principles / concepts?
5. Do you believe that PM is one of key board duties as suggested in the policy governance model?
6. Do think that the PGM two basic policies; Ends and Means help your board to better evaluate performance?
7. To which extent do think that PGM could help your board to carry on / develop / improve the PM?
8. Which of the PGM principles do you think that might not be applicable for your charity? Why do you think that?
9. Do like to add extra components or adapt or modify, or replace any of PGM components...Especially those related to evaluating charity performance?

10. Do you like to add further comments?

Thus far, the researcher sought to explore the potential of the PGM to aid Saudi charities to evaluate their performance by targeting the major and key players; the leaders of charities, these interviews illustrate the perspectives of those leaders about the real work and challenges and their effort to overcome them, besides, the interviewees express their visions and goals to achieve brilliant future of their charities. So far, the participants answered all interviews' questions and some of them expressed interest to know the outcomes of this study. The analysis of the interviews with respect to Creswell (2003) underwent the followed these procedures:

1. The researcher sent via the email the form of the interview to each interviewee before the interview's date and time.
2. After short casual conversation, the researcher started asking the questions in order and wrote down all answers as the participants exactly expressed them. However, some interviewees preferred to not answer questions orderly.
3. As the interviewees were conducted by Arabic language, the researcher translated each script to English language and saved it as a Word form file.
4. The researcher designed a work-sheet consisted of the interview's main nodes and sub-nodes in rows, and the pseudonyms of interviewees on the columns, and then recorded all the interviewees' answers (see Appendix 5).
5. NVivo process (see section 6.10.4)
6. The researcher reviewed participants' answers and compared the various themes, and combined similar answers together to avoid repetition, next, the researcher analysed data
7. In the light of the literature many issues were broadly determined as these concerns discussed in the second and third chapters such as BSC

8. The main themes however were identified from the interviewees' answers, and then reviewed and compared them with the themes which emerged from the literature review in this thesis.

As the research involves the quantitative and qualitative strategies, collecting and analyzing both forms of data, the researcher approached the sequential procedures, in which the researcher seeks to elaborate the findings of one method with another method (Creswell, 2003). The study was beginning with the questionnaire with a large sample so that the researcher can generalize results to a population and following up with semi-structured interview for detailed exploration with a few individuals.

6.10.4- NVivo

The main function of NVivo is to aid and support a researcher during analysis process by managing and organizing data. It is software that can lessen the time consuming and effort demanding for systematic and hard preparation and analysis of qualitative data. In addition, it copes with overlapping codes and multiple codes, as well allows attaching memos at certain points of the text and annotating and gaining access to data records quickly and accurately (Levers, --). NVivo was designed in 1980's, and has features such as character-based coding, rich text capabilities and mobile group work facilities. In addition, NVivo highly compatibles to research designs as it works well with wide range of analytical approaches and qualitative research designs and data analysis methods such mixed methods. Significantly, NVivo nodes might be compatible with thematic analysis approaches, and improve accuracy of qualitative studies. Furthermore, Hilal and Alabri, (2013) emphasised that NVivo yields professional results helps to discover tendencies and derive conclusions.

However, NVivo has a number of disadvantages such as the tough time to learn using it, the possibility to distance researchers from the data context and entrap them in coding setup, also, NVivo utilities references identification but does not distinct different

contexts, and it might not help the skills limitations such as poor data or interpretation (Dixon, 2014; Leech & Onwuegbuzie, 2011). Moreover, according to Levers (n.d) NVivo is often lack compatibility with other commercial programs.

Thus far the **process** of coding the interviews' scripts was as follow; the first two transcripts were thoroughly read, and interesting quotes were coded to free created nodes, then coding to these nodes continued with the rest of the documents. Next, node classifications containing defined features for all respondents were created; follow by association of nodes with each source; were created with the relevant details. When the process completed a visual representation of the data, reports, queries, charts were created.

6.10.5- Creditability and Validity

At the beginning of the research the researcher referred to the possible of bias because her experience and interest in charitable sector which highlighted her position in the research, as Creswell (2003) stressed that if a researcher has an experience, it connect her or him with the phenomenon under study. Thus far, to ensure the research creditability that is defined by Qualitative research glossary (2004) as the trustworthiness of qualitative research, and the recognizing and understanding of the findings and explanations of a qualitative report and all aspects by participants. In addition, Palmquist (2000) referred to credibility as a researcher's ability to demonstrate an accurate identification and description of study object based on the ways of conducting the study. So, the researcher offered the participants to check and ensure their interviews' scripts, as well, to review the credibility of findings and interpretation (Ely et al, 1991). According to Lincoln and Guba (1985) to credit qualitative research, it might provide the participants with the study conclusion and allow them to evaluate the accuracy and credibility of it. Furthermore, as a result of the population of the interview is Arabic speakers, the researcher first translated the interview into Arabic, then it was given to two expert translators to check the accuracy

of the translation, follow, the interview was translated back to English and the two translated versions were compared to identify and correct semantic errors in order to firm that the translation did not affect the concepts and meanings of questions. Accordingly, the validity was approved because the accuracy of the translation; as Iyenger (1993) stressed that translation between two languages should be in each way so the meaning preserve. Finally, the researcher got extensive and professional review from her friend, who is a researcher and expert in the charitable field; at the MEDAD for her researcher especially in the gathering and data

6.11 - Difficulties encountered the researcher

It is thus clear that the researcher made every effort to emphasize the importance and significance of the research subject in theoretical and practical terms. Many of the participants from the pilot study were interested and enthusiastic to cooperate with the researcher. However, the sample charities varied in size, activity, age, and location within the Makkah Region. In addition, the targets of the survey were the charities managers' or those in the organization who were specifically responsible for measuring charity performance, and these individuals differed in terms of age, gender, academic and proficiency background, qualifications, experience and personalities, which affected the likelihood of completing the questionnaire. Recently, *حدائثة*; organisations and individuals are becoming increasingly showered with requests to respond to questionnaires, so it may have made them unwilling to answer the researcher's questionnaire (Saunders et al, 2009).

Furthermore, as a consequence of official and social aspects, the charities and target sample could be identified to some extent, which caused embarrassment to the researcher when she who tried to reassure them about the confidential nature of her academic research and also increase the period of collecting data.

However, building credibility and showing respect for and appreciation of the individual participants, behaving appropriately, and regularly following up results incentivised تحفيز participants and raised the response rates in later stages.,

6.12 - Research Ethics

There is a consensus among scientists that research must comply with ethical standards; for example, Hwang & Powell (2009) pointed to the effect that access has on the willingness of respondents to participate in research. Also, Saunders et al. (2009) stressed that researchers need to respect participants' rights of privacy, voluntary choice and welfare, and state research aims clearly and honestly, objectively explaining the purpose and use of data. It is important that researchers regard the anonymity of the participating organizations and individuals and the confidentiality of data, and maintain objectivity during the data collection, analysis and reporting stages.

In view of the researchers' university's or professional body's code of ethics, the researcher introduced the questionnaire to the managers of the sample charities and stressed its anonymous and confidential nature. As the publication Research Ethics a Handbook of Principles and Procedures of the University of Gloucestershire (glos.ac.uk, n. d) demonstrates, the researcher has full responsibility to act ethically in all aspects of research activities and to obtain specific approval for conducting the research by gaining access via a 'gatekeeper'.

Cresswell (2003) pointed out the informed consent of participants is an ethical consideration that requires allowing individuals to make a knowledgeable choice as to whether they wish to participate, by giving full information about the investigation and allowing them to volunteer freely to take part, and ensuring the avoidance of any bias (Cohen et al, n. d).

As far as the ethical provision to identify her, the researcher used an identity card and the approved letter from MSA for distributing the research questionnaire, in addition to the

covering letter that explained the objectives and the importance of the research. The researcher highlighted the significant contribution of the participants in obtaining reliable data, achieving the research objectives and developing the subject of the body of knowledge.

The researcher ensured that any information submitted would be used for the purpose of academic research in the context of a PhD project, and that it would not be used for any other purpose. In addition, she undertook to analyse and represent the collected data fairly and professionally to the best of her capability and experience.

Moreover, the researcher followed the previous protocol during conducting the semi-structured interview with paying great concern to the interviewees' privacy research as the researcher has given all participants pseudonyms in order to ensure their anonymity.

6.13 - Summary

This chapter aimed to demonstrate the research methodology that guided the investigation of the PM in Saudi charity organizations. The outlines of the chapter included the discussion of the research paradigm; post-positivist philosophy as the theoretical Perspective. The key quantitative and qualitative strategies were explored and discussed as the most appropriate strategy to conduct this research. The research methods in previous studies were outlined, as well as the data collection methods, which included literature sources, the structured questionnaire and semi-structured interview. Therefore, the investigation's use of survey methods to explore PM in the charitable sector was verified by linking it to reliability and validity exploration, and the difficulties that faced the researcher were referred to. Finally, ethical considerations were all discussed and explored.

Seventh Chapter: Data Analysis of Questionnaire

7.1 - Introduction

A basic foundation of this research is the chapter of data analysis and discussions because it confirms the assumptions of the thesis and provides a valid portion of knowledge to the whole epistemology of the research topic. However, the interpretation and discussion of data are probably the most complex section because they should centre on multiple statements and results. In this chapter, data are presented with a focus on emergent results, discussion of the related studies and themes. The previous chapter, the research methodology, illustrated the statistical tests and measures that are used to analyse the gathered data. Thus, this chapter intensively analyses and discusses the results in a systematic order following the main components of the study questionnaire. The chapter consists of the following sections: The **first** section (7.2) analyses and discusses the basic information of the respondents and the surveyed charities by using the frequent of responses and related percentage. This section includes two parts: part (7.2.1) delineates the basic information of the respondents' characteristics; they are respectively presented in parts; respondent age; gender; qualification; experience (7.2.1.1, 7.2.1.2, 7.2.1.3, 7.2.1.4), then **second** section (7.2.2) describes the basic demographic information of the surveyed charities focusing on; number of charity's branches (7.2.2.1); the geographical domain the charity serves (7.2.2.2); charity age (7.2.2.3); charity's specialty (7.2.2.4); the number of charity beneficiaries (7.2.2.5); the type of charity's beneficiaries (7.2.2.6); the type of charity's services (7.2.2.7); the type charity's programs (7.2.2.8); the charity's capital in million Saudi Riyals (7.2.2.9); and the charity's financial sources (7.2.2.10). Each part closes with a summary of the respondents' profiles and core characteristics of the charity that would be employed in predicting the study factors. The **third** section (7.3) thoroughly examines the basic information of the charities' PM; this section shows the responses of the details of why charities measure their performance (7.3.1);

qualification of who conducts the PM (7.3.2.1); the evaluator's specialization (7.3.2.2); and experience (7.3.2.3). Follow by part of what measures used (7.3.3); how performance be measured (7.3.4); which staffs conducts the PM (7.3.5); when performance be measured (7.3.6); and to whom PM be reported (7.3.7), these details would facilitate the prediction of the research factors.

After drawing a general background of the surveyed charities and the current practice of PM, the **fourth** section (7.4) addresses the main part of the questionnaire that investigated the six factors of the study from the viewpoints of the respondents. In details, this section includes the assessment of respondents' attitude towards the research assumptions, by using five points of the Likert scale.

The data descriptive analysis consists of the following parts: the evaluation of the charity's PM criteria in terms of the appropriateness of the PMMs (7.4.1) and the characteristics of an effective PMM (7.4.2); the performance measuring practices in the charity organization in terms of the Saudi charity's methods for measuring its overall performance (7.4.3) and the Saudi charity's standards for the evaluation of the charity's performance (7.4.4); the CSFs that influence the measurement of charity performance (7.4.5); and the alternative PMMs (7.4.6).

The **fifth** section (7.5) presents the analysis and discussion of the Correlation among Factors and variables by employing the multiple linear Regressions test from SPSS, the Predictive models of the research six factors is obtained. It concludes with the discussion and findings of the predictive model's outcomes. The final section of this chapter is the chapter summary (7.6) which closes the discussion of data analysis and findings.

By using IBM-SPSS, random tests were run to confirm the statistical reliability as shown in Table (7.1), then the descriptive analysis of the variables is illustrated, and the obtained results and findings are presented in the following sections.

Table (7.1) Reliability Statistics

Reliability Test	Part	N of Items	Result
Spearman-Brown Coefficient	Equal Length	-	.889
	Unequal Length	-	.889
Correlation Between Forms	-	-	.801
Guttman Split-Half Coefficient			.883
Cronbach's Alpha	1	33 ^a	.957
	2	33 ^b	.940
Cronbach's Alpha	-	66	.971

7.2 - The General Information

7.2.1 - The General Information of the Respondents

7.2.1.1 - Respondent age

Table (7.2) shows the respondents' ages. According to the data, most of the respondents to the questionnaires aged from 40 to 50 years with a cumulative percentage of (53.6%), following by the respondents that are aged more 50 years with percentage of (23.9%) and the respondents who aged between 30 and 40 years have percent ratio of (21.2%) while the respondents aged less than 30 years represent the minimum percentage (1.4%). These results refer to that the respondents are mature, active ages and capable to develop and improve their organizations. Comparable; Al- Dakhil (2010, p. 79) study had percentage of (51.5%) to those aged between 40 and 50 years who probably are flexible, innovators, and adequately managing charities, and able to follow-up the developments in the charitable field and to attract financial resources.

Table (7.2) Respondent age

Age	N	%	Rank
less than 30 years	1	1.4	5
30 to less than 35 years	9	12.7	3
35 to less than 40 years	6	8.5	4
40 to less than 45 years	19	26.8	1
45 to less than 50 years	19	26.8	1
more than 50 years	17	23.9	2
Total	71	100	

7.2.1.2 - Respondent Gender

Table (7.3) shows that the majority of the charities' managers are males (85.9%) and the females are the minority with percentage of (14.1%). This result due to the small number of Women Social Charities in Saudi about 40 women charities out of 648 charities in general, specifically Makkah region charities have 6 women charities out of 127 charities (The Charities, mosa.gov.sa, 2015). Albeit in some specialized charities; the women have reached senior; manager positions; such as Saudi Society for AIDS Patients and The Saudi Environmental Society. However, almost the largest numbers of the specialized charities and mix gender charities have considerable number of the female employees; women are under-represented at senior levels; because traditional discrimination, gender expectations and practises (Alabani, 2010).

Table (7.3) Respondent Gender

Gender	N	%
Male	61	85.9
Female	10	14.1
Total	71	100

7.2.1.3 - Respondent Qualification

The results show the respondents percentage of (54.9%) have Bachelor degrees, respondents with Ph.D. degree are (19.7%), respondents with High school or less has (15.5%) and the small percentage is (9.9) for the managers who have Master degrees. These results show similar pattern with Al-Harbi (2003) dissertation, wherein the majority of responding managers in Riyadh charities were holders of Bachelor degree (60.8%). While Al-Turkistani (2010) study showed the Bachelor degrees' holders were (37.9%), and the master and PhD degree holders were (1.1%) of the total. Therefore, these higher qualifications would reflect a professional level of performance and management and high standards of rationalization; Hwang and Powell (2009) developed a professionalism standard includes high qualification as a key indicator to measure

organizational rationalization which revealed that charity sector has attracted more professional and qualified workers.

Table (7.4) Respondent Qualification

Qualification	N	%	Rank
High school or less	11	15.5	3
Bachelor	39	54.9	1
Master	7	9.9	4
Ph.D.	14	19.7	2
Total	71	100	

7.2.1.4 - Respondent Experience

The results of Table (7.5) shows that the respondents who have been working in charitable organizations for a period of 5 years to less than 10 years represented (38%), which means the highest proportion of respondents spend a reasonable time and gain necessary knowledge and practise to carry out their organizational duties. Similarly, (40.8%) of respondents have charitable experiences in their current charities. Also, it can be seen that there are a small number of managers have less than 5 years' experience in managing a charity, with percentage of (9.9%). in contrast Table (7.6) shows respondents who spend less than 5 years in their current charities (28.2%), which is due to the increasing numbers of newly registered charities. The number of charities of Makkah Region grows from only 22 charities in 2000 to 127 charities in 2014 with increase of 105 charities (A brief report of the charities' names, regions and addresses, 2014). Thus, the low percentage of experiences in both managing charity and managing current charity respectively (8.5%), (2.5%) is to be found in the category of more than 20 years' experience.

These results complied with the results with previous studies of Saudi charities such as; Al-Harbi (2003) who found that the managers who had experience years rated between 5 and 10 years were (43.1%). Comparatively, Iffhad (2010) and Al-Najem (2009) in their classification model proposed that the adequateness of experiences and training as one criteria of the 20 standards of higher ranking of the Classification Model, relatively, Al-

Najem found in her study applied to Makkah region charities that the (41.7%) of respondents had adequate knowledge and experience of charitable work. Similarly, Al-Turkistani (2010) study revealed that (62.1%) of the respondents (managers) had between 5 and less than 10 years' experience and (21.8%) of them had less than 5 years' experience. The importance of the experience years in Al-Najem and Al-Turkistani studies was that this factor is considered as one of the indicators of the Classification Models to evaluate and rank the charities.

Table (7.5) Respondent Experience of managing charity

Experience of managing charity	N	%	Rank
less than 5 years	7	9.9	4
5 years to less than 10 years	27	38.0	1
10 years to less than 15 years	19	26.8	2
15 years to less than 20 years	12	16.9	3
more than 20 years	6	8.5	5
Total	71	100	

Table (7.6) Respondent Experience of managing current charity

Experience of managing current charity	N	%	Rank
less than 5 years	20	28.2	2
5 years to less than 10 years	29	40.8	1
10 years to less than 15 years	15	21.1	3
15 years to less than 20 years	5	7.0	4
more than 20 years	2	2.8	5
Total	71	100	

In the light of what has been mentioned in the profile of respondents, it can be seen that the large proportions of the investigated managers are aged between 40 and 50 years, most of them are males. Also, they mostly have university degree and experience years between 5 and 10 years. In view of the respondents' criteria, the charities' managers have the suitable and reliable qualifications to fulfil the organizing and managing duties including a high probability that they are able to undertake the evaluation and measurement of charity performance.

7.2.2 - The General Information of the Charity

7.2.2.1 - The Charity's Branches excluding the Charity Headquarters

It can be seen from Table (7.7) that a clear majority of charities do not have any branches, with ratio (76.1%) because most charities have been established in last decade. The charities which have one branch are (11.3%) follow by these held five branches or more with percentage of (5.6%). Then, equally the charities that have two and three branches with (2.8%); and (1.4%) of charities have four branches. The classification Model of Iffhad (2010) considered that the increasing numbers of charity's branches are a positive indicator that refers to its power and strong financial capacities, various services, activities and programs, as well its good organizing and mission managing (p. 94).

Table (7.7) Number of Charity's Branches

Number of Branches	N	%	Rank
none	54	76.1	1
one	8	11.3	2
two	2	2.8	4
three	2	2.8	4
four	1	1.4	5
5 or more than 5	4	5.6	3
Total	71	100	

7.2.2.2 - The Geographical Domain the Charity Serves

Table (7.8) presents the geographical domain of the within which serves its beneficiaries; the results reveal that nearly half of the charities serve their local city or town (46.5%), while (28.2%) charities provide services to the beneficiaries in their county. Next, respectively (11.3%) charities serve all counties in their region; (9.9%) charities serve many counties in their region; (2.8%) charities provide services to all regions of KSA and (1.4%) charities serve some regions of KSA. It is apparent from Table (7.8) results the consistent with the geographical nature and administrative divisions of Makkah Region; whereas, the region consists of many cities and towns and a lesser number of counties, in addition to the regulations of MSA that prevent establishing a charity in the same city,

town or county if there is a charity that fulfils the same mission and serves the same beneficiaries. As well as these charities are basically aimed to socially help and serve their local areas. However, some charities cover all counties in their region are categorized as specialising in areas such as environmental, medical and healthcare charities (The Organizational and Instructional Manual, 2013). Examples of these charities are; **Zmzm Charity for the Medical Voluntary Services, Heart Patients’ Friends Charitable Society in Jeddah** and **Kafa: Charity for Raising Awareness of Damaging Effects of Smoking and Drugs**. In addition, some multi-purposes charities serve all counties in their region, such as; **Al- Wedad charity Foundation and Productive Families Charity (Monteja)**. Notably, there are just two charities whose services are speared over all regions of KSA, these are; **The Society of Prince Majid bin Abdulaziz for Development & Social Services (Majid for Community Development) and The Saudi Environmental Society**.

Table (7.8) Geographical Domain the Charity Serves

Geographical Domain	N	%	Rank
City or town	33	46.5	1
County	20	28.2	2
Many counties in its region	7	9.9	4
All counties in its region	8	11.3	3
Some regions of KSA	1	1.4	6
All regions of KSA	2	2.8	5
Total	71	100	

7.2.2.3 - The Charity age

A brief report of the charities’ names, regions and addresses (2014) reveals surplus of founding charities in Makkah Region for the period 2000 - 2014, they are increased from 22 to 127 charities, with (82.6%) percentage. Concurrently, according to Table (7.9) the number of charities grows in the same length of time from 18 charities to 71 charities with percentage of (74.6 %). In details, (38.0%) of surveyed charities are aged between

5 to less than 10 years, then, (23.9%) have been founded since 10 to less than 15 years ago, next, the charities which are more than 20 years age represented (22.5%) of the total. In fact, Makkah Region has a long history of civilisation and instituting civil society organizations such as Ain Zubeida, Charitable Ambulance Association and Elderly Hospice (Al Turkistani, 2010; Iffhad, 2010). Although, some charities were established many years before they registered with MSA, for example; **Al-Bir Charity in Makkah** was founded in 1951 before the MSA itself was established in 1960, then registered in 1983 (A brief report of the charities' names, regions and addresses, 2014). The charities that are aged between 15 and less than 20 years are (9.9%). Finally, the charities which aged less than 5 years have a ratio of (5.6%). This table is quite revealing in that the decline of charity numbers during the nineties resulted from the financial crisis and the unfair allegations that negatively affected Islamic charitable work. However, this period helped the whole philanthropy to intensive review and reformed contemporary regulations, and remove obstacles that restrained charities (Gulf Centre for Strategic Studies, 2004 as cited in Barakat, 2005). Moreover, a charity's age, according to Iffhad (2010), is an indicator of its stability and capacity to survive and adjust with different circumstances, and represents an accumulation of experiences.

Table (7.9) The Charity age

Age	N	%	Rank
less than 5 years	4	5.6	5
5 to less than 10 years	27	38.0	1
10 to less than 15 years	17	23.9	2
15 to less than 20 years	7	9.9	4
more than 20 years	16	22.5	3
Total	71	100	

7.2.2.4 - The Charity's Specialty

Each surveyed charity has a chance to choose one or more specialities from the list given; hence, Table (7.10) shows that the specialty most frequently chosen is the social services with (74.6%) percentage, follow by the orphans' care (62.0%), Welfare; Al-Bir society

(52.1%), then productive families (43.7%). These results are identical with the definition of charity organization and MSA legalization. Significantly, some of charities focus on one specific speciality; the ultimate goals of them are social targets with all areas related to them. For example, a charity that has medical and healthcare orientation might socially improve the patients' lives. Furthermore, Al-Bir charities are generally specialised in welfare that serve and help the needy with financial and tangible aid (Al Ghareeb & Al Oud, 2010). Al-Bir charities account for the majority of all charities in Saudi; there are 485 Al-Bir charities out of 650 charities with percentage of (74.6%) (Directory of the Charities in kingdom of Saudi Arabia, 2014): This high ratio reflects the geographical nature of Saudi Arabia which has many rural areas that could help with the basic social charitable services. Although Al-Bir charities share a similar specialty they vary considerably in their size, organization, management competencies, and financial and other resource capabilities (The Annual Statistical Book for the Fiscal Year 2011 – 2012) The charities of Makkah region include 60 Al-Bir out of 127 charities with a percentage of (47.2%). With respect to the surveyed charities Al-Bir charities are 34 out of 71 responded charities (47.9%).

Furthermore, (39.4%) charities indicate they have an involvement in medical and healthcare work, which indicates that Makkah charities are more professional, and development orientated, with strong evidence found in the 13 medical and health care specialised charities. followed by the specialty of marriage and family development, with (36.6%). Then, the provision and maintenance of housing was (28.2%). Similarly, the awareness and basic knowledge represented (28.2%) of the respondents. Next, (26.8%) of the charities reported that they take care of the elderly, followed by the charities that specialise in care of disabled people (22.5%). In contrast to the abovementioned, the unlike result to emerge from the data is that the maternity and child welfare has a low percentage of (14.1%), also the family protection even has less ration of (12.7%), these

results are unusual for the charitable specialization. In contrast the maternity and child welfare have a low percentage of (14.1%), also the family protection has an even lower proportion of (12.7%); these results are unusual for the charitable specializations. Finally, the lowest percentages are for charities that stated their work included social centres, environment and heritage specialties, and (4.2%). On the whole, these specialties are an actual and practical interpretation of the social development vision of KSA, For the choice of ‘other’, which has a percentage of (9.9%), there are some addition notable specialties, for example; **Umm Al Qura Women Charity** runs kindergartens. Furthermore

Hrafia; Craft Hands Charity, Umm Al Qura Women Charity, the Society of Majid and Al-Bir charity in Mastorah train its low-income and unemployed beneficiaries and help them to rehabilitate and establish their independent projects (Directory of Charities, medadcenter.com, 2015). Uniquely, **Ektefaa (Sufficiency) Women’s Charity Association** is primarily and exclusively specialized in conducting field surveys to build a database of those in need in Makkah area. Point often overlook that the charities have not yet fully determined their specialties, a measure which helps to determine the adequate performance measurement and enables the charity to benefit from the experiences and performance evaluating models of similar organizations.

Table (7.10) The Charity’s Specialty

Charity's Specialty	Responses*		Percent of Cases	Rank
	N	Percent		
social services	53	16.1	74.6	1
medical/healthcare	28	8.5	39.4	5
housing	20	6.1	28.2	7
orphans	44	13.4	62.0	2
family protection	9	2.7	12.7	11
Welfare; Al-Bir society	37	11.2	52.1	3
marriage &family development	26	7.9	36.6	6
social centres	3	.9	4.2	13

disabled	16	4.9	22.5	9
elderly	19	5.8	26.8	8
maternity & child welfare	10	3.0	14.1	10
awareness	20	6.1	28.2	7
Productive families	31	9.4	43.7	4
environment	3	.9	4.2	13
engineering	0	0	0	14
heritage	3	.9	4.2	13
other	7	2.1	9.9	12
Total	329	100		

* Multiple Responses

7.2.2.5 - The Number of charity beneficiaries

Table (7.11) shows that (53.5%) of charities have numbers of beneficiaries between 1000 to less than 5,000 people; followed by those with less than 1000 beneficiaries (21.1%); then those who have more than 15000 beneficiaries (16.9%); lastly the lowest percentage (8.5%) was for charities that serve between 5000 and less than 10000 beneficiaries. A charity's beneficiaries' number indicates its capability and professionalism of serving large number of beneficiaries, and it points out the essential requirement of efficiently managing services of recipients. However, the number of beneficiaries corresponds to the geographical domain which the charity works in; often the big cities have more beneficiaries than towns. Also, the specialized charities serve a smaller number of beneficiaries than the multipurpose charities (Al-Najem, 2009; Iffhad, 2010)

Table (7.11) Number of charity beneficiaries

Number of charity beneficiaries	N	%	Rank
less than 1,000	15	21.1	2
1,000 to less than 5,000	38	53.5	1
5,000 to less than 10,000	6	8.5	4
more than 15,000	12	16.9	3
Total	71	100	

7.2.2.6 - The Type of Charity's Beneficiaries

Table (7.12) results accurately present the charities' core objectives, wherein, charities target the most disadvantaged groups, thus, the poor and needy occupy the majority of those helped by the surveyed charities with (84.5%), followed by the vulnerable groups: orphans (80.3%); widows (74.6%). Next, patient represented (66.2%); this high ratio occurs because the medical and healthcare charities are 10 out of 71 surveyed charities, or (14.1%). Then, the prisoners are (62.0%), and then equally the elderly and mentally/physically disabled people are (50.7%). So that, the multiple responses refer to the intersection of various types of disadvantaged beneficiaries who have multiple needs. In addition, it is hard to distinguish between these types of beneficiaries because the charities usually serve family as a whole, not just an individual. It is worth pointing out that the number of charities claiming that they have specific type of beneficiaries was a percentage of (22.5%), for example, **Kafa Charity, The Saudi Environmental Society, Ektefaa Women's Charity and Ahya Makkah; Neighbourhood Centres Association** provide services to all society's members. **Saudi Society for AIDS Patients** additionally helps and sponsors AIDS patients, and supports their companions and family. In essence, these results suggest that the charities need to distinguish between their types of beneficiaries to decide the adequate performance measurement to be used.

Table (7.12) Type of Charity's Beneficiaries

Type of Charity's Beneficiaries	Responses*		Percent of Cases	Rank
	N	Percent		
Poor & needy	60	17.2	84.5	1
Widows	53	15.2	74.6	3
Elderly	36	10.3	50.7	6
Mental/physical Disabled people	36	10.3	50.7	6
Patients	47	13.5	66.2	4
Prisoners	44	12.6	62.0	5
Orphans	57	16.3	80.3	2
Other	16	4.6	22.5	7
Total	349	100		

* Multiple Responses

7.2.2.7 - The Type of Charity's Services

Table (7.13) presents an overview of the strong correlation between charity specialty, type of beneficiaries and the type of charity services. (74.6%) of the respondents reported that the social services are their basic activity. Similarly, the training and rehabilitation services obtained (74.6%), which emphasises that the charities consider training and rehabilitation services as sufficient, effective and long-term objectives and strategies to assist their beneficiaries as much as direct funds. Significantly, the financial and economic services represented half of respondents' ratio at (50.7%) which indicates that the Saudi charities move from mere and direct funding to more institutional perspective. However, housing is costly, only (38.0%) of the charities offered housing services. With increasing awareness and education in Saudi community the educational services represented (35.2 %), also, the maintenance and environmental services have (19.7%). From the choice of 'other'; the **Ektefaa Women's Charity** uniquely mediates and facilitates the relation between beneficiaries and donors or trustees in general. Thus, the intervention of charities' services requires advanced measuring system to evaluate overall charity performance.

Table (7.13) Type of Charity's Services

Type of Charity's Services	Responses*		Percent of Cases	Rank
	N	Percent		
Financial & economic services	36	14.6	50.7	2
Social service	53	21.5	74.6	1
Housing services	27	11.0	38.0	4
Training & rehabilitation services	53	21.5	74.6	1
Medical & health services	33	13.4	46.5	3
Educational services	25	10.2	35.2	5
Maintenance & environment services	14	5.7	19.7	6
Other	5	2.0	7.0	7
Total	246	100		

* Multiple Responses

7.2.2.8 - The Type Charity's Programs;

Table (7.14) illustrates that the charities' fixed programs represent (94.4 %), which means that the charities adopt more proficient, stable and long-term strategies. Likewise, Iffhad (2010) study highly weighted the existence of permanent programs in the evaluation of charities. Next, (63.4%) of charities have seasonal programs, these results of the charities in Saudi generally have programs consistent with the two religious seasons; for example in Ramadan, almost all charities run breakfasting activities, as well, at the beginning of the academic year there are programs to support and help poor students. The temporal programs refer to unscheduled or unplanned programs that can be carried out during crisis or emergency situations, or by the demand of any stakeholders or the official authority; these programs gain a percentage of (31.0%). Interestingly, **Al- Abrar (Righteous) Association in Taif** executes programs occasionally according to funds availability.

Table (7.14) Type of Charity's Programs

Type of Charity's Programs	Responses*		Percent of Cases	Rank
	N	Percent		
Seasonal	45	32.8	63.4	2
Temporal	22	16.1	31.0	3
Fixed	68	49.3	95.7	1
Other	3	2.2	4.2	4
Total	138	100		

* Multiple Responses

7.2.2.9 - The Charity's capital in Million Saudi Riyals

Table (7.15) shows more than half of the charities have capital of 1 to 5 million Riyals with (54.9%) ratio; followed by (15.5%) charities that hold capital of 15 million or more. Next, (14.1%) charities possessed capital between 5 and 10 million Riyals, and then the charities that owned less than 1 million Riyals had a percentage of (12.7%). Finally, the lowest proportion (2.8%) was for those charities with capital between 10 and 15 million. Comparing to Al-Najem (2009) study overall capital of charities is increasingly growing,

as the four categories of capital percentages arose. Markedly, the charities holding capital less than one million Riyals has declined from (37.5%) to (12.7%) in the current study. The exception occurs in capital between 10 to less 15 million, which in Al-Najem's result was (8.3%) and here is (2.8%). Obviously, the capital is a key indicator of charity constant and powerful status, as MSA ensures that financial assessment and measurement have clear and precise regulations and procedures; thus, all charities are subject to a close financial control and an accurate accounting supervision by the MSA.

Table (7.15) Charity's capital in Million Saudi Riyals

Charity's capital in Million Saudi Riyals	N	%	Rank
less than 1	9	12.7	4
From 1 to less than 5	39	54.9	1
From 5 to less than 10	10	14.1	3
From 10 to less 15	2	2.8	5
15 or more	11	15.5	2
Total	71	100	

7.2.2.10 - The Charity's Financial Sources

As shown in Table (7.16), government funds and Zakat are the primary financial sources for charities with a rate (91.5%). As a matter of fact, the MSA basically provides each charity with a fundamental constituent benefit, and then pays it an annual inception fund. Additionally, the MSA constantly funds the charities with numerous subsidies, such as: orphans' benefits, fund directly charity's programs and activities, and residential allowances. *The Annual Statistical Book for the Fiscal Year 2011 – 2012* declares that 122 charities in Makkah Region received in total 175,450,650 Riyals in the period 2011 – 2012. However, the data in this table shows a few exceptions; six charities from the surveyed charities are not given governmental funds, for instance; Al- Faisalya Women's Welfare Society, Charitable Society to Facilitate Marriage and Family Care in Taif and Saudi Society Friends of the Thalassemia and Sickle Cell Anemia Patients.

Furthermore, it is not surprising that Zakat is a substantial basis for funding charities (Al Obeidi, 2010); as Zakat is the third pillar of Islam and a compulsory duty for all well-off Muslims (Hassan, 2010). Then, the second largest source of charities' funds is donations (87.3%), followed by fundraising (76.1%) this points to an increase in independence and improvement of charities. Next, the fixed assets donation has a ratio of (57.7%); following by endowments with a percentage of (40.8%). Notably the charities have not yet developed their own investment, which represent just a (36.6%) of surveyed charities income. Lastly, the patronage and the various resources were reported by (15.5%) and (14.1%) of surveyed charities. To emphasize, Iffhad (2010) considered that the variety of the financial sources of a charity is strong indication that a charity is able to achieve its mission and goals, planning long term strategies and continuously implement its activities and programs

Table (7.16) Charity's financial sources

Charity's Financial sources	Responses*		% Cases	Rank
	N	Percent		
Governmental Funds	65	17.9	91.5	1
Donated Fixed Assets	41	11.3	57.7	4
Zakat	65	17.9	91.5	1
Donations	62	17.1	87.3	2
Fundraising	54	14.9	76.1	3
Endowments	29	8.0	40.8	5
Own Investment	26	7.2	36.6	6
Patronage	11	3.0	15.5	7
Various	10	2.8	14.1	8
Total	363	100		

* Multiple Responses

In summary, the pervious section described the basic background information, seen as essential in providing an appropriate context to the understanding of a charity, by using a simple statistical analysis, which provides an overall insight into the charities characteristics

The next section is a discussion of the results of the survey, concerned with basic charity performance measurement.

7.3 - The Basic Information of the Charity's Performance Measurement

This section was designed to investigate the current performance measurement approaches practised within the Saudi charities. The descriptive results will provide an overall understanding of the actual PM practices of the studied charities. The obtained data will also answer the various parts of the enquiry; the what; who, including the qualification, specialization and experience of the evaluator; what; how; when and to whom the Saudi charities measure their performance.

7.3.1 - Why is the charity measuring its performance?

According to the statistical analysis of Table (7.17); a charity measures its overall performance to comply with MSA regulations in the first place, with (84.5%) of charities. This result is consistent with the essential role that the legalization, regulations and supervision of MSA plays in the charity evaluation its performance (The Organizational and Instructional Manual for multipurpose: large Charities, 2009). Many studies confirm that such as Al-Yaffi, et al. (2010), and Larsson and Kinnunen (2008). The next largest percent is (74.6%) for the evaluation of the achievement of a charity's goals. The importance of the achievement of objectives in evaluating performance complies with several studies that have investigated performance management in general and PM in specific (Bititci et al., 1997; Bourne et al., 2000; De Toni & Tonchia, 2001; Ghalayini and Noble, 1996).

Guarantee the quality of charity performance to different stakeholder's statement gains a ratio of (71.8%). This high rate can be seen as an indicator of increasing the proficiency and improvement A wish to measure the result of the charity's projects statement obtains a percentage of (71.8%). The charities' projects are the backbone of this organization; the

outcomes and results are supposedly a genuine indicator to determine the eligibility of activities, services or programs. Al-Ghareeb and Al-Oud (2010) and Kawther, et al. (2005) found that the degree of satisfaction of managers, donors and beneficiaries is paralleled with the assessment of projects. The more surprising proportion is (69.0%) for measuring how effectively the charity money is spent statement, in contrast with the emphasising the financial control and its measurements as the most important reason for evaluation performance especially because it has long, stable, preserved and accurate practises and standards. However, there is a disagreement about the precise definition of effectiveness. The concept includes various levels, dimensions, and areas, and Herman and Renz (2008) maintained that using generally accepted accounting principles would provide solid evidence about financial aspects of effectiveness.

Obviously, the surveyed charities realized the importance of measuring performance in the contemporary management practices, thus (66.2%) of charities assess their performance to employ this judgment for planning, preparing 'reporting' and evaluation purposes. This result reveals the improvement in charities' current practices; for example, Al-Mebirik (2003) study concluded that charities failed to plan before working. It can be seen from the table that the statement of 'Identify the key internal and external factors that affect the charity' gains a ratio of (60.6%), which reflects a high level of maturity and proficiency. Adcroft and Willis (2005) linked the determination of the PM itself with a multitude of different internal and external factors such as the socio-economic conditions. With an equal proportion to previous result; (60.6%) of the respondents assess the charity performance to standardize their charity work. Indeed, a number of scholars have pointed out the importance of standardizing charitable work, such as Al-Dakhil (2010).

Table (7.17) presents that the aim to 'reach a better understanding of the charity's successes and failures' obtained a percentage of (57.7%), this result may imply that the

surveyed respondents conceive the concept of ‘success’ clearly and definitely, as Sawhill and Williamson (2001) referred to success as a progress to achieve a mission by making a difference.

Unlike the former results, accountability scheme comes in last of the important reasons to measure charity performance, whereas the statement of ‘demonstrate and provide the requirements of accountability’ gained a percentage of (56.3%). In fact, accountability is a new approach that has been recently introduced to the charity sector by Al-Dakhil (2010), who proposed the accountability as a set of essential standards to measure the charity performance, its outcomes and the benefits of its services. On the other hand, measuring performance can make adequate preparation for creating and demonstrating accountability, and it can form and provide a valuable basis for the discharge of accountability (Connolly & Hyndman, 2003).

The efficiency and effectiveness as a reason to evaluate charity performance comes last with a percentage of (54.9) This is surprising in view of the fact that the literature has emphasized the importance of effectiveness and efficiency in all managerial, organizational and financial aspects (Connolly & Hyndman, 2003; Iwaarden et al., 2009) Finally, the choice of ‘other’ gains (8.5%), the respondents referred to the same former reasons with diverse expressions; for example; **Umm Al Qura Women Charity** mentioned that they continuously work to ensure the charity merit to win ISO 2007 / 2008 certificate.

Table (7.17) why is the charity measuring its performance

The charity measures performance in order to	Responses*		% Cases	Rank
	N	%		
Comply with the regulations of the ministry of social affairs	60	11.5	84.5	1
Identify the key internal and external factors that affect the charity	43	8.2	60.6	6
Guarantee the quality of the charity performance to different stakeholders	51	9.8	71.8	3
Standardize charity work	43	8.2	60.6	6

Measure the results of the charity's projects	51	9.8	71.8	3
Measure how effectively the charity money is spent	49	9.4	69.0	4
Use for planning, preparing 'reporting' and evaluation purposes	47	9.0	66.2	5
Reach a better understanding of the charity's successes and failures	41	7.8	57.7	7
Evaluate the achievement of charity's goals	53	10.1	74.6	2
Evaluate efficiency and effectiveness	39	7.5	54.9	9
Demonstrate & provide the requirements of accountability	40	7.6	56.3	8
Other 'specify'	6	1.1	8.5	10
Total	523	100		

* Multiple Responses

7.3.2 - Who evaluates the charity's overall performance?

It can be seen from the Table (7.18) that the overall performance evaluation is often carried out by the **Chairman of the board** with a percentage of **(54.4%)**. This result is accurately consistent with the formal structure of a charity as legalized by the MSA. Next, the **Vice-Chairman** of the board was identified as the next most common evaluation agent, with **(32.4%)**. The **general manager** has a percentage of **(30.9%)**, the duties of a general manager or director are explicitly defined in the job description of the organizational and instructional manual of charities, these likely include execution, organizing, supervision, monitoring and measuring performance of different charity parts.

Next, the result of **general secretary** **(26.5%)**, the secretary is one of the board directors who have organizational responsibilities to some extent: however, maybe, this result of the diverse capabilities of the surveyed charities such as the size or age. Table (7.18) shows that the **'department'** is the fifth choice for the respondents with ratio of **(23.5%)**, even though the data does not explain whether there is a specialized department for measuring an overall performance or whether this task is carried out by the various departments of the charities. In fact, the organizational structure depends on the charity's characteristics; for example, the large specialized and multi purposes charities have specialized committees, a department of quality assurance, various departments and different units or divisions. Similarly, the **executive director** got a percentage of **(22.1%)**

for the evaluation performance. The charity **division** as a responsible entity for measuring performance comes in the rear with a percentage of (10.3%). What is interesting in this section that the choice of ‘**other**’ gained a percentage of (17.6%), the data that emerged is quite a valuable contribution to knowledge about who assess charity performance. Significantly, **Al Ber Charity of Alleith County** commissions a specialized company of Balanced Operations and Performance to measure its performance. **Kafa Charity** has a professional performance expert who evaluates its performance. Further, **Umm Al Qura Women Charity** and **Al Ber Charity of Rehat and Medrikh** contract a quality expert to measure their overall performance. In addition, there are two charities claim that the Agency of Social Development on behalf of MSA assesses their performance; another two charities point out that a chartered accountant is responsible for the assessment. Uniquely, **Al Ber Charity of Almedelf** mentioned that an elected committee consist of a number of general assembly members and administration directors who are accredited to carry out PM. Furthermore, **Zmzm Charity for the Medical Voluntary Services** maintains that its assessment duties are executed by the executive committee; finally, very few charities consider their beneficiaries’ feedback as an evaluation of their performance.

-Table (7.18). Who evaluates the charity’s overall performance?

Who evaluates the charity’s overall performance:	Responses*		Percent of Cases	Rank
	N	%		
Department	16	10.8	23.5	5
Division	7	4.7	10.3	8
Chairman of the board	37	25.0	54.4	1
Vice-Chairman of the board	22	14.9	32.4	2
General Secretary	18	12.2	26.5	4
General Manager	21	14.2	30.9	3
Executive director	15	10.1	22.1	6
Other	12	8.1	17.6	7
Total	148	100.0		

* Multiple Responses

7.3.2.1 - Qualification of who evaluates Performance

Table (7.19) shows that missing value got (56.3%) of respondents' choices due to the respondents' selection of department and division as the entities that measure performance from Table (7.18). This is followed by the Bachelor Degree obtained the high rate of (26.8%) among the qualification of performance evaluator; or if the missing values are omitted the percentage would be (61.3%). Comparing these data to the data in Table (7.4) 'Respondent Qualification', it can be seen that the respondents who have Bachelor Degree represented a nearly similar percentage of (54.9%). The evaluators who certified with Ph.D. Degree obtained a percentage of (8.5%) or (19.4%), which represents almost the same percentage as in Table (7.4); [Ph.D. 19.7%]. The results show respectively that Diploma Certificate got a ratio of (4.2%); Master Degree got a percentage of (2.8%); High School got a ratio of (1.4%).

Table (7.19) Qualification of who evaluates Performance

Qualification of who evaluates Performance	N	%	Rank
Bachelor	19	26.8	2
Diploma	3	4.2	4
High school	1	1.4	6
Master	2	2.8	5
Ph.D.	6	8.5	3
Missing	40	56.3	1
Total	71	100	

7.3.2.2 - Specialization of who evaluates performance

Table (7.20) demonstrates that performance evaluators have numerous specialties and various education backgrounds. Some have Islamic studies with a proportion of (15.5%) and equally the Chartered accountancy and Education and Pedagogy with ratio of (4.2%). Next, the specialization of Accounting, General / Various Specialties, Quality Management, Management, Math, Medicine and Public Relations were (2.8%). Then, the smallest percentage (1.4%) is for the following specialties: Organizational affairs,

Biology, Biotech, Computer, Electric, History, HR, Physics, Sciences, AIDS programs' specialty, and Literature and Criticism.

Table (7.20) Specialization of who evaluates performance

Specialization of who evaluates performance	N	%	Rank
Accounting	2	2.8	4
Organizational affairs; Affairs	1	1.4	5
Biology	1	1.4	5
Biotech	1	1.4	5
Chartered accountancy; Chartere	3	4.2	3
Computer	1	1.4	5
Education & Pedagogy	3	4.2	3
Electric	1	1.4	5
General / Various Specialties	2	2.8	4
Quality Management; High education	2	2.8	4
History	1	1.4	5
HR	1	1.4	5
Islamic Studies	11	15.5	2
Management	2	2.8	4
Math	2	2.8	4
Medicine	2	2.8	4
Physics	1	1.4	5
Public Relations	2	2.8	4
Sciences	1	1.4	5
AIDS programs' specialty	1	1.4	5
Literature and Criticism	1	1.4	5
Missing	29	40.8	1
Total	71	100	

7.3.2.3 - Years' experience of those who evaluate the charities' overall performance

Table (7.21) shows that the individuals responsible for measuring performance have range of years of experience; the PM evaluators' years of experience in managing current charity ranged between 5 and less than 10 years have the highest ratio of (43.5%). In contrast, the percentage of the PM evaluators in general was (29.6%) for the period of 10 to less than 15 years. Comparably, the ratio of the same period with those who measure performance in a charitable field gained (32.1%) which was the largest proportion among this category. The two types of years of experience of assessing performance in general

and in the charitable field gained nearly similar ratios of the time periods were respectively; less than 5 years; (11.3%) and (11.9%), and 5 years to less than 10 years; (19.7%) and (20.2%). The smallest percentage amongst the three categories and the time domain was (5.9%) obtained by the evaluators of managing current charities for the period of more than 20 years.

Table (7.21) Experience's year of who evaluates the charity's overall performance

Who evaluates the charity's overall performance	Experience's years of PM Evaluator										Experience's Years in charitable field										Years' Experience in managing current charity									
	less than 5 years		5 years to less than 10 years		10 years to less than 15 years		15 years to less than 20 years		more than 20 years		less than 5 years		5 years to less than 10 years		10 years to less than 15 years		15 years to less than 20 years		more than 20 years		less than 5 years		5 years to less than 10 years		10 years to less than 15 years		15 years to less than 20 years		more than 20 years	
	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%
Department			2	2.8	1	1.4	1	1.4			1	1.4	3	4.2			1	1.4			1	1.4	4	5.6						
Division	2	2.8			1	1.4					1	1.4	1	1.4							1	1.4	1	1.4						
Chairman of the Board	1	1.4	4	5.6	7	9.9	2	2.8	7	9.9	1	1.4	1	1.4	11	15.5	5	7.0	8	11.3	5	7.0	10	14.1	8	11.3	1	1.4	3	4.2
Vice-Chairman of the Board			4	5.6	3	4.2	2	2.8	2	2.8	1	1.4	1	1.4	6	8.5	4	5.6	1	1.4	1	1.4	8	11.3	2	2.8	2	2.8		
General Secretary	1	1.4	1	1.4	2	2.8	2	2.8	1	1.4	2	2.8	3	4.2	3	4.2	2	2.8	2	2.8	1	1.4	7	9.9	3	4.2	1	1.4		
General Manager	2	2.8	1	1.4	4	5.6	1	1.4	4	5.6	1	1.4	5	7.0	3	4.2	1	1.4	2	2.8	6	8.5	3	4.2	1	1.4	1	1.4	1	1.4
Executive Director	1	1.4	2	2.8	3	4.2	2	2.8	2	2.8	3	4.2	2	2.8	3	4.2	2	2.8	1	1.4	4	5.6	3	4.2	3	4.2	1	1.4		
Other	1	1.4						2	2.8			1	1.4	1	1.4					1	1.4	1	1.4					1	1.4	
%		11.3		19.7		29.6		14.1	25.4		11.9		20.2		32.1		17.9		17.9		23.5		43.5		20		7.1		5.9	
		8		14		21		10	1	8	10		17		27		15		5	1	20		37		17		6		5	
Total									= 71										= 84									= 85		

7.3.3 - Performance Measurement Indicators

It is important for a charity to select the appropriate indicators when measuring its performance, thus the responses select the key indicators to measure performance as Table (7.22) shows: the basic requirements and regulations of the MSA got the highest percentage of (83.1%), this result is quite justified because the comprehensive

requirements and regulations are the means of legalizing and obtaining support for the charities.

Strong evidence of the high degree of proficiency of the surveyed charities was found when the achievement of the charity's goals got a ratio of (78.9%); this result is followed by the financial reporting measures at (77.5%), which is to be expected as the financial indicators are more prominent in evaluation performance. the satisfaction of different charity's stakeholders obtained a percentage of (56.3%), %); in fact, client satisfaction as identified in the study of Meng and Minogue (2011) as one of the ten most important performance indicators identified by the respondents. The main accounting guidelines as an indicator of measuring performance got a ratio of (53.5%), which refers to the important role that Chartered Accountancy plays as a reference of measurement. Next, the charity staff satisfaction got a ratio of (50.7%), the mission accomplishment (49.3%), the charity own PM indicators (47.9%), the quantified results of the activities (40.8%). It is worth mentioning that a number of chosen indicators were standards of interior charity management; these are: goal achievement; stakeholders and staff satisfaction; mission accomplishment; activities quantified results; own PM indicators. The results, as shown in Table (7.22), indicate that these metrics were selected 230 times; an average of 33.3%. Furthermore, the accountability principles were (40.8%), which are relatively sizable for a newly proposed approach of evaluation non-profit organization in Saudi as. In unusual results for the most desirable excellent criteria of any organization: quality, efficiency and effectiveness; their indicators got respectively (35.2%); (33.8%); (28.2%). However, surprisingly there were also big differences in the ratios of the quality criteria (35.2%) and the international quality awards measures, which got only (18.3%). The principle of comparison with other charities obtained (33.8%) which suggests a positive influence by successful charities. However, the classification and evaluation models comprehensively articulated and investigated in almost all charities founded in the time of these researches

conducted, the standards of Classification Models got a percentage of (28.2%). Finally, with the lowest ratio, environmental compliance had (12.7%). In contrast, Meng and Minogue (2011) found that environmental compliance is among the ten most important performance indicators, maybe because the Saudi charity sector currently has different priorities and serious issues. For the choice of ‘other’ **Al-Bir charity in Mastorah** considers transparency as an indicator to measure its performance

Table (7.22) Performance Measurement Indicators

Performance Measurement Indicators	Responses*		% of Cases	Rank
	N	%		
The basic requirements and regulations of the MSA	59	10.8	83.1	1
The financial reporting measures	55	10.0	77.5	3
The main accounting guidelines	38	6.9	53.5	5
The charity own PM indicators	34	6.2	47.9	8
The mission accomplishment	35	6.4	49.3	7
The achievement of the charity’s goals	56	10.2	78.9	2
The quantified results of the of activities	29	5.3	40.8	9
The Quality criteria	25	4.6	35.2	10
The Satisfaction of stakeholders	40	7.3	56.3	4
The measures of the effectiveness	20	3.6	28.2	12
The measures of the efficiency	24	4.4	33.8	11
The satisfaction of the charity’s staff	36	6.6	50.7	6
The accountability principles	29	5.3	40.8	9
The standards of classification / evaluation models	20	3.6	28.2	12
The International quality awards measures (ex. EFQM Excellence model, ISO versions...)	13	2.4	18.3	13
The principle of comparison with other charities	24	4.4	33.8	11
The Environmental compliance	9	1.6	12.7	14
other ‘specify’	2	0.4	2.8	15
Total	548	100		

* Multiple Responses

7.3.4 - The process of measuring the overall performance of the charity

Table (7.23) shows the surveyed charities are aware of reasonable steps of PM process.

The responses are respectively: determining the overall PM goals and selecting a suitable

team to carry out the measurement, which got a percentage of (73.2%); the step of deciding the desired indicators of measures, which had a percentage of (59.2%); the determination or conclusion of measurement results, which had a ratio of (49.3%). This step unexpectedly comes before the other sequential steps. Next, starting to apply a measuring process, this got a ratio of (46.5%); followed by the design of a suitable PM model, with a percentage of (45.1%).

Noticeably, the 'other' choice got (8.5%). In detail, four surveyed charities claimed that they do not have specific procedures to measure their overall performance; one response mentioned that the chartered accountant conducts the evaluation on behalf of the MSA and lastly, one charity declared that its employees' appraisal is its PM.

Table (7.23): The process of measuring the overall performance of the charity

The process of measuring the overall performance of the charity	Responses*		% of Cases	Rank
	N	%		
Determine the goals of overall PM	52	20.6	73.2	1
Determine the indicators desired to measure	42	16.7	59.2	2
Select a suitable team to measure overall performance	52	20.6	73.2	1
Design a suitable PM model	32	12.7	45.1	5
Start the application process	33	13.1	46.5	4
Determine results	35	13.9	49.3	3
others 'specify'	6	2.4	8.5	6
Total	252	100		

* Multiple Responses

7.3.5 - Which staffs conducts the PM

Table (7.24) provides information on the position of staff who conducts the charities' PM. Traditionally, in Saudi the financial evaluation is carried out by a chartered accountant. However, the questionnaire statement aims to identify whether the charity has additional external professional services, consultant or experts to assess the overall charity performance. The results show that the surveyed charities employed both internal and external staff to measure their performance, with a percentage of (49.3%), followed by

the charities that used only internal staff, with a ratio of (40.8%). In effect, this certainly is true in the case of many charities that are relatively newly established; however, Palmer (2012) suggested that mixed representation of trustees and staff on key committees, council members, governors, or directors could help with the insufficiency of only interior evaluation. The lowest percentage, for external staff, only got (9.9%), however the Al-Turkistani (2010) study recommended that it would be useful for charities to periodically delegate evaluation to a neutral party.

Table (7.24): Which staffs conducts the PM

Which staff conducts the PM	N	%	Rank
Internal staff only	29	40.8	2
External staff only	7	9.9	3
Both internal and external	35	49.3	1
Total	71	100	

7.3.6 - Time for setting overall PM

Studying ‘PMS in various phases of its life cycle’ is essential for understanding it (Elg, 2007. P 221), so, as Table (7.25) demonstrates that the measuring an overall performance occurred in different stages. The larger proportion (49.3%) equally occurs in ‘annually’ and ‘after the performance activity’ which consists with the majority of the literature and the formal obligations to tighten the financial control. However, many scholars doubt the adequacy of traditional budgeting methods and measures, and financial reports to overall performance evaluation because they measure past performance (Hayes & Millar, 1990; Hyndman & McMahon, 2009; Kaplan, 2001). It is apparent that there is a significant positive growth in institutional approach for organizing and managing charities, as a ratio of (39.4%) is obtained by the result of measuring performance regularly.

So far, the option of measuring the performance during the activity had a proportion of (29.6%), as Fouda (2005) highlighted the necessity to establish department for assessing the degree of commitment to the administration control procedures during the evaluating

performance. In contrast with the previous statement, the measurement or evaluation of performance before the activity got a ratio of (16.9%); maybe because it is beyond a charity's control, but a large literature has investigated different models regarding estimates of prior measures; for example, Brooks (2004) gave an example of estimating performance evaluation by using predictive examples and alternatives. Finally, the option 'other' had some astonishing data, whereby three charities mentioned that they evaluated their performances quarterly, one charity conducted PM biannually, another charity held PM according the quality evaluation system, one exceptional claim was that the charity had a nonspecific time for measurement.

Table (7.25) Time for setting overall performance measurement

Time for setting overall performance measurement	Responses*		% of Cases	Rank
	N	%		
Before an activity	12	8.6	16.9	4
During the performance activity	21	15.1	29.6	3
After the performance activity	35	25.2	49.3	1
Regularly	28	20.1	39.4	2
Annually	35	25.2	49.3	1
Other	8	5.8	11.3	5
Total	139	100		

*Multi Responses

7.3.7 - Who is the overall performance measurement reported to?

Thus, it can see from Table (7.26) that the respondents' viewpoints about the reporting of their overall PM is as follows: the priority was to report to the MSA, with a ratio of (67.6%), which is similar to the demand for accountability and transparency among UK charities, who have to explain their achievement in a published annual report (Charity commission, 2012). This is followed by the choice of the charity's internal bodies, with a percentage of (59.2%), which indicates the importance of the general assembly, BODs, trustees and staff

The charity stakeholders, such as private donors, volunteers, community members, other organizations and academic and research institutions got a percentage of (38.0%); Stewardship agencies, such as social development centres and the charity's community, got a low rate (19.7%), which indicates that the surveyed charities are far from meeting the satisfactory degree of transparency and accountability. Lastly, the charity's beneficiaries obtained a percentage of (16.9%) which means that the beneficiaries of a charity are not considered to be an important party that must acknowledge the charities' performance assessment results. The percentage of (14.1%) was for the option 'other'; however, some of those who specified repeated the previous choices. 413

Table (7.26): Who is the overall performance measurement reported to?

The overall performance measurement reported to	Responses*		%of Cases	Rank
	N	%		
The ministry of social affairs	48	28.7	67.6	1
The charity stakeholders	27	16.2	38.0	3
The charity's internal bodies	42	25.1	59.2	2
The Stewardship agencies	14	8.4	19.7	4
The charity's beneficiaries	12	7.2	16.9	5
The charity's community	14	8.4	19.7	4
Other	10	6.0	14.1	6
Total	167	100		

*Multiple Responses

Summary of Results

Overall, the results describe current PM practiced within the surveyed Saudi charities. The common view amongst the respondents indicated that there was a recurrent theme in the charity's PM is likely to be a formal approach with a number of significant contemporary improvements and developments.

The charities measure their performance to comply with the MSA regulations, with an increasing trend to consider advanced management approaches and developments such as: goal achievement and quality and planning; however, the recent developments in

approaches that demand PM such as accountability and effectiveness perspectives did not obtain much attention.

Correspondingly, the overall performance evaluators in the majority were top internal officials, with some exception from the executive level. The qualifications of those responsible for PM were mainly Bachelor Degrees, with a considerable number of PhD. degrees. Also, there was diversity in the years of experience of those responsible for overall performance evaluation, but the period of 10 years to less than 20 years was the dominant period. Significantly, the evaluators' specializations were very various, with a preponderance of Islamic studies. Conversely, the non-profit and performance management majors were missing in these specialities.

Similarly, the surveyed charities employ indicators that are consistent with their official obligations such as meeting the basic requirements and regulations of the MSA, financial reporting measures and main accounting guidelines, with a growth of interest in internal organizational and administrative standards such as goal achievement and staff satisfaction. Nevertheless, the modern principles of accountability, quality and effectiveness were not widely in use.

In addition, the process of measuring the overall performance of the charity did not deviate from common PM application as identified in the current literature, with a focus on considering the PM goals, team indicators and results. Both internal and external (e.g. consultant and experts) staff conducts the charities' PM in nearly half of the surveyed charities, and only internal staff measure performance in slightly less than half of them. Also PM took place annually, after accomplishment of the activity and at regular times, which precisely match the official instructions of charity assessment. Finally, PM was reported to the MSA and internal bodies in general.

The next section, therefore, moves on to discuss the surveyed managers' attitudes to the main research factors as together the results will draw important insights into PM in the Saudi charity sector, as follows:

7.4 - The Research Factors: Analysis of Respondents' Attitudes

This section addresses the descriptive analysis of the data of the main part of the questionnaire that investigated the six factors; giving the related numbers of statements of each factor. Each statement has five different weights based on the respondent choice. Since these statements are variables that respondents have attitudes towards, they are expected to have ordinal weights, and the **Weighted Mean (WM)** for all these responses have been computed for each statement and then for the whole group of statements for each of the six factors. The WM was calculated and was used to reflect the respondents' attitudes, and the attitude is assign according to the Likert scale of order 5 according to the following Table (7.27):

Table (7.27) Likert scale of order 5

Value of WM	Attitude
From 4.20 to 5.00	SA
From 3.40 to 4.19	A
From 2.60 to 3.39	N
From 1.80 to 2.59	D
From 1.00 to 1.79	SD

Noting that the interval length for each category equals to $(4/5)$ or 0.80 and is calculated based on the 4 distances between the 5 weights. This is known as Likert scale. The attitude for each category of factors and its related statements were arranged in descending order of agreement and represented in a number of tables (See below tables (7.28), (7.29), (7.30), (7.31), (7.32) and (7.33)).

In addition, as De Toni et al. (2001) defined the coefficient of variation (C.V) as the ratio between standard deviation and mean value. The C.V is a measure of spread that describes the amount of variability relative to the mean (support.minitab.com, n. d), as it is unit-

free, so also it is dimension-free that makes it a measure of **relative variability**, so the relative variability of lengths may be compared with that of weights, and so forth. The importance of C.V is that it represents the ratio of the standard deviation to the mean, and it is a useful statistic tool for comparing the degree of **variation** from one data series to another, even if the means are severely different from each other (stats.stackexchange.com, n. d). According to Brown (1998) the C.V above about 30% is often indicates problems in the data or means that data is out of control.

- **The Evaluation of the charity's performance measurement criteria** includes the following:

7.4.1- The appropriateness of the PMMs:

This section discussed the extent of the appropriateness of the PMMs for measuring the charities performance from the perspective of charities' managers or the responsible for; the level of agreement on the statements of this factor was analysed and show the results in Table (7.28)

For the factor entitled 'The evaluation of the appropriateness of the PMMs'; its statements were sorted in descending order according to the value of the WMs. The WMs of two statements out of the seven have an attitude towards the 'strongly agree', while four statements have the attitude towards the 'agree', only one statement has the attitude towards the 'neutral'.

According to the results, the most appropriate model for measuring a charity's performance is "the Quality Standards", as its WM is equal to 4.44, accordingly, this stresses the continuous tendency of Saudi charities to appraise the 'Quality' strategy as an ideal application and management style

It was surprised that "the accountability model criteria", gained high WM equal to 4.22, and shows a high degree of agreement although, this concept was only recently introduced

to the Saudi organizations and has yet not become well established (Al-Dakhil, 2010; Fouda, 2005).

Although the WM of “the Charity Evaluation & Classification Models” equalled 4.12 and gained the respondents' agreement of; these models are optimistically proposed and applied to almost all Saudi charities by Al-Turkistani (2010) and Iffhad (2010) studies as comprehensive and realistic measures for evaluating a charity.

With regard to the constrictive supervision and thoroughly regulations imposed by the MSA on charities, the statement of “the Organizational & Instructional Manual of Charities (2013)” obtained 4.12 WM of the respondents, representing only an agreement attitude, which may be explained by the novelty of this director and its non-compulsory nature. However, the MSA authorisation that legalizes and licenses a charity according to availability of basic requirements which assist a charity to measure its performance.

The respondents assigned the “BSC” with a WM of 4.11. Furthermore, despite the constant growing desire to gain a popular quality certificate such as ISO as an explicit application of TQM, “the versions of ISO” gained agreement of 4.3 WM. Many studies such as Kaplan and Norton (1992); Kim et al (2011); Minkman et al (2007) emphasise that such models would be appropriate to evaluate charity performance

The “EFQM Excellence Model” was regarded as the least appropriate model for measuring a charity's performance, as the WM equalled 3.32, which reveals that the respondents' attitude was towards neutral, this result somewhat contradicts Al-Tabbaa et al (2013) study, who concluded that the EFQM is a promised model to assess the non-profit organization with some modification on it.

The results show also that the C.V values are between 13.3% and 18.8% which indicates that the respondents' opinions did not differ very much. The exception of C.V was 30.7% which occurs in the respondents' attitude towards the EFQM.

Table (7.28) The Evaluation of the charity's performance measurement criteria

The appropriateness of the PMMs: $\Sigma f / 71$	Strongly Agree		Agree		Neutral		Disagree		Strongly Disagree		NA		Weighted Mean*	C.V %	Attitude
	f	%	f	%	f	%	f	%	f	%	f	%			
The Quality Standards	21	29.6	20	28.2	2	2.8	0	0.0	0	0.0	28	39.4	4.44	13.3	Strongly Agree
The Accountability Model criteria	19	26.8	24	33.8	8	11.3	0	0.0	0	0.0	20	28.2	4.22	16.6	Strongly Agree
The Charity Evaluation & Classification Models	11	15.5	34	47.9	3	4.2	1	1.4	0	0.0	22	31.0	4.12	14.5	Agree
The Organizational & Instructional Manual of Charities (2013)	16	22.5	26	36.6	6	8.5	2	2.8	0	0.0	21	29.6	4.12	18.8	Agree
The Balanced Scorecard (BSC)	11	15.5	17	23.9	7	9.9	0	0.0	0	0.0	36	50.7	4.11	17.5	Agree
The versions of ISO	8	11.3	20	28.2	7	9.9	0	0.0	0	0.0	36	50.7	4.03	16.5	Agree
The EFQM Excellence Model	5	7.0	4	5.6	15	21.1	3	4.2	1	1.4	43	60.6	3.32	30.7	Neutral

* NA is excluded from calculation

To sum up, the opinions of the respondents towards the appropriateness of the PMMs as part of “The evaluation of the charity’s PM criteria” factor presented in Table (7.28.a) were as follow; 18.3% of respondents see that the PMMs are completely appropriate, while 29.2% of them see that they are just appropriate. Meanwhile, 9.7% of the respondents think that the PMMs are neither appropriate nor inappropriate. Contrastingly, 1.2% of the respondents see them as inappropriate for measuring charities performance, as well as, 0.2% of the respondents see that proposed models are not appropriate at all.

These results agree with the WM of 4.19, which according to Table (7.28.a), indicates that the respondents' attitude tends towards the appropriateness of the PMMs. The results show that the CV is only 11.7% which indicates that the respondents' opinions did not differ very much. Figure (7.1) below reflects the respondents' attitudes according to Table (7.28.a) results

Table (7.28.a): The extent of the appropriateness of the PMMs

Completely Appropriate		Appropriate		Neutral		Not Appropriate		Not Appropriate at All		NA		Weighted Mean*	C.V %	Attitude
f	%	f	%	f	%	f	%	f	%	f	%			
91	18.3	145	29.2	48	9.7	6	1.2	1	0.2	206	41.4	4.19	11.7	Appropriate

* NA is excluded from calculation

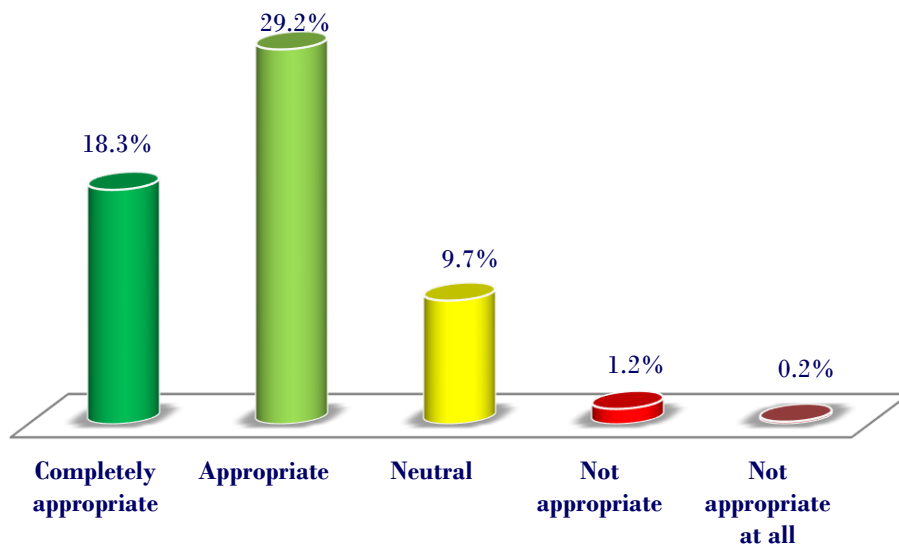


Figure (7.1) The extent of the appropriateness of PMMS

7.4.2 - The characteristics of an effective PMM

The evaluation of the **effectiveness of PMM** generated a high level of agreement amongst respondents according to the analysis results of Table (7. 29). The characteristics of an effective PMM was the second part of the first research question, the main features of the proposed model identified and empirically examined by a number of scholars in various contexts, as presented in the previous chapters. Table (7.29) shows that the respondents

prioritized their agreements on the PMM characteristics as follow; the foremost important characteristics that the respondents strongly agree on belonged to an overall charity strategy, long – term plans and directly linked the effective PMM with TQM principles. Thus, the criterion of “driving performance improvement” obtained a 4.58 WM. The criterion “link performance with objectives and processes” concept has a WM of 4.47, which confirmed in many previous studies such as Meng and Minogue (2011). The feature of effective PMM to “be relevant to charity’s objectives” has a strong agreement with 4.41 WM, which was similar to the findings of Connolly and Hyndman (2003) study. The “transparency” feature got a strong level of agreement with a WM of 4.41. However, this criterion was emphasised by Iwaarden et al (2009) study about the importance of standardized reporting system of performance in charity for its donors. Thus far, the level of high agreement with the PMM as “relatively easy to use/ apply” and “measure quality & quantity” equally obtained 4.23 WM of the respondents’ approval. An overview of the WM of the other criteria of effective PMM in Table (7.29) shows agreement levels among the respondents between 4.19 and 3.73, these results demonstrated that the best characteristics of any PMM are widely assented within the academic community or practitioners, regardless the PMM goal, whether it is assessing effectiveness, quality or accountability etc. The breakdown of results reveals that; The extent to which a PMM is “meaningful” scored a 4.19 WM, which indicated that the valid PMM should be understandable and plausible for the evaluators and evaluative subject, the importance of being “responsibility-linked” as an effective PMM obtained a 4.17 WM, which referred to the desire to develop the charitable work to be more institutionally oriented. In fact, the “balance” between the PMM elements such as financial and non-financial measures is intensively debateable among. Therefore, balanced measure were one of the PM criteria that Henderson et al (2002) recommended, thus, this criterion got a 4.16 of agreement degree. On an equal average; the criteria of

“well-defined”, “distinguish between activities’ outputs and results or outcomes” and the need of PMMs to be “comparable” got 4.13 WM of the respondents’ agreement. In detail, for a PMM to be well-defined means that it has a definite and precise meaning to all stakeholders, nevertheless, the measure may have a meaningful concept but could be differently perceived by the various staff or beneficiaries.

In fact the principle of “reliable” unexpectedly got a WM 4.12 of respondents’ agreement, whereas, the reliability is the key feature of any measurement system (Connolly & Hyndman 2003; Sheehan, 1996).

The result of a need to “focus on program impact” as a condition of an effective PMM obtained 4.12 WM; nevertheless, the programs’ outputs might have explicit and definite measures, especially financial measures, but the evaluation of the programs’ impact is still weak.

There is an unambiguous relationship between PM and keeping records of performance traditionally and in contemporary way. A PMM which has a “clear verification documents” received a score of 4.11 WM; this reflects a degree of consensus among the surveyed respondents and a degree of similarity with Connolly and Hyndman (2003) observation about the validity obligation to produce measures.

The degree of agreement with the PMM criterion to be “organizational accepting” obtained a WM of 4.06, indicating that PMM is a principal determining factor of its effectiveness in terms of internal involved staff or the organizational standards as widely presented in management literature.

A number of authors have considered the positive effect of PMM in terms of its “simplicity” such as Sawhill & Williamson (2001) in this study this characteristic gained a WM of 4.00 for agreement by respondents.

The “cost effective” criterion of effective PMM had a WM of 4.00 for respondents’ agreement as numerous studies have attempted to ensure the importance of efficiency of

management of charity and specifically the performance measuring system or process.

For example, Henderson et al (2002)

The need to align measuring performance with its compatible “time” is an essential feature of any PMM; this “timely” factor gained an agreement score of 3.98 WM. Henderson et al (2002) and Connolly and Hyndman (2003) emphasised the importance of measurement to producing data in an adequate time to be useful

The correlation between the related criterions “dealing with the complexity of the charitable organization” and “multiple perspectives” was obvious. These two keys of effective PMM scored a 3.98 and 3.93 WM. The studies on charity PM found evidence for the necessity of designing PMM that is compatible with the non-profit management uniqueness (Adcroft & Willis, 2005; Connolly & Hyndman, 2003; Meng & Minogue, 2011)

The variety a of charity’s stakeholders may make measuring performance difficult, thus the “stakeholder focusing” feature received a score of 3.98 WM. This result coincides with a number of authors such as; Palmer (2012).

To need to “avoid wasteful behaviour” means for a charity to be precise by excluding unnecessary factors or procedures in measurement process, so the effective PMM enables a charity to avoid invalid incentives (Connolly & Hyndman, 2003; Kaplan, 2001). This feature got an agreement WM of 3.89. As was pointed out that measuring charity performance may be sophisticated task, thus, that comparing measures required well distinguishing between measures. As a result, “having significance comparisons between measures” obtained a WM of 3.85 for respondents’ agreement.

In contrast of the assumption of the necessity to objectively explain any elements in PM, it is hard to find evidence for this claim in every day work in charitable organisations; the statement of “having subjective interpretation” referred to the measurement’s ability to

be understood clearly by itself or inside the charity. So, this aspect gained a WM of 3.80 for agreement.

A considerable number of studies have emphasized the importance of the compatibility criterion in measurement such as Hyndman and McMahon (2009), although, the criterion “compatibleness across charitable organizations” obtained a WM of 3.73 on agreement.

In summary, the total results of the respondents' attitudes towards the proposed PMM criteria confirmed the effectiveness of these criteria and reflected a significant increase in the level of maturity and professionalism of surveyed managers. However, the application of dominant performance models is unlikely to be applicable or prescribed for all NPO (Herman & Renz, 2008)

The results show also that the C.V values are between 11.6% and 25.5%, meaning that the respondents' opinions are below 30%, which indicates that the data is still under control (Brown, 1998)

Table (7.29) The characteristics of an effective PMM

The characteristics of an effective performance measurement model:	Strongly Agree		Agree		Neutral		Disagree		Strongly Disagree		NA		Weighted Mean*	C.V %	Attitude
	f	%	f	%	f	%	f	%	f	%	f	%			
1. drive performance improvement	36	50.7	23	32.4	1	1.4	0	0.0	0	0.0	11	15.5	4.58	11.6	Strongly Agree
2. link performance with objectives and processes	32	45.1	27	38.0	3	4.2	0	0.0	0	0.0	9	12.7	4.47	13.3	Strongly Agree
3. be relevant to charity's objectives;	27	38.0	22	31.0	5	7.0	0	0.0	0	0.0	17	23.9	4.41	15.0	Strongly Agree
4. be transparent	29	40.8	26	36.6	3	4.2	1	1.4	0	0.0	12	16.9	4.41	15.3	Strongly Agree
5. be relatively easy to use/ apply,	24	33.8	29	40.8	4	5.6	1	1.4	0	0.0	13	18.3	4.31	15.8	Strongly Agree
6. measure quality & quantity	22	31.0	26	36.6	7	9.9	1	1.4	0	0.0	15	21.1	4.23	17.4	Strongly Agree
7. be meaningful	19	26.8	24	33.8	9	12.7	0	0.0	0	0.0	19	26.8	4.19	17.1	Agree
8. be responsibility-linked	20	28.2	23	32.4	9	12.7	1	1.4	0	0.0	18	25.4	4.17	18.7	Agree
9. be balanced	18	25.4	30	42.3	5	7.0	2	2.8	0	0.0	16	22.5	4.16	17.8	Agree
10. be well-defined	18	25.4	26	36.6	7	9.9	2	2.8	0	0.0	18	25.4	4.13	19.0	Agree
11. distinguish between activities' outputs and results or outcomes	19	26.8	25	35.2	8	11.3	2	2.8	0	0.0	17	23.9	4.13	19.4	Agree
12. be comparable	19	26.8	24	33.8	10	14.1	1	1.4	0	0.0	17	23.9	4.13	18.8	Agree
13. be reliable	14	19.7	31	43.7	6	8.5	1	1.4	0	0.0	19	26.8	4.12	16.4	Agree
14. focus on program impact	16	22.5	28	39.4	6	8.5	2	2.8	0	0.0	19	26.8	4.12	18.4	Agree

15. be verifiable with clear documentation	21	29.6	23	32.4	11	15.5	2	2.8	0	0.0	14	19.7	4.11	20.4	Agree
16. be organizationally acceptable	18	25.4	20	28.2	15	21.1	0	0.0	0	0.0	18	25.4	4.06	19.6	Agree
17. be simple	19	26.8	16	22.5	13	18.3	3	4.2	0	0.0	20	28.2	4.00	23.5	Agree
18. be cost effective	18	25.4	21	29.6	12	16.9	3	4.2	0	0.0	17	23.9	4.00	22.3	Agree
19. be timely	14	19.7	25	35.2	13	18.3	1	1.4	0	0.0	18	25.4	3.98	19.4	Agree
20. deal with the complexity of charitable organization	16	22.5	22	31.0	11	15.5	3	4.2	0	0.0	19	26.8	3.98	22.0	Agree
21. be stakeholder focused	17	23.9	17	23.9	16	22.5	1	1.4	0	0.0	20	28.2	3.98	21.6	Agree
22. cover multiple perspectives	14	19.7	27	38.0	10	14.1	4	5.6	0	0.0	16	22.5	3.93	21.8	Agree
23. avoid wasteful behaviour	14	19.7	25	35.2	16	22.5	2	2.8	0	0.0	14	19.7	3.89	21.0	Agree
24. have significance comparisons between measure	10	14.1	26	36.6	16	22.5	1	1.4	0	0.0	18	25.4	3.85	19.3	Agree
25. have subjective interpretation	12	16.9	22	31.0	13	18.3	3	4.2	1	1.4	20	28.2	3.80	24.7	Agree
26. be compatible across charitable organizations	10	14.1	25	35.2	11	15.5	5	7.0	1	1.4	19	26.8	3.73	25.5	Agree

Overall, the respondents' viewpoints towards the characteristics of an effective PMM as part of "the evaluation of the charity's performance measurement criteria" factor presented in Table (7.29. a) shows the following results; 26.9% respondents completely agree on the effectiveness of the PMM characteristics; 34.3% of respondents see the features of the model as an effective, while, 13.0% of them think that the PMM characteristics are neither effective nor ineffective. In contrast, 2.3% of surveyed managers see the PMM criteria as not effective, also, 0.1% of them see that it is not effective at all. These results are confirmed by the WM of 4.17, which according to Table (7.29. a) indicates that the respondent's attitude tended towards the effective PMM characteristics. The results show that the C.V is only 12.7, which indicates that the respondents' opinions didn't differ too much. Figure (7.2) below reflects the respondents' attitudes according to results of the Table (7.29. a).

Table (7.29. a): The extent of the characteristics of an effective PMM

Completely Effective		Effective		Neutral		Not Effective		Not Effective at All		NA		Weighted Mean*	C.V%	Attitude
f	%	f	%	f	%	f	%	f	%	f	%			
496	26.9	633	34.3	240	13.0	42	2.3	2	0.1	433	23.5	4.17	12.7	Effective

* NA is excluded from calculation

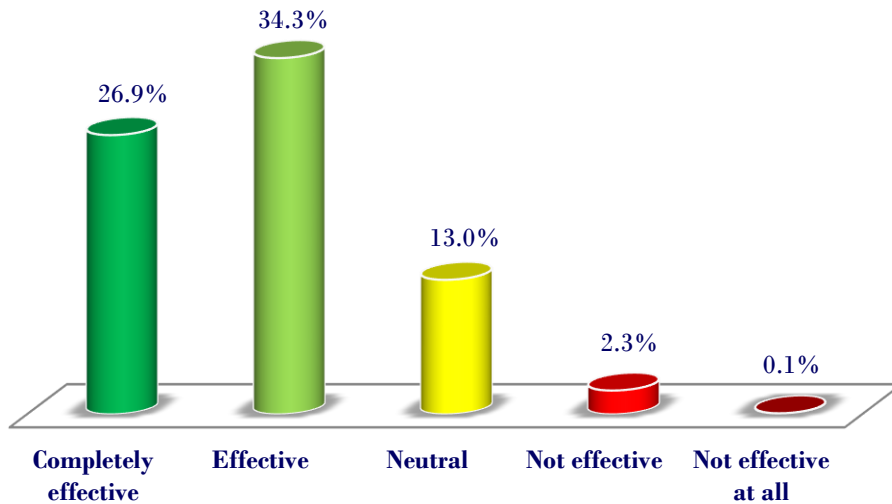


Figure (7.2) The characteristics of an effective PMM

The Performance Measuring Practises in the Charity Organization that includes the following:

7.4.3 - The Saudi charity's methods for measuring its overall performance

The questionnaire's statements measured the extent of the respondents' commitment to the performance assessment methods that were identified from the literature review of Saudi charities research and also the PMMs that are universally obligated, such as compliance with general accounting principles. As described on the previous second section of the questionnaire, the basic information of the charity's PM and detailed analysis of a multitude of aspects of the current PM,; the common charity's PM was a likely formal approach with some modern methods; this assessment was carried out to comply with MSA regulations; the PM indicators are consistent with official obligations such as basic requirements and rules of the MSA's financial reporting measures and main accounting guidelines; performance is regularly and annually measured and mainly reported to the MSA.

Table (7.30) shows that the Saudi charity's methods for measuring its overall performance from the viewpoints of surveyed managers were as follow; the charities are strongly committed to applying the "accounting practices and principles" with a WM 4.78

of respondents agreeing, this result was quite corresponding to the requirements of licensing and legislation of a charity by law, also it was similar to the findings of the Fouda (2005) study. It is not surprising that “the review and audit systems” got either a score of 4.67 WM, a high degree of commitment from the respondents’ opinion. Primarily the regulations and the governing rules of the System of Charities and Eligibility Associations by law imposed on charities to review and audit their overall performance assessment, specifically the ‘annual financial assessment’ through the Chartered Accounting entities (*A manifesto; List of charities and foundations, 1990*)

Furthermore, the level of commitment of “the financial control system” was strong at 4.65 WM. This result is congruent with numerous studies that maintained that non-profit organizations’ PMs are largely based upon financial control (Al-Yaffi, et al. 2010; Charity commission, 2012; Kaplan, 2001)

Moreover, “the regulations, detailed articles and governing rules” were identified by Saudi studies of charities such as Iffhad (2010) and Kawther, et al. (2005) as the most influential factor on measuring performance. It is therefore not surprising that the respondents see their charities as being greatly committed to this factor, with a WM of 4.52. The results also show that the CV values are between 8.7% and 13.9 %, which confirms that the respondents’ opinions are below 30% and have a low degree of variation too.

Table (7.30): The performance measuring practices in the charity organization

The performance measuring practices in the charity organization	Strongly committed		Committed		Neutral		Uncommitted		Strongly Uncommitted		NA		Weighted Mean*	C. V %	Attitude
	f	%	f	%	f	%	f	%	f	%	f	%			
The accounting practices and principles	50	70.4	14	19.7	0	0.0	0	0.0	0	0.0	7	9.9	4.78	8.7	Strongly committed
The Review and audit systems	47	66.2	18	25.4	2	2.8	0	0.0	0	0.0	4	5.6	4.67	11.4	Strongly committed
The financial control system	46	64.8	12	16.9	5	7.0	0	0.0	0	0.0	8	11.3	4.65	13.5	Strongly committed
The regulations, detailed articles and governing rules	41	57.7	27	38.0	2	2.8	1	1.4	0	0.0	0	0.0	4.52	13.9	Strongly committed

* NA is excluded from calculation

Generally, the commitment degrees of the respondents towards the approaches of measuring charities' overall performance as part of "the performance measuring practices in the charity organization" factor presented in Table (7.30. a) shows the following results; 64.8% respondents strongly committed on applying the proposed practices when measuring their performance; 25.0% of respondents just committed on these methods, while, 3.2% of them are neither committed nor uncommitted. Furthermore, 0.4% of surveyed managers were not committed on these approaches to assessing their charities' performance. It can be seen that results produced a result of 4.64 WM, which according to Table (7.30. a) indicates that the respondents' attitude is moving towards a strong commitment to the proposed approaches. The results show that the CV is only 9.0, which indicates that the respondents' opinions did not differ very much. Figure (7.3) shows the respondents' attitudes derived from data in Table (7.30. a).

Table (7.30. a): The Saudi charity's methods for measuring its overall performance

Strongly committed		Committed		Neutral		Uncommitted		Strongly Uncommitted		NA		Weighted Mean*	C.V	Attitude
f	%	f	%	f	%	f	%	f	%	f	%			
184	64.8	71	25.0	9	3.2	1	0.4	0	0.0	19	6.7	4.64	9.0	Strongly committed

* NA is excluded from calculation

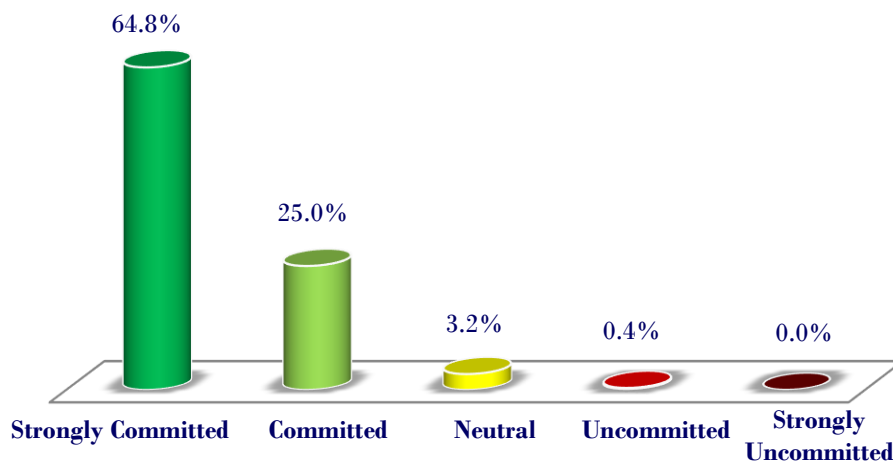


Figure (7.3) The Saudi charity's methods for measuring its overall performance

7.4.4 - The Saudi charity's standards for evaluation of the charity's performance

Table (7.31) reveals that the proposed standards which are the most frequent and affective functions of non-financial performance obtain reasonable agreement from the surveyed managers. As was discussed on the second section of the questionnaire, part three, the key indicators that the charities employ to measure their performance were closely related to this part. Regarding the correlation between PM standards and indicators, the nine items here measure the extent to which the charity respondents consider these criteria as benchmarks to assess overall performance, because these standards [if they exist] have impacts on essential areas in the charity, such as: intangible resources and information system. Noteworthy, performance indicators are: *“well-defined qualitative or quantitative measures that show how well an organisation or project is performing”*. (ces-vol.org, 2015). In addition, Oxford Dictionary (2015) defines an indicator as a *“device providing specific information on the state or condition of something”*.

Table (7.31) results show that *“the achievement of objectives in general”* gained a high degree of agreement from the respondents, with 4.57 WM, which indicated that the charity in general used objective achievement as a standard to judge its performance, this view is supported by Bourne et al. (2000) and Al-Harbi (2003)

In fact, the workforce is the charity's backbone, and therefore *“the workforce capabilities”* was substantially supported with a WM of 4.24 from the respondents' perspectives. Similarly, the inter-correlations among the related standards; *“the training needs”* and *“the finding skilful, professional workers”*, gained respectively WM of 4.18 and 4.03, which indicates that the priority for the surveyed managers is appraising the current workers' performance, because most charities workers are based on an annual contracting system, which requires a regular evaluation of employee performance.

“The charity's Capacities, such as administrative & operational capacities” received a WM of 4.23, representing a high degree of agreement among respondents of the use of

this criterion as a standard to assess performance. Kowalski and Swanson (2005) assumed that benchmarking as a key instrument used to examine all functional areas and to improve performance and operations, and compare organizations' performance to other organizations and best practice.

The respondents agreed to the extent of 4.10 WM that their charities used "voluntary" aspects such as contribution of volunteers' activities to evaluate their overall performance. Managing volunteering is not only essential element in charitable organisation but also makes it a success or failure.

Measuring intangible resources such as assets, copyrights, and good reputation gain particular attention and it is assessed by different standards, such as cost of creation. Although, it requires skill and experience because selecting inappropriate standards causes ineffective measurement and mislead the performance' (Meng & Minogue, 2011). Thus, it is notable that the respondents agreed on the importance of employing "the intangible resources" standard, with WM of 4.07.

A charity database and information system is a key factor in its PMS (Connolly & Hyndman, 2003) however, Hayes and Millar (1990) stressed that traditional budgeting measures may provide inadequate information for effective performance evaluation. In addition, Hyndman and McMahon (2009) noted that charities could lack credible information on performance and outcomes. In this context the respondents agreed on that their charities deployed the standard of "the database and information evaluation system for general purposes" with a WM of 4.05: However, Hyndman (1990 cited in Hyndman & McMahon, 2009) found that the most common information produced for various stakeholders was more focused on the technicalities of audited statements and it misses the assessment of output and efficiency.

The respondents agreed that their charities used "the standardized reporting system for stakeholder needs" as a standard to measure performance, with a WM of 3.69. It has been

emphasised by many researchers that a performance reporting system should have rigorous criteria to allow it to be designed in a professional way to meet the formal requirements of PMS and the needs of various stakeholders of the charity. For instance, the Saudi MSA imposes ‘The Regulations, Detailed Articles and Governing Rules’ (1990) and ‘The Organizational & Instructional Manual of Charities (2013)’ that standardises reporting performance. Similarly, in a UK context, the issues are covered in the publications Hallmarks of an Effective Charity (2012) and Charity commission (2012) Public trust and confidence in charities which recommended roadmap to design reporting syllabus to work in a complementary way with other guidance, standards and codes of governance that charities may use in their reporting performance.

The CV percentage of the results demonstrates that the respondents’ viewpoints are below 30%, being between 11.5% and 21.1%, which indicates that data is still controllable (Brown, 1998).

In general, the frequent used of the proposed standards shows the following results: 29.7% respondents reported using these standards in full to measure their charities’ performance; 43.2% of respondents just frequently used them, while, 12.5% of them are not decided yet. By contrast, 1.9% of surveyed managers did not use these approaches to assess their charities performance; finally, 0.3% of surveyed managers did not use the standards at all.

The CV percentage of the results demonstrates that the respondents’ viewpoints are below 30%, being between 11.5% and 21.1%, which indicates that data is still controllable (Brown, 1998).

Table (7.31) The Saudi charity’s standards for evaluation of the charity’s performance

The Saudi charity’s different standards for evaluation of the charity’s performance:	Strongly Agree		Agree		Neutral		Disagree		Strongly Disagree		NA		Weighted Mean*	C.V%	Attitude
	f	%	f	%	f	%	f	%	f	%	f	%			
The achievement of objectives in general	40	56.3	27	38.0	1	1.4	0	0.0	0	0.0	3	4.2	4.57	11.5	Strongly Agree

The workforce capabilities	24	33.8	33	46.5	3	4.2	3	4.2	0	0.0	8	11.3	4.24	17.8	Strongly Agree
The charity's Capacities, such as administrative & operational capacities	22	31.0	36	50.7	7	9.9	0	0.0	0	0.0	6	8.5	4.23	14.9	Strongly Agree
The training needs	20	28.2	38	53.5	6	8.5	1	1.4	0	0.0	6	8.5	4.18	15.7	Agree
The Volunteering (ex, the contribution of volunteers' activities)	20	28.2	32	45.1	9	12.7	1	1.4	1	1.4	8	11.3	4.10	20.0	Agree
The intangible resources	19	26.8	31	43.7	8	11.3	2	2.8	1	1.4	10	14.1	4.07	21.0	Agree
The database & information evaluation system for general purposes	19	26.8	29	40.8	14	19.7	1	1.4	0	0.0	8	11.3	4.05	19.0	Agree
The finding skilful, professional workers	17	23.9	31	43.7	9	12.7	3	4.2	0	0.0	11	15.5	4.03	19.9	Agree
The standardized reporting system for stakeholder needs	9	12.7	19	26.8	23	32.4	1	1.4	0	0.0	19	26.8	3.69	21.1	Agree

* NA is excluded from calculation

In general, the frequent used of the proposed standards from the respondents' viewpoints tested the second part of the second research enquiry about "the performance measuring practices in the charity organization" factor presented in Table (7.31. a). This shows the following results: 29.7% respondents reported using these standards in full to measure their charities' performance; 43.2% of respondents just frequently used them, while, 12.5% of them are not decided yet. By contrast, 1.9% of surveyed managers did not use these approaches to assess their charities performance; finally, 0.3% of surveyed managers did not use the standards at all.

It can be seen that the results conform to 4.18 WM, which is according to Table (7.31. a), point to the respondents' attitude is going towards the using of the proposed standards. The results show that the C.V is only 12.2 which indicate that the respondents' opinions didn't differ too much.

Figure (7.4) shows the respondents' attitudes derived from Table (7.31. a) data.

Table (7.31. a) The Saudi charity's different standards for evaluation of the charity's performance

Completely Used		Used Frequently		Neutral		Used Infrequently		Not Used at All		NA		Weighted Mean*	C.V%	Attitude
f	%	f	%	f	%	f	%	f	%	f	%			
190	29.7	276	43.2	80	12.5	12	1.9	2	0.3	79	12.4	4.18	12.2	Used frequently

* NA is excluded from calculation

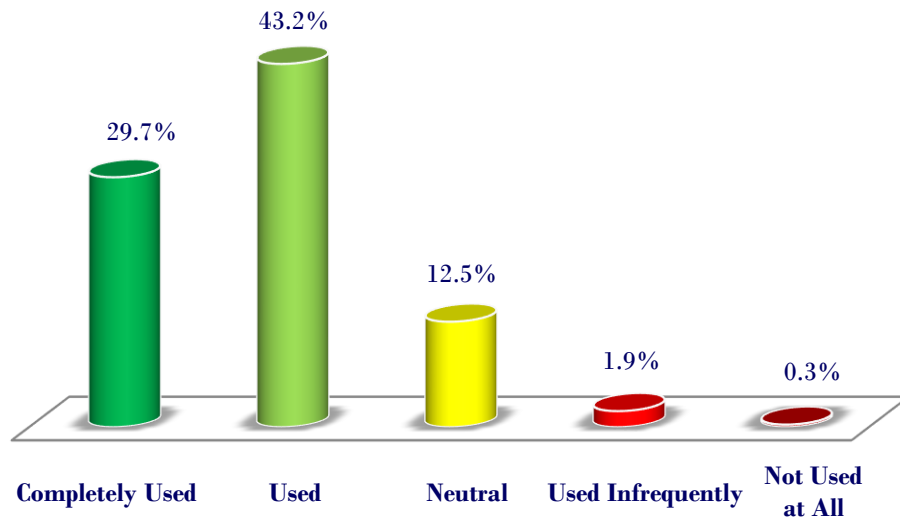


Figure (7.4) Saudi charity's different standards for evaluation performance

7.4.5 - The critical success factors that influence the measurement of charity performance: Much of the current literature on PM in charity management emphasizes the CSFs of the charity itself and of the PMS, for example: Alabdulkarim (2007), Andriesson (2005) and Bititci et al. (1997). As this section discusses the data from Table (7.32). The chosen CSFs provide charities with insights into their important functions and setting up points of reference into measuring performance. In order to answer the third research question about the CSFs that have an influence on measuring performance in charities, section five consists of fifteen statements to identify the respondents' attitude towards them.

In Table (7.32): the surveyed managers strongly agree that the most important CSF for measuring their charities performance is "the charity's leadership" with a WM of 4.70. This suggests that the leadership effectiveness, qualification, and experience have a great

impact on all performance areas, especially the PMS. However, the selection of leaders themselves should be based on specific criteria to ensure their proficiency. Likewise, “the charity’s mission and objectives” obtained a high degree of agreement with a WM of 4.65. The agreement on the importance of achieving charity’s mission and overall objectives on measuring performance was completely consistent with the majority of research of PM.

The analysis of the relative sets of management shows that the respondents strongly agree on their critical roles in measuring the charity performance. Thus “the charity’s managerial aspects” obtained a strong agreement from the respondents’ perspectives with a WM of 4.52. Nearly similar “the charity’s organizational duties” got a high degree of agreement, with a WM of 4.42. With a slight difference “The charity’s administrative tasks” obtained a high agreement from respondents’ opinions with a WM of 4.39, also, “the charity’s professional and occupational system” got a 4.27 WM of the respondents’ strong agreement. It is worth noting that a charity that has a professional occupational system is more likely to be capable of evaluating its performance because this system can be a reference which guides and directs the organization in all situations (Iffhad, 2010)

Table (7.32) results show that the “charity reputation especially in the media” was considered highly important as a CSF with a WM of 4.49. This key element of the charity’s status amongst its constituencies directly relates to the degree of the stakeholders’ satisfaction, trust and confidence of the charity. Thus, “the satisfaction of the charity’s different stakeholders especially the beneficiaries” and “the trust and confidence principles of stakeholders especially the donors” gained a WM of 4.43. These CSFs are principal determining factors of charity’s PMS, Al-Ghareeb and Al-Oud (2010) insisted on the confidence and trust criteria as key to the communication and transaction with donors. Bourne et al. (2000) confirm that a charity’s PMM critically depends on IT infrastructure; similarly, Bititci et al. (1997) stressed that the PMS of a charity requires

adequate and necessary information system processes. The respondents strongly agree that “the charity’s information system” is a critical factor for PM, with a WM of 4.41. The various charity activities, especially in multipurpose charities, could reduce the effectiveness of measuring its performance, as well design of measurement of activities output, outcome or result requires carefully setting up of the objectives of these activities, and crucially, managing them then monitoring them such as appropriate for any management process. Thus, the respondents strongly agree that “the various and numerous charitable activities” are critical for evaluating their charity performance with a WM of 4.41.

Given that the MSA tightly supervises the charities; “the influence of MSA especially the regulations” got a strong agreement amongst the respondents with WM of 4.37; however, this critical criterion of PM was located at the eleventh position amongst fifteen CSFs, which indicates that the surveyed managers think that there are many dominant factors that influence their charities more than the role of the MSA.

Although fundraising has been identified as an important feature of charities (Al-Obeidi, 2010), the respondents consider it as less influential than the previous CSFs; although, “the fundraising aspects” still got a strong consent with a WM of 4.26.

Despite the importance of coordination and cooperation among charitable organizations; “the coordination and cooperation with different charitable organizations” got a WM of 3.97 respondents’ agreement; this result could be explained by the study of Eikenberry and Kluver (2004) reasoned this to the marketization trends, commercial revenue and contract competition which impacted negatively on non-profit sector

The most surprising result of the data is in the lowest rank of research aspects as CSF from the surveyed managers’ opinions, despite the important contribution of research in evaluation, developing and improving PMS. Thus, “the interesting of academic and practical research” obtained a WM of 3.75 in terms of managers’ agreement. Al-Surayhi

(2012) demonstrated that there are strong indications of absence or limited attention to academic (scientific) researches in the field of philanthropy, especially in the areas of: assessment of charities' performance.

Furthermore, the results in Table (7.32) show that the CV values are between 11.0% and 28.4%, which indicates a considerable variation between respondents' views toward the supposed CSFs. However, the results are still below 30%, also they are constant with the WM ratios; for example, the CSF of "the interesting of academic and practical research" has a high CV percentage as well as it has the lowest rate of WM.

Table (7.32): The critical success factors that influence the measurement of charity performance

CSFs that influence the PM:	Strongly Agree		Agree		Neutral		Disagree		Strongly Disagree		NA		Weighted Mean*	C.V %	Attitude
	f	%	f	%	f	%	f	%	f	%	f	%			
the charity's leadership	47	66.2	15	21.1	2	2.8	0	0.0	0	0.0	7	9.9	4.70	11.2	Strongly Agree
the charity's mission and objectives	44	62.0	21	29.6	1	1.4	0	0.0	0	0.0	5	7.0	4.65	11.0	Strongly Agree
the charity's Managerial aspects	36	50.7	21	29.6	4	5.6	0	0.0	0	0.0	10	14.1	4.52	13.7	Strongly Agree
the charity's reputation especially in the media	39	54.9	21	29.6	3	4.2	2	2.8	0	0.0	6	8.5	4.49	16.3	Strongly Agree
the satisfaction of the charity's different stakeholders especially the beneficiaries	35	49.3	27	38.0	4	5.6	1	1.4	0	0.0	4	5.6	4.43	15.3	Strongly Agree
the trust and confidence principles of stakeholders especially the donors	34	47.9	19	26.8	8	11.3	0	0.0	0	0.0	10	14.1	4.43	16.2	Strongly Agree
the charity's Organizational duties	35	49.3	23	32.4	4	5.6	2	2.8	0	0.0	7	9.9	4.42	17.0	Strongly Agree
the charity's information system	31	43.7	27	38.0	5	7.0	0	0.0	0	0.0	8	11.3	4.41	14.5	Strongly Agree
the various and numerous charitable activities	33	46.5	30	42.3	1	1.4	1	1.4	1	1.4	5	7.0	4.41	16.9	Strongly Agree
the charity's administrative tasks	29	40.8	30	42.3	1	1.4	2	2.8	0	0.0	9	12.7	4.39	15.6	Strongly Agree
the influence of Ministry of Social Affairs especially the regulations	33	46.5	27	38.0	6	8.5	1	1.4	0	0.0	4	5.6	4.37	16.3	Strongly Agree
the charity's professional & occupational system	28	39.4	27	38.0	7	9.9	2	2.8	0	0.0	7	9.9	4.27	18.3	Strongly Agree
the fundraising aspects	33	46.5	15	21.1	12	16.9	1	1.4	1	1.4	9	12.7	4.26	22.1	Strongly Agree
the coordination and cooperation with	19	26.8	28	39.4	10	14.1	4	5.6	1	1.4	9	12.7	3.97	23.7	Agree

different charitable organizations																
the interesting of academic and practical research	17	23.9	17	23.9	13	18.3	9	12.7	0	0.0	15	21.1	3.75	28.4	Agree	

* NA is excluded from calculation

Generally, in order to answer the third research question, the proposed CSFs that have an influence on PM from the respondents' viewpoints presented in Table (7.32. a) shows the following results; 46.3% respondents strongly believed that CSFs are influencing their PM; 32.7% of respondents just thought that these factors influence PM in their charities, whereas, 7.6% of them neither agree nor disagree. However, 2.3% of surveyed managers did not agree that these factors have an influence on their performance assessment; finally, 0.3% of surveyed managers did not agree at all about the influential role of the CSFs.

It can be seen that results conform to 4.39 WM, which according to Table (7.32. a), indicates that the respondents' attitude tends towards strong agreement on the influencing of the proposed CSFs. The results show that the CV is only 10.5, which does not indicate significant differences between the respondents' opinions. Figure (7.5) shows the respondents' attitudes derived from Table (7.32. a) data.

Table (7.32. a): The CSFs that influence the PM of charity

Completely Influenced		Influenced		Neutral		Not Influenced		Not Influenced at all		NA		Weighted Mean*	C.V	Attitude
f	%	f	%	f	%	f	%	f	%	f	%			
493	46.3	348	32.7	81	7.6	25	2.3	3	0.3	115	10.8	4.39	10.5	Completely Influenced

* NA is excluded from calculation

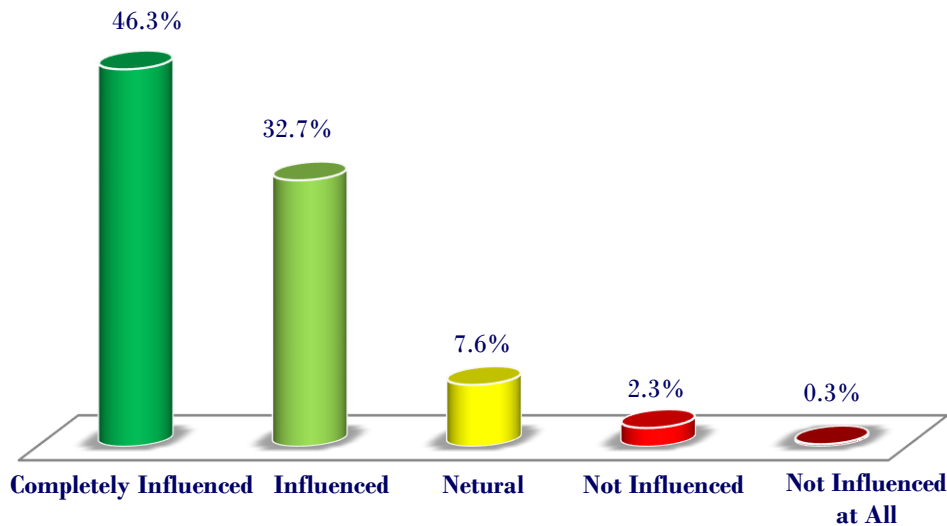


Figure (7.5) The CSFs that influence the PM of charity

7.4.6 - The Alternative Performance Measurement Models

The purpose of this section is to discuss the respondents' opinions on the suggested helpful functions of the alternative PMMs for measuring charity performance. The results are presented in relation to the fourth research question, which concerns how alternative PM approaches could aid the charity sector in Saudi. The choosing of the Charity Classification and Evaluation Models based on their wide consent management principles, standards and characteristics of efficient non-profit organizations. In addition, these models were empirically investigated in a Saudi charity context and had some degree of familiarity and acceptance from the previous studies' participants. (Al-Turkistani, 2010); Al-Najem, 2009; Iffhad, 2010; Kawther, et al., 2005)

Regarding to the results of Table (7.33), the respondents strongly agree on the help of the classification and evaluation models to “determine charities' exact objectives, services, beneficiaries and activities” with a WM of 4.60. Equally, the respondents strongly agree on these models to help their charities to “transparently perform” as their stakeholders especially trustees and donors expected them to do, with a WM of 4.60. Sawhill and Williamson (2001) as being that they primarily help establish a culture of accountability within non-profits and help align an organization by unifying its set of goals with its PM.

Despite the comprehensiveness of the classification models' standards and components the respondents put their agreements on them in the third level, with a WM of 4.43. They strongly agree that classification models could help them to “construct their own charity PMS”, this might be because of the strong influence of financial measures and principles in their performance measurement experience.

The respondents strongly agree that the proposed models could aid them to “disclose their charities performance assessment” results to charities' stakeholders with a WM of 4.42.

Likewise, the respondents strongly agree on the potential help of classification models to “improve the development and innovation functions” of their charities with a WM of 4.36

The results show also that the CV values are between 13.2% and 18.9%, which indicates that the respondents' opinions are below 30% and the data is still under control.

Table (7.33): The alternative performance measurement models

The alternative performance measurement models	Strongly Agree		Agree		Neutral		Disagree		Strongly Disagree		NA		Weighted Mean*	C.V%	Attitude
	f	%	f	%	f	%	f	%	f	%	f	%			
Determine charities' exact objectives, services, beneficiaries & activities	43	60.6	18	25.4	4	5.6	0	0.0	0	0.0	6	8.5	4.60	13.2	Strongly Agree
Became more transparent in stakeholders' perspectives especially the charity's trustees & donors	44	62.0	19	26.8	4	5.6	0	0.0	0	0.0	4	5.6	4.60	13.2	Strongly Agree
Construct their own charity performance measurement system	33	46.5	28	39.4	3	4.2	1	1.4	0	0.0	6	8.5	4.43	14.9	Strongly Agree
Inform charities' stakeholders about charities performance	37	52.1	22	31.0	5	7.0	2	2.8	0	0.0	5	7.0	4.42	17.3	Strongly Agree
Improve development and innovation functions	35	49.3	19	26.8	8	11.3	2	2.8	0	0.0	7	9.9	4.36	18.9	Strongly Agree

* NA is excluded from calculation

In general, from Table (7.33) results, it can be seen that the surveyed managers strongly believe that the Evaluation and Classification Models of charities have high potential to help their charities to measure their performance as alternative PMMs. The strong assent

to the suggested assistances indicates that the Saudi charity managers are ready to develop and improve their traditional PM approaches in their charities.

Table (7.33. a) shows an overview of the respondents in terms of the extent of the suggested areas of help to answer the fourth research question. 54.1% of respondents strongly agree that the evaluation and classification models are completely helpful. Comparatively, 29.9% of respondents just think that these models are helpful. 6.8% of respondent do not decide on the potentialities of the evaluation and classification models to be alternative approaches to measure charities' performance. On other hand, only 1.4% of the surveyed mangers think that these models are not helpful.

Together, the total of the respondents' agreement on the suggested criteria was a WM of 4.49, which means that the major attitude of the respondents is towards strong agreement on alternative approaches to evaluate performance. The results show that the CV is only 11.4, which did not show any significant differences between the respondents' opinions.

Figure (7.6) shows the respondents' attitudes derived from Table (7.33. a) data. 1092

Table (7.33. a): The alternative PMMs

Completely Helpful		Helpful		Neutral		Not Helpful		Not Helpful at All		NA		Weighted Mean*	C.V %	Attitude
f	%		%	f	%	f	%	f	%	f	%			
192	54.1	106	29.9	24	6.8	5	1.4	0	0.0	28	7.9	4.49	11.4	Completely helpful

* NA is excluded from calculation

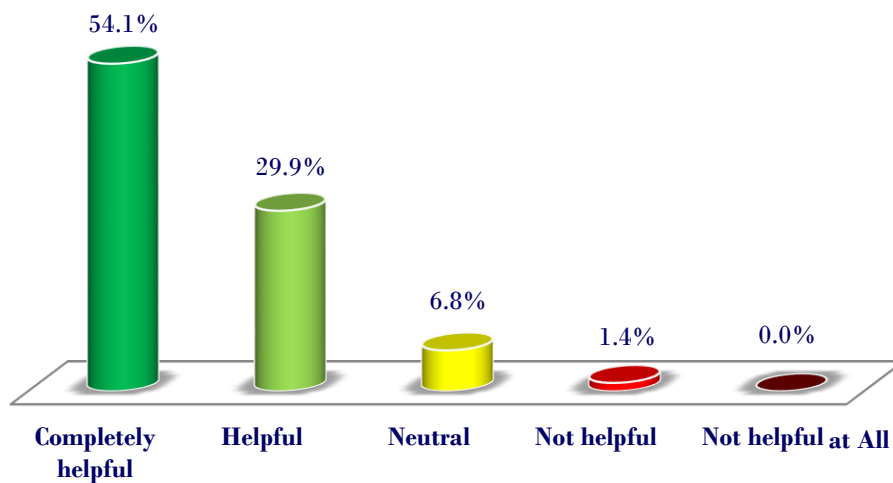


Figure (7.6) The Alternative PMMs

Summary of discussion

The analytical results obtained from the first part of the first section about the chosen PMMs show that the Saudi charities managers strongly believed that the TQM model and its concepts are the most appropriate model to evaluate their organizations' performance. However, the following statements have various degree of agreement from the respondents' opinions; the accountability model criteria, the charity evaluation and classification models, the organizational and instructional manual of charities (2013), the BSC and the versions of ISO. The EFQM Excellence Model does not obtain respondents' agreement, which might reflect its unfamiliarity in the Saudi charity sector.

The exploration of the characteristics of an effective PMM was the second part of the first research question; the respondents' attitude reported significantly different levels of agreement, which also shows that the respondents are prioritizing these criteria. Notably, the foremost important characteristics that the respondents strongly agree on belonged to an overall charity strategy, long – term plans and directly linked effective PMM with TQM principles. It is clear that the current practice from the high ratios of respondents' agreements show that these methods are completely in compliance with general accounting principles, as explained in the universal obligation for assessment of charities' performance. In addition, the results show that the most common PM was a formal approach with some modern methods. Furthermore, to answer the third research question about a number of proposed CSFs that might have an influence on PM, the general respondents' viewpoints tend to agree on these factors and show their relative importance for measuring performance, there are two factors that obtain low rank, these are: coordination and cooperation between charitable organizations; and of research and innovation aspects, despite the emphasis given to them in previous research.

Moreover, the discussion of the respondents' agreement on the suggested helpful functions of the alternative PMMs for measuring charity performance demonstrates that

the fourth research question, regarding the evaluation and classification models of charities, have been highly appraised by respondents as alternative models to measure performance, which suggests that the Saudi charities are ready to develop and improve the traditional PM approaches in their charities.

7.5 - The Correlation among Variables

7.5.1 - The Predictive Models and Multiple Linear Regressions

As briefly explained in the Sixth Chapter; Research Methodology, the deductive approach has the potential to validate knowledge through ‘predictive verification of expected theoretical results based on empirical evidence’ (Chileshe & Haupt, 2005, p. 149). In order to assess the relationship between PM in a charity and the six factors that thoroughly describe and analyse it, the researcher conducted correlation and regression analysis. The results describe the correlation between charity PM and the six factors, as shown in Table (7.34); it can be seen that the highest significant correlation value was found to be between “the characteristics of an effective performance measurement model” and “the critical success factors that influence the measurement of charity performance”. This correlation has the value of 0.575. Meanwhile, the lowest significant correlation value was found to be between “the performance measuring practices in the charity organisation” and “The Saudi charity’s different standards for evaluation of the charity’s performance”. This has the value of 0.297.

However, the checking correlation matrix shows that both the highly correlating and the less correlating items must be eliminated because of factors or variables correlating too highly ($r > 0.8$ or $r < -.8$), which, according to Field (2009 cited in Hof, 2012, p. 648) makes it impossible to determine the unique contribution of a single factor from amongst the variables that are highly correlated. Similarly, when a factor correlates slightly with many other variables ($-0.3 < r < 0.3$), this factor is probably not measuring the same

underlying construct as the other variables (Hof, 2012), or contributes little information to a model (Meulman & Heiser, 2001).

Table (7.34): The factors correlation attitude

Factor	The Evaluation of the charity's performance measurement criteria	The characteristics of an effective performance measurement model	The performance measuring practices in the charity organization	The Saudi charity's different standards for evaluation of the charity's performance	The critical success factors that influence the measurement of charity performance	The alternative performance measurement models
The Evaluation of the charity's performance measurement criteria	1	.367**	.197	.339**	.191	.241
The characteristics of an effective performance measurement model	.367**	1	.177	.467**	.575**	.433**
The performance measuring practices in the charity organization	.197	.177	1	.297*	.386**	-.042
The Saudi charity's different standards for evaluation of the charity's performance	.339**	.467**	.297*	1	.477**	.473**
The critical success factors that influence the measurement of charity performance	.191	.575**	.386**	.477**	1	.304*
The alternative performance measurement models	.241	.433**	-.042	.473**	.304*	1

** P-value <0.01, * p-value <0.05

7.5.2 - The Predictive Model of the Research Factors

To obtain the Predictive Model of the research's six factors the Automatic Linear Model (ALM) (Using IBM-SPSS 22) and the Forward Stepwise was chosen automatically; the following results are found:

The adjusted R² (Coefficient of Determination) is given as the "Accuracy" with values of the six research factors prospectively show in Table (7.35) and detailing Tables (A6) and Figures (A6) in the Appendices A6. Also, Table (7.35) shows the values of adjusted R² that resulted by using the significant independent variables (SIVs) to predict Y₁ for the research factors. In addition, the **Predictor Importance Chart** indicated the relative importance of each predictor in estimating the model. Since the values are relative, the

sum of the values for all predictors on the display is 1.0. Predictor importance does not relate to model accuracy: It just relates to the importance of each predictor in creating a prediction. Furthermore, the **Coefficient Chart of Automatic Linear Models (ALMs)**, as well the **Model parameter of significance importance coefficients** display the intercept first, and then sorts the other predictors from top to bottom by decreasing importance. Connecting lines in the diagram are coloured based on the sign of the coefficient and weighting based on coefficient significance, with greater line width corresponding to more significant coefficients (smaller p-values).

Finally, the **Estimated Means Charts** for the top 10 significant effects are given the (p-value < 0.05), the coefficient, significance, and importance of each model parameter effects are sorted from top to bottom by decreasing predictor importance. For categorical predictors, a Specialization of who evaluates performance, was the predictor of all the research factors, as following;

1- The Evaluation of the charity's PM criteria: *The appropriateness of the performance*

a - Specialization of who evaluates performance

b - Family Protection

c - Experience of who evaluates performance

2 - The Evaluation of the charity's PM criteria: *The characteristics of an effective PMM*

a - Specialization of who evaluates performance

b - Various (Type of charity's financial sources)

c - Department (Who evaluates the charity's overall performance)

d - Age of charity respondent

e - Training & rehabilitation

f - Experience in managing current charity

g - Age of the charity

h - Fundraising (Type of charity's Financial sources)

3 - The performance measuring practices in the charity organization

a - Specialization of who evaluates performance

b - Department [the performance measuring practices in the charity]

c - The comparison with the principles & procedures of other charities [the performance measuring practices in the charity]

d - Number of charity beneficiaries [the performance measuring practices in the charity]

4 - The Saudi charity's different standards for evaluation of the charity's performance

a – Fixed (Type of Charity's Programs)

b – Age of charity respondent

c - Specialization of who evaluates performance

d - Age of the charity

e - Family protection (Charity's Specialty)

g - Number of charity beneficiaries

5 - The CSFs that influence the measurement of charity performance

a - Department [the CSFs that influence the measurement of charity performance]

b - Number of charity beneficiaries [the CSFs that influence PM]

c - Specialization of who evaluates performance [the CSFs that influence PM]

d - Training & rehabilitation (Charity's Services) [the CSFs that influence PM]

e - Demonstrate the requirements of accountability (PM reason) [the CSFs that influence **PM**]

f - Fundraising (Financial sources) [the CSFs that influence PM]

6 - The alternative PMMs

a - Specialization of who evaluates performance [the alternative PMMs]

b - Age of charity respondent [the alternative PMMs]

c - Achievement of the goals of the charity (indicators of PM) [the alternative PMMs]

d- Marriage & family development (Charity's Specialty) [the alternative PMMs]

e- Poor & needy (Charity's Beneficiaries) [the alternative PMMs]

f- Government funds (Financial sources) [The alternative PMMs]

Table (7.35) The Predictive Model of the Research Factors

No	Factor	Predictor Importance		Predictor Importance Chart	Automatic Linear Models	Model Parameter of SIC	Estimated Means Charts
		R ²	SIVs	Appendices			
1*	* The Evaluation of the Charity's PM Criteria: <i>The appropriateness of the performance measurement models</i>	53.7%.	53.7%	Figure (A6 .1) Table (A6 .1)	Figure (A6 .2)	Table (A6 .2)	Figures (A6 .3-4-5) Tables (A6 .3-4-5)
2*	<i>The characteristics of an effective PMM</i>	66.7%.	66.7%.	Figure (A6 .6) Table (A6 .6)	Figure (A6 .7)	Table (A6 .7)	Figures (A6 .8-9-10-11-12-13-14-15) Table (A6 .8)
3	The performance measuring practices in the	44.7%.	44.7%.	Figure (A6 .16) Table (A6 .9)	Figure (A6 .17)	Table (A6 .10)	Figures (A6. 18-19-20-21) Table (A6 .11)

	charity organization						
4	The Saudi charity's different standards for evaluation of the charity's performance	65.7%	65.7%	Figure (A6 .22) Table (A6 .12)	Figure (A6 .23)	Table (A6 .13)	Figures (A6 .24-25-26-27-28-29)
5	The CSFs that influence the measurement of charity performance	61.6%	61.6%	Figure (A6 .30) Table (A6 .14)	Figure (A6 .31)	Table (A6 .15)	Figures (A6. 32-33-34-35-36-37)
6	The alternative PMMs	56.7%	56.7%	Figure (A6 .38) Table (A6 .16)	Figure (A6 .39)	Table (A6 .17)	Figures (A6. 40-41-42-43-44-45) Table (A6 .18)

Key Code

R^2 (Coefficient of Determination) → Accuracy Value

SIVs (Significant Independent Variables)

ALMs (Coefficient Chart of Automatic Linear Models)

SIC Model parameter of SIC (Significance Importance Coefficients)

7.5.3 - Discussion of the Predictive Model of the Research Factors

The observed correlation, significant and importance of the six factors of the research and some of the essential information of the respondent and demography of charity, and PM variables might be a good and promised prediction of the important areas in measuring the charity performance.

Tables (7.35 & 7.36) present the important SIVs; it can be seen that the basic information of the PM in charity related to the variable of who is the responsible of measuring a charity overall performance; the predictor; “Specialization of who evaluates performance” was found significant and important with all the research dependent variables, thus it might estimate and predict the PM in charity. However, this predictor has a positive correlation coefficient and a negative correlation coefficient in some case; but the goal is to find out the correlation between variables and its strength not to find the causation conclusions

based on correlation because it could not know the direction of cause and because there may be an unknown variable that *is* responsible for the contrast between involved variables (*Woolf, n. d, faculty.webster.edu, CORRELATION*).

Similarly, from the section of who evaluates the overall charity performance; the “Department” was found significant in estimating three dependent variables; the evaluation of the charity’s PM criteria; the characteristics of an effective PMM, the performance measuring practices in the charity organization and the CSFs that influence the measurement of charity performance. Thus, it is clear that the department has a considerable role to predict the essential targets of the PM; these are the effective PMM, the CSFs and measuring practices of charity.

The second independent variable that was able to predict the most research dependent factors is the financial sources types which was part of the *charity demographic characteristics*. The donations, fundraising, government funds and various sources were found that have significant promising prediction except with the appropriateness of the performance measurements’ models in the evaluation of the charity’s PM criteria. This result highlighted the important role of these types of financial sources affecting the PM in charity.

Although the charity speciality as a feature of the charity demography was the third most important predictor on three research dependent factors, these data must be interpreted with caution because the surveyed charities have overlapping specialities. As far as the speciality of “Welfare Al-Bir society”, this means that this type of charity is basically specialized in direct financial and non-financial aid and help. Also, the majority of Saudi charities are Al-Bir charities, thus this kind of charity has a good potential to predict the performance measuring practices in the charity organization as part of the characteristics of an effective PMM.

Likewise, the speciality of marriage and family development could estimate the alternative PMMs; also, the specialty of family protection significantly predicted the appropriateness of PMMs and the Saudi charity's different standards for evaluation of charity performance.

Furthermore, the variable of who is responsible for measuring a charity's overall performance; the main predictor was experience in managing a current charity as a part of *the PM's basic information* that has the potential to address the following factors: the evaluation of the charity's PM criteria; the characteristics of an effective PMM; and the Saudi charity's different standards for the evaluation of a charity's performance. In addition, the experience of the surveyed manger has an indicative probability in measuring the practices of the charity's performance.

It is equally important that the age of the respondent as part of *managers' characteristics* has a role in estimating the characteristics of an effective PMM, the Saudi charities' different standards for evaluation of their performance, and the alternative PMMs. These results are a valued tool to highlight charity managers' role in measuring performance.

As discussed in the previous chapter, the PM indicators are deeply embedded in any PMMs as they are the *signals* of evaluating the overall charity performance. Nevertheless, amongst the proposed indicators the predictors that generated from the predictive models did not exceed three indicators. These indicators are 'measures of efficiency' and 'the comparison principles with other charities' which were diagnostic predictors in predicting the factor of PM practiced in a charity. In addition to these indicators the indicator of 'achievement of charity goals' was able to predict the alternative PMMs. Despite the assumption that there is close relations between the PM indicators and the PM standards and CSFs, the proposed PM indicators have not predicted these targets. These results are likely to be related to the fact identified by Rickard (2003) as the regression analysis can only determine average values that seldom occur in the actual examination of units.

Likewise, even the good predictor does not have an explanatory power over most dependent variables (Hesketh & Fleetwood, 2006).

Furthermore, the number of charity beneficiaries as a key element in any demographic information of a charity was found to be a good predictor in three research targets, these are: the performance measuring practices in the charity organization; the Saudi charity's different standards for evaluation of the charity's performance; and the CSFs that influence the measurement of charity performance.

To point out the observed correlation between the number of the charity's beneficiaries and these research factors confirmed the important standards to evaluate charities in the classification model of Iffhad (2010) study, which used this feature as a standard of evaluation of a charity's status. Additionally, Morgan (2006) proved that non-profit size has the greatest influence on technical efficiency and a positive effect on the performance of non-profit organizations by employing regression analysis.

In the same way, the type of a charity's beneficiaries "poor & needy" has a significant correlation with the Saudi charity's different standards for evaluation of the charity's performance and the alternative PMMs dependent factors, which suggests that it is a possible predictor of them.

Regardless of the importance of reasons and motivation to measure performance, the different proposed reasons did not have the potential to predict the research targets, it is just the reason to demonstrate the requirements of accountability appears as a predictor of the CSFs that influence the measurement of charity performance, and the evaluation of charity's goals reason seems to estimate the alternative PMMs.

Another important independent variable that was found to have potential prediction on research assumptions was the body or party which overall PM reported to. Significantly, the stewardship agencies were able to predict the performance measuring practices in the

charity organization; also, the stakeholders of the charity as a body who the PM reported to were able to predict the CSFs that influence the charity PM.

Furthermore, the charity age has a good chance to predict the characteristics of an effective PMM and the Saudi charity's different standards for evaluation of the charity's performance. The importance of the charity age was identified by Iffhad (2010) classification model as a standard to rank a charity.

The training and rehabilitation as one of the charity's services type was found to be a predictor for the characteristics of an effective PMM and the influential CSFs on PM; this implies that the charity might become more aware about its service types and move from direct aid to more development services.

The fixed program as one of the charity's programme types was found significantly important in predicting the Saudi charity's different standards for evaluation of the charity's performance; actually, it is not a surprise that the fixed programme had a potential to enhance PM because permanent programmes are the backbone of most charities.

Markedly, the various steps of measuring the charity overall performance did not predict PM except the first step, which was the determination of the overall PM goals. This step could estimate the appropriateness of PMMs as part of the evaluation of the charity's PM criteria.

To sum up, the observed effects of the deduced independent variables on the six research targets might be interpreted with caution because it is possible that these results are due to the viewpoints of the informants' managers of the surveyed charities, Alshammari (2014) asserted that his predication model's results might be unique because his study only investigated the perceptions of top management of NPOs in Saudi during a specific time.

However, there were various variables that were found to have a good potential to predict the dependent factors, the different remaining items could also considerably enhance the PM in a charity and employ as a valuable diagnostic means in *recognising* the neglected areas in building PMMs because the non-predictive independent items are also necessary features for measuring charity performance.

As described before, one advantage of the regression analysis is to forecast trend and future values for estimating effects or importance (statisticssolutions.com, Conduct and Interpret a Linear Regression, 2015). Thus, predictive points might be used to focus on specific factors that strengthen the relationship between charity predictive characteristics and the various aspects of PM.

Generally, the predictive model provides a good fit to measure performance in charities. However, there are significant basic characteristics that are not included in it; the general information of respondent has two predictors out of four characteristics, the charity's demographic features have six predictors out of ten and the basic aspects of PM has five prediction points out of seven. However, the model confirmed that the explanatory variables have significant effects on the research factors.

Table (7.36) Summary of Dependent Factors and Independent Variables

Rank	Questionnaire Section	Important Variable	Research Factor	Rate
1	II - PM Basic Information: Who Evaluates Performance	Specialization of who evaluates performance	<ol style="list-style-type: none"> 1. Appropriateness of PMMs 2. Characteristics of an effective PMM 3. PM practices in charity 4. Saudi charity's different standards of PM 5. Influential CSFs on PM 6. Alternative PMMs 	6
2	I .2- Charity's general information:	Fundraising (Financial sources)	<ul style="list-style-type: none"> - Characteristics of an effective PMM - Influential CSFs on PM 	2
		Donations (Financial sources)	Alternative PMMs	1
		Government funds (Financial sources)	Alternative PMMs	1

		Various (Financial sources)	Characteristics of an effective PMM	1
3	I .2- Charity's general information:	Family Protection (Charity's Specialty)	- Characteristics of an effective PMM - Saudi charity's different standards of PM	2
		Marriage & family development (Charity's Specialty)	Alternative PMMs	1
		Welfare Al-Bir society	Appropriateness of PMMs	2
3	I .1- Respondent's general information:	Experience in managing current charity *	PM practices in charity	1
	II - PM Basic Information:	Experience of who evaluates performance - general	Appropriateness of PMMs	1
		Experience in managing current charity who evaluates performance (Exp3)	- Characteristics of an effective PMM - Saudi charity's different standards of PM	2
4	II - PM Basic Information:	Department (Who evaluates performance)	- Characteristics of an effective PMM - Saudi charity's different standards of PM - Influential CSFs on PM	3
4	II - PM Basic Information:	Comparison principles with other charities (PM Indicators)	PM practices in charity	1
		Measures of efficiency (PM Indicators)		1
		Achievement of charity goals of (PM Indicators)	Alternative PMMs	1
4	I .1 -Respondent's general information:	Age of charity respondent	- Characteristics of an effective PMM - Saudi charity's different standards of PM - Alternative PMMs	3
4	I .2- Charity's general information:	Number of charity beneficiaries	- PM practices in charity - Saudi charity's different standards of PM - Influential CSFs on PM	3
5	I .2- Charity's general information:	Age of the charity	- Characteristics of an effective PMM - Saudi charity's different standards of PM	2
5	I .2- Charity's general information:	Training & rehabilitation (Services type)	- Characteristics of an effective PMM - Influential CSFs on PM	2
5	I .2- Charity's general information:	Poor & needy (Beneficiaries Type)	- Saudi charity's different standards of PM - Alternative PMMs	2

5	II - PM Basic Information: PM Reasons	Demonstrate the requirements of accountability (PM reason)	Influential CSFs on PM	1
		Evaluate the goals of the charity (PM Reason)	Alternative PMMs	1
5	II - PM Basic Information:	Charity stakeholders (PM reported to)	Influential CSFs on PM	1
		Stewardship agencies (PM reported to)	PM practices in charity	1
6	I .2- Charity's general information:	Fixed (Type of Charity's Programs)	Saudi charity's different standards of PM	1
6	II - PM Basic Information:	Determine the goals of overall PM (PM process / steps)	Appropriateness of PMMs	1

7.6 - Summary

Chapter seven presented the analysis of data the quantitative results. It started by simple statistical analysis of data generated from the questionnaire and discusses the results with regards to the research questions, objectives and literature review.

It consisted of five main sections; the first section analysed and discussed the respondent's basic information such as their gender, age, qualification and years of experience which might have an impact on the research phenomena. This followed by analysis the main characteristics of the surveyed charity in second section that included: the number of branches, its services within the geographical domain, and the charity's age and speciality, the number beneficiaries and type, the type of charity's services and programs, the charity's capital and type of financial sources. These features are important to draw an overall understanding of a distinctive charity organisation that might have plausible effects on measuring performance.

The third section analyses and discusses in detail are the key aspects of managing PM. This includes: the reasons for measuring performance in the charity; the body who evaluated the charity's overall performance; the key indicators for PM; the process of PM and the position of the staff who conducted it; the time for setting overall PM and the body that PM reported to. This basic information of managing PM is essential to identify

and describe the central methods that the charity practises, and is applied in order to measure and evaluate its overall performance. In addition, this section explicitly presents the various features of the main theme of measuring performance in a Saudi charity

The fourth section evaluates the extent of the respondents' attitude towards the research queries. The statistical tests and results reveal and answer the research questions using six sub-sections; these are: The Evaluation of the charity's PM criteria consists of the appropriateness of the PMMs and the characteristics of an effective PMM that answer the first question about the appropriate PMMs for use within the charity sector.

The second research question about the current PM approaches practiced within the charity sector in Saudi Arabia was identified by statistically evaluating the respondents' attitude towards the series of statements delineated in the performance measuring practices and the different standards for evaluating Saudi charities' overall performance.

The third research question about influencing CSFs on measuring performance in charities was answered by the evaluation of the responses on the most influential CSFs for measuring performance. The last examination of the respondents' viewpoints about the proposed alternative PM approaches that could aid charities in measuring their performance answered the research question four.

Finally, the fifth section of the analysis and findings illustrated the predictive model by employing the Multiple Linear Regressions to predict the importance and significance between different variables and items of the research with further analysis showing that there were many areas and points that have an impact and could be used to predict the six factors of the research.

Eighth Chapter: Data Analysis of Semi-Structured Interview

8.1- Introduction

This chapter aims to analyse, interpret and discuss the semi-structured interview data in order to provide the research with deep understanding of the governance theory and its related models, specifically the Carver PGM as a proposed approach that has advantageous potential to carry out the PM in Saudi charities. The data are presented with a focus on emergent results, discussion of the related studies and themes. The chapter of methodology illustrated the methods that used to gather, enter, code and analyse data. Furthermore, the researcher briefly introduced the Governance theory, concepts, approaches and the PGM and its basic policies, and principles and its relationship with the PM, to the interviewees to identify their viewpoints and attitudes about PGM's potentiality to aid the Saudi charities to carry out the assessment of the charities performance. Thus, this chapter consists of the following sections: The section (8.2) analyses and discusses the Professional Background of the semi-structured interviews' participants. This section delineates the basic academic, professional and occupational characteristics of interviewees; it includes five parts that are respectively presented in; participant qualification; speciality; years of experience; current position; and responsibility (8.2.1; 8.2.2; 8.2.3; 8.2.4; 8.2.5). Section (8.3) demonstrates the interviewees' viewpoints about the practicing of governance models; section (8.4) reveals the participants' efforts to learn Governance Models; section (8.5) discusses the need of learning the governance principles and concepts; section (8.6) highlights the interviewees' opinions of PM in the PGM, then section (8.7) shows the participants evaluation of PGM Basic Policies: Ends and Means. Next, section (8.8) discusses the interviewees' perspectives of PGM Role in measuring performance, section (8.9) shows the applicability of PGM, then section (8.10) investigates the interviewees' assessment

of PGM Components, section (8.11) provides additional considerations about the model. Finally, section (8.12) sums up the chapter.

8.2- Professional Background

8.2.1- Qualification

Four interviewees out of thirteen have PhD degree with a percentage of (30.8%), their academic specialization vary between Math, Psychology, Arabic Language, Medicine, three interviewees have Master Degree in various subjects such as Guiding and Directing; Educational Supervision with a percentage of (23.1%). Also, five interviewees obtain bachelor degree with a percentage of (38.5%), and one interviewee has a Secondary School Certificate with ratio of (7.7%). This result shows that the charities are governed by highly qualified professional society members

Table (8.1) The Qualification

Qualification	N	%	Rank
Bachelor	5	38.5	1
PhD	4	30.8	2
Master	3	23.1	3
High School	1	7.7	4
Total	13	100	

8.2.2- Speciality

The interviewees have numerous specialities such as: Pedagogy and Education, Islamic Studies, Arabic Language, Personal Development, Engineering of Projects' Management, Management and Supervision, General Intelligence, Public Health, and Family and Community Medicine, Algebra and Chemistry. However, none of them are particularly specialized in governance area.

Table (8.2) The Specialty

Specialty	N	%
Algebra	1	7.7
General Intelligence	1	7.7
Economics & Administration	1	7.7
Personal Development	1	7.7
Chemistry	1	7.7
Public Health, & Family & Community Medicine	1	7.7
Arabic Language	1	7.7
Pedagogy & Education	2	15.4
Islamic Studies	2	15.4
Management	2	15.4
Total	13	100

8.2.3- Years of Experience

Table (8.3) shows that the interviewees' years of experience in the charitable work in general range between four years and 25 years, the average of these years is 12 years which means the interviewees involve in charitable field for a reasonable time and gain necessary knowledge and practice to lead and govern their associations. Also, these periods include specific time of experience in a particular charity and a specific job position such as chairing, consulting or membership of BODs.

Table (8.3) The Years of Experience in Charitable field

Years of Experience	N	%
less than 5 years	1	7.7
5 years to less than 10 years	4	30.8
10 years to less than 15 years	4	30.8
15 years to less than 20 years	3	23.1
more than 20 years	1	7.7
Total	13	100

8.2.4- Current Position

The majority of the interviewees held leading positions with percentage of (46.2%) because the researcher deliberately targets the heads of the BODs to explore their

viewpoints about the governance of charities. The members of BODs who occupy managerial, developing and strategic positions gain a ratio of (23.1%). There is a ratio of (15.4%) for the member of BODs and same ratio for the counsellor.

Table (8.4) The Current Position

Position	N	%	Rank
Chairman / Chairwoman	6	46.2	1
BODs' member with managing & strategic positions	3	23.1	2
Member of BODs	2	15.4	3
Counsellor	2	15.4	3
Total	13	100	

8.2.5- Responsibility

Table (8.5) shows that vast majority of the interviews' participants carry out the governance functions with a percentage of (61.5%), in addition to their leadership responsibilities such as top managerial, organizational duties, making policies and strategies, and taking decisions. There is a ratio of (15.4%) for supervision tasks as well as the counselling and advisory with interchangeable with the evaluation of performance and programs planning duties. The least percentage is (7.7%) for the development of programs and projects for servicing pilgrims. These results quite comply with the researcher purpose of choosing the charities leaders to examine their approaches toward the PGM.

Table (8.5) The Responsibility

Responsibility	N	%	Rank
Leadership, governance, top manage	8	61.5	1
Supervision	2	15.4	2
Counselling, evaluation of performance, programs & planning	2	15.4	2
Development of programs & services	1	7.7	3
Total	13	100	

8.3- Practicing of Governance Models

In order to answer the second question of the semi-structured interview: Have you experienced or practised any governance models within your charity? The researcher split the interviewees' answers to two parts; the first one aims to identify the familiarity of the respondents towards the Governance Models in general, and the second part aims to find out the different forms of governance that the interviewees practised in reality to govern their charities.

Almost all interviewees are familiar with the governance functions either the formal form or some modern models such as BSC. There are three out of thirteen or (23.1%) who are govern their charity by applying the formal structure of management and its regulations as issued by the MSA and two out of thirteen or (15.4%) that implicitly practise leadership responsibilities. Significantly, two charities have adopted the BSC as an approach to manage their work which confirms the new standpoint to develop and improve charitable work in Saudi; also, the responses reveal the correlation between the academic and professional background, and the governance style; as the fourth interviewee and the tenth interviewee who are founders of their charities create their own governance models with concentrating on the highly professional and specialized committees.

The second part of interviewees' responses about their own governance forms demonstrates that the charities' leaders make intensive efforts to govern and develop their associations; some of these governance models are successful in reality, there are particular features appear amongst these responses as following;

1. The effects of the previous and current academic and specialised experience.

As some interviewees employ previous long-term careers' experiences to manage their charities such as the second interviewee.

2. The developing and modernising of management and operations, these are done through different ways. For example; a number of interviewees assert that they mainly depend on the specialized committees to support their governance functions.
3. The independent governance models. as some responses indicate that they regulate their own instructions, regulations and rules and follow a definite agenda that assigned in advance with fairly flexibilities (e.g. modifying strategic plans).

8.4- Learning of Governance Models

Regarding the learning of Governance Models; the third interview question was: Have you gotten any train, knowledge, education on governance work? The key goal of this question is to explore the possible of obtaining training or education of governance work by interviewees. The answers confirm that considerable efforts have been undertaken to learn and train on governance. There are three keynotes among the answers:

Firstly, the interviewees continuously learn and train on governance by self-education and by many parties such as; Institute of Public Administration, Salem Bin Mahfouz Foundation, Al Rajhi Charitable Organization and Arab Bureau of Education

Secondly, the main subjects that the interviewees study are; organizing and management of charity, leadership such as formulating vision and mission, strategical planning, making decisions, TQM and sustainability

Thirdly; the difficulties that interviewees encounter including; the lack of institutions that teach and train on governance as a whole, however, to overcome these challenges the tenth interviewee found a training, research and consulting institution; International Centre for Research and Studies (Medad), and constantly cooperate and coordinate with partners and many developed and educational parties such as Leaders Development.

Also, some charities board members do not have motivation and awareness to participating to the training and education courses, however, the second interviewee install some software programs as an educational means to training the members on some procedures.

Interestingly, there is one interviewee out of thirteenth who do not have any learning or training on governance but his charity has begun employing the BSC since 2013.

8.5- Need of learning the Governance Principles and Concepts

On the question of the need of learning the principles / concepts of governance: Do you think that your board need to learn / train the governance principles / concepts? With aiming to discover the interviewees' attitude about the necessity of getting professional knowledge and learning on governance; the vast majority agree that their boards need to learn the governance with ratio of (84.6%). The responses reveal main reasons for this need, for example; the academic and professional background of BODs members and the difficulties of distinguish governance and management principles. Similar to the previous section, the interviewees highlight the lack of training and education centers that could aid them to learn such subjects.

Surprisingly, one interviewee emphasized the rule of limiting the BODs periods in the charity board as a reason of not accumulating adequate governance experience.

8.6- PM in the Policy Governance Model

Having discussed how the PGM includes the PM as a key responsibility of BODs, the fifth question of the interview: Do you believe that PM is one of key board duties as suggested in the Policy Governance Model? Aims to examine the interviewees' perception of PM as an important assignment of their governance of charities; over half of those interviewed reported that they believe that PM is an essential duty board with percentage of (53.8%). However, there are three interviewees out of thirteenth (23.1%)

who do not think that PM is a BODs task because PM is an aggregation and accumulation process which produces by all levels and departments. With respect to own system to measure performance; two interviewees claim that they structured outstanding PMM. However, there are two interviewees, who consider employing the BSC as a means to evaluate performance.

8.7- PGM Basic Policies: Ends and Means

After a brief description of PGM Basic Policies: Ends and Means; the researcher seeks to explore the interviewees' opinions about the core policies of the Carver PGM by question six: Do think that the PGM two basic policies; Ends and Means help your board to better evaluate performance? An overview of responses approves on the effectiveness of distinguishing between ultimate goals and the methods as proposed by the model to achieve better evaluation of performance with percentage of (84.6%).

However, the interviewees express a number of concerns as following;

1. The need for more clarification
2. The exist of qualified and professional managers and staff, to avoid the influence of specialists
3. The consideration of perspectives of managers, chief executives and execution's levels
4. The different employment status; the BODs are basically volunteers, while the executives are employees
5. The exist of the feedback system and the responsibility of mistakes

In contrast, the tenth interviewee strongly argues that his charity governance style more developed and beyond this model, also, the second interviewee believes that the MSA regulations define and govern responsibilities and authorities very well.

8.8- PGM Role in PM

In order to examine the benefits of PGM for measuring performance, the researcher asks the interviewees that: To which extent do think that PGM could help your board to carry on / develop / improve the PM? Most interviewees think that the PGM would help but they condition fully benefiting it when the charities resolve their serious challenges or problems such as; the negative role of Development Centres, resistance of change and corruption (1st interviewee); members different skills and cultures (2nd interviewee); the need for persuasion (13th interviewee). In addition, there are four interviewees believe that the model should apply firstly to find out its eligibility and adequacy practically. Unlike, the tenth interviewee asserts that his charity utilises multi and combined models and approaches to evaluate performance, e.g.: International standards of excellence, Quality Awards and ISO 1002 Certificate.

8.9- Applicability of PGM

To explore the interviewees' perspectives toward the potential of applying the PGM in their charities by asking them in a more detailed account of the PGM principles: Which of the PGM principles do you think that might not be applicable for your charity? Why do you think that? The answers show an appreciation of most of these principles, however, they highlight interesting considerations, whereas, three interviewees remark the trustees or charity's owners as the General Assembly members not the community members as the PGM proposed because the Assembly members pay the annual partnership fees. In addition, some interviewees suggest applying the model firstly to identify its complexity or advantages and disadvantages, also, the fourth interviewee think that the model needs more details about the roles of BODs in PM, as well the sixth interviewee emphasizes that principles' articulation needs to be more softening. The ninth interviewee does not approve on 'Principle 8; the board explicitly designs its own products and process and suggests that consulting or external party might decide

organizational and financial powers and responsibilities, and hierarchal structure.

Finally, the eleventh interviewee stresses the need for assessment of the BODs' performance themselves.

8.10- PGM Components

To generally evaluate the PGM by interviewees the researcher asks them the following:

Do you have any suggestions for improving the PGM components? ...Especially those related to evaluating charity performance? ...Modifications? ...Replacements? The responses reveal that more than half (53.8%) do not think that the model need to be altered, whereas, three out thirteen (23.1%) believe that the application and execution of it would disclose the need for improvement, modification and replacement of any components. However, the first interviewee suggests increasing BODs power and authority, and evaluation of BODs by staff and community. In addition, the fifth interviewee emphasises that the model requires intensive training and practises that the universities or speciality centers should carry out. Significantly, the ninth interviewee recommends that the PM should be explicitly and separately explained with regarding specialists' opinion during the process.

8.11- Additional Considerations

Finally, to generate more standpoints about the PGM, the researcher encourages the interviewees to freely evaluate the model by asking them the following: Do you like to add further comments? The respondents raise important issues that actually obstruct the development of charities. The comments revolve around four main themes; these are: development and improvement of charities, training and educating BODS and staff, provision of financial resources, roles of MSA, specialised parties and community. In addition, the interviewees highlight various concerns, for example; two interviewees assert that the Saudi charitable organizations perform with more institutional

approaches and become more mature and professional. Also, the interviewees mentioned availability of many centers and institutions that train and develop organizations according to their needs.

Furthermore, the interviewees explain a number of obstacles that should confront before adopting new approach, and recommended some solutions such as; accurate determination of authorities and responsibilities (3rd interviewee); replacement of recruitment system which based on contracts to permanent employment, thus, minimizing the turnover of qualified staff (5th interviewee); amendment of the strategical assessment to conduct by especial department with counselling nature (9th interviewee); revising the regulation of BOD work by MSA and Social Development Agency (11th interviewee); easing execution, monitoring and supervision by beginning with strategical planning then intensively practising it (13th interviewee).

Moreover, the twelfth interviewee concluded that the PGM application would depend on charity type and style, finally, the thirteenth interviewee believed that the PGM is a good model and has a potential to apply in Saudi charities.

8.12- Summary

This chapter illustrates the key aspect of the interviews beginning with the interviewees' professional and academic profile; the qualification, speciality, years of experience, current position and responsibility, and the aim of the first question was to draw out a conception about the participants' characteristics to identify their effects on the management of charities. The chapter then thoroughly analyses and discusses the main answers of interviewees of the semi-structured interview questions, these are; practising of governance models; learning of governance models; need of learning the governance principles / concepts; PM in the PGM; PGM basic policies: ends and means; PGM role in PM; applicability of PGM; PGM components. Finally, the additional concerns are highlighted.

Ninth Chapter: Discussion and Findings

9.1- Introduction

The current chapter concentrates on the core findings of the thesis by discussing the qualitative and quantitative analysis and results. It aims to answer the research questions and draw verifiable results and conclusions. It consists of two main sections; the first section (9.2) discusses the questionnaire's results and findings that include; the biography of the questionnaire respondents outlines in part (9.2.1), drawing a general background of the surveyed charities is in part (9.2.2), part (9.2.3) illustrates the various aspects of the charity's PM; it starts with why the charity is measuring its performance (9.2.3.1), Who Evaluates the Charity's Overall Performance (9.2.3.2), PM indicators (9.2.3.3), the process of measuring the overall performance of the charity (9.2.3.4), which staffs conducts the PM (9.2.3.5), time for setting overall PM (9.2.3.6) and who the overall PM is reported to (9.2.3.7). Then, the chapter outlines the discussion and findings of respondents' attitudes towards the research factors (9.2.4) in the following parts; - the evaluation of the charity's PM criteria (9.2.4.1) which includes; the appropriateness of the PMMs (A) and the characteristics of an effective PMM (B), then, the performance measuring practises in the charity organization (9.2.4.2) that consists of; the Saudi charity's methods for measuring its overall performance (A) and the Saudi charity's standards for evaluation of the charity's performance (B). Next, the part (9.2.4.3) discusses the CSFs that influence PM. Further, the alternative PMMs (9.2.4.4), the correlation among the research variables (9.2.5) presented

The second section (9.3) discusses the semi-structured interview outcomes and findings which include the following; parts: the introduction (9.3.1), professional profile in (9.3.2), practicing of governance models (9.3.3), learning of governance models (9.3.4), need of learning the governance principles and concepts (9.3.5). PM in the PGM (9.3.6),

PGM Basic Policies: Ends and Means (9.3.7), PGM role in PM (9.3.8): applicability of PGM (9.3.9), PGM components (9.3.10), additional considerations (9.3.11) and the summary of findings (9.3.12). The suggested PMM presents in section (9.4). Finally, the chapter summary is presented in section (9.5).

9.2- Discussion of the Questionnaire Results

The questionnaire aims to survey wide range information about the respondent and charity which characterise the research context and describe the current PM practise within the Saudi charities, thus, each part of the questionnaire would answer to the research questions and achieve its objectives. The First section includes the respondent or the charities' managers' profile because the manager of a charity is authorized by MSA regulation to assess the charity performance as he/she has a mediated position between the BODs and the different executive departments and committees (The OIMCs' models, 2013).

9.2.1- Profiles of the participants

The first part of the questionnaire drew comprehensive profile of the managers of Makkah Region charities who are mainly the participants of the first stage of the study. In the light of what has been mentioned in the profile of respondents, it can be seen that the large proportions of the investigated managers are aged between 40 and 50 years, most of them are males. Also, they mostly have university degree and experience years between 5 and 10 years. In view of the respondents' criteria, the charities' managers have the suitable and reliable qualifications to fulfil the organizing and managing duties including a high probability that they are able to undertake the evaluation and measurement of charity performance.

9.2.2- Background of the Charities

This part illustrates a general background of the surveyed charities, the description of the basic information is essential in providing an appropriate context to the understanding of

a charity, by using a simple statistical analysis, which provides an overall insight into the charities characteristics as follow; a majority of the surveyed charities operate from their headquarters, covering their local cities, towns and counties, and vary in their ages. The charities are basically social specialised organizations that provide their socially disadvantaged beneficiaries with essential social humanitarian services, in addition to all related areas and aspects of relieving their misfortune and fulfilling their needs, point often overlook that the charities have not yet fully determined their specialties, a measure which helps to determine the adequate PM and enables the charity to benefit from the experiences and performance evaluating models of similar organizations.

Mostly the charities have permanent and fixed programs. Nearly half of charities have a capital between one and less than five million Riyals. The key financial source of the charities is the government funds and Zakat, with large proportions from donation and fundraising. In summary, the participating charities' characteristics and information portray the research context; the Saudi charity organizations.

9.2.3- The Basic Information of the Charity's PM

This part of the questionnaire investigates the various aspects that the measurement practice involves. The PM was outlined in a series of questions that would draw on an overall knowledge of the actual PM practices of the studied charities. Consequently, each set of results give comprehensive data that answer the main enquiries of this part according to the frequency of respondents' choices. Furthermore, the responses of the details of why charities measure their performance; who conduct the PM, including the evaluator's qualification, specialization and experience; what measures used; how performance be measured; when performance be measured and to whom PM be reported, these details would facilitate the prediction of the research factors.

9.2.3.1- Why the charity is measuring its performance

In details discussion, the charity measures its performance according the reasons that often match the same reasons mentioned in the literature. A charity measures its overall performance to comply with **MSA regulations** in the first place, many studies confirm that the dominant reason for measuring performance is the official obligation and pressure of the authorities (Al-Yaffi, et al., 2010; Connolly and Hyndman, 2003; Larsson and Kinnunen, 2008). The importance of the **achievement of objectives** in evaluating performance complies with several studies: As Bourne et al., (2000) mentioned, identifying the key objectives to be measured and designing the measures themselves with regard to strategy is an essential step to design performance measures. Strong evidence of **quality** as a key driver for charities to assess their performance; this high rate can be seen as an indicator of increasing the proficiency and improvement; Al khrashi (2008); Al-Turkistani (2010); Connolly and Hyndman (2003); Fouda (2005) demonstrated clearly the importance of the quality as a standard to evaluate a charity or as a goal of the charity by itself. As the charities' projects are the backbone of this organization; the **projects' outcomes and results** are supposedly a genuine indicator to determine the eligibility of activities, services or programs. Al-Ghareeb and Al-Oud (2010) and Kawther, et al. (2005) found that the degree of satisfaction of managers, donors and beneficiaries is paralleled with the assessment of projects. Also, Al-Obeidi (2010) confirmed that a charity could increase its funding and supporters by assessing its projects in terms of the innovation and advancement. In addition, measuring how **effectively the charity money is spent** statement, in contrast with the emphasising the financial control and its measurements as the most important reason for evaluation performance especially because it has long, stable, preserved and accurate practises and standards. For example; despite the OIMC (2013) propositions of financial supervision, control and measures, the charities are not held accountable evaluation of their use or

spending of money and the (often intangible) benefits that this spending is intended to produce (Fouda, 2005. P. 64), however, there is a disagreement about the precise definition of **effectiveness**. The concept includes various levels, dimensions, and areas, and Herman and Renz (2008) maintained that using generally accepted accounting principles would provide solid evidence about financial aspects of effectiveness. Also, Connolly and Hyndman (2003) suggested that the relationship between the outputs or results of an entity and its objectives constitutes a measure of effectiveness. The cost of fundraising and administrative could be an adequate financial measure of internal efficiency (Iwaarden et al., 2009). On the other hand, selecting inappropriate criteria of the effective expenditure could mislead the performance process itself (Meng and Minogue, 2011). Moreover, Cook (1992) pointed out the difficulties of measuring **cost-effectiveness** as a type of financial efficiency, not only the absence of common measures but also taking advantage of cost- effectiveness only if it helps the organization.

Obviously, the surveyed charities realized the importance of measuring performance in the **contemporary management**, for example, Al-Mebirik (2003) study concluded that charities failed to plan before working. In addition, this high percentage is compatible with the main reasons advanced for measuring performance, such as: improve management planning and control systems (Connolly & Hyndman, 2003): transform charitable work from individuals to institutional work by strategic planning and documentation records (Al-Turkistani, 2010): plan, control and evaluate activities (Bititci et al., 1997; Bourne et al., 2000; De Toni & Tonchia, 2001; Ghalayini & Noble, 1996): and prepare its annual reports (Al-Dakhil, 2010). Furthermore, identify the key internal and external factors that affect the charity reflect a high level of maturity and proficiency. Adcroft and Willis (2005) linked the determination of the PM itself with a multitude of different **internal and external factors** such as the socio-economic conditions. Also, Elg (2007) asserted that the professional organizations and the whole society should be

concerned with evaluation and assessment of charities together. The respondents assess the charity performance to **standardize** their charity work. Indeed, a number of scholars have pointed out the importance of standardizing charitable work; Iwaarden et al. (2009) study showed that there is an absence of standardized reporting systems of performance that acknowledges the donors to Dutch charities. Al-Enzi (2010) argued that the charitable work needs to conform to standards to overcome complex, difficult and confused procedures. Kim et al. (2011) proposed that the ISO 9000 model enables organizations to standardize organizational processes and develop appropriate measures, as the OIMC (2013) aims to ensure standardization of the charities' work according to the accurate, professional and legalized standards. To reach a better understanding of the **charity's successes and failures**, respondents conceive the concept of 'success' clearly and definitely. Different theories exist in the literature regarding the meaning of the success with respect to non-profit management; for example, Sawhill and Williamson (2001) referred to success as a progress to achieve a mission by making a difference. Similarly, Kaplan (2001) stressed that non-profit's success should be measured according to the degree of meeting the constituencies needs effectively and efficiently.

Demonstrate and provide the requirements of **accountability** comes in last in the reasons' list of PMs, however, measuring performance can make adequate preparation for creating and demonstrating accountability, and it can form and provide a valuable basis for the discharge of accountability (Connolly & Hyndman, 2003). According to Sawhill and Williamson (2001) the existence of PMS enables non-profits to establish a culture of accountability, increase accountability and effectiveness (Larsson & Kinnunen, 2008). Al-Obeidi (2010) emphasized that existence of accountability and transparency reflected a positive image of a charity on the community, Rouse and Putterill (2003) highlighted that effectiveness, efficiency and economy of the performance area is an accountability requirement as a judgmental process. Kearns (1994) delineated a accountability standards

as a respond to societal expectation and professional norms, procedures, and generally accepted standards of professional practise

the efficiency and effectiveness as a reason to evaluate charity performance comes last: this is surprising in view of the fact that the literature has emphasized the importance of effectiveness and efficiency in all managerial, organizational and financial aspects (Connolly & Hyndman, 2003; Iwaarden et al., 2009), there is a consensus among the performance management scholars of the importance of measuring performance on evaluating effectiveness. Bititci et al. (1997) confirmed that the structure and configuration of PMS becomes critical to the efficiency and effectiveness of the performance management process. Coupled with that, the official guidance and regulations that guide charities stress the need to increase their effectiveness, with a great consideration to employing these instructions as a roadmap to evaluate charitable work (Al-Yaffi, et al., 2010; The Hallmarks of an Effective Charity, 2011). Additionally, Herman and Renz (2008) suggested that the responsiveness of the charity may offer an appropriate measure of effectiveness; Sheehan (1996) found that a goal-attainment measure designed to measure mission accomplishment was an applicable measure of effectiveness. According to Fouda (2005) there is a need to develop appropriate trends in effective financial supervision with an unambiguous relationship between the measures and effective performance. Thus far, the abovementioned discussion reveals that the charities measure their performance for the wide acceptable and reasonable reasons as delineated by the proficiency management literature.

9.2.3.2- Who Evaluates the Charity's Overall Performance

The results of this part of analysis reveals quite important point that is the Chairman / Chairwoman of a charity board is mainly response for conducting overall PM, this result is accurately consistent with the formal structure of a charity as legalized by the MSA. The MSA has issued a number of organizational and instructional manuals for charities,

which describe in detail the different hierarchical levels of measuring performance of a specific type of charity. However, ultimately that assessment is the responsibility of the BODs. For instance, the reports of the different performance of each department; divisions; sections or committees should be submitted to the executive director or the charity manager. Furthermore, at the level of Executive Management, managers or committees these reports are reviewed and categorized, then submitted to the BODs who are the party responsible for evaluation the overall performance. However, all charity reports, including performance and achievement, annual financial report and the proposal of forthcoming budget, should be submitted and discuss with the general assembly of a charity (*The OIMCs' models, 2013*).

Notably, some results point out the secretary and the executive director as members of the BODs who have organizational performance evaluation's responsibilities. similarly, the 'department' comes fifth for the PM, even though the data does not explain whether there is a specialized department for measuring an overall performance or whether this task is carried out by the various departments of the charities. In fact, the organizational structure depends on the charity's characteristics; for example, the large specialized and multi purposes charities have specialized committees, a department of quality assurance, various departments and different units or divisions the directory of the OIMC's multipurpose; large Charities (2009) delineates the assessment function of some committees and departments such as the technical programs and projects committee, which supervises the implementation of the plans of special projects with the executive director and the concerned departments, the audit and follow-up committee stands in for a department that carries out the interior audit, control and financial and administrative assessment of all the activities of the charity, and reports directly to the BODs, and the committee of quality assurance which apply the policies and procedures of quality in a

whole charity through reviewing the sustainability in quality in organizing the charity, also the coordinating between different administration units that are in charge of quality. Significantly, the data that emerged is quite a valuable contribution to knowledge about who assess charity performance. The proposed structure of a charity assumes that PMs are embedded in the detailed tasks and procedures which are carried out by different committees and departments, such as the audit and follow-up committee, the committee of quality assurance, the financial committee and the department of financial affairs. The most important departments responsible for measuring performance are: the audit and follow-up committee, which counsels the chairman in the interior audit of all charity's regulations, procedures and reviews the achievement of objectives: and the financial committee whose aims to supervise the financial aspects and ensures the accuracy, and lawful of financial process in charity, in addition to planning the financial strategies and follow up with different departments and branches (The OIMC's for multipurpose; large Charities, 2009). Moreover, this outcome highlights the key responsible for evaluating the overall performance of a charity that the chairman / chairwoman of BODs which help the researcher to determine the semi-structured interview candidates.

Noteworthy, the responsible for PM has high qualification as Bachelor, Master, Ph.D. Degrees, and Diploma Certificate, as well High School; also, performance evaluators have numerous specialties and various education backgrounds. Thus, it is apparent from this result that the data could be used in significant. Furthermore, the respondents have range of years of experience the minimum years is 3 years, while the maximum is 40 years. The average years of experience are approximately 15.4 years.

9.2.3.3- Performance Measurement Indicators

It is important for a charity to select the appropriate indicators when measuring its performance. Creating and developing PM scale will enable managers to monitor performance against the plans and define the measure itself (Freund, 1988). In addition,

Adcroft and Willis (2005) emphasized that the characteristics of key performance indicators guide the measurement of the performance process itself. Thus far, the basic **requirements and regulations of the MSA** comes first as an indicator of PM; this result is quite justified because the comprehensive requirements and regulations are the means of legalizing and obtaining support for the charities from official. Significantly, strong evidence of the high degree of proficiency of the surveyed charities was found when the **achievement** of the charity's **goals** came foremost of the indicators, followed by the **financial reporting** measures which are to be expected as the financial indicators are more prominent in evaluation. The **satisfaction of** different charity's **stakeholders** also is among the principal indicators, in fact, client satisfaction as identified in the study of Meng and Minogue (2011) was one of the ten most important performance indicators identified by the respondents. The main **accounting guidelines** as an indicator of measuring performance got which refers to the important role that Chartered Accountancy plays as a reference of measurement. Notably, Al-Turkistani (2010) nominated accuracy and compliance with accounting standards as an ideal indicator to evaluate the financial performance of a charity. Next, the results show that the following indicators are ordered might according their importance in viewpoints of participants and it is worth mentioning that these indicators were standards of interior charity management; these are: **goal achievement; stakeholders and staff satisfaction; mission accomplishment; activities quantified results; own PM indicators.**

Furthermore, the **accountability principles** are chosen as a PM indicator, which are relatively sizable for a newly proposed approach of evaluation non-profit organization in Saudi as. Al-Dakhil (2010) study confirmed accountability standards for effective evaluating especially for preparing annual reports. In unusual results for the most desirable excellent criteria of any organization: **quality, efficiency and effectiveness** do not have high responses from the surveyed managers. However, surprisingly there were

also big differences in the ratios of the quality criteria and the **international quality awards** measures, which come before the last chosen indicator. The principle of **comparison** with other charities obtained reasonable position which suggests a positive influence by successful charities. However, the classification and evaluation models comprehensively articulated and investigated in almost all charities founded in the time of these researches conducted, the **standards of Classification Models** are not important indicator for the surveyed managers. Finally, environmental compliance has the lowest rank, in contrast, Meng and Minogue (2011) found that environmental compliance is among the ten most important performance indicators, maybe because the Saudi charity sector currently has different priorities and serious issues. For the choice of ‘other’ **Al-Bir charity in Mastorah** considers **transparency** as an indicator to measure its performance.

Comparing the PM indicators with the reasons of measuring performance of the charity; it can be seen that the participants have the same priorities which highlights the key areas that highly impact on PM, see Table (9.1). In addition, different questionnaire statements of the same concepts could demonstrate some contrast between some results, for example, the different rank of quality, which might lessen the acquaintances tendency and bias among the respondents and uncover insightful information (Simon, 2008).

Table (9.1) PM Key Areas

Reason of PM	Rank	Indicator of PM	Rank
Comply with the regulations of the ministry of social affairs	1	The basic requirements and regulations of the MSA	1
Evaluate the achievement of charity’s goals	2	The achievement of the charity’s goals	2
Measure how effectively the charity money is spent	4	The financial reporting measures	3
Guarantee performance quality to different stakeholders	3	The Quality criteria	10
Measure the results of the charity’s projects	3	The mission accomplishment	7

Identify the key internal and external factors that affect the charity	6	The satisfaction of the charity's staff	6
Standardize charity work	6	The charity own PM indicators	8
Demonstrate & provide the requirements of accountability	8	The accountability principles	9
Evaluate efficiency and effectiveness	9	The measures of the efficiency	11
		The measures of the effectiveness	12

9.2.3.4- The process of measuring the overall performance of the charity

The analysis of this assumption shows that the managers are aware of reasonable PM procedures or the necessary steps to conduct an overall PM process. In fact, a great deal of previous research into PM has focused on the provision of the measurement or evaluation process itself; different models and designs exist in the literature, for example BSC, MBQA and EFQM. In addition, the PM framework that consists of a number of actions largely based upon empirical studies, investigates how to assist in the process of measures for self-assessment; Bititci et al. (1997); Bourne et al. (2000); Henderson et al (2002); Rouse and Putterill (2003), proposed basic elements to design PMS includes; determining key measuring objectives, designing the measures, implementation of PMs, and updating and developing PMS. Similarly, the Classification Model of Al-Turkistani (2010) suggested a process to evaluate charities consisted of the following steps;

1. Team configuration
2. Determine who [charity] is to be assessed
3. Begin the application process
4. Conclude the results
5. Classify charity

However, a small number of respondents claimed that they do not have specific procedures to measure their overall performance and just one respondent mentioned that the chartered accountant conducts the evaluation on behalf of the MSA and lastly,

interestingly, one charity declared that its employees' appraisal is its PM. Markedly, the various steps of measuring the charity overall performance did not predict PM except the first step, which was the determination of the overall PM goals. This step could estimate the appropriateness of PMMs as part of the evaluation of the charity's PM criteria.

9.2.3.5- Which staffs conducts the PM

The aim of this query is to identify the position of staff who conducts the charities' PM. Traditionally, in Saudi and many countries as earlier illustrated; the financial evaluation of a charity is carried out by a chartered accountant or a Society of Chartered Accountants as a basic legal requirement of all kinds of charities. The results show that nearly half surveyed charities employed both internal and external staff to measure their performance, followed by the charities that used only internal staff. In effect, this certainly is true in the case of many charities that are relatively newly established; however, Palmer (2012) suggested that mixed representation of trustees and staff on key committees, council members, governors, or directors could help with the insufficiency of only interior evaluation. The lowest percentage, for external staff, however the Al-Turkistani (2010) study recommended that it would be useful for charities to periodically delegate evaluation to a neutral party

9.2.3.6- Time for setting overall PM

The results of the PM time are not exceptional, the larger proportion of responses confirms that the PM occurs in 'annually' and 'after the performance activity' which consists with the majority of the literature and the formal obligations to tighten the financial control. However, many scholars doubt the adequacy of traditional budgeting methods and measures, and financial reports to overall performance evaluation because they measure past performance (Hayes and Millar, 1990; Hyndman and McMahon, 2009; Kaplan, 2001).

It is apparent that there is a significant positive growth in institutional approach for organizing and managing charities, as nearly over third managers are measuring performance regularly. So far, the option of measuring the performance during the activity is one third, as Fouda (2005) highlighted the necessity to establish department for assessing the degree of commitment to the administration control procedures during the evaluating performance. In contrast with the previous statement, the measurement of performance before the activity got less than one fifth; maybe because it is beyond a charity's control, but a large literature has investigated different models regarding estimates of prior measures; for example, Brooks (2004) gave an example of estimating performance evaluation by using predictive examples and alternatives.

9.2.3.7- Who the overall PM is reported to

The need of information disclosure has a consensus among non-profit management scholars, Eikenberry and Kluver (2004) asserted that creating a network of social trust, such as private donors and volunteers caused long-term survival in the past and would respond to external environment pressures now. Also, using a standardized reporting system of performance to acknowledge charities donors (Iwaarden et al, 2009), stewardship agencies, clients (Connolly & Hyndman, 2003) is essentially for the charity trust and status, especially its financial reputation (Al-Ghareeb & Al-Oud, 2010) and its management of diverse expectations (Kearns, 1994). Furthermore, Niazi (1998 as cited in Al-Dakhil 2010) considered accountability as a standard to convince the community, the services beneficiaries and supervisors about charity achievements.

Thus, the respondents' viewpoints about the reporting of their overall PM are as follows: the priority was to report to the MSA which is similar to the demand for accountability and transparency among UK charities that have to explain their achievement in a published annual report (Charity commission, 2012). This is followed by the choice of the charity's internal bodies which indicates the importance of the general assembly,

BODs, trustees and staff. As Elg (2007) stressed the importance of the association between PM data collectors and the decision-makers.

The charity stakeholders, such as private donors, volunteers, community members, other organizations and academic and research institutions got a reasonable proportion of respondents' choosing. Stewardship agencies, such as social development centres and the charity's community got a low rate which indicates that the surveyed charities are far from meeting the satisfactory degree of transparency and accountability. Lastly, the charity's beneficiaries obtain the lowest preferences which means that the beneficiaries of a charity are not considered to be an important party that must acknowledge the charities' performance assessment results

In general, the present study found that current PM practised within the Saudi charities is likely to be a formal approach with a number of significant contemporary improvements and developments.

The charities measure their performance to comply with the MSA regulations, with an increasing trend to consider advanced management approaches and developments such as: goal achievement and quality and planning; however, the recent developments in approaches that demand PM such as accountability and effectiveness perspectives did not obtain much attention.

Correspondingly, the overall performance evaluators in the majority were top internal officials, with some exception from the executive level. The qualifications of those responsible for PM were mainly Bachelor Degrees, with a considerable number of PhD. degrees. Also, there was diversity in the years of experience of those responsible for overall performance evaluation, but the period of 10 years to less than 20 years was the dominant period. Significantly, the evaluators' specializations were very various, with a preponderance of Islamic studies. Conversely, the non-profit and performance management majors were missing in these specialities.

Similarly, the surveyed charities employ indicators that are consistent with their official obligations such as meeting the basic requirements and regulations of the MSA, financial reporting measures and main accounting guidelines, with a growth of interest in internal organizational and administrative standards such as goal achievement and staff satisfaction. Nevertheless, the modern principles of accountability, quality and effectiveness were not widely in use.

In addition, the process of measuring the overall performance of the charity did not deviate from common PM application as identified in the current literature, with a focus on considering the PM goals, team indicators and results. Both internal and external (e.g. consultant and experts) staff conducts the charities' PM in nearly half of the surveyed charities, and only internal staff measure performance in slightly less than half of them. Also, PM took place annually, after accomplishment of the activity and at regular times, which precisely match the official instructions of charity assessment. Finally, PM was reported to the MSA and internal bodies in general.

Thus far, the exploration of the overall and actual practice of how the Saudi charity measured its performance according to the basic information generated and analysed from the quantitative instrument allow the researcher to achieve the second research objective. As well, it helps the researcher to answer the second research question about the current PM approaches practised within the charity sector in Saudi. This achievement, besides the reviewing of the previous studies in both western and Arabic contexts is an addition to the knowledge of performance management and PM of the non-profit field.

9.2.4- Respondents' Attitudes towards the Research Factors

After drawing a general background of the surveyed charities and the current practice of PM, the fourth sub-section addresses the main part of the questionnaire that investigated the six factors of the study from the viewpoints of the respondents, by using five points

of the Likert Scale and analysis the data, the main results and findings present as following:

9.2.4.1- The Evaluation of the charity's PM criteria

In order to evaluate criteria of a charity's PM, this part consists of two queries, which assess the participants' attitude about the extent of: firstly, the appropriateness of the PMMs; and secondly, the characteristics of an effective PMM. The aim of it is to answer the first research question about the appropriate PMMs for use within the charity sector, additionally, to fulfil the first research question of investigation of appropriate PMMs that might use within the charity sector.

A -The appropriateness of the PMMs

The results of this study show that the most appropriate model for measuring a charity's performance is the Quality Standards which stresses the continuous tendency of Saudi charities to appraise the 'Quality' strategy as an ideal application and management style, despite the study results of Alkhrashi (2008), which recognized that quality was still far from being practised in his charities sample. Significantly, the accountability model criteria gained high degree of agreement although, this concept was only recently introduced to the Saudi organizations and has yet not become well established (Al-Dakhil, 2010; Fouada, 2005). The respondents' agreement of the Charity Evaluation and Classification Models which are optimistically proposed and applied to almost all Saudi charities by Al-Turkistani (2010) and Iffhad (2010) studies as comprehensive and realistic models for evaluating a charity organisation as a whole in terms of not only its demographical features but also its managerial, organizational, financial and administrative characteristics. OIMC is representing only an agreement attitude, which may be explained by the novelty of this director and its non-compulsory nature. However, the MSA authorisation that legalizes and licenses a charity according to availability of basic requirements which assist a charity to measure its performance.

Surprisingly, BSC was found to be less preferable amongst respondents, whereas, many consultants and studies' centers applied BSC as a modern performance management approach such as Attanmiyat Holding Company: The Capacity Building Center. Furthermore, despite the constant growing desire to gain a popular quality certificate such as ISO as an explicit application of TQM, the versions of ISO gained lowest agreement among the respondents. Many studies such as Kaplan and Norton (1992); Kim et al (2011); Minkman et al (2007) emphasise that such models would be appropriate to evaluate charity performance

Finally, the EFQM Excellence Model was regarded as the least appropriate model for measuring a charity's performance, which reveals that the respondents' attitude was towards neutral, this result somewhat contradicts Al-Tabbaa et al (2013) study, who concluded that the EFQM is a promised model to assess the non-profit organization with some modification on it

This section answered part one of the first research question that seeks to investigate the appropriate PMMs for use within Saudi charities; the respondents' viewpoints were still influenced by the TQM culture. Furthermore, the discussion with one of the charities from the sample of pilot study refers to accountability as an Accounting practice, which may signal some doubt of the degree of the respondents' agreement with accountability being a PMM.

The comparison between the respondents' opinions or attitudes towards the Charity Evaluation and Classification Models and the relatively new models of BSC, ISO versions and EFQM demonstrates that the evaluation and classification models meet the needs of suitable PMM criteria, or maybe that some Saudi charities are not prepared for the international standards of assessment yet.

B - The Characteristics of an Effective PMM

The evaluation of the effectiveness of PMM generated a high level of agreement amongst respondents. PMM was the second part of the first research question, the main features of the proposed model identified and empirically examined by a number of scholars in various contexts, as presented in the previous chapters. A point often overlooked is that PMM characteristics regarded as adequate often reflect the correct management practises and sufficient performance itself (Hallmarks of an effective charity, 2012; *Serving the American Public: Best Practices in Performance Measurement: Benchmarking Study Report*, 1997). Also, it is important to realize that the proposed PMM criteria are derived from PMMs used in different sectors which probably have not been adopted as a whole but according to the charity's capability and needs.

The most obvious finding to emerge from the analysis is that the respondents prioritized their agreements on the PMM characteristics as follow; the foremost important characteristics that the respondents highly approve on belonged to an overall charity strategy, long – term plans and directly linked the effective PMM with TQM principles. Thus, the criteria of driving performance improvement, link performance with objectives and processes which confirmed the Meng and Minogue (2011), Sawhill and Williamson (2001) and Shields (1998) suggestions of the appropriate PMM.

The feature of effective PMM to be relevant to charity's objectives also was largely preferable, which was similar to the findings of Connolly and Hyndman (2003), although, transparency feature was strong decided

Iwaarden et al (2009) emphasised as an important characteristic of standardized reporting system of performance in charity for its donors. Thus far, the level of high agreement with the PMM as relatively easy to use/ apply, and measure quality and quantity are equally approved by the respondents.

The other criteria of effective PMM, the results show high agreement levels among the respondents, these results demonstrated that the best characteristics of any PMM are widely assented within the academic community or practitioners. In detail, for a PMM to be well-defined means that it has a definite and precise meaning to all stakeholders, nevertheless, the measure may have a meaningful concept but could be differently perceived by the various staff or beneficiaries. Alenzi, M (2010) highlighted the different conceptions amongst a charity's staff, top management and its beneficiaries in terms of the evaluation procedures of the eligibility of beneficiaries to receive services, and financial and non-financial aids. A great deal of research into PM, such as Connolly and Hyndman (2003) has focused on distinguish between the outputs and results or outcomes of activities because each should have its own standards to measure. It is not easy to differentiate between the activities' outputs, which contribute to the achievement of short-term goals and the achievement of long-term objectives or overall outcomes. Markedly, a PMM should allow comparison, which enables it to be evaluated with past periods or even with similar measures elsewhere and modifies it if necessary or improves and develops it according to different circumstances (Henderson et al., 2002).

In fact, the principle of reliable unexpectedly got less agreement by respondents, whereas, the reliability is the key feature of any measurement system (Connolly & Hyndman 2003; Sheehan, 1996). Similarly, the result of a need to focus on program impact as a condition of an effective PMM was not had that much agreement, nevertheless, the programs' outputs might have explicit and definite measures, especially financial measures, but the evaluation of the programs' impact is still weak.

There is an unambiguous relationship between PM and keeping records of performance traditionally and in contemporary way. A PMM which has a clear verification documents received a degree of similarity with Connolly and Hyndman (2003) observation about the validity obligation to produce measures.

The degree of agreement with the PMM criterion to be organizational accepting indicates that PMM is a principal determining factor of its effectiveness in terms of internal involved staff or the organizational standards as widely presented in management literature. This feature was proposed by Henderson et al (2002) as an element of good PM to collect meaningful information and by Kearns (1994) to devise an accountability system.

A number of authors have considered the positive effect of PMM in terms of its simplicity such as Sawhill and Williamson (2001) who recommended that measures should be kept simple and easy to communicate; in this study this characteristic. The cost-effective criterion also has an agreement, as numerous studies have attempted to ensure the importance of efficiency of management of charity and specifically the performance measuring system or process. For example, Meng and Minogue (2011) and Henderson et al (2002) highlighted the need to balance the cost of measuring performance against the benefits of it.

The need to align measuring performance with its compatible time is an essential feature of any PMM; this timely, Connolly and Hyndman (2003) and Henderson et al (2002) emphasized the importance of measurement to producing data in an adequate time. the correlation between the related criteria dealing with the complexity of the charitable organization and multiple perspectives obviously make PM complex, as studies on charity PM found evidence for the necessity of designing PMM that is compatible with the non-profit management uniqueness (Adcroft & Willis, 2005; Connolly & Hyndman, 2003; Meng & Minogue, 2011). The variety a of charity's stakeholders may make measuring performance difficult, thus the stakeholder focusing feature was a challenge for performance evaluation as this result coincides with a number of authors such as; Eikenberry and Kluver (2004); Herman and Renz (2008); Iwaarden et al (2009); Kaplan

(2001), also Palmer (2012) all of whom stressed the importance of PM for acknowledgement of the charity's donors.

To need to avoid wasteful behaviour means for a charity to be precise by excluding unnecessary factors or procedures in measurement process, so the effective PMM enables a charity to avoid invalid incentives (Connolly & Hyndman, 2003; Kaplan, 2001).

As was pointed out that measuring charity performance may be sophisticated task thus that comparing measures required well distinguishing between contrary measures such as tangible and intangible elements or the plurality of different internal and external factors (Adcroft & Willis, 2005): or even measures of an abstract concept such like 'performance improvement' (Carpenter, 2011) or stakeholders' satisfaction. As a result, having significance comparisons between measures obtained less agreement amongst respondents. In contrast of the assumption of the necessity to objectively explain any elements in PM, it is hard to find evidence for this claim in every day work in charitable organisations. Adcroft and Willis (2005) called this a metaphor problem with the measurements; although, scientific approaches to measurement assume objective interpretation of evidence, in reality a subjective interpretation often occurs. In this case having subjective interpretation referred to the measurement's ability to be understood clearly by itself or inside the charity

Thus far, the criterion compatibleness across charitable organizations obtained lowest agreement rate despite the considerable number of studies that have emphasized the importance of the compatibility criterion in measurement; Hyndman and McMahon (2009) identified huge variations in accounting practices and a lack of meaningful comparison between similar organisations, as well Kearns (1994) highlighted the key role of acceptable administrative and organizational action defined and generated by the organization's strategic environment. additionally, Eikenberry and Kluver (2004) stated that the institutional environment has rules and requirements that individual organizations

must conform to in order to receive support and legitimacy...thus if non - profits are market or commercial –oriented, they would be less compatible to civic participations or other community organizations.

The most obvious finding to emerge from the analysis is that the proposed PMM criteria confirmed as effectiveness of these criteria and reflected a significant increase in the level of maturity and professionalism of surveyed managers. However, the application of dominant performance models is unlikely to be applicable or prescribed for all kind of NPOs (Herman & Renz, 2008).

The main finding of the discussion that the Saudi charities are aware of the current PMMs and very appreciated them, as well the proposed criteria of appropriate and effective PMM. However, the high degree of participants' agreement should take into account their willingness to develop and improve their charities and welcoming the academic methods to achieve this goal. However, the 'yea-saying' or the acquiescence may not be a problem as the questionnaire statements are just assumptions and they are not obligated issue for the respondents.

9.2.4.2- The Performance Measuring Practises in the Charity Organization

This part discusses and explains the main findings from the analysis of the respondents' attitude towards the first set of the second research question about the PM approaches that are currently practiced within the charity sector in Saudi Arabia. The aim of this question is to identify the level of respondents' commitment towards the deduced methods for measuring the overall performance of the charity. Also, this section includes a second part that aims to evaluate the participants' attitude regarding the different standards for evaluation of the charity's performance, as inferred from literature.

A -The Saudi charity's methods for measuring its overall performance

The questionnaire's statements measured the extent of the respondents' commitment to the performance assessment methods that were identified from the literature review of

Saudi charities research and also the PMMs that are universally obligated, such as compliance with general accounting principles. As described in part '9.2.3-'; the basic information of the charity's PM and detailed analysis of a multitude of aspects of the current PM, with the following: returning briefly to the derivative results; the common charity's PM was a likely formal approach with some modern methods; this assessment was carried out to comply with MSA regulations; the PM indicators are consistent with official obligations such as basic requirements and rules of the MSA's financial reporting measures and main accounting guidelines; performance is regularly and annually measured and mainly reported to the MSA. Thus, the data obtained confirms that the managers of the surveyed charities were highly committed to the **accounting practices and principles** when they are measuring overall performance; this result was quite corresponds to the requirements of licensing and legislation of a charity by law, also it was similar to the findings of the Fouda (2005) study, which concluded that charities mainly concentrate on confirming the accounting principles, laws and regulations, policies and procedures when measuring their performance. Similarly, **the review and audit systems** as well as the **financial control system** were strongly committed, as primarily the regulations and the governing rules of the System of Charities and Eligibility Associations by law imposed on charities to review and audit their overall performance assessment, specifically the 'annual financial assessment' through the Chartered Accounting entities (*A manifesto; List of charities and foundations, 1990*). Furthermore, This result is congruent with numerous studies that have investigated PM in different types of organization and found that the financial factors strongly associated with the evaluation systems; specifically, non-profit organizations' PMs are largely based upon financial control (Al-Yaffi, et al. 2010; Charity commission, 2012; Kaplan, 2001). Moreover, **the regulations, detailed articles and governing rules** were identified by Saudi studies of charities such as Iffhad (2010) and Kawther, et al. (2005) as the most influential

factor on measuring performance. It is therefore not surprising that the respondents see their charities as being greatly committed to this factor. Therefore, the strong commitment to traditional PM highlighted by Al-Obeidi (2010) who recommended charities to employ modern indicators to measure the various non-financial criteria of the finance, investment, endowments and fundraising.

B -The Saudi charity's standards for evaluation of the charity's performance

The obtained data is quite revealing in several ways. Firstly, the statements to evaluate the respondents' attitude towards the proposed standards are derived from the most frequent areas that were emphasised in the literature on charity studies and is widely seen as affecting functions in terms of non-financial performance. Second, this part aimed to identify the charities' practise for measuring their performance by testing the surveyed managers' opinions about using some non-financial performance standards.

However, it is worthwhile to differentiate between the two terms: indicator and standard. As Business Dictionary (2015) defines indicators as *means used for evaluating specific goals and objectives*, also, Oxford Dictionary defines standard as *a required or agreed level of quality or attainment that used as a measure, norm or model in comparative evaluation*, likely, the Charities Evaluation Services added that these standards should each be met every time (ces-vol.org, 2015), and Business Dictionary refers to performance standard as a benchmark against which actual performance is measured. So far, in terms of this study a standard is an intended criterion that a charity would achieve while an indicator could be a signal or clue for this criterion or level. The definite meaning and differentiating usually depends on the interested areas or performance objectives that can be measured, for example; quality standards in voluntary organisations or accountability standards that contribute to the understanding and quantification of a key performance indicator (*Best Practices in Performance Measurement: Benchmarking Study Report, 1997*)

However, it is not intended to comprehensively list all measurements terminology in social studies, but rather select basic common standards that are based on research and expertise in these fields. Anheier (2005, p. 147) suggested that professional standards guide the work of professionals in organizations and thus shape organizational behaviour. For example, the rules, regulations, and ethics of the social work profession contribute to similarities across social service and welfare agencies, while Drucker (1979, p. 73) coined the term standards as measurements by which the managers were judged and rewarded. Rouse and Putterill (2003) stated that Performance Evaluation consists of major principles of evaluation through which goals can be pursued through strategies operationalized via plans and performance norms or standards and accommodated within an organizational control system. Nevertheless, the achievement of objectives in general came first in the respondents' preferences, which indicated that the charity in general used objective achievement as a standard to judge its performance, this view is supported by Bourne et al (2000) pointed out that identifying the key objectives to be measured is an essential element of designing PMS. Also, Al-Harbi (2003) referred to goals achievement as a standard to evaluate charity's performance. This finding quite corresponds to the findings of the reason of measuring performance and the indicator of PM; as the achievement of charity's goal and mission has been essentially electing by study participants that refers to the high level of the managers' proficiency and the importance of this standard.

In fact, the workforce is the charity's backbone, and therefore the workforce capabilities were substantially supported by participants; Al-Enzi (2010) highlighted the importance of workforce in the evaluation of charity performance. Similarly, the inter-correlations among the related standards; the training needs and the finding skilful, professional workers, gained strong approval which indicates that the priority for the surveyed managers is appraising the current workers' performance, because most charities workers

are based on an annual contracting system, which requires a regular evaluation of employee performance. However, devising standards to judge workers' performance is a challenging task which needs reference of charity PM.

Furthermore, standards have been presented in management literature (see Carpenter, 2011; Kearns, 1994) where it is suggested that performance standards are implicitly acceptable administrative action as defined by societal values, beliefs, and assumptions generated by the organization's strategic environment. For instance, if a charity has standards to measure its various workforce aspects, it might employ a measure of the satisfaction of the charity's staff as an indicator to evaluate the level of its quality or the effectiveness of its management or policies.

Significantly, the **charity's Capacities**, such as administrative and operational capacities practically is employed as a standard to assess performance. Kowalski & Swanson (2005) assumed that benchmarking as a key instrument used to examine all functional areas and to improve performance and operations and compare organizations' performance to other organizations and best practice. Furthermore, the extent of **voluntary** aspects such as contribution of volunteers' activities is approved as a standard to evaluate the overall performance. Managing volunteering is not only essential element in charitable organisation but also makes it a success or failure. A huge amount of philanthropic research has emphasised the importance of managing voluntarism (Al-Enzi, M., 2006; Iwaarden et al, 2009; Kowalski & Swanson, 2005; Palmer, 2012). Although finding the value of **intangible assets** can be difficult and requires skill and experience, selecting inappropriate standards to measure this type of resources can result in data that are 'ineffective measurement and mislead the performance' (Meng & Minogue, 2011). Andriesson (2005) investigated whether a charity had proper measures to identify and financially value intangible resources such as intellectual capital. Similarly, Palmer (2012) doubted whether many charities had measures to value time donated by trustees

or professional volunteers. In view of these research findings, it is notable that the importance of employing the intangible resources standard is confirmed and understood by the surveyed managers; Warren (2009) highlighted the importance of the evaluation of intangible resources such as volunteers' contribution and linking resources to performance in general, as well as measuring them by successfully quantifying them.

In fact, a charity database and information system are a key factor in its PMS. The interconnection, intercorrelation and exchange nature of the information system with the PMS is the most important function of a charity's management. Thus, developing this system initially might be a high priority for a charity. Hence, Hayes & Millar (1990) stressed that traditional budgeting methods and measures used for analysis may provide inadequate information for effective performance evaluation and control monitoring. In addition, Hyndman & McMahon (2009) noted that charities could lack credible information on performance and outcomes, while Connolly and Hyndman (2003) identified that the seven most important information types relating to performance were: a statement of the goals of the charity; information relating to the general problem or need area with which the charity was dealing; administration cost information (a financial indicator of efficiency); measures of the output of the charity; non-financial efficiency measures; a statement of the current objectives of the charity; and a statement of the future objectives of the charity.

The current study found that the database and information evaluation system for general purposes is employed as PM standard. However, Hyndman (1990 cited in Hyndman & McMahon, 2009) found that the most common information produced for various stakeholders was more focused on the technicalities of audited statements and did not allow them to assess the performance of the charity in terms of output and efficiency.

Although, the charities used the standardized reporting system for stakeholder needs as a standard to measure performance, it comes last despite it has been emphasised by many

researchers that a performance reporting system should have rigorous criteria to allow it to be designed in a professional way to meet the formal requirements of PMS and the needs of various stakeholders of the charity. For instance, the Saudi MSA imposes '*The Regulations, Detailed Articles and Governing Rules*' (1990) and 'The OIMC (2013)' that standardises reporting performance. while Iwaarden et al (2009) investigated the certificate of the Dutch Central Fund-raising Agency (CBF) that monitors the compliance to defined criteria for the responsible fund-raising and spending of charities and information on standardized reporting systems of performance which a charity reveals to its donors. In addition, commenting on NFPOs in the United States; Kearns (1994) discussed a set of performance standards that a charity accountability system should have, such as standards generally codified in law and contractual obligations. Similarly, in a UK context, the issues are covered in the publications *Hallmarks of an Effective Charity* (2012) and *Charity commission (2012) Public trust and confidence in charities* which recommended roadmap to design reporting syllabus to work in a complementary way with other guidance, standards and codes of governance that charities may use in their reporting performance.

Altogether the findings suggest that the surveyed charities apply the proposed standards for measuring performance, nevertheless, the required level of quality of these standards is not revealed, nor how these standards might be met or compared to actual performance. Returning briefly to the second research question of current PM approaches practiced within the charity sector in Saudi Arabia; the data obtained showed an improving and developing trend in PM practice; also, this suggests there is a higher degree of professionalism in the surveyed charities. The results presented the preference indicators and standards to evaluate charity performance included: goals achievement; workforce or staff; stakeholders and the charity various organizational and managerial aspects.

Serving the American Public in its report '*Best Practices in Performance Measurement: Benchmarking Study Report*' (1997) maintained that organizations tend to be interested in the same general aspects of performance, regardless of size, sector, or specialization.

These aspects include;

1. financial considerations
2. customer satisfaction
3. internal business operations
4. employee satisfaction
5. Community and shareholder/stakeholder satisfaction.

9.2.4.3- The CSFs that influence PM

The discussion of this part deals with the third research question about the CSFs that have an influence on measuring performance in charities with aiming to recognise the participants' opinion about the most important factors might impact on their PM, these CSFs have been suggested by a number of researchers as having great effects on measuring performance in various sectors and specifically on the charity sector, for example: De Toni & Tonchia (2001), Meng and Minogue (2011) and Iffhad (2010)

Undoubtedly, to achieve an organization's mission and objectives, it must determine the essential areas of activity or critical factors and manage them well. Fryer et al (2007) asserted that the distinct features of CSFs differ according to their type of organization or sector. Additionally, Quesada and Gazo (2007) suggest that every organization will have different CSFs depending on its structure, competitive strategy, industry position and geographic location, environmental factors, and time factors. Thus, CSFs are limited to the key elements that have impact on how successfully and effectively an organization performs (searchcio.techtarget.com, 2015). Much of the current literature on PM in charity management pays particular attention to the CSFs of the charity itself and of the PMS, for example, see the following: Alabdulkarim (2007); Al-Turkistani (2010);

Andriesson (2005) Bititci et al. (1997); Bourne et al (2000); Cook (1992); De Toni & Tonchia (2001); Freund (1988); Ghalayini & Noble (1996); Iffhad (2010); Kawther, et al. (2005).

The results of the surveyed managers confirm all the suggested CSFs and arrange them according to their importance from their perspectives. Thus far, the charity's leadership is the most important CSF for measuring the charities performance which advocates that the leadership effectiveness, qualification, and experience have a great impact on all performance areas, especially the PMS. However, the selection of leaders themselves should be based on specific criteria to ensure their proficiency (Al-Harbi, 2003; Al-Rayes, 2001 as cited in Kawther, et al. 2005). This significant finding is the key determining basis for the researcher to choose the population and the sample of the second research stage; the semi-structured interview, whereas, the charity leaders are the actual and dominant PM responsible.

The charity's mission and objectives are approval as mostly CSF, the agreement on the importance of achieving charity's mission and overall objectives on measuring performance was completely consistent with the majority of research of PM. However, Brotherton and Shaw (1996) suggested that CSFs are not objectives themselves but are the actions and processes that can be controlled by management to achieve the goals. The analysis of the relative sets of management: managerial aspects; organizational duties; administrative tasks and professional and occupational systems show that the respondents strongly agree on their critical roles in measuring the charity performance. In turn, Bititci et al. (1997) remarked that the efficiency and effectiveness of the performance management process critically depends on the structure and alignment of the PMS. Al-Turkistani (2010) exemplified some of the charity's organizational duties, such as: job descriptions and organizational structure. It is worth noting that a charity that has a professional occupational system is more likely to be capable of evaluating its

performance because this system can be a reference which guides and directs the organization in all situations (Iffhad, 2010)

These results show that the surveyed managers believed that the PMS in their charities are strongly affected by the CSFs of internal management, organizing, administration and proficiency process. However, the charity sector could benefit from the diverse features of CSFs in other sectors, such as CSFs of public sector organisations which concentrate on management commitment, process management and teamwork, and organisational structure, as well as the CSFs of service sector organisations that focus on a quality culture (Fryer et al., 2007). Significantly, in this context, Bititci et al. (1997) outlined some CSFs of PMS from a charitable perspective, which included: organization structure, processes, functions and their relationships; strategic and environmental factors; strategy development and review; management accounting; management by objectives; informal non-financial performance measures Therefore, the type of organizational activities associated with CSFs must be performed at the highest possible level in order to achieve the intended objectives (searchcio.techtarget.com, n. d).

Regarding the factor of a charity reputation especially in the media that was considered highly important as a CSF, this key element of the charity's status amongst its constituencies directly relates to the degree of the stakeholders' satisfaction, trust and confidence of the charity, in details; the satisfaction of the charity's different stakeholders especially the beneficiaries and the trust and confidence principles of stakeholders especially the donors. These CSFs are principal determining factors of charity's PMS, Al-Ghareeb and Al-Oud (2010) insisted on the confidence and trust criteria as key to the communication and transaction with donors, Al-Enzi, M. (2006) emphasised the media's campaigning role in spreading voluntarism awareness amongst voluntary females. Measuring the satisfaction with a charity's performance is an essential measure because it reflects a successful level of mission achievement; the feedback it provides is a means

to evaluate the quality of charity performance (Bititci et al. 1997). In addition, possibly the most critical factor of trust is that of ensuring transparency around the ways in which charities use donations (Charity commission, 2012). Further, Al-Obeidi (2010) mentioned that strengthening relationships with social environment and advertising and marketing charities are CSFs, as well as stakeholders' loyalty (Cook, 1992). Moreover, Kawther, et al. (2005) recommended that charities should evaluate its media strategy and have an assessment system to measure the degree of satisfaction of effected parties about the role and services of charity.

As discussed in previous sections, the information system in any organization is a vital factor or area that modern organizations within an environment characterized by globalization and continuous technological development must pay great attention to. Indeed, PMS is largely a function based on information systems.

Bourne et al. (2000) confirm that a charity's PMM critically depends on IT infrastructure; similarly, Bititci et al. (1997) stressed that the PMS of a charity requires adequate and necessary information system processes. So, choosing the charity's information system as a key factor for PM is not surprising. Indeed, '*Public trust and confidence in charities research*' (2012) considered it as a key factor of trust especially its using methods.

The various charity activities, especially in multipurpose charities, could reduce the effectiveness of measuring its performance, because the variation and the several types of services should be carried out at each stage with high quality and consideration, while the design of measurement of activities output, outcome or result requires carefully setting up of the objectives of these activities, and crucially, managing them then monitoring them such as appropriate for any management process. Globerson (1985 as cited in Ghalayini & Noble, 1996) exemplified the critical foundations of any PMS as follow: a set of well-defined and measurable criteria; standards of performance for each criterion; routines to measure each criterion; procedures to compare actual performance

to standards; and procedures for dealing with differences between actual and desired performance. Thus, the current study also confirms that the various and numerous charitable activities are critical for evaluating their charity performance.

One unanticipated finding was that the influence of MSA especially the regulations was ranked as the eleventh factor amongst fifteen CSFs despite the results of the PM reasons and indicators which graded this factor firstly, however, this outcome indicates that the surveyed managers think that there are many dominant factors that influence their charities more than the role of the MSA.

Although fundraising has been identified as an important feature of charities (Al-Obeidi, 2010), the respondents consider it as less influential than the previous CSFs; although, the fundraising aspects came later comparing with other factors, this may occur because the main financial sources for the Saudi charities are the governmental funds and the Zakat. It is apparent from the analysis results that respondents did not fully appreciate the worth of coordination and cooperation between charitable organizations and the definite advantages of the unification and integration of charitable efforts to achieve its overall goals. By studying Riyadh's women's charities, Alabdulkarim (2007) explored the cooperation and coordination relationships of exchanging knowledge and experiences between these charities and found that they were not sufficient enough and resulted in counterproductive competition for programs and projects. Likewise, Iffhad (2010) study linked the limited attainable resources in the charitable sector to the coordination deficiency, which in turn produced services duplication, wasted effort and resources, a limited variety of programs and activities, and decreasing funds. Despite the importance of coordination and cooperation among charitable organizations; the coordination and cooperation with different charitable organizations factor was not priority for PM from participants' opinions. This result may happen because of the marketization trends,

commercial revenue and contract competition which impacted negatively on non-profit sector (Eikenberry & Kluver, 2004)

The most surprising result of the data is in the lowest rank of research aspects as CSF from the surveyed managers' views, despite the important contribution of research in evaluation, developing and improving PMS and the recommendations of charitable field researchers. Al-Turkistani (2010) emphasised research and innovation as an indicator for charity evaluation, Kawther, et al (2005) recommended charities to encourage researchers to conduct further office and field studies in the area of volunteer work and urged universities to interest in studying charity aspects (for example, social / medical / educational / economic). Furthermore, Alfadhli (2004 cited in Kawther, et al. 2005) study suggested establishing sections for scientific research and studies within the organizational structure of charitable organizations to fulfil their aims and activities or at least cooperating with researchers, both individuals and institutions, for the preparation of these studies and researches. Thus, the interesting of academic and practical research comes last as CSF. Alsurayhi (2012) demonstrated that there are strong indications of absence or limited attention to academic (scientific) researches in the field of philanthropy, especially in the areas of: assessment of charities' performance; management foundations; volunteerism; charity work and IT; and challenges of globalization.

Generally, the findings of the proposed CSFs answer the third research question and give insights to the priority of these CSFs and their influential role.

9.2.4.4- The alternative PMMs

The purpose of this section is to discuss the respondents' opinions on the suggested helpful functions of the alternative PMMs for measuring charity performance. The results are presented in relation to the fourth research question, which concerns how alternative PM approaches could aid the charity sector in Saudi. Beginning by explaining the reason

for choosing the Charity Evaluation and Classification Models as alternative models to examine possible assistance for performance assessment, the key reason is that the investigation of the PMMs from the literature review in both Western and Arabic contexts show various aspects about these models, as follow:

The studies conducted within an Arabic charity sector context, specifically the PM research in non-profit organizations, have not yet examined the relation between charities and total quality-based awards such as the MBQA, EQA or EFQM, especially the potential help and benefit of devising and developing a charity's own holistic framework of measures and self-assessment. Thus, the surveyed charities have little familiarity with these models, which require large explanation to introduce these models to the respondents, hence that would be beyond the questionnaire's capacity and format.

In addition, the Gómez et al, (2011) study of the EFQM revealed that public organisations do not fit to the EFQM model as well as manufacturing/private companies, which have core objectives of customer satisfaction and obtaining good financial results. Also, two of model's results variables are not correlated with the others enough to be part of a complete model.

Similarly, the ISO versions as a global standard offer quality assurance of services and goods in supplier-customer relations (Kim et al., 2011) and might be an alternative model to help charity create their own PMM. However, these awards have their own disadvantages that might be contrary to a charity's interests when applying them, such as their lack of a causal relationship among the impacts of ISO implementation and frameworks that lack detailed input, expected output, or a feedback loop.

However, BSC has a modified application, within which Kaplan (2001) altered the metrics related to financial performance, customer satisfaction, internal business processes, learning, and growth to focus on mission and strategic achievement. However, there was little knowledge and experience available on it in Arabic studies of the charity

sector, especially in a Saudi context. Coupled with this, some non-profit managers find the BSC too unwieldy and impractical to manage (Rowe, 2012). Furthermore, more recent attention has focused on the Accountability as a PMM; however, there are relatively few studies in the area of Saudi charities except for those of Al-Dakhil (2010) and Fouda (2005). Although accountability standards are a promising model, from the researcher discussion with the pilot study participants, she found that there was a lot of misunderstanding and confusion between the accounting practice and accountability standards.

The studies of Al-Turkistani's (2010), Al-Najem (2009), Iffhad (2010) and Kawther, et al. (2005) have adequate potential to be an appropriate alternative PMM for Saudi charities, because these models of evaluation and classification of charities were based on wide consent of management principles, as well as standards and characteristics of efficient non-profit organizations. In addition, these models were empirically investigated in a Saudi charity context and had some degree of familiarity and acceptance from the previous studies' participants. Moreover, the suggested functions of the classification models were to examine the most effective criterion on managing and organizing a charity in general and in particular on measuring its performance.

In details, the results of suggested statements that help the charities to measure their performance, determine charities' exact objectives, services, beneficiaries and activities, and transparently perform as their stakeholders especially trustees and donors expected them to do, were quite approved. Sawhill and Williamson (2001) stressed that transparency primarily help establish a culture of accountability within non-profits and help align an organization by unifying its set of goals with its PM.

Despite the comprehensiveness of the classification models' standards and components the construct their own charity PMS suggestion was third in aiding PM, a possible

explanation for this might be that the strong influence of financial measures and principles in the participants' PM experience.

Further support the idea of **discloses the charities performance assessment** results to charities' stakeholders by respondents' agreement. Likewise, the **'improve the development and innovation functions'** suggestion has the potential to help charities to measuring performance.

In general, the main finding of the discussion is that the respondents' agreement on the suggested helpful functions of the alternative PMMs for measuring charity performance demonstrates that the fourth research question, regarding the evaluation and classification models of charities, have been highly appraised by respondents as alternative models to measure performance, which suggests that the Saudi charities are ready to develop and improve the traditional PM approaches in their charities.

9.2.5- The Correlation among the research Variables

The aim of employing the Correlation among Factors and variables, the multiple linear Regressions test from SPSS and the Predictive models of the research six factors is to enhance further possibilities of the quantitative data, the researcher conducted correlation and regression analysis and the main results confirmed important insights to the study different components (see Summary of Discussion of the section 7.5 - The Correlation among Variables).

However, there were various variables that were found to have a good potential to predict the dependent factors, the different remaining items could also considerably enhance the PM in a charity and employ as a valuable diagnostic means in recognising the neglected areas in building PMMs because the non-predictive independent items are also necessary features for measuring charity performance.

As described before, one advantage of the regression analysis is to forecast trend and future values for estimating effects or importance (statisticssolutions.com, Conduct and

Interpret a Linear Regression, 2015). Thus, predictive points might be used to focus on specific factors that strengthen the relationship between charity predictive characteristics and the various aspects of PM.

Generally, the predictive model provides a good fit to measure performance in charities. However, there are significant basic characteristics that are not included in it; the general information of respondent has two predictors out of four characteristics, the charity's demographic features have six predictors out of ten and the basic aspects of PM has five prediction points out of seven. However, the model confirmed that the explanatory variables have significant effects on the research factors.

9.3- The semi-structured interview discussion and findings

9.3.1- Introduction

This section introduces the discussion of the results from semi-structured interview, as well the main themes which have already been illustrated in the literature chapters especially the Carver PGM section and its induction from the interviews' analyses.

Although, the interviewees were busy, they were enthusiastically interested in the research topic and showed their desire to discuss all its themes and suggestions; also, they shared their successful experiences in managing their charities, as well their vision and goals for developing and modernizing the charitable sector in Saudi. Yet some of them were conservative but undoubtedly, they contributed well to the research.

The key aspect of the interviews was one of richness, original and reflective information. It started by gathering data about the interviewees' professional and academic profile, mainly, the qualifications, speciality, years of experience, current position and responsibility, and the aim of the first question was to draw out a conception about the participants' characteristics to identify their effects on the management of charities. However, the researcher was mostly neutral during the interviews and did not impact on the interviewees, the intervention happens sometimes to clarify and exemplify some

points. In addition, the researcher encouraged some interviewees to explain more about their actual thoughts about Carver PGM and comparing it with their visions about developing their charities.

Following the process of transcribing the participant’s interviews, the researcher sorts out the answers of questions according to the main issues that were identified in the literature chapters. The main themes which have been emerged from the literature (see Third Chapter; Section 3.15- Policy Governance Model) are: practicing of governance models; learning of governance models; need of learning the governance principles / concepts; PM in the PGM; PGM basic policies: ends and means; PGM role in PM; applicability of PGM; PGM components.

These themes associated with participant’s answers in order to illustrate the perspective and experiences of Saudi charities’ leaders. These responses were rich with information about the leadership and governance of such associations. In order to draw a clear picture, the researcher categorised it into ten main themes and twenty-two sub-themes. The following Table illustrates the main theme and sub-themes.

Table (9.2) Themes and sub-themes of the findings and discussion of data of interviews

Section	Main theme	Sub-themes
9.3.2	Professional Profile	The Qualification
		The Specialty
		The Years of Experience
		The Current Position
		The Responsibilities
9.3.3	Practising of Governance Models	The Familiarity of the Governance Models
		The Own Governance Models / Style
9.3.4	Learning of Governance Models	Governance Concept, Principles & Functions
		Availability of Convenient Institutions
9.3.5		The Main Reasons for Learning & Training

	Need of learning the Governance Principles / Concepts	The Deficiency of Suitable Institutions / Parties
9.3.6	PM in the PGM	The Key Board Duties
9.3.7	PGM Basic Policies: Ends & Means	The Ends & Means
		The Charity Capabilities
9.3.8	PGM Role in PM	The Carrying on / Improvement / Development
9.3.9	Applicability of PGM	The PGM 10 principles
		The Reason
9.3.10	PGM Components	The Improvement / Modification / Replacement
9.3.11	Additional Considerations	Charities' Development & Improvement
		Staff & BODs' Training & Educating
		Financial Resources Provision
		Community; Specialised Parties & MSA Roles

9.3.2- Professional Profile

This part analyses data gathered through asking the participants some questions about their professional background to draw their profiles which had impact and influence on their governance of charities. The researcher asked the interviewees about their qualifications, their answers' analysis showed that they have high educational levels. However, the researcher finds that the levels of the education might motivate these professionals to voluntary and improve their community and solve its severe problems; many interviewees were confident enough to create and develop their own styles of governance.

Furthermore, the variety of specialities did not affect the interviewees desire to involve in charitable work but highlighted that the professionals from different fields in Saudi interested in this growing sector. In addition, the average of the years of experience was relatively long time (12 years) with including the years of experiences within the current

charities which means that the interviewees accumulated rational understanding of the governance and management of the charitable organizations.

Furthermore, the current positions of the participants are generally the heads of the charities which means they have control and govern authorities to make important desired changes. Through the researcher's discussion with the participants, their responsibilities mainly based on the leadership, governance and top management duties; with emphasising of the supervision and evaluation of performance, according to Renz (2007) the BODs or board of trustees or governing board is the primary group responsible for the leadership and governance of the nonprofit corporation, that affirms the righteous researcher's selection of these interviewees to discuss the proposed model.

9.3.3- Practicing of Governance Models

When the researcher asked the participants about gaining experiences or practices of any governance models within their charities; there were variety of answers. The researcher categorizes those answers into two categories as illustrated in Table (9.3). Regarding the sub-theme of **familiarity of the governance models**; the responses' analysis provides an overview of deep and comprehensive knowledge of governance among the leaders of charities, despite the study of Gill (2001) that found lack of knowledge and motivation to improving the governance practices among his participants.

As the analysis of participants' viewpoints about this query; the results approve that the formal regulations, structure and detail articles and rules issued by the MSA are a great and reliable basis to governing, managing and organizing charities, also, the intensive effort to develop and improve the formal approach and issue advanced style of governance shows a high level of professionalism of leadership. For those who implicitly govern their charities; this approach complies with Gill (2001) and Renz (2007) definition of governance process and structure as strategic leadership that governs polices,

functions, responsibilities, decisions, performance supervision, accountability and mission accomplishment.

Significantly, the adoption of BSC as a governance model highlights the successful progression that the charities made, despite the results of analysis the questionnaire; the evaluation of the attitude of managers of surveyed charities towards the appropriateness of the suggested PMMs (Table 7.28: The Evaluation of the charity's PM criteria), as BSC came fifth out of seven options. This confirms the difference between the managers' and the leaders' outlooks.

Another important category; that the three interviewees confirmed their independent style of governance with innovative approach to lead and manage their charities. It is worth to note that two of those who created distinctive governance model were operating specialized charities based on; medical, and pilgrims' services.

The sub-themes of the **own governance models / style**; it is obvious that the participants attempt to revise and discover the weakness in the current governance methods then correct and develop these models, for example; the first interviewee works on transforming the traditional BODs behaviours to more modern and professional performance, the ninth interviewee refers to their charity distinctive style which distinguishes between authorities and responsibilities.

Expressively, there are advanced governance styles that designed by three out of thirteen interviewees; the governance models were unique and constructed according to the own vision, mission and objectives and needs of these associations, for instance the fourth interviewee mentions that: *"The BODs have operational committees that specialised in various necessary areas. Although, the committees' members are volunteers and the executives are employees; the nature of committees' work is more likely a consulting work; all together involve, cooperate, meet regularly and propose the plans, policies and projects then the BODs make the strategic decisions."*

Another example; the tenth interviewee describes his charity own model as an innovative and distinctive model: he said *“since established the association on the 28th May 2005 we spent six months to plan the fifthly strategies; then we made the annual detailing operational plans with clear and specified objectives, budgets and measurable standards to evaluate and assess the achievement of goals by monitoring and observation of the adequate indicators...we practise all leadership responsibilities but do not execute the functionality tasks”*.

However, there is a similar governance approach with the two previous examples that was created by Henderson et al. (2002) which reviewed the initiative of the US charity Christian Children's Fund CCF; this initiative was called an annual impact monitoring and evaluation system (AIMES): The AIMES has four basic steps to follow in creating a PMS that focuses on outputs and outcomes.

1. Clearly identify the organization's mission.
2. Developed qualitative requirements for indicators and measurements.
3. Develop primary indicators and measurements.
4. Implement the new performance measurement system.

The effects and influence of previous and current occupation experience on governance were enormous, for example, the second interviewee employs his previous 38 years experiences and knowledge of guidance his employees to develop and enhance the BODs effectiveness, the twelfth one points out the influence of the charity founder who is a pioneer and businessman on the governance approach, the thirteenth interviewee claims that through working on his prior responsibilities in educational supervision which was sufficient enough to cover most governance requirements such as employment and contracts; and to develop and improve his competencies to govern the charity.

This outcome about the participants' interpretations of governance practice themes is in line with Taylor (2014) who stressed that in order to fulfil mission efficiently and

effectively and comply with regulations; the board of NPO should have strong governance framework that confirm the level of oversight needed. However, the researcher notices that the independence and original governance model connected to the wealth and size of charity, the questionnaire analysis confirm this outcome, as the tenth interviewee govern a charity that has Capital of more than 15 million Riyals and serves more than 15,000 beneficiaries. Correspondingly, Gill (2001 - 2002) found that one of the factors that influence approach to governance was organization size and complexity. Moreover, Morgan's (2006) dissertation revealed that size having the greatest influence on technical efficiency: Larger non-profits have higher technical efficiency scores and therefore perform technically better than smaller non-profits, because larger non-profits have the resources to hire more technically efficient employees and have the necessary internal controls to foster operational effectiveness.

Table (9.3) Category of practices of governance models

Practicing of Governance Models	The category	The participants
The Familiarity of the Governance Models	Formal Regulations	3 rd , 5 th & 8 th
	Implicit Governance	2 nd & 11 th
	Employment of BSC	6 th & 9 th
	Independent proficiency & competency standards of governance	4 th , 10 th & 13 th
	Not specify	1 st , 7 th & 12 th
The Own Governance Models / Style	Development & improvement of current governance style	1 st , 3 rd , 5 th & 9 th
	Establishment new governance construction	4 th , 9 th & 10 th
	employment of previous governance experience	2 nd , 12 th & 13 th
	Not specify	6 th , 7 th , 8 th & 11 th

9.3.4- Learning of Governance Models

When the researcher asked the participants about gaining experiences or practices of any governance models within their charities; under this theme there are three aspects; these

are train, knowledge and education. In fact, the researcher intends to recognize the historical background of the participants formal or informal education, knowledge and practices of governance aspects, and to absolutely be certain about the interviewees' potentials and willing to learn the proposed model; PGM.

It is not easy to distinguish between the train, knowledge and education terms, whereas they very closed and related to each other; according to Oxford Dictionary: train is *“Teach a person a particular skill or type of behaviour through sustained practice and instruction”*, knowledge means *“facts, information, and skills acquired through experience or education”* and education is the action of teaching a person a particular skill through sustained practice and instruction (<https://en.oxforddictionaries.com/definition>). Thus, the interviewees in general obtain sufficient knowledge and practices on governance through educational and training courses. It can be sum that there are two sub-themes emerged from the variety of participants' viewpoints as following;

1. The expanding of governance concept, principles and functions to include several subjects, such as management, leadership, Administration, organizing, TQM, strategic planning, decisions making, sustainability ...etc. this outcome confirm the necessity to distinguish the governance theory and practice from the other related areas, which the Carver Model was designed for this purpose.
2. The incompatibility between interviewees about the availability of convenient parties or institutions that should provide charities with adequate train and education.

The outcome of these sub-themes confirmed by Taylor (2014) who demonstrated the roles and responsibilities of NPOs' board and directors as mainly oversee all aspects of organization management, operations, and mission and objectives achievement; thus these fundamental principles are determining factors of the legislation and common law of governance. According to Palmer's (2012) series of documents that guide and help

charities to effectively carry out their work of charity management: Ownership and management: there must be a Governing Body, responsible for achieving the objectives of charity. The legal form will define the names and nature of responsibilities; carefully considering the criteria of the charity's mission.

9.3.5- Need of learning the Governance Principles and Concepts

Governance as a theory to rule and lead organization with institutional aspects was very clear in the interviewees visions, thus, when the researcher questioned them about the need for gaining the governance education and train, they not only have strong awareness of this need but also, they have mindful thoughts about the reasons of that needs, which noticeably reflects their desire to develop and modernize their organizations, as well as their readiness to accept the suggested model.

The main reasons for this need emerged from the analysis are;

- 1- The differences between governance and management principles.
- 2- The BODs various education background and experience
- 3- The lack of understanding governance roles
- 4- The importance of enhancing trust and acknowledge of charity organisations
- 5- The necessity of development and evolution especially in quality, projects' management and strategies
- 6- The advantages of gaining knowledge and experiences
- 7- The deficiency of leadership and guidance among BODs because the fixed period that BODs have, thus, they could not accumulate sufficient experience

Thus far, a number of authors have highlighted most of these causes, for example; Gill (2001) noticed that many 'Traditional' boards did not have a clear distinguish between governance and management roles which hindered them from adding value as key stakeholders desired. In addition, Mowbray and Ingley (2013) regarded the exchange of

knowledge between the board and the executives as an essential function of effective governance.

Remarkably, the fifth interviewee links the degree of powers to regulate and supervise the charity with the lack of authorities and accounting knowledge among BODs especially modern and developed methods, thus, he installs computer programs for accounting system to improve and enhance the charitable thinking. This perspective quite common among NPO researchers as Cornforth (1995) suggested transferring board from being a rubber stamp to involving more in the process of policy and strategy development. Anheier (2014) stressed that the BODs' development is mainly their responsibility.

On other hand, again, the interviewees highlight the limited parties that could provide them with the professional education on governance, but they suggested some solutions, for example; the seventh interviewee suggested cooperation with corporations and business sector, and coordination with other charities; the ninth interviewee stated that Sulaiman Al Rajhi Company provides grants to charities by paying directly to the developed companies to promote and rehabilitate these charities. The thirteenth interviewee pointed out the expensive cost of such courses and the MSA's support by contracting the private experienced centers and consultants to train the charitable staff, or maybe the research agencies and individual initiatives could help; also, he believes that the MSA Directories might be so useful. The twelfth interviewee described his charity effort to obtain this education as; *"The charity leaders and BODs have already undergone and passed paid courses in projects' management and strategies... contracted a private firm that is specialized in organization and administration which impacted greatly on the charity organization in record time."* Surprisingly, the eleventh interviewee suggested training and habilitating the executives and employees instead of training BODs because the board members have limit periods in the board by law which do not allow them to accumulate sufficient experiences.

A number of authors highlighted the learning needs as an essential factor of leadership; for example, Hyndman and McMahon (2009) concluded that SORP 92005) is detailed, compulsory, using charity-specific accounting approaches and has a major concentration on providing governance and performance information, Carpenter (2011) stated that non-profit management education is important for educating non-profit managers. Wang and Ashcraft (2012) identified leadership as one of the management skill sets critical to the non-profit sector from the perspective of non-profit managers.

9.3.6- PM in the PGM

With respect to the heart of this research: PM, the researcher questioned the participants believes about PM as a key duty of BODs as suggested in the PGM. The responses show that over half of those interviewed believed that PM is an essential board duty, whereas, less than quarter did not think PM is a task of BODs because this assignment is a sum process which produced by different departments. For example, the seventh interviewee singled out that PM is produced by executives and committees by following specific standards and indicators then BODs approve the measurement process results, the twelfth interviewee considered that the PM is not leader's responsibility; it is a task of executives and administrators.

However, two interviewees claim that they designed their own 'excellent' PMM, for instance, the fourth interviewee explained his charity's PM and high standards of evaluation as measurements of quantitative, qualitative, impact and social effects. The tenth interviewee reported his charity measuring system as: *“Actually we daily monitor our charity performance through divisions' observation; Weekly follow up it through the departments reporting; Quarterly report it and submit these reports to the BODs, then to the General Assembly ... all this PM and evaluation conducts through computerized and automatic operations, we have the modernist technology to measure our performance”*.

Yet, there are two interviewees, who considered employing the BSC as a means to evaluate performance, as the ninth interview declared; *“I prefer neutral parties to do PM, thus BSC principles smoothly allow board to ensure execution, assessment and supervision work.”*

These outcomes in fact comply with the results emerged from the questionnaire analysis; section (7.3.2- Who evaluates the charity’s overall performance) and (Table 7.18) that the overall performance evaluation is often carried out by the Chairman of the board with a percentage of (54.4%); Vice-Chairman with a percentage of (32.4%) and general secretary with a percentage of (26.5%).

In addition to the literature; Dubnick and Frederickson (2014); Renz (2007); Taylor (2014); Todd and Laura (2013); Widmer and Houchin (2000) stressed that performance oversight and monitoring are a central role of the Board and governance. Moreover, the accountability and evaluation of performance are the heart of the board’s job or managers, but they should be specifically and clearly stated and standardized (Carver & Carver, 1999).

9.3.7- PGM Basic Policies: Ends and Means

When the researcher aims to explore the participants’ views about the significant Carver PGM proposition of Basic Policies: Ends and Means; she shortly explained this policy, then asked the participants whether this kind of separated strategies would help to better evaluate performance. The analysis showed that the majority of participants agree that the differentiation between final objectives and the methods to achieve them is highly required and appreciated. This outcome consists with Carver (2007) belief of PGM that confirmed the monitoring of performance against criteria clearly stated in ends and limitations policies, as well, it evaluates the objectives achievement compared to carefully stated expectations.

However, the interviewees expressed a number of concerns that formed a number of sub-themes, these issues related to the basic policies themselves and to the charity capabilities. Regarding **the basic policies**; the interviewees thought that these policies need to be clarified more and to add the feedback, and to recognize mistakes' responsibilities.

The charity capabilities sub-themes are summarised as; the shortage of qualified and professional managers and staff; the concern of managers, chief executives and execution's levels perspectives, the different employment status between BODs and executives. Significantly, the tenth interviewee strongly argued that his charity governance style more developed and beyond this model, also, the second interviewee believed that the MSA regulations define and govern responsibilities and authorities very well.

As discussed earlier, these sub-themes were emphasised by many PGM critics and refuted by Carver; to distinguish ends from means, Carver explained that ends are the outcomes and means are the strategies (Hough & Partner, 2002). Also, Carver stressed that evaluating outcomes is more important than others management process, in addition, 'monitoring information is systematic measure of performance against criteria' (Hough & Partner, 2002, p. 8). Moreover, Carver (2011) postulated that responsibility of a board is not affected by being paid or unpaid.

9.3.8 - PGM Role in PM

With respect to Carver and Carver (1990–1999, 2013) who assert that the PGM informs board main functions such as fiduciary responsibility. When the researcher asked the participants about their perspectives of the PGM Role of PM, almost participants stated that PGM would intensely help; however, to apply it the charity should have special characteristics such as resolving the challenges, making appropriate arrangements. Contrastingly, the tenth interviewee asserted that his charity utilises multi and combined

models and approaches to evaluate performance, e.g.: International standards of excellence, Quality Awards and ISO 1002 Certificate.

This outcome corresponds with Moore (2008) description of PGM as a culture of discipline, accountability and monitoring that result in achievement of organization's objectives,

However, this finding of the current discussion does not support Todd and Laura (2013), and Taylor (2014) viewpoints of monitoring performance, overseeing the financial affairs of the organization, and assessing organizational risks and opportunities as key fiduciary and duty of boards.

9.3.9- Applicability of PGM

In order to explore the interviewees' perspectives about PGM principles and their possible implementation in their charities, the researcher requests them to appraise the applicability of these principles, in addition, the researcher asked them to reason their opinions. The responses substantially valued these principles, however, there were a number of concerns; some interviewees did not agree on the first principle, for example the first participant highlighted some ambiguity of 'trusteeship' and 'Means' meaning; she argued "*I think the first principle (The trust in trusteeship) because it is hard to give definite meaning for the charity owners or trustees which in this case are the members of community. In addition, most of these principles have already existed in the official article and its rules. There is some ambiguity about the 'Means'.*". Similarly, the third interviewee said that "*I think the first one which does not specify the General Assembly members as owners of a charity, but the charity's trustees is community; indeed, I think that the General Assembly members are the charity's owners as long as they pay the annual partnership fees*". In addition, some interviewees suggest applying these principles firstly to assess their success potentials.

However, the fourth interviewee demanded more clarification about the roles of BODs in PM, as well the sixth interviewee emphasized that principles' articulation needs to be more easing. The ninth interviewee does not approve on principle eight; he maintained that *"I think principle eight; it is better if consulting body or external party that decide the organizational and financial powers and responsibilities, and hierarchal execution structure that exactly govern them"*. Finally, the first and eleventh interviewees stressed the need for assessment of the BODs' performance themselves.

Indeed, this outcome was addressed by Gill (2001) study which found that although PGM helped many organizations in clarifying the respective roles of board and management by distinction between ends and means, it was complex to understand and implement, consumed time and required training, created distance between the board and organization staff, and lessen board control and accountability.

9.3.10- PGM Components

Despite the previous studies that criticised PGM, the interview's participants positively appraised it, when the researcher asked them to suggest improvement, modification and replacement of the model components. However, there are some concerns about PGM application such as the first interviewee suggested increasing BODs power and authority, and evaluation of BODs by staff and community. Furthermore, less than quarter of participants conditioned the model alteration according to the outcomes of its implementation. In addition, the fifth interviewee emphasised that *"such models require intensive training and practices that should carry on by universities or speciality centers."* Significantly, the ninth interviewee recommended that the PM should be explicitly and separately explained with regarding specialists' opinion during the process. The outcome of this section complies with Siddiq et al, (2013) who pointed out the lack of studies that have investigated leader accountability which emerged from the self-awareness, knowledge, understanding and prioritizing of accountability role. So far, this

criticism was highlighted by Taylor (2014), who found that a risk with Carver Model has less concerned to emerging issues and perils.

9.3.11- Additional Considerations

To expand the discussion about the governance aspects from the participants' views and generate more ideas about the practices actual work, the researcher asked the interviewees to openly comment on the PGM. The participants' responses were very valuable as many important issues were raised about the obstacles and challenges that faced the whole charitable sector. The comments revolve around four main sub-themes; these are: development and improvement of charities, training and educating BODS and staff, provision of financial resources, roles of MSA, specialised parties and community. In addition, the interviewees highlight various concerns to support their views, for example; two interviewees assert that the Saudi charitable organizations perform with more institutional approaches and become more mature and professional. The eighth interviewee referred to newly approach of the universities to support charities by embedding the welfare culture in young people; he mentioned that; *“Al-Baha University innovatively launches a compulsory program that requires each student to spend a number of hours (around 100 hours) in charitable and voluntary work each academic year”*.

In addition, the participants revealed that there are many centers and institutions that train and develop organizations according to the charity's needs, for example, the ninth interviewee's charity contracts the Competencies Consulting Company in Yanbu to improve and develop governance aspects in his charity. Significantly, the tenth interviewee employs advanced approach to assess his association, he explain his charity PM as; *“We create an innovative model for evaluation our charity by including our partners in the assessment process; the external committee consists of nine members from our partners such as Saudi ARAMCO; two members from private sector and our services’*

providers such as Al Nahdi Medical Company... we evaluate our performance and achievement through two approaches; these are; the firmly secure management and confident partnership; in addition, we aim to managing the society with the perspective of sustainability.”

Furthermore, the interviewees explain a number of obstacles that should confront before adopting new approach, this requires to do; according to the third interviewee; accurate determination of authorities and responsibilities; whereas, the fifth interviewee suggested replacement of recruitment system which based on annual contracts to permanent employment system, thus, minimizing the turnover of qualified staff “*I think that to adopt this kind of leadership and governance approach, the executives should be officially employed by the MSA, thus, the charity limits the turnover of qualified staff”*.

The ninth interviewee recommended amendment of the strategical assessment to conduct by especial department with counselling nature, while the eleventh participant asked for revising the regulation of BOD work by MSA and Social Development Agency, the thirteenth interviewee advised easing execution, monitoring and supervision by beginning with strategical planning then intensively practising it.

Moreover, regarding PGM the twelfth interviewee pointed out impacts of charity type and style on PGM application, finally, the thirteenth interviewee believed that the PGM is a good model and has a potential to apply in Saudi context.

The outcome of the above discussion highlights some advanced thoughts to confront the deficiency of fulfilling responsibility and oversight by NPO directors (Taylor, 2014), as well, these suggestions were interpretation of possible board value that Mowbray and Ingley (2013) stressed as a core function of effective governance, wherein this value influences non-profit performance through the exchange of knowledge within and between the board and the executives.

9.3.12- Summary of Findings

Thus, this section concludes the overview findings that emerged from the discussion supports the proposed research questions of the alternative PMMs that could aid the charity sector in Saudi Arabia with regard to the CSF; charity's leadership that emerged from the significant finding of the quantitative analysis and the predictive model, and was a key determining basis for the researcher to choose the population and the sample of the second research stage; the semi-structured interview, whereas, the charity leaders are the actual and dominant PM responsible for PM.

This section presents the empirical findings and results of the qualitative approach. This research covers 100% participants in top positions of the boards of the Makkah Region charities. The semi-structured interviews provide the research with the main data which has included ten themes and twenty-two sub-themes. The participants were confident in their explanations of their perspective regarding their important roles of governance their charities, also, their patience and respect to others encourage and help the researcher to gain this worthy information.

However, in spite of the fact that the participants stressed the agreement of the suggested model; Carver PGM, The analysis of the data that has been gathered in the semi-structured interviews with these chairmen, chairwoman and board members highlighted key themes which related particularly to the governance; in terms of the practising of governance models, the respondents were obviously familiar with governance whether explicitly or implicitly, in addition, some participants practised more advanced approach to govern their charities.

With respect to the learning of governance aspects; the participants have obtained sufficient knowledge and practices on governance through educational and training courses and enlarge this theory to include many areas such as leadership and top management. Also, there was disagreement between interviewees about the existence of

appropriate institutions or that should provide charities with adequate train and education on various charitable aspects.

Consequently, the participants strongly agreed on the necessity of learning and training on the governance and again they highlighted the deficiency of suitable institutions and parties to provide them with this knowledge.

Regarding PM as a central of this research, and as a key duty of BODs according to the PGM, there were various perspectives about this propose, however, there was partial agreement on the importance of PM, there was interesting thoughts about this duty; mainly because of cooperation between different departments to carry on PM. Significantly, the interviews revealed the existence of practical and successful PMM, in addition to employing the BSC in some charities.

Furthermore, the core area of Carver model was the PGM basic policies: ends and means were highly appraised by participants, but they conditioned applying it according specific competences of charities. Similarly, the assessment of PGM Role in PM was obtained strong approve by participants, yet again, to apply this model; special requirements should be completed by charities. Alike, there were 'excellent' constructed PMMs.

The evaluation of PGM principles by the participants generally was positive but there was some caution about the definite meaning of trusteeship and ownership of a charity, as one participant claimed that General Assembly is the charity's owner. Also, there was call for evaluating BODs' performance. Markedly, the MSA formal regulations have already indorsed these principles in *The Regulations and Articles of Charities and Foundations* according to one participant.

Identically, the PGM components were positively appraised with some cautious viewpoints, such as expanding BODs' authorities, assessing BODs' performance, linking the PGM adjustment to its implementation's outcomes. The most important suggestion is

that a call for clearly and independently explaining PM by specialists during the measure process.

Moreover, the open discussion about the PGM provide important insights into the research subject, these highlighted the challenges that faced Saudi charitable sector such as charities' development and improvement; staff and BODs' training and educating; financial resources provision and community, specialised parties and MSA roles.

9.4- PMM Proposal

As a result of the abovementioned discussion and findings, it might adequate propose an overall PMM. This model addresses the key role of BODs and main factors that impact on PM process. The Proposed Model is a genuine reflective of the thesis empirical outcomes and the literature review that helps Saudi Charities to professionally conduct their PMs. In details, the results of the query about the body of the charity that carry out **overall PMs point out that the** Chairman / Chairwoman of a charity board is mainly response for conducting overall PM (Section **9.2.3.2- Who Evaluates the Charity's Overall Performance**), in addition to the emphasising of leadership as the most important CSF for measuring the charities performance (Section **9.2.4.3- The CSFs that influence PM**). Furthermore, the regression and predictive model analysis (Section **9.2.5- The Correlation among the research Variables**) reveals that "Specialization of who evaluates performance" was found correlation, significant and important with the six factors of the research, thus it might estimate and predict the PM in charity. Similarly, from the section of who evaluates the overall charity performance; the "Department" was found significant in estimating three dependent variables; the evaluation of the charity's PM criteria; the characteristics of an effective PMM, the performance measuring practices in the charity organization and the CSFs that influence the measurement of charity performance. Thus, it is clear that the department has a considerable role to predict the essential targets of the PM; these are the effective PMM, the CSFs and measuring

practices of charity. Consequently, the Model confirms that the BODs of a charity should construct the PMM which also comply with the formal regulations of Saudi Charity and the large volume of PMs' literature. Regards the first components of the Model that includes the important factors mainly lies on the governance duties, which thoroughly exploring in the semi-structured interviews especially the role of BODs. The semi-structured interview findings highlight many aspects that influence Model design such as; the clear understanding of Governance as a theory to rule and lead a charity with institutional approach and development needs (**Section 8.5- Need of learning the Governance Principles and Concepts**). In addition, the important roles of General Assembly as approval and legislative party of BODs, and source of regulations and rules generally confirm by interviews' discussion (**Section 9.3.12- Summary of Findings**). Likewise, the Charity Mission and Objectives are the core of the evaluation of performance as emerged from the questionnaire analysis (**Section 9.2.3.1- Why the charity is measuring its performance**), also, the **achievement** of the charity's **goals** came foremost of the indicators (**Section 9.2.3.3- Performance Measurement Indicators**) and (**Section B -The Saudi charity's standards for evaluation of the charity's performance**). The 'MSA Regulations & Rules' had a priority as an indicator because the formal requirements that a charity should comply.

Furthermore, the 'Charity Characteristics & Competencies' was emphasised across the empirical analysis, (**Section 9.2.4.3- The CSFs that influence PM**) for example a charity's database and information, capacities, managerial aspects; organizational duties; administrative tasks and professional systems. Moreover, the outcome of the interviews pointed out the importance of a charity features to apply the **PGM, as well its** challenges such as the need of development and improvement (**Section 9.3.11- Additional Considerations**).

Important to realize that the designed PMM follows the most appropriate features that emerged from the literature of the normative and professional PMMs, and concluded from the empirical evidences of the thesis. PM must have clear and precise objectives which confirmed by the discussion of the sections **(9.2.4.1- The Evaluation of the charity's PM criteria) and (A -The appropriateness of the PMMs B - The Characteristics of an Effective PMM)**, the PMM characteristics often reflect the correct management practices and sufficient performance **themselves**. The elements include in this model should be considered because they comply with the findings of the analysis respondents' attitudes of the proposed PMM criteria and reflected a significant increase of maturity and professionalism of surveyed managers. In addition, the previous sections highlighted the importance of the cost of measuring performance and the adequate time to completed it.

Furthermore, these features are inspired by the analysis of the **(Section 9.2.4.4- The alternative PMMs)** which shows that the criteria of the total quality-based awards such as EFQM that had the potential to aid Saudi charities to devise and develop their own holistic assessment frameworks.

Moreover, the evaluable experiences that interviewees stated point out these essential elements of the proposed PMM; **Sections (9.3.6- PM in the PGM & 9.3.8 - PGM Role in PM)**

The second step of the proposed PMM is consistent with the data that obtained from the different process of the PMMs exist in the literature, as well the findings of the thesis, **(Section 9.2.3.4- The process of measuring the overall performance of the charity)**: The most obvious finding to emerge from the analysis is that the managers are aware of reasonable PM procedures or the necessary steps to conduct an overall PM process. However, a small number of respondents claimed that they do not have specific

procedures to measure their overall performance and some of them relied on the chartered accounting or just applied the employees' appraisals.

The Third step of the proposed PMM is the necessary step to evaluate the Model eligibility and adequacy itself, and guarantee the accountability standards. The finding of 'The overall PM Results and Outcome' revision and assessment presents in (Section **9.2.3.7- Who the overall PM is reported to**), the respondents' viewpoints about the reporting of their overall PM are highly emphasised with respect to various parties such as MSA, internal bodies, trustees and stakeholders

The recommended final step of the proposed Model that should conduct by the neutral party or external evaluation of the Model was resulted in the many recommendation of the previous studies, which mainly relies on the TQM theory such as MBQA, EFQM and ISO versions, as well the Classification Model of Al-Turkistani (2010). In addition, the findings of (Section **9.2.3.5- Which staffs conducts the PM**) pointed out that charities **basically** delegate financial assessment to chartered accountant or a Society of Chartered Accountants as legal requirement. However, the results found out the interviews highlighted that some charities utilise multi and combined models and approaches to evaluate performance such as International standards of excellence. In addition, some interviewees stressed the need to assess the charity BODs' performance themselves, another participant recommended amendment of the strategical assessment to conduct by especial department with counselling nature (sections: **9.3.8 - PGM Role in PM & 9.3.9- Applicability of PGM**). Thus, the need for external evaluators will advance the potential of the proposed Model.

To sum up, the proposed PMM should have the following steps:

Firstly, BODs of a charity construct the PMM with great consideration of these factors:

1. Governance Principles, Concepts and Standards
2. General Assembly Perspectives

3. Charity Mission & Objectives
4. Charity Characteristics & Competencies
5. MSA Regulations & Rules

The designed PMM should clearly and precisely determine the following:

1. PM Objectives
2. PM Standards
3. Regulations & Rules
4. Responsibilities & Authorities
5. Financial Resources
6. Time Frame

Secondly, the process of the PM should carry out by the Manager, Departments, and Committees of a charity or assigned team by BODs, with respect to the influencing of these elements;

1. PM indicators
2. PM CSFs
3. Supported parties
4. Management style
5. Organizational aspects
6. Charity's capabilities

Thirdly, the overall PM Results and Outcome should review and revise by BODs and execution levels with great concern to the Feedback, Community Needs and Expectations

Finally, it is beneficially if there is a natural party or external evaluators that consult a charity during all steps of PM process.

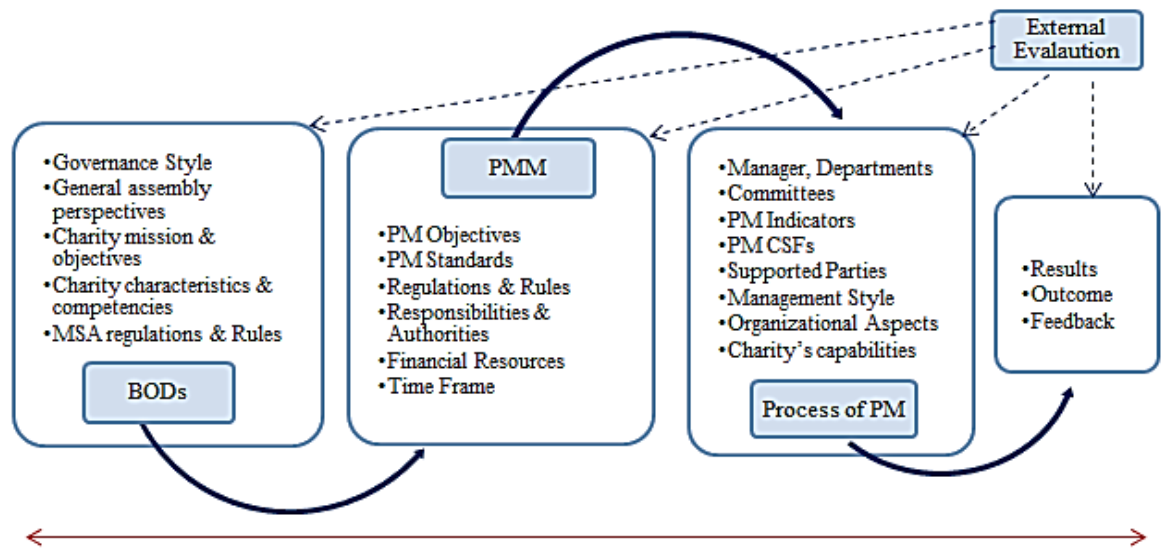


Figure (9.1) PMM Proposal

9.5- Summary

by discussing the main data which has been gathered via the questionnaire and semi-structured interview; the researcher has presented the empirical findings and results of this thesis in this chapter, then suggested an overall PMM. So far, the discussion and findings of the data have been explaining and variety of perspectives and concerns were expressed about the PM and the PGM, it is now necessary to conclude this study in the next chapter.

Tenth Chapter: The Conclusion

10.1- Introduction

This thesis illustrates the form and nature of a possible change to performance measurement which is managerial governance focus. In particular, it extends the non-profit management and performance management literature, and encompasses the idea of managing and developing the performance, rather than just measuring it, by proposing an approach that designed to enable a charity to comprehensively and continually evaluate its overall performance.

Thus, this chapter is organized as follows; an overview of the thesis in section (10.2), highlighting the gap addressed by the researcher in section (10.3) and concluding the key findings drawn from the analysis of the data and discussion in relation to the research questions and objectives presents in section (10.4). Section (10.5) provides the theoretical contributions and possible practical implications have also been provided in section (10.6), followed by an underlining of the study limitations in section (10.7). The research recommendations present in section (10.8) and future research; section (10.9) related to this study will conclude this chapter.

10.2 - Overview of the Study

This study aims to critically appraise the Saudi charity sector's PM practices; to achieve this goal, thus before reviewing the literature it is important to introduce the research context; the Saudi charity sector. The researcher presents the background information and historical development of charities in order to explain the research context and the factors might affect and influence the charities' PM; for example, The MSA has an essential role in legalizing, funding, regulating, and financial and technical supervising of the charities (mosa.gov.sa, the Charities, 2015). Equally, it was important to precisely define a charity organization which was required to determine the study sample. According to the

Regulations of Charities and Foundations (1990), the Saudi charitable organization aimed to provide humanitarian services via voluntary approach and fundraising and without generating profit.

Next, the researcher started by exploring the literature then identifying the PM in a range of charity organisations. PM has been critically studied by many researchers from various perspectives, although, my focus was on the performance management and measurement studies in the non-profit field. For instance, Larsson and Kinnunen (2008) defined PM as a monitoring of objectives' achievement in terms of the efficiency and effectiveness; Moullin (2007) linked good performance evaluation with the good organizational management and the value that it delivered to its stakeholders.

Consequently, the robust development in the entire discipline of PM has led to creating a number of PMMs which have been investigated and applied to various contexts. However, the effectiveness of these models is determined by identifying their objectives and key indicators (Meng & Minogue 2011), then implementing them (Bourne et al., 2000).

In order to answer the research question of what are the main PMMs that could be usefully employed in charity organizations and contexts, I reviewed different PMMs in a variety of areas to develop an understanding of the most adequate PMMs for charity sector. The attention was focused on the models that empirically tested data where reliability and validity were confirmed, and have extent versions that applied in non-profit organizations. Furthermore, many PMMs such as Accountability, EFQM Excellence Model, ISO versions and BSC are proposed as applicable and adequate PM or even with suitable modifications these assessments might assist a charity to develop and devise its PMM.

Coupled with the PMMs I thoroughly revised various CSFs in different contexts and determined a comprehensive and rigorous set of key factors that might have impacted on

PMMs. Nevertheless, the focal point of this review is to enhance a better understanding of the current academic trend of CSFs. Thus, the main purpose is to empirically investigate the merit and extent of the proposed factors that have influenced PM in order to address the research questions about the key factors that have an influence on measuring performance in charities.

Thus far, the thesis has explored the PGM which delineated the basic role of the charity's BODs in constructing and developing PM. a number of researchers originated governance function with various theories; Al-Habil (2011) categorised governance theories to three levels; the institutional; organizational or managerial and street levels. Consequently, for this study focus, I adopt the organizational or managerial stance of governance. Furthermore, Pritchard (2015) stresses that Carver Model gives four philosophical foundations of PGM regarding the board roles, these are; accountability, servant-leadership, clarity of group values and empowerment. With respect to that, the Carver PGM was chosen. Carver (2007) PGM confirms the monitoring of performance with emphasizing of the objectives achievement. Carver (1990–1999, 2013) assert that the PGM informs board main functions such as planning, mission, budgeting, reporting, CEO evaluation and fiduciary responsibility; thus, it is a complete theory of governance.

It is equally important to review the literature on a PM in the non-profit sector and charity organization in Western and Arabic studies, the purpose of this review is to provide the researcher with the essential background of the research topic and the phenomena context; plus reviewing the different approaches and concepts that the scholars used to examine non-profit sector's PM. The basic overview of research that explored and investigated non-profit organizations in the western context, primarily in UK, emphasize the important role of the regulations that legalise and standardize the charitable work in UK such as the Hallmarks from Charity Commission and SORP in assess charity performance.

The previous research proposed various theories to investigate PM in charities, for example, Connolly and Hyndman (2003) offered a theoretical framework to discharge accountability with two key criteria for judging performance which are effectiveness and efficiency. Kearns (1994) proposed a framework stressing the strategic and tactical aspects as a useful tool for analysing and conducting “accountability audits” of non-profits accountability. While Henderson et al. (2002) attempted to create a PMS by the Annual Impact Monitoring and Evaluation System (AIMES) that focused on outputs and outcomes. In addition, Sheehan (1996) suggested that a charity’s mission accomplishment is an effective performance measure. In 2012 Palmer introduced guidance to help charities to effectively manage their performance especially the PM duties. Furthermore, some scholars have investigated PM with different perspectives, for instance, Carpenter (2011) describes capacity building, and evaluation tools and theories as a means to assess community impact, while Morgan (2006) examined the applicability of stochastic frontier analysis (SFA) to assess the technical efficiency of the non-profit performance. Finally, Hwang and Powell (2009) developed key indicators to measure rationalization or professionalism of non-profit organization.

Furthermore, the previous studies attempted to introduce PM in non-profit sector by comparing it with the methods that were used to evaluate PM in public and private sectors. However, these studies highlighted the challenges of applying PM from other sectors to the charity sector. According to Adcroft and Willis (2005) the technical and managerial features of standard PMSs in the public sector made them possibly unfit for measuring non-profit organization, as well as the difficulties in importing management practices from one context to another. Likewise, according to Connolly and Hyndman (2003) public sector organizations have similar characteristics to charities; although the charity-specific guidance to measuring and reporting performance has a limitation. Morgan

(2006) noted that the lack of profit motive and the difficulty of measuring output in non-profit made the indicators of for-profit PM inappropriate.

Thus, highlighting the difficulties of measuring charity performance was the central concern of scholarly research. Cook (1992) observed that measuring cost-effectiveness in non-profit organizations was an expensive cost and time wasting. Similarly, Cunningham and Ricks (2004 cited in Iwaarden et al., 2009) point out that the complexity of measuring external effectiveness and that little benefit was gained by comparing it to the cost of collecting performance data.

With regard to the non-profit characteristics itself, the challenge of measuring performance was related to the multiple objectives and the lack of profit motive in charities (Morgan, 2006). Connolly and Hyndman (2003) stressed that the efficiency and effectiveness measurements that were useful for evaluating private sector were not adequate for charities because of the absence of a profit objective. In particular, Forbes (1998) connected the difficulties of measuring performance to societal values and intangible services that non-profit organizations' work is basically built on.

Although, there is a deficiency in empirical research that discuss in-depth the distinctive characteristics and concepts of measuring performance in charity sector, this review provides the researcher with a deep understanding and knowledge of the intellectual approaches of studying a charity's PM. In addition, the thorough discussion of the PM indicators, CSFs and the PM models have helped the researcher to propose a set of elements that are used to test the research participants perspectives to gain answers to the research questions and fulfil the research objectives.

Moreover, the knowledge gained has enabled the researcher to compare the main western trends with the Arabic perspective of studying a charity PM. This has enabled the researcher to discuss the research results and findings in light of similarities and differences between the previous research results and the outcome of the current one.

The following section of the literature review on charity organizations will move on to describe in detail and critically discuss studies that investigate charities' management and particularly the PM.

Furthermore, a detailed description of the Saudi charities revealed an overview of the important indicators, CSFs, instructions, regulations and measures that these charities should apply to carry out their duties in general and assess their performance; for example, the Organizational and Instructional Manual of Charities (2013) offered by the MSA has many purposes: to improve, develop and standardize charitable organizations. This guidance aims to facilitate the official supervision and monitoring of charities.

In fact, the comprehensive and various versions of that indicative manual include criteria and standards that not only help charities to efficiently and effectively manage work and achieve objectives, but offer an adequate model for measuring performance, as well as classifying these charities, with regard to further potential suggestions for future improvement and innovation. The manual, likewise, explicitly and implicitly embedded PM in the detailed rules and procedures which are to be carried out by either the committees or departments, for example: audit and quality assurance committees, and financial affairs department

Having focussed on formal approaches to the organisation of a charity, the following section summarizes the studies that investigated PM in Saudi charity sphere. The review reveals that the studies of charities mainly aimed to develop and improve charities and formulate an institutional approach to carry out the charitable work. In addition, the outcomes of the research showed that the Saudi charities have a crucial deficiency; they do not have adequate management practice, particularly measuring performance. Although, the financial assessment is sufficiently accomplished, the accounting and control system need to be developed and integrated with non-financial measurements.

Notably, Iffhad's (2010), Al-Turkistani's (2010) studies proposed Classification Models to generally evaluate the charities characteristics and status to classify them with the purpose of supporting the development and improvement of charities and enhance their transparency and credibility.

Iffhad's (2010) research proposed a set of scales and standards to evaluate and categorize charities, such as charity's capital, investment revenue, charity's age, and the number of employees. Identically, the study of Al-Najem (2009) duplicated Iffhad study in empirical application in Makkah Region. However, there is some disagreement about some goals and standards of this model and the author's justification of selected indicators. Thus far, the current study in the light of this model, employed and developed a number of indicators, CSFs and standards to examine PM of the surveyed charities in order to investigate PM models that could be appropriate for use within the charity sector and critically appraised alternative PMMs might help charities to create their own PMMs

On the other hand, Al-Turkistani's (2010) Classification Model evaluated charities' management and its qualitative and quantitative criteria. This consisted of a range of administrative components such as planning and monitoring; organizational component such as information systems and organizational culture; financial component such as resource development and HR training; and development and innovative marketing component such as project effectiveness and competitive customers' services. The overall framework of this model despite some criticism provided the researcher with deep insights into the various criteria to appraise the charities practice and performance. Furthermore, it contributed the conception of the basic requirements of charity management and enabled the researcher to formulate the questionnaire items.

Kawther, et al. (2005) classified and characterized Saudi charities and assessed their roles which was practically usefulness because it applied a secondary data analysis approach

which enriched my research by focussing on specific issues that were important to the study.

Another key study was Al-Dakhil's (2010) study that proposed accountability standards for guiding the charities to achieve a high level of effectiveness and measuring the benefits of their services.

Similarly, Fouda (2005) investigated the adequateness of information systems, and reviewed and audited systems for accountability and performance evaluating. Her study resulted in Saudi charities' control systems being evaluated by three sets of standards, these were: formal control and supervision procedures imposed by MSA; the Islamic regulations for fundraising, Zakat and donations; and the charities' own rules. Fouda confirmed that these standards met the legal requirements for external supervision, with regulations tending to be PM dominant; however, there was a lack of clear and truthful information for the community needs.

Comparatively, Alkhrashi (2008) explored possible implementation of 'quality' in charities, as an efficient solution to improve performance and outcome, his results revealed that the standards and requirements of quality were still not applied in his surveyed charities, also, he concluded that there was an observable weakness in performance in general and PM especially the beneficiaries' feedback.

In general, the studies that investigated Saudi charity demonstrated that there are a number of deficiencies in PM practice and its related management and thus they propose recommendations to potentially overcome them. The most frequent reason that hinders measuring performance effectively is the insufficient information system (Al-Mebirik, 2003); inadequate professional system (Iffhad, 2010); deficiency of financial and accounting systems, as well, the shortage of skilful workforce (Al-Obeidi, 2010) and the absence of guidance of sequence reference and performance functions (Al-Enzi, 2010); the miss of cooperation and coordination relationships in exchanging knowledge and

experiences between charities (Alabdulkarim, 2007); the lack of trust and confidence standards in Saudi charities (Al-Ghareeb & Al-Oud, 2010). Furthermore, the voluntary aspects caught great attention from the researchers, for example, Al-Enzi, M. (2006) and Al-Zahrani (n.d, as cited in Kawther, et al. 2005) emphasised the need to improve voluntarism management and its evaluation.

Equally important that some researchers compared the Saudi charities with the international organizations and found similarities of standards, principles and practice between them. For instance, Al-Yaffi, et al. (2010) found that the Saudi Regulation and its Implementing Rules meet most of the Hallmarks of an Effective Charity in UK, also, Ajobh study (1994 as cited in Al-Harbi 2003) concluded that there were no substantial differences in the characteristics of voluntary activities as appeared in the literature and international experiences and the activity that practiced by charities in Saudi.

Therefore, the abovementioned research provides the researcher with essential insights of the study areas, wherein the current PM practice, PMMs, CSFs and the alternative approaches are crystallized and examined through the lines of the research methodology to answer the research questions.

In brief, the thesis methodology is based on the theoretical perspective of Post-Positivism philosophy that is particularly complying with the researcher stance of objectivism which it is adequate to exploring and examining the research phenomenon. also, this philosophy provided the researcher with the objective standpoint that aligned with unbiased PMMs' principles and at the same time accepting the possible effect of bias that may occur because of studying social context; the Saudi charities. The research paradigm was laid on the deductive approach and adopted the quantitative strategy to facilitate answering the research questions and maximize the findings' generalization. The self-administered questionnaire with intensive details was used to gain necessary information for the research inquiries, explore the participants' viewpoints and discover subsurface

potentialities of the research topic. By executing the suitable statistical tests from SPSS, the generated data was analysed and the correlation techniques for analysis of multivariate data used to simultaneously allow addition findings related to all variables (Landau & Everitt, 2003).

In addition, the researcher provides the research with deep understanding of the major responsible for PM as emerged from the quantitative analysis and discussion, added the qualitative strategy to investigate the perspectives of charities' leaders about the Carver PGM. I utilized the semi-structured interview to overcome the limitation of quantitative strategy. With using the adequate process of NVivo and thematic analysis, the researcher discussed the main themes and findings which enrich the research and shed light on important aspects.

So far before proceeding to present the key findings, it will be necessary to refer to the gap that was identified from the literature review and the researcher experience.

10.3- The Gap

The research query guiding this thesis is about the evaluation of PMMs that are practised in Saudi charities: in detail, there are three related inquiries to this question: the current PM approaches; the influential CSFs on PM and the appropriateness of alternative PMMs. Analysis of the literature revealed gaps in current knowledge of the PMM in the charity sector. According to Alsurayhi (2012) the welfare sector suffers from an absence or limited attention to academic research, especially in terms of awareness measurement, and institutional thought and work, and developed frameworks. However, although previous studies have investigated different aspects of non-profit management including charity organizations; they rarely concern theoretically contributing to advance knowledge that would establish a distinct discipline for non-profit management.

The main goal of these investigations is to found practical methods to explain and explore PM aspects of charities, thus they employ PMMs from public and private sectors to apply

to charities despite these models having deficiencies or facing criticism or might not well fit. Consequently, this result provides the researcher with the necessity to address the lack of tested and accepted performance and assessment measures that the charity sector needs. In fact, there have been a number of attempts to create PMMs but these proposed PMs have not been examined in empirical research, nevertheless, it helps to crystalize a conceptual foundation for addressing the gap in the literature and providing a rich understanding of how a non-profit organization may evaluate its performance.

In addition, the studies of PM in a Saudi charity context are still limited, they generally aim to classify charities and improve the traditional PMs, which are primarily based on accounting system and financial measurement. Also, they target improving charities' performance with little intention to build conceptual framework for measuring performance in charitable organizations.

Although the literature implicitly referred to the factors, indicators and standards that may affect PM, it seldom related them to effectively measuring overall performance. Therefore, this study identifies these factors and aspects and statistically analyses them in connection to PM and charities themselves.

Importantly, almost, research into the governance theory and its models for measuring performance are rare especially in Arabic context, thus far, the thesis unique and key contribution is the investigation and uncovering of the essential role of BODs in measuring performance. In addition, the researcher explored the potential of Carver PGM to aid the charities to evaluating their performance.

Finally, the most important interest for an academic scholar is to find and provide reliable, valid and trustworthy evidence to contribute to scientific knowledge; thus, the researcher by conducting this research is no exception.

10.4- The Findings

This research was conducted to evaluate the PMMs of Saudi charities and to critically appraise how alternative PMMs might aid the charity sector in Saudi Arabia, generally, the obtained results from the data analysis and discussion highlighted key findings of this study. With respect to answer the research questions and achieve its objectives; the key findings present as follow;

10.4.1- Profiles of the Study's Participants

the profiles of the managers of the surveyed charities confirmed that they are likely capable and qualified to manage their charities and carry out their duties, including the measuring of performance. This proposition was confirmed by discussing it in the light of similar studies. However, the results revealed that some characteristics of the respondents had the potential to predict some of the research factors; in specific, the manager's age was significantly important in predicting the following: the characteristics of an effective PMM; Saudi charity's different standards of PM: and the appropriateness of alternative PMMs. Additionally, the years' experience in managing current charity could predict the PM practices in charity; However, the respondents' gender and qualification were not found to have an impact on the PM of Saudi charities.

10.4.2- Characteristics of the Charities

The basic background information of the surveyed charities produced the key characteristics of these charities. The main features of these organizations were similar to the majority of the features of other charities in Saudi Arabia as compared and debated in the previous chapter. The most evident characteristics that were identified by high frequencies and percentages were the following: most charities only had headquarters that served their local areas and essentially provided social humanitarian services to the needy. Furthermore, the charities mostly had stable programs, and their capital was between one

to five million Riyals, the government funds and Zakat were the key financial source of these charities.

Notably, the detail results from the analysis and discussion highlighting distinct features of the charities, such as that the multi purposes charities usually serve a large geographical domain. In addition, the boom in the founding of charities had been affected by political and economic factors. However, the results confirmed the basic social orientation of these charities, the lack of diversity and modern services is obvious, especially in the light of the growing demands of a developed society.

It is important to realize that Al-Bir charities, which are based on the main social services and direct financial aid, are the majority of Saudi charities but in the same time they differ from each other in their competencies, characteristics and resource etc. which indicates that the Al-Bir name is just a synonym of the terms charity, welfare and philanthropy organization. Thus, an Al-Bir charity is not a classification of such type of charities. Meanwhile, the occurrence of a large number of Al-Bir charities predicts the appropriateness of PMMs.

Significantly, it was found that training and rehabilitation services are the top services type of charities, even before financial and economic services, which indicates a more advanced trend in Saudi charitable approach to improving their unfortunate beneficiaries. Also, this type of service is a predictor of two research factors: the characteristics of an effective PMM; and the influential CSFs on PM.

Although, the main source of 'the charity financial sources' was governmental funds, which was the expected result, the significant finding was that the Zakat source represented the same percentage, which revealed its importance, as many prior studies that have noted the importance of developing this source and the methods to evaluate it.

10.4.3- Basic Features of the Charity's PM

After shaping the key features of the research context (Saudi charities) through empirical analysis, it was necessary to identify the actual PM that Saudi charities applied. Throughout the analysis and discussion of the generated data of the questionnaire's second section; the results were sufficient evidence to determine the current PM approaches practiced within the charity sector in Saudi in reality. The comprehensive answers to the second research question produced a considerable number of findings, as follow:

The central reason for measuring performance in Saudi charities was compliance with the MSA regulations but there was also a strong motivation of advanced management and development approaches such as: goal achievement, attained quality, and strategic planning for measuring performance. These findings are consistent with Larsson and Kinnunen, (2008) study outcome.

In addition, it is found that the charities were more highly concerned to measure their projects' results than measuring their money spending. Therefore, all proposed reasons to measure performance in charities gained high percentages [above 50%]. However, it is notable that the requirements of accountability, as a remarkable modern drive to measure performance of charities, did not attract much attention, despite the accountability initiative that was recently introduce to MSA by Saafah Foundation to promote key values of transparency and integrity in charitable sector (mosa.gov.sa)

Equally important was the obtained knowledge of who or what was the responsible entity for measuring a charity's overall performance. The most interesting finding was that the evaluators in the majority were top internal officials or one of the BODs. However, the proposed structural framework of organizing a charity determines that detailed procedures and duties of PM are embedded in the practices of the different committees and departments such as the audit committee and financial affairs department, which was

confirmed by the finding that one third of surveyed charities have a 'department' that responsible for measuring performance. Furthermore, the largest set of significant clusters emerged from this question results, which provided criteria of the evaluators' qualifications and years of experience. They largely had Bachelor Degrees, as well PhD Degrees, and they had mostly gained 10 to less than 20 years' experience. Moreover, the specializations of performance evaluators were very diverse; however, these various specialities do not prevent the evaluators from carrying out their assessment duties, in addition this variable was found significantly important in prediction of all the research factors. However, there was a lack of managers with non-profit management specialities, especially in PM and assessment proficiency.

Expected findings that emerged from testing a number of PM indicators included that the basic requirements and regulations of the MSA were frequent indicators used when measuring performance, besides the formal financial reporting measures and accounting guidelines. Nevertheless, there is increasingly interest in internal organizational and administrative indicators such as goal achievement and staff satisfaction. Otherwise, a number of important and contemporary indicators such as efficiency, comparison with other charities, and environmental compliance and effectiveness are much less regarded by charities.

Hence, the most interesting finding was that the models of international quality awards such as ISO versions and EFQM Excellence Model are not seen as PM indicators even though many Saudi organizations including charities had sought to gain these certificates as proof of their excellent status.

In compliance with charity sector formal regulations and rules, the charities' performance was assessed either only by internal staff or by both internal and external staff, the external body usually refers to the chartered accountant who is authorised to accredit the annual financial report of charities. Similarly, the charities reported their overall PM to

the MSA and internal bodies. Usually, the performance assessment was held annually and regularly, mostly at the end of the fiscal year.

One unanticipated finding was that the process of measuring the overall performance of the charity did not differ from common PM application as identified in the current literature, with a focus on considering the PM goals, team indicators and results. However, the overall findings of the current PM approaches practiced within the Saudi charities could be described as a formal approach, many signs show that there is increasingly growing interest in developing and improving PM practice.

In summary, the results draw a complete picture of the main characteristics of the Saudi charities and the key factors that influence their way to measure their performance

10.4.4- The Research Factors

With respect to the core research questions and objectives that aim to investigate the various aspects of PM in Saudi charities, the analysis of the respondent 'managers' attitudes of the surveyed charities towards these aspects result in important findings that shed light on PM in the Saudi charity sector as a distinct approach in the non-profit management speciality. Generally, the various proposed components of PM of this study were confirmed by the agreement of the managers of the charities; these respondents held positions that authorized them to evaluate their charities' performance.

In detail, the evaluation of the charities' PM criteria, which consisted of examining the appropriateness of number of PMMs and the characteristics of an effective PMM, revealed number of findings as follow:

10.4.4. A -The appropriateness of the PMMs

The appropriateness of PMMs to evaluate the performance of Saudi charities has been strongly proved. In general, the following PMMs: quality standards; accountability; classification of charities; organizational and instructional manual of charities; BSC; ISO versions and EFQM Excellence Model are appropriate models to measure charities'

performance at different degrees. However, a note of caution is due here since there is a possibility to misinterpret of the term ‘accountability’ with ‘accounting’ because the accountability approach has just been introduced to the Saudi charity sector.

There is a contradiction between the findings that Saudi charities accepted quality standards as an appropriate model to measure a charity’s performance on the one hand, compared on the other hand with the low level of belief in the appropriateness of awards that are mainly based on a TQM approach, such as the EFQM Excellence Model, which might indicate that the Saudi charities are not aware of the relationship between these models and the theory behind them. Another possibility is that the small amount of agreement with BSC as a proper PM may be due to an unfamiliarity with it among surveyed managers.

In addition, the Charity Evaluation and Classification Models with their comprehensive standards are suitable to assess Saudi charities’ performance if they are integrated together. Because each model evaluates different aspects of charity performance and consequently each has some limitation, the classification model of Iffhad (2010) is mainly based on the measures of a charity’s tangible features, such as: charity age, and its capital and expenses. By contrast, Al-Turkistani’s (2010) evaluation model evaluates charity management criteria such as the administration and finance of the charity; however, this model does not determine any level or criteria for assessing each component, it only ascertains the existence of these components in charity practices.

In a similar way, the OIMC constructs an organizational framework to manage most functions of a charity, which makes it a realistic model to assess the performance of Saudi charities as it meets most principles of best practice in non-profit management and it reflects the Saudi culture and context of these organizations.

10.4.4. B - The Characteristics of an Effective PMM

With regard to the evaluation of the charity's PM criteria, the characteristics of an effective PMM were found to be it should be functional and practical in devising a PMM to evaluate a charity's performance, as these qualities were successfully verified by this study. However, this finding does not mean that these characteristics should apply as a whole but should be decided and selected among these features according to the practical and functional needs of each charity. Markedly, the foremost important characteristics were found to be related to the overall charity strategy, long-term plans and TQM principles.

The study highlights another important finding that emerged from this part, which is that to construct an effective PMM requires means that a charity must have a high level of strategic management, and measuring performance should start from the beginning of creating this entity and should be embedded in all aspects of it. An overall effective PMM should have the following criteria: improvement derived; objectives-linked and responsibility-linked. In addition, it should have transparency; easy practical application; quality and quantity standards; also, this model should be meaningful, balanced, well-defined, comparable, reliable, provable, simple, cost effective and timely. Furthermore, this model should reflect the unique characteristics of the charity sector, thus it must consider charity stakeholders' interests, distinguish between activities' outputs and results or outcomes, and focus on programme impact. In addition, it should manage a charity's complexity and multiple perspectives and at the same time it should internally be organizationally accepted and externally be compatible across charitable organizations. It may be that the PMM therefore includes only useful actions and allows some degree of subjective interpretation and significantly comparison between measures. thus far, these results answer the first research question about the characteristics of the appropriate PMMs for use within the charity sector

10.4.4. C - The Performance Measuring Practices in the Charities

As intensively discussed throughout the research and with respect to the literature review and the second research question about the current PM approaches practice within the charity sector in Saudi Arabia; the Saudi charities' methods for measuring their overall performance, the empirical results of examining these methods reveal that the found PM practices comply with general accounting principles, as they are obligated to and as is acceptable by universal practices.

In addition, it has been found that certain formal approaches, such as the governing rules and regulations, are widely applied by charities. Furthermore, the financial measurement methods consist primarily of verification by results. However, when comparing these findings to previous findings that emerged from examining the different suggested models to measure a charity's performance, one interesting conclusion that emerged was that charities in reality measure their performance by traditional practices such as the review and audit systems or the financial control system; however, the results show that more developed and modern approaches, such as quality principles, are practices for evaluating performance that would be desirable to integrate in Saudi charities.

In order to examine the areas that Saudi charities use as standards that need to be measured to evaluate the charities' overall performance, the emergent findings mainly show a consent with these standards, which confirms their importance in general. Moreover, the different degrees of agreement indicated that the charities' managers have prioritized them according to some criteria, which may be the effects of these standards on the charity's whole performance.

Consistent with previous finding, the standards to measure performance were: the assessment of objective achievement; evaluation of different aspects of workforce; charity's capacities, such as administrative; voluntary aspects; intangible resources; database and information system; and standardized reporting system for stakeholder

needs. However, these standards are not exclusive measurements, however as they are widely confirmed by the research results, they have potential to be more important than other criteria.

10.4.5- The CSFs that influence PM

It was quite useful to identify the CSFs that influence the measurement of charity performance and to answer the third research question about the CSFs which have an influence on measuring performance in charities, as the emergent findings show that these factors were confirmed as essential and should be taken in account when a charity devises its PM. These elements are the areas in a charity that must be carefully managed and measured. The statistical rank of the CSFs arranged them according the degree to which charity managers agreed with them, as follow: the charity's leadership, mission and objectives, internal management, stakeholders, donors, fundraising, information system, activities, administration, and the MSA. However, the surprising finding was that the factors of coordination and cooperation between charitable organizations; and research and innovation aspects were less influential on the PM of charities; this finding has also been identified by a number of researchers such as Alabdulkarim (2007) and Iffhad (2010) who highlighted the lack of coordination and cooperation between charities, as well as the need to encourage research and innovation in charities (Alsurayhi, 2012; Al-Turkistani, 2010; Iffhad, 2010; Kawther et al., 2005).

10.4.6 - The alternative PMMs

The findings that result from the chosen alternative PMMs that might aid the Saudi charity sector to evaluate their performance is confirmed their usefulness by highly consent of the managers in terms of employ these alternative PMMs to manage specific functions. The suggested models were selected by the researcher for their adequacy, comprehensive management practices and because they were empirically proven. Additionally, these

models had been tested by scholars in the Saudi charity context, as discussed in the previous chapter.

The findings show that, as alternative models, the Charity Evaluation and Classification Models aid charities to decide their objectives, services, beneficiaries and activities; meet the transparency and trust expectations and information needs of various stakeholders, trustees and donors; devise and construct PMMs; and improve development and innovation functions.

This finding might highlight that the Saudi charities are ready to develop and improve their traditional PM approaches in their charities and benefit from the academic effort that investigates charity organizations. This result answer the research question about the alternative PM approaches that aid the charity sector in Saudi Arabia to measure their performance.

10.4.7- The Correlation among the research Variables

The results of the last empirical section that was conducted to obtain further advanced information about the possible correlation between the main research components raised some interesting findings. Among 66 items that the questionnaire tested, there are just 26 variables that were found to have significant and important correlation with the main factors of the research. These variables highlighted the importance of the areas that they belonged to in predicting specific research factors.

In detail, the most interesting finding was that the specialization of the person who evaluates performance in a charity has the potential to predict all the research factors. These are respectively: appropriateness of PMMs; characteristics of an effective PMM; PM practices in Saudi charities; different standards of PM; influential CSFs on PM and alternative PMMs. This finding is extraordinary because the respondents' 'managers' had a wide range of specialities but not one of them had a non-profit management or performance management and PM speciality. Also, a large number of the evaluators had

a speciality in Islamic Studies, which is indicative of the religion motivation of working for these organisations. Additionally, chartered accountancy, Education and Pedagogy, and accounting were key specialities in charities' evaluation positions, which implies the importance of these academic fields in measuring performance.

Another essential variable that was found to offer a promising prediction of some dependent variables was the financial sources of charities, wherein the government funds, fundraising, donations and various sources of funding give a clue of the necessity to manage and control this element.

In general, the following variables were found to have the potential to predict the various research factors; according to the tested areas, these independent variables are:

1. From the respondent's profiles: the manager's age and years' experience in managing current charity
2. From the charity's general features: a charity's age; beneficiaries' number and their type 'poor & needy'; a charity's specialty 'specifically welfare Al-Bir society, family protection, and marriage & family development'; training and rehabilitation as a service type, and stable program type
3. From the basic information of PM of the charity, the following independent variables predicted the research factors, as explicitly explained and discussed in the analysis of the predictive models. In brief, these elements include:
 1. Number of years' experience in general, and in managing current charity, of those who evaluate performance
 2. Department as a body that may evaluate performance
 3. PM indicators in specific: comparison principles with other charities; measures of efficiency and achievement of charity goals
 4. Reasons for measuring performance: demonstrate the requirements of accountability; evaluate the goals of the charity

5. Body who PM reported to: charity stakeholders and stewardship agencies
6. Finally, the step of determine the goals of overall PM from the PM process.

Although these variables were statistically confirmed by means of reliable and valid linear regression analysis and predictive model, the findings should be interpreted with caution because it is possible that these results are due to the attitudes of the surveyed charities' managers only in the Saudi charitable sector at a specific time; thus, in different circumstances there might be other variables that could predict other factors.

10.4.8- The Qualitative Findings

The overview findings of the qualitative strategy and the semi-structured interview about Carver PGM as an alternative PMMs that could aid the charity sector in Saudi Arabia to design the PMM, revealed important themes. However, the participants stressed the agreement of Carver PGM, they expressed considerable issues. The key outcomes showed as follow;

1. the practicing of governance models; the respondents were obviously familiar with governance whether explicitly or implicitly, in addition, some participants practiced more advanced approach to govern their charities.
2. The learning of governance aspects; the participants have obtained sufficient knowledge and practices on governance through educational and training courses, in addition to leadership and top management. However, there was deficiency of appropriate institutions that would provide charities with adequate train and education on various charitable aspects.
3. The need of learning and training on the governance; the participants agreed on, but highlighted the need of suitable institutions and parties to provide them with this knowledge.

4. PM as a key duty of BODs according to the PGM; there were various perspectives about this propose, however, there was partial agreement on the importance of PM, there was interesting thoughts about this duty; mainly because of cooperation between different departments to carry on PM. Significantly, the interviews revealed the existence of practical and successful PMM, in addition to employing the BSC in some charities.
5. The PGM basic policies: ends and means, and PGM Role in PM; participants highly appraised them but with condition of specific competences and special requirements of charities.
6. The evaluation of PGM principles and components was positive with a number of concerns such as definite meaning of trusteeship and ownership of a charity, and the need for evaluating BODs' performance, expanding BODs' authorities, assessing BODs' performance, linking the PGM adjustment to its implementation's outcomes.
7. The open discussion about the PGM highlights important into the research subject such as the challenges that face Saudi charitable sector in terms of development and improvement; staff and BODs' training and educating; financial resources provision and community, specialised parties and MSA roles.

Notably, the interviews findings highlight the role of understanding the governance theory as lies behind the Carver PGM; which provide the charities' leaders with valuable sights about their roles of govern their charities. as well, their responsibility for own development, Anheier (2014) stressed that the BODs' are responsible for their own development.

In addition, through the discussion with the charities' leaders, the researcher creates a positive impression about the and academic research as an intellectual and beneficial way to improve and develop charitable work.

10.5 - Theoretical Contributions

Throughout the research process the researcher has gained insights into a unique discipline that is the performance measurement in the charity sector. Therefore, this research was mainly conducted to find out how the Saudi charity sector measures its performance and critically appraise its methods; it aimed to add enough evidence and reliable knowledge to the theory and principles of this field. Also, the theorists and practitioners of the charity's field would learn theoretical and practical aspects from this thesis, as well, the academics and researchers who seek to study the scarcity of PMMs would continue this path.

The most important contribution of this study is: the link between the governance theory which is the conceptual foundation of Carver PGM and the PM duties of BODs, and the found of the PMM Proposal which proposes by the researcher based on the empirical and literature review evidences.

Markedly, the thesis draws on the theories on which most PMMs are based, such as TQM and Governance theory to understand, identify and confirm the benefits from doing scientific research to trustworthy satisfy curiosity and interest and find out answers.

Although, researchers have investigated a charity PM especially in the Saudi context with strong empirical foundation, there is a lack of research that comprehensively investigates the various aspects of a charity organization itself and the close relation between non-profit governance and performance measurement which this study examines adding a significant element to the non-profit management literature.

In addition, the selected PMMs are examined and verified as potentially appropriate models to measure charity performance which gives a good understanding of the key approaches, features, practice, dimensions and CSFs involved in PM that provides the academic community with a reference to this subject.

Furthermore, the findings of the research highlight the acceptance of moving from traditional measurement that is based on the financial assessment and accounting practice to further developed and advanced PM such as the evaluation of strategic management of a charity.

The researcher believes that this study is a good foundation to establish a distinct specialty in the universities' programs and curricula, as well as, to crystalize concepts of charity's management theory

However, the variables that were statistically examined and resulted in significant and important predictors that might provide insights for further research, the non-highlighted research components might enrich the research subject with more area to research in the future.

To sum up, this thesis addresses the gap in knowledge of the performance measurement of charity organizations especially in Saudi context. It provides a rich and considered understanding of this area. Furthermore, this research extends and adds to the theoretical knowledge of PMMs by empirically validating the comprehensive aspects and criteria of these models.

Moreover, the researcher proposes a model for comprehensive evaluation of performance in a charity organization. This framework accounts essentially on the governing role of BODs as well the charity's characteristics.

10.6- Practical Implications

The PM has undergone intensive research but it has not yet settled as a distinctive discipline among performance management especially in the non-profit sector, it might

be because of the dynamic and practical notion of PM more than its theoretical conception.

In addition, the different models that are proposed to measure performance in a charity sector are mostly derived from the public and private sectors that have different features and dimensions than the charity sector has.

The charity organizations have employed PM approaches and applied fixed and specific PMMs for long time and it is hard to change this tradition which has successfully met the official requirements and regulations.

For addressing these difficulties and complying with the advanced approaches in measuring performance in charities organizations, it is time to develop and improve charity management itself and consider exploring alternative methods to measure a charity performance. In addition, identifying the strengths and weakness of any model or system of measurement requires studying the abstract concepts and theories that lie behind these models and what needs to be developed to address the practical application of them into a different business context. Thus, the practical contributions of this research focus on reaching the best understanding of PM in Saudi charities and suggesting alternative methods to measure this performance as one step in paving the way forward in this field.

10.7- Study Limitation

This thesis encountered many challenges; firstly, the PM was a complex area of management because it involves various dimensions and levels, Larsson and Kinnunen (2008) asserted that PM could be interpreted in many different ways which made it hard to formulate a definition of it. Similarly, the enormous number of PMMs that are proposed by researchers and practitioners with the limited applications for non-profit organizations, made it difficult to appraise the appropriate models for measuring performance in charity context.

Secondly, the researcher clearly confirmed that any information that the participants disclosed would be used confidentially for only academic purposes only, but that their contribution would be an important element of the study. However, some attitudes of the study's participants were disappointing as some of them were not willing to reveal some information, maybe, because they feared misinterpretation of some sensitive data.

Finally, the important limitation of the study is the 'yay-saying' or acquiescence response that is according to Winkler, Kanouse and Ware (1982, P. 555); "the tendency to agree with questionnaire statements regardless of content" which results in "a source of bias in attitude measurement", or as Kimmelmeier (2016, p. 439) refers it as the tendency of respondents to overuse the positive end of attitudinal items that reflects stronger agreement

However, the researcher carefully designed and administered the study questionnaire to counter acquiescence response bias, the acquiescent respondents were occurred. Prior studies suggested some solutions to control the acquiescence response such as mixing positive and negative worded items but Schriesheim and Hill (1981) claimed that would damage response accuracy. Furthermore, Razavi (2001) highlighted the danger of negative effect of -keyed items that will define a single factor for those who carelessly responded. In addition, the researcher noted that most respondents tried to reflect good image of their charities or a specific impression of themselves, also, McClure (2010) described it as a social desirability bias and a reflective of a desire to present respondents and their organizations in positive way, also, Kimmelmeier (2016) conclude that this tendency should be conceptualized as an aspect of cultural behavior.

Consequently, the researcher employed both quantitative and qualitative methods and reduced the rate of possible bias by pilot-testing the interview protocol to ensure clarity of questions, also, by seeking an academic advice to ensure the bias was minimized in the

questions. Thus, the multiple methods lessened the potential bias and gained advantage of their strengths.

Yet, these challenges remain due to the type of characteristics and positions of the survey participants, in contrast with the semi-structured interviewers who had expressed their views more clearly and freely the outcomes were more realistic. However, future research will need to confirm the relation between the type of sample group and the rate of the acquiescent response

10.8- Study Recommendations

The claim that there is an ideal and complete PMM is just a proposal that needs great effort to prove. Measuring performance has various aspects that sometimes contradict each other, thus, this area needs to be thoroughly investigated and clearly distinguished from other performance management areas. To design and create measurement model to assess performance, one has to employ a scientific methodology, thus, the proposed model is confirmed by valid and trustworthy means. In addition, to applying specific PMM in a real context, one has to be aware of the difficulties and challenges that might be encountered and be ready to provide intelligent alternative solutions.

Significant PMMs are used for measuring and assessing performance in public and private sectors, however, applying these models to the non-profit sector needs modification and adjustment to slightly different versions of these models, additionally, the alternative PMMs not only require to be investigated but also to be regularly revised according to practical needs.

In order to benefit from alternative PMMs for the Saudi charity sector, the charities need to consider moving from measuring their performance based on traditional measures and accounting practice to more contemporary and comprehensive approaches that include the various aspects of a charities performance.

Moreover, the governance theory, principles and models are most critical area that highlighted by the findings of the qualitative approach, thus, it needs extensive research.

10.9- Future Research

This research focused solely on a number of PMMs that might have been potentially employed to measure performance of Saudi charities, however, it would seem likely significant to study the extent of wide range of PMMs as they appear in the different areas of management literature on the charity sector in general and on the Saudi charities in specific.

In fact, with regard to the research results and findings, there are many significant aspects, indicators, CSFs and standards that need further research with different methodological approach, such as a qualitative approach utilising interviews that might help to explain the reasons for some tendency or theme.

Considering the fact that Al-Bir charities are the majority of Saudi charities, investigating these types of organizations could be an interesting area of research and it will provide useful insights into the Saudi charitable sector itself.

The independent variables found significant import in predicting the research factors which are additional factors and characteristics that could become a promising research subject for academic and practical researchers. Similarly, research could be conducted to examine the impact of other non-significant variables with different approaches.

A number of significant experiences of designing and carrying on innovative and successful PMMs that emerged from the interviews highlight the need to deeply and intensively investigate these models with various research approaches and methods.

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Appendices

Appendix 1: English Questionnaire

المملكة العربية السعودية
وزارة الشؤون الاجتماعية
(٢٨٢)
إدارة الجمعيات

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

الرقم : ١٣٦٩
التاريخ : ١٢ / ٤ / ١٤٣٦ هـ
المرفقات :

تعميم للجمعيات الخيرية بمنطقة مكة المكرمة
السلام عليكم ورحمة الله وبركاته :

أشارة إلى خطاب الملحق الثنائي بسفارة المملكة العربية
السعودية في لندن رقم بدون وتاريخ ٣٠/١٢/١٤٣٥ هـ بشأن
طلب الطالبة / انتصار حسن حسين عماشه ، والمبتعشه من قبل
جامعة الطائف لدراسة الدكتوراه في بريطانيا في مجال إدارة
أعمال ، وترغب في التعاون معها في مجال بحثها لمرحلة
الدكتوراه .

أمل اطلاع سعادتكم والتعاون مع الطالبة وتسهيل مهمتها
ومساعدتها في تعبئها الاستبيان .
ولكم تحياتي وتقديري ، ، ، ،

مدير عام فرع وزارة الشؤون الاجتماعية
بمنطقة مكة المكرمة
عبدالله بن احمد آل طويج

Study Questionnaire of:
A critical evaluation of performance measurement models in Saudi Arabian
charities.

A field study applied to the charities of
Makkah Region

Prepared by
Entisar Amasha
University of Gloucestershire
2014- 2015

In the name of Allah, Most Gracious, Most Merciful

His / her Excellency / General Director of the charity..... May

Allah save you

May the peace and blessings of Allah be upon you

I would be extremely grateful if you could contribute to the research by completing the enclosed study questionnaire.

This study seeks to investigate performance measurement models that could be appropriate for use within the charity sector in Saudi and identify the critical success factors that influence the measurement of charity performance. The information you provide will enable the study to explore what adaptation of models may be required to make them appropriate to Saudi charities.

I am a PhD candidate conducting a field study as a part of my thesis which is entitled: A Critical Evaluation of Performance Measurement Models in Saudi Arabian Charities. As part of this study I am conducting the enclosed questionnaire, which consists of six sections containing a series of statements about the dimensions, requirements and models of performance measurement. Please provide a little information about you and the charity you work for, and then simply tick the response to each statement that is closest to your opinion. Completing this questionnaire will take approximately 25 minutes of your valuable time

*Your opinions will be highly appreciated and your completion of this questionnaire will be invaluable to this study and will help me to achieve its objectives. Kindly try to give responses to **all** of the statements.*

The information you provide will be treated in the strictest confidence and no individuals will be identified in the presentation of data in the thesis. Your responses will be aggregated with those of other participants and your completed questionnaire will be securely protected during analysis, and then destroyed on completion of the thesis.

The findings will only be used for academic purposes and they are expected to provide a contribution to knowledge in this subject area.

Thank you for your cooperation and contribution to the success of this study.

With best regards and respect

Entisar Amasha

The First section:

■ The general information of the respondent: -

Please put ✓ or write the proper answer – for you - in the space provided for each of the following:

1.Age:

Less than 30 years	From 30 years to less than 35 years	From 35 years to less than 40 years	From 40 years to less than 45 years	From 45 years to less than 50 years	50 years and more

2.Gender:

Male	Female

3.Qualification:

High school or less	Bachelor	Master	PhD

4.Experience:

Experiences years	Less than 5 years	From 5 years to Less than 10 years	From 10 years to Less than 15 years	From 15 years to Less than 20 years	20 years and more
Of managing charity					
Of managing current charity					

■ The general information of the charity: -

1. Charity Name.....

2. Address of Charity Headquarters

3. Number of Charity’s Branches excluding the Charity Headquarters

None	One	Two	Three	Four	More than five (please specify quantity)

4. Geographical Domain the Charity Serves:

City or Town	County	many Counties in its Region	all Counties in its Region	Some Regions Of KSA	all Regions of KSA

5. Charity’s age

Less than 5 years	From 5 years to less than 10 years	From 10 years to less than 15 years	From 15 years to less than 20 years	More than 20 years

6. Charity's Speciality, (you can choose more than 1 option)

Social services	Medical, Health care	Housing	Orphans	Family Protection	Welfare; Albir society	Marriage & family	Social centres	Disabled	Elderly	Maternity & childhood	Awareness	Productive families	Environment	Engineering	Heritage	Other (Please specify)

7. Number of Charity's Beneficiaries

Less than 1,000 persons	From 1,000 to less than 5,000	From 5,000 to less than 10,000	From 10,000 to less than 15,000	More than 15,000

8. Type of Charity's Beneficiaries (you can tick more than 1 option)

Poor & Needy	Widows	Elderly	Mental / physical Disabled people	Patients	Prisoners	Orphans	Others (please specify)

9. Type of Charity's Services (you can tick more than 1 option)

Financial & Economic Services	Social Services	Housing Services	Training & Rehabilitation	Medical & Health Services	Educational Services	Maintenance & Environment Services	Other (please specify)

10. Type of Charity's Programs (you can tick more than 1 option)

Seasonal	Temporal <i>Temporary</i>	Permanent	Fixed	Others (please specify)

11. Charity's Capital

Less than 1,000,000 SR	From 1,000,000 to less than 5,000,000 SR	From 5,000,000 to less than 10,000,000 SR	From 10,000,000 to less than 15,000,000 SR	15,000,000 SR or More

12. Type of charity's Financial sources (you can choose more than 1 option)

Government funds	Donated Fixed assets	Zakat	donations	fundraising	endowments	own investments	Patronage المخصصات	various

The Second section:

The basic information of the charity's performance measurement

2-1-Why is the charity measuring its performance?

Measuring performance means evaluating how well a charity is managed and the value it delivers for its stakeholders

	The charity measures performance in order to:	The Option (you can choose more than 1 option)
1.	Comply with the regulations of the Ministry of Social Affairs	
2.	Identify the key internal and external factors that affect charity's performance	
3.	Guarantee the quality of the charity performance to different stakeholders	
4.	Standardize its charity work	
5.	Measure the results of the charity's projects	
6.	Measure how effectively the charity's money is spent	
7.	Use for planning, reporting and evaluation purposes	
8.	Reach a better understanding of the charity's successes and failures	
9.	Evaluate the achievement of charity's goals	
10.	Evaluate efficiency and effectiveness	

11.	Demonstrate the requirements of accountability	
12.	Other (please specify)	

2-2-Who evaluates the charity's overall performance? (Who carries out the duties of measuring the overall charity's performance?)

	Department	Division	Chairman of the Board	Vice-Chairman of the Board	General Secretary	General Manager	Executive Director	Other (please specify)
Qualification								
Specialization								
Years' Experience								
Years' Experience in charitable field								
Years' Experience in managing current charity								

2-3- What key indicators do the charity employ to measure performance?

Performance measurement indicators means; the units of measurement used for evaluation the overall charity performance,

	Performance measurement indicators (you can choose more than 1 option)	Please tick if the charity uses this indicator	If possible, rank, in order of priority, (with 1 being the most important, 2 the second most important etc.) the most important performance indicators that charity use to assess its performance
1.	The basic requirements and regulations of the Ministry of Social Affairs		
2.	The financial reporting measures		
3.	The main accounting guidelines		
4.	The charity own performance measurement indicators		
5.	The mission accomplishment		
6.	The achievement of the charity's goals		
7.	The quantified results of activities		
8.	The quality criteria		
9.	The satisfaction of stakeholders		

10.	The measures of the effectiveness		
11.	The measures of the efficiency		
12.	The satisfaction of the charity's staff		
13.	The accountability principles		
14.	The standards of the classification and evaluation's models		
15.	The international quality awards measures (ex. EFQM Excellence model, ISO versions...)		
16.	The comparisons principles with other charities		
17.	The environmental compliance		
18.	Other (please specify)		

2-4- Does the charity follow the following steps of the process of measuring the overall performance of the charity?

Series / Sequence	Measuring steps	Please put ✓ for the steps used
1.	Determine / decide the goals for measuring the overall performance	
2.	Determine / decide the indicators which are desired to measure	
3.	Configure the party or the team who will conduct the measuring of overall performance	
4.	Design measurement model including various aspects	
5.	Begin the application process	
6.	Conclude the results	
7.	Other (please specify)	

2-5- What staff conducts the charity's performance measurement conducted?

In addition to the external legal requirements of evaluation of the charity's performance, are externals used to support performance measurement? (Ex: An external professional services, consultant or experts to assess the overall charity performance) (Please put ✓ for your choice)

Internal Evaluation only	External Evaluation Only	Both Internal & External Evaluation

2-6-: When does the charity set its overall performance measurement? (You can choose more than one time)

Before an activity	During the performance of an activity	after the performance of an activity	regularly	annually	Other (please specify)

2-7- Who is the overall performance measurement reported to?

Ministry of Social Affairs	The charity's stakeholders	The charity's internal bodies	The charity's beneficiaries	Stewardship agencies	The charity's community	Other (please specify)

The third section:

The Evaluation of the charity's performance measurement criteria:

3-1- The extent of the appropriateness of the performance measurements' models

(Please put ✓ in front of the right choice for your opinion)

To which extent do you agree that the following models are appropriate for measuring a charity's performance:

	Statement	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	NA
1.	the Balanced Scorecard (BSC)						
2.	the EFQM Excellence Model						
3.	the accountability model criteria						
4.	the versions of ISO						
5.	the Organizational & Instructional Manual of Charities (2012)						
6.	the Quality Standards						
7.	the Charity Evaluation & Classification Models						

3-2- The characteristics of an effective performance measurement model

(Please put ✓ in front of the right choice for your opinion)

To which extent do you think that an effective performance measurement model might:

	Statement	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	NA
1.	be relatively easy to use/ apply,						
2.	link performance with objectives and processes						
3.	cover multiple perspectives						
4.	drive performance improvement						
5.	be relevant to charity's objectives;						
6.	measure quality & quantity						
7.	be meaningful						
8.	avoid wasteful behavior						
9.	be timely						
10.	be reliable						
11.	be transparent						
12.	be simple						
13.	be verifiable with clear documentation						
14.	deal with the complexity of charitable organization						
15.	have significance comparisons between measure						
16.	have subjective interpretation						
17.	distinguish between activities' outputs & results or outcomes						
18.	focus on program impact						
19.	be responsibility-linked						
20.	be organizationally acceptable						
21.	be stakeholder focused						
22.	be balanced						
23.	be cost effective						
24.	be compatible across charitable organizations						
25.	be comparable						
26.	be attributable						
27.	be well-defined						

The fourth section:

The performance measuring practices in the charity organization

4-1- the Saudi charity's methods for measuring its overall performance

(Please put ✓ in front of the right choice for your opinion)

To which extent is the charity committed to applying the following practices when measuring its performance

	Statement	Strongly committed	Committed	Neutral	uncommitted	Strongly uncommitted	NA
1.	The accounting practices and principles						
2.	the Review and audit systems						
3.	the financial control system						
4.	The regulations, detailed articles and governing rules						

4-2- the Saudi charity's different standards for evaluation of the charity's performance
(Please put ✓ in front of the right choice for your opinion)

To which extent do you agree that the charity has the following standards to evaluate its non-financial performance:

	Statement	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	NA
1.	The charity's Capacities, such as administrative & operational capacities						
2.	The achievement of objectives in general						
3.	The intangible resources						
4.	The workforce capabilities						
5.	The Volunteering (ex, the contribution of volunteers' activities)						
6.	The training needs						
7.	The finding skillful, professional workers						
8.	The standardized reporting system for stakeholder needs						
9.	The database & information evaluation system for general purposes						

The fifth section:

The critical success factors that influence the measurement of charity performance

The most critical success factors for measuring performance

(Please put ✓ in front of the right choice for your opinion)

To which extent do you agree that the following factors are the most critical elements of measuring performance of a charity:

	Statement	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	NA
1.	the influence of Ministry of Social Affairs especially the regulations						
2.	the satisfaction of the charity's different stakeholders especially the beneficiaries						
3.	the charity's mission and objectives						
4.	the charity's leadership						
5.	the various and numerous charitable activities						
6.	the charity's Managerial aspects						
7.	the charity's administrative tasks						
8.	the charity's Organizational duties						
9.	the charity's professional & occupational system						
10.	the coordination and cooperation with different charitable organizations						
11.	the fundraising aspects						
12.	the interesting of academic and practical research						
13.	the trust and confidence principles of stakeholders especially the donors						
14.	the charity's reputation especially in the media						
15.	the charity's information system						

The sixth section

The alternative performance measurement models

(Please put ✓ in front of the right choice for your opinion)

To which extent do you agree that the Charity Evaluation and Classification Models help charities to:

	Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	NA
1.	Construct their own charity performance measurement system						
2.	determine charities' exact objectives, services, beneficiaries & activities						
3.	inform charities' stakeholders about charities performance						
4.	became more transparent in stakeholders' perspectives especially the charity's trustees and donors						
5.	improve development and innovation functions						

The questions ended and thank you for your kindness to answer them

Appendix 2: Arabic Questionnaire

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

المملكة العربية السعودية
وزارة الشؤون الاجتماعية
(٢٨٣)
إدارة الجمعيات

الرقم : ١٢٦٩
التاريخ : ١٢ - ٤٦
المرفقات :

تعميم للجمعيات الخيرية بمنطقة مكة المكرمة

السلام عليكم ورحمة الله وبركاته :

أشارة إلى خطاب الملحق الثنائي في سفارة المملكة العربية السعودية في لندن رقم بدون وتاريخ ٣٠/١٢/١٤٣٥ هـ بشأن طلب الطالبة / انتصار حسن حسين عماش و المتبعة شه من قبل جامعة الطائف لدراسة الدكتوراة في بريطانيا في مجال إدارة أعمال ، وترغب في التعاون معها في مجال بحثها لمرحلة الدكتوراه .

أمل اطلاع سعادتكم والتعاون مع الطالبة وتسهيل مهمتها ومساعدتها في تعبئه الاستبيان .

ولكم تحياتي وتقديري ، ، ، ،

مدير عام فرع وزارة الشؤون الاجتماعية

بمنطقة مكة المكرمة

عبدالله بن احمد آل طوي

استبيان لدراسة عن :

تقييم نقدي لنماذج قياس الأداء في الجمعيات الخيرية في المملكة العربية السعودية
دراسة ميدانية مطبقة على الجمعيات الخيرية
بمنطقة مكة المكرمة

إعداد :

انتصار عماشه

جامعة جلوس ترشير

1436 / 2014 هـ

تقييم نقدي لنماذج قياس الأداء في الجمعيات الخيرية في المملكة العربية السعودية

.....

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

سعادة / مدير عام جمعية حفظه الله

سعادة / مديرة عام جمعية حفظها الله

السلام عليكم ورحمة الله وبركاته

نفيدكم بأني الباحثة انتصار عماشه في مرحلة الدكتوراه بجامعة جلوسترشير (Gloucestershire) ببريطانيا ، قسم إدارة الأعمال

و أن من دواعي إمتناني مساهمتكم الكريمة في إستكمال الإستبيان المرفق كجزء رئيسي في الدراسة الميدانية لأطروحة الدكتوراة المعنونة : " تقييم نقدي لنماذج قياس الأداء في الجمعيات الخيرية في المملكة العربية السعودية" .

حيث تهدف هذه الرسالة إلى بحث و دراسة نماذج قياس الأداء التي يمكن للجمعيات الخيرية و القائمين عليها من إستخدامها في قياس الأداء العام للجمعية و تحديد عوامل النجاح الرئيسية المؤثر على هذا القياس .

و سوف تساهم مشاركتكم الفعالة في إستكمال بيانات هذا الإستبيان بإذن الله في تحقيق أهداف هذه الدراسة ، مع التوضيح بأن رأيكم و خبرتكم همامحل الاهتمام و العناية لما سيوفرانه من معلومات حول معرفتكم و ممارستكم لقياس أداء الجمعية في استكشاف هذا المجال الحيوي لدراسة و تأصيل نماذج القياس الملائمة للجمعيات الخيرية في المملكة العربية السعودية .

يتألف الإستبيان المرفق من ستة أقسام تحتوي على عدد من العبارات حول مكونات نماذج قياس الأداء ، يرجى التفضل بإختيار العبارة المناسبة و الأقرب إلى رأيكم ، و إن شاء الله سوف يستغرق تعبئة الإستبيان حوالي خمس و عشرين دقيقة من وقتكم .

أن رأيكم بالغ الأهمية لتحقيق أهداف هذه الدراسة لذا الرجاء إستكمال الإختيار لجميع العبارات . و لسوف يتم التعامل مع المعلومات التي تقدمونها بثقة تامة و لن يتم تعريف المستجيبين بصفة شخصية ، و ستخضع المعلومات لمعايير الحماية الأكاديمية أثناء التحليل ، و من ثم ستستخدم نتائج الدراسة لأغراض البحث العلمي فقط و لإثراء المعرفة في هذا المجال .

أشكر لكم تعاونكم و مساهمتكم.

و تقبلوا أطيب التحية والاحترام

الباحثة

الجزء الأول :

1. البيانات الأولية للمستجيب :-

يرجى وضع علامة ✓ أو كتابة الإجابة في المكان المخصص للإجابة المناسبة لكم لكل مما يأتي:

1. العمر :

أقل من 30 سنة	من 30 سنة إلى أقل من 35 سنة	من 35 سنة إلى أقل من 40 سنة	من 40 سنة إلى أقل من 45 سنة	من 45 سنة إلى أقل من 50 سنة	50 سنة فأكثر

2. الجنس :

ذكر	أنثى

3. المؤهل العلمي :

ثانوي فما دون	جامعي	ماجستير	دكتورة

4. عدد سنوات الخبرة :

سنوات الخبرة	أقل من 5 سنوات	من 5 سنوات إلى أقل من 10 سنوات	من 10 سنوات إلى أقل من 15 سنة	من 15 سنة إلى أقل من 20 سنة	20 سنة فأكثر
في إدارة الجمعيات في مجال العمل الخيري					
في إدارة الجمعية الخيرية الحالية					

5. البيانات الأولية الخاصة بالجمعية:

1. أسم الجمعية
2. عنوان المقر الرئيسي للجمعية
3. عدد فروع الجمعية (بإستثناء المقر الرئيسي)

لا يوجد	فرع واحد	فرعان	ثلاثة فروع	أربعة فروع	أكثر من خمسة فروع (الرجاء تحديد العدد)

تخدم المدينة التي توجد بها	تخدم المحافظة التي توجد بها	تخدم عدة محافظات في المنطقة التي توجد بها	تخدم كافة المحافظات في المنطقة التي توجد بها	تخدم بعض المناطق في المملكة	تخدم كافة المناطق في المملكة

4. النطاق الجغرافي لخدمات (لعمل) الجمعية :

5. عمر الجمعية :

أقل من 5 سنوات	من 5 سنوات إلى أقل من 10 سنوات	من 10 سنوات إلى أقل من 15 سنة	من 15 سنة إلى أقل من 20 سنة	20 سنة فأكثر

6. تخصص الجمعية (يمكن إختيار أكثر من تخصص)

خدمات اجتماعية	رعاية طبية و صحية	خدمات اسكان	رعاية ايتام	حماية الأسرة	خدمات الإحسان أو جمعيات البر	التنمية و التنمية الأسرية	المراكز الإجتماعية	رعاية ذوي الإحتياجات الخاصة	رعاية المسنين	رعاية الطفولة و الأمومة	خدمات التوعية	الأسر المنتجة	خدمات بيئية	خدمات هندسية	التراث	أخرى (الرجاء ذكرها)

7. عدد المستفيدين من خدمات الجمعية :

أقل من 1,000 مستفيد	من 1,000 إلى أقل من 5,000 مستفيد	من 5,000 إلى أقل من 10,000 مستفيد	من 10,000 إلى أقل من 15,000 مستفيد	15,000 مستفيد فأكثر

8. تصنيف فئات المستفيدين (يمكن إختيار أكثر من تصنيف) :

فقراء و محتاجون	أرامل	مسنون	ذو إحتياجات خاصة (عقلية / جسدية)	مرضى	سجناء	أيتام	أخرى (الرجاء التحديد)

9. نوع خدمات الجمعية (يمكن إختيار أكثر من نوع) :

خدمات مالية و إقتصادية	خدمات إجتماعية	خدمات إسكان	تدريب و تأهيل	خدمات طبية و صحية	خدمات تعليمية	خدمات بيئية و صيانة	أخرى (الرجاء التحديد)

10. نوع برامج الجمعية (يمكن إختيار أكثر من نوع):

موسمية	مؤقتة	دائمة	ثابتة	أخرى (الرجاء التحديد)

11. رأسمال الجمعية :

أقل من 1,000,00 ريال	من 1,000,000 إلى أقل من 5,000,000 ريال	من 5,000,000 إلى أقل من 10,000,000 ريال	من 10,000,000 إلى أقل من 15,000,000 ريال	أكثر من 15,000,000 ريال

12. المصادر المالية لتمويل الجمعية :

الدعم الحكومي	الأصول الثابتة	الزكاة	الهيئات و الصدقات	جمع التبرعات	الأوقاف	الإستثمارات الخاصة بالجمعية أو الذاتية	المخصصات	متنوعة
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								المُتبرع بها

الجزء الثاني :

المعلومات الأساسية (الأولية) لقياس الأداء في الجمعية :
 2-1- لماذا تقوم الجمعية بقياس أدائها العام ؟ (قياس الأداء يعني تقييم مدى جودة أو
 حُسن إدارة الجمعية و القيمة التي تحققها للمهتمين "اصحاب المصلحة") .

التسلسل	تهدف الجمعية من قياس أدائها إلى :	الإختيار (يمكن إختيار أكثر من هدف)
1.	الإمتثال للقواعد التنظيمية لوزارة الشؤون الاجتماعية	
2.	تحديد و تمييز العوامل الرئيسية الداخلية و الخارجية المؤثرة على أداء الجمعية	
3.	ضمان جودة أداء الجمعية من أجل مختلف المهتمين بها	
4.	توحيد معايير عمل الجمعية	
5.	قياس نتائج مشاريع الجمعية	
6.	قياس مدى فعالية الإنفاق المالي للجمعية	
7.	إستخدام القياس لإغراض التخطيط ، الإعداد و التقييم	
8.	التوصل إلى فهم أفضل لنجاحات وإخفاقات الجمعية	
9.	تقييم مدى تحقيق أهداف الجمعية	
10.	تقييم الكفاءة و الفعالية	
11.	إثبات أو توفير متطلبات المحاسبية أو الحوكمة	
12.	أخرى (الرجاء ذكرها)	

2-2- من المسؤول عن تقييم الأداء العام للجمعية ؟ (من الذي يضطلع / الذين
 يضطلعون بواجبات القياس للأداء العام للجمعية ؟)

الإختيار	الإدارة	القسم	رئيس مجلس الإدارة	نائب رئيس مجلس الإدارة	الأمين العام	المدير العام	المدير التنفيذي	أخرى الرجاء التحديد)
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								المؤهلات
								التخصص
								عدد سنوات الخبرة
								عدد سنوات الخبرة في مجال العمل الخيرى
								عدد سنوات الخبرة في إدارة الجمعية الخيرية الحالية

2-3- ما هي المؤشرات التي تستخدمها الجمعية لقياس الأداء العام؟ (مؤشرات قياس الأداء تعني : الوحدات المستخدمة لتقييم الأداء العام للجمعية) .

التسلسل	مؤشرات قياس الأداء (يمكن إختيار أكثر من مؤشر)	الرجاء وضع علامة ✓ أمام المؤشرات المستخدمة	إذا أمكن ، تصنيف الإختيار حسب أهمية المؤشر لقياس أداء الجمعية (بدءاً من الرقم 1 لمؤشر الأداء الأكثر أهمية ... الخ)
1.	المتطلبات الرئيسية و تنظيمات وزارة الشؤون الإجتماعية		
2.	مقاييس التقارير المالية		
3.	المبادئ المحاسبية الرئيسية		
4.	مؤشرات الجمعية الخاصة بقياس الأداء		
5.	إنجاز أو إكمال مهمة الجمعية		
6.	تحقيق أهداف الجمعية		
7.	النتائج الكمية للأنشطة		
8.	معايير الجودة		
9.	رضا المهتمين بالجمعية		
10.	مقاييس الفعالية		
11.	مقاييس الكفاءة		
12.	رضا موظفي الجمعية		

13.	مبادئ المحاسبية	
14.	معايير نماذج تصنيف و تقييم الجمعيات	
15.	مقاييس الجوائز العالمية للجودة (مثل : نموذج التمييز المعتمد من المؤسسة الأوروبية لإدارة الجودة "EFQM" ، أحدى إصدارات الأيزو ..)	
16.	معايير المقارنة مع الجمعيات الخيرية الأخرى	
17.	الامتثال للمعايير البيئية	
18.	أخرى (الرجاء التحديد)	

2-4- هل تتبع الجمعية الخطوات التالية في عملية قياس الأداء العام للجمعية ؟

التسلسل	الخطوات	الرجاء وضع علامة ✓ أمام الخطوات المستخدمة
1.	تحديد أهداف قياس الأداء العام للجمعية	
2.	تحديد مؤشرات القياس المطلوب تقييمها	
3.	تحديد الجهة أو الأشخاص المكلفين بهذه العملية أو تكوين فريق العمل	
4.	تصميم نموذج القياس متضمنا مختلف الجوانب	
5.	البدء في عملية التطبيق	
6.	تحديد النتائج	
7.	أخرى (الرجاء ذكرها)	

2-5- ما هي الجهة التي تقوم بقياس أداء الجمعية ؟

بالإضافة إلى المتطلبات القانونية لتقييم أداء الجمعية خارجيا ، هل هناك جهة خارج الجمعية تُكلف بقياس الأداء ؟ (مثل مراكز إستشارية أو إحترافية متخصصة ، إستشاريون أو خبراء مستقلون لتقييم الأداء العام للجمعية) ، الرجاء وضع إشارة ✓ أمام الجهة .

تقييم داخلي فقط	تقييم خارجي فقط	تقييم داخلي و خارجي

2-6- متى تقوم الجمعية بقياس أدائها العام ؟ (يمكن إختيار أكثر من وقت)

قبل الأداء	أثناء الأداء	بعد الأداء	بإنتظام	سنويا	أخرى (الرجاء التحديد)

2-7- لمن يتم تقديم تقرير قياس الأداء العام للجمعية ؟

وزارة الشؤون الإجتماعية	المهتمين بالجمعية (أصحاب المصلحة)	الجهات الداخلية للجمعية	المستفيدين من خدمات الجمعية	وكالات الإشراف	مجتمع الجمعية	أخرى (الرجاء التحديد)

الجزء الثالث

تقييم معايير نماذج قياس أداء الجمعية :

3-1- مدى ملائمة نماذج قياس الأداء

(فضلا ضع علامة ✓ أمام الإختيار المناسب لرأيك)

☞ - إلى أي مدى توافق على أن النماذج التالية ملائمة لقياس أداء

الجمعية

التسلسل	العبرة	أوافق بشدة	أوافق	محايد	لا أوافق	لا أوافق بشدة	غير مطبق
1.	بطاقة الأداء المتوازنة (BSC)						
2.	نموذج التمييز الأوربي (EFQM)						
3.	معايير نموذج المحاسبية						
4.	إصدارات الأيزو						
5.	الدليل التنظيمي الإسترشادي للجمعيات الخيرية (2013)						
6.	معايير الجودة						
7.	نماذج تصنيف و تقييم الجمعيات						

3-2- خصائص النموذج الفعال لقياس الأداء

(فضلا ضع علامة ✓ أمام الإختيار المناسب لرأيك)

☞ - إلى أي مدى توافق على أن النموذج الفعال لقياس الأداء قد

يكون:

التسلسل	العبرة	أوافق بشدة	أوافق	محايد	لا أوافق	لا أوافق بشدة	غير مطبق
1.	سهل الاستخدام / التطبيق نسبيا						
2.	يربط الأداء مع الأهداف والعمليات						
3.	يغطي وجهات النظر المتعددة						

						4. يؤدي إلى تحسين الأداء
						5. وثيق الصلة بأهداف الجمعية
						6. يقيس الكيفية والكمية
						7. ذا معنى
						8. يتجنب السلوك غير الضروري
						9. في التوقيت المناسب لأهداف القياس
						10. ممكن الوثوق في هذا النموذج للقياس
						11. يحقق مبدأ الشفافية
						12. متميز بالبساطة
						13. قابل للتحقق مع وثائق واضحة
						14. يراعي خصوصية إدارة المنظمة الخيرية
						15. يحتوي على مقارنات متميزة بين المقاييس
						16. قابل أن يفسر بذاته
						17. يميز بين مخرجات الأنشطة و النتائج و التأثير
						18. يركز على تأثير البرامج
						19. مرتبط بالمسؤوليات
						20. مقبول من التنظيم
						21. يركز على أصحاب المصلحة
						22. متوازن
						23. يتميز بكفاءة التكلفة
						24. متوافق عليه عبر تنظيمات القطاع الخيري
						25. قابل للمقارنة
						26. قابل للتأثر بالإجراءات
						27. مُعرف جيداً

الجزء الرابع

ممارسات قياس الأداء في المنظمات الخيرية :

4-1- طرق قياس الجمعيات الخيرية السعودية لأدائها العام

(فضلاً عن علامة ✓ أمام الاختيار المناسب لرأيك)

☞ - إلى أي مدى تلتزم الجمعية بتطبيق الممارسات التالية عند

قياس أدائها :

التسلسل	العبارة	تلتزم جدا	تلتزم	محايد	لا تلتزم	لا تلتزم إطلاقا	غير مطبق
1.	مبادئ و ممارسات المحاسبة						
2.	نظم المراجعة و التدقيق						
3.	نظام التحكم المالي						
4.	اللوائح و القواعد التنظيمية التفصيلية						

4-2- المعايير المختلفة المستخدمة في تقييم الأداء في الجمعيات السعودية

(فضلا ضع علامة ✓ أمام الإختيار المناسب لرأيك)

☞ - إلى أي مدى توافق على أن الجمعية تستخدم المعايير التالية

لتقييم أدائها غير المالي :

التسلسل	العبارة	أوافق بشدة	أوافق	محايد	لا أوافق	لا أوافق بشدة	غير مطبق
1.	مقدرات الجمعية ، مثل : المقدرات الإدارية و التشغيلية						
2.	تحقيق الأهداف عموما						
3.	المصادر غير المادية						
4.	قدرات القوة العاملة						
5.	مختلف جوانب التطوع ، مثل : مساهمة النشاط التطوعي						
6.	إحتياجات التدريب						
7.	إكتشاف العاملين المهرة و المهنيين						
8.	نظام التقرير المعياري لأجل إحتياجات أصحاب المصلحة						
9.	قواعد البيانات و نظام تقييم المعلومات لأجل الأغراض العامة						

الجزء الخامس

عوامل النجاح الرئيسية التي تؤثر على قياس أداء الجمعية :

- أهم عوامل النجاح الرئيسية لقياس الأداء

(فضلا ضع علامة ✓ أمام الإختيار المناسب لرأيك)

☞ - إلى أي مدى توافق على أن العوامل التالية هي أهم العوامل

الرئيسية في قياس أداء الجمعية :

التسلسل	العبارة	أوافق بشدة	أوافق	محايد	لا أوافق	لا أوافق بشدة	غير مطبق
1.	تأثير وزارة الشؤون الإجتماعية خاصة الأنظمة و اللوائح						
2.	رضا مختلف المهتمين بالجمعية خاصة المنتفعين من خدمات الجمعية						
3.	مهمة الجمعية و أهدافها						
4.	قيادة الجمعية						
5.	تعدد و تنوع أنشطة الجمعية						
6.	الجوانب الإدارية للجمعية						
7.	الجوانب التنفيذية للجمعية						
8.	مهام الجمعية التنظيمية						
9.	النظام المهني و التشغيلي للجمعية						
10.	التعاون و التنسيق مع مختلف المنظمات الخيرية						
11.	جوانب جمع التبرعات						
12.	الإهتمام بالبحث العلمي و التطبيقي						
13.	مبادئ الثقة لمختلف أصحاب المصلحة خاصة المتبرعين						
14.	سمعة الجمعية خاصة في وسائل الإعلام						
15.	نظام المعلومات في الجمعية						

الجزء السادس

النماذج البديلة لقياس الأداء :

- نماذج قياس الأداء البديلة

(فضلا ضع علامة ✓ أمام الإختيار المناسب لرأيك)

✓- إلى أي مدى توافق على أن نماذج تصنيف و تقييم الجمعيات الخيرية تساعد الجمعيات على :

التسلسل	العبارة	أوافق بشدة	أوافق	محايد	لا أوافق	لا أوافق بشدة	غير مطبق
1.	بناء الجمعية لنظامها الخاص بقياس الأداء						
2.	تحديد الأهداف و الخدمات و المنتفعين و الأنشطة بدقة						

						3. تعريف أداء الجمعية لأصحاب المصلحة
						4. تصبح أكثر شفافية من وجهة نظر أصحاب المصلحة خاصة الأمناء والمتبرعين
						5. تحسين وظائف التنمية و الابتكار

أنتهت الأسئلة و أشكر لكم تطفكم بالإجابة

Appendix 3: English Semi-Structured Interview Guide



فرع منطقة مكة المكرمة

تعميم للجمعيات الخيرية بمنطقة مكة المكرمة

السلام عليكم ورحمة الله وبركاته

إشارة الى رغبة المحاضرة/ انتصار حسن حسين عماشة بجامعة الطائف باستكمال التعديلات المطلوبة على بحث رسالة الدكتوراه بعنوان / تقييم نقدي لنماذج قياس الأداء في الجمعيات الخيرية في المملكة العربية السعودية .

عليه نأمل من سعادتكم التعاون معها وتسهيل مهمتها ومساعدتها في تعبئة الاستبيانات واجراء المقابلات اللازمة لتقييم وجهات نظركم وآراءكم في المقترحات المطروحة في البحث.

وتفضلوا بقبول خالص تحياتنا

مساعدة مدير عام فرع وزارة العمل والتنمية الاجتماعية
لقطاع التنمية بمنطقة مكة المكرمة

ن ع ل

أمل بنت حاسن الخماش



In the name of Allah, Most Gracious, Most Merciful

His / her Excellency / Member of the Board of Directors of the charity..... May Allah save you

I would be extremely grateful if you could contribute to the research by participating to the interview.

This study seeks to investigate performance measurement models that could be appropriate for use within the charity sector in Saudi and identify the critical success factors that influence the measurement of charity performance. The information you provide will enable the study to explore what adaptation of models may be required to make them appropriate to Saudi charities.

I am a lecturer at the Taif University and a PhD candidate conducting a field study as a part of my thesis which is entitled: A Critical Evaluation of Performance Measurement Models in Saudi Arabian Charities. As part of the required amendments of the thesis; I am conducting the semi-structured interview which consists of ten questions about the Carver Model of Policy Governance as a proposition of a governance theory related to the board of directors' responsibilities of evaluating the charity performance.

Please express your viewpoints about the interview questions and related issues. Completing this interview will take approximately 40 minutes of your valuable time

Your opinions will be highly appreciated and your active participation in this interview will be invaluable to this study and will help me to achieve its objectives with great reliability and validity. Kindly try to give thoughts on the proposed questions in order to shed light on how successful and appropriate 'The Carver Model of Policy Governance' to develop and improve the process of the measurement and the performance of the charity.

The information you provide will be treated in the strictest confidence and no individuals will be identified in the presentation of data in the thesis. Your responses will be aggregated with those of other participants and your completed interview will be securely protected during analysis, and then destroyed on completion of the thesis.

The findings will only be used for academic purposes and they are expected to provide a contribution to knowledge in this subject area.

Thank you for your cooperation and contribution to the success of this study.

With best regards and respect Entisar Amasha

Interview Questions:

1. Please introduce yourself briefly: your education qualification; speciality; number of experience years in charity work, number of experience years in the Board of Directors, the nature of your duties and tasks assigned to you.
2. Have you experienced or practised any governance models within your charity?
3. Have you gotten any train, knowledge, education on governance work?
4. Do you think that your board need to learn / train the governance principles / concepts?
5. Do you believe that PM is one of key board duties as suggested in the policy governance model?
6. Do think that the PGM two basic policies; Ends and Means help your board to better evaluate performance?
7. To which extent do think that PGM could help your board to carry on / develop / improve the PM?
8. Which of the PGM principles do you think that might not be applicable for your charity? Why do you think that?
9. Do like to add extra components or adapt or modify, or replace any of PGM components...Especially those related to evaluating charity performance?
10. Do you like to add further comments?

The interview ends, and thank you for your participating

Appendix 4: Arabic Semi-Structured Interview Guide



فرع منطقة مكة المكرمة

تعميم للجمعيات الخيرية بمنطقة مكة المكرمة

السلام عليكم ورحمة الله وبركاته

إشارة الى رغبة المحاضرة/ انتصار حسن حسين عماشة بجامعة الطائف باستكمال التعديلات المطلوبة على بحث رسالة الدكتوراه بعنوان / تقييم نقدي لنماذج قياس الأداء في الجمعيات الخيرية في المملكة العربية السعودية .
عليه نأمل من سعادتكم التعاون معها وتسهيل مهمتها ومساعدتها في تعبئة الاستبيانات واجراء المقابلات اللازمة لتقييم وجهات نظركم وآراءكم في المقترحات المطروحة في البحث.

وتفضلوا بقبول خالص تحياتنا

مساعدة مدير عام فرع وزارة العمل والتنمية الاجتماعية
لقطاع التنمية بمنطقة مكة المكرمة

نعي

أمل بنت حاسن الخماش



بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

سعادة رئيس / رئيسة مجلس إدارة الجمعية حفظه / حفظها الله

السلام عليكم ورحمة الله وبركاته

و بعد

نفيد سعادتكم بأنني المحاضرة انتصار حسن عماشه من منسوبات جامعة الطائف ، كلية العلوم الإدارية و المالية و الباحثة في مرحلة الدكتوراه بجامعة جلوسترشير (Gloucestershire) ببريطانيا ، قسم إدارة الأعمال .
أود من سعادتكم المساهمة برأيكم الكريم و مناقشة الأسئلة المقترحة بهدف تطوير و تحسين عملية قياس الأداء في جمعيتكم من خلال نموذج الحكمانية بالسياسة (The Carver Model of Policy Governance) و ذلك لإستكمال التعديلات على رسالتي : " تقييم نقدي لنماذج قياس الأداء في الجمعيات الخيرية في المملكة العربية السعودية " للحصول على الدرجة العلمية . حيث ستساهم مشاركتكم الفعالة في تسليط الضوء على مدى نجاح و ملائمة هذا النموذج في تطوير و تحسين عملية قياس و تقييم أداء الجمعية من خلال موقعكم في مجلس الإدارة ، و سوف يكون لرأيكم و خبرتكم العلمية و العملية الأثر الأكبر على تحقيق أهداف هذه الدراسة بمصادقية وثقة بإذن الله ، مع التوضيح أن هذه المناقشة هي محل الاهتمام و العناية لضرورتها لمجال الدراسة الحيوي و تأصيل هذا الفرع من المعرفة .

تتألف المقابلة شبه المقننة من مقدمة تعريفية بنموذج الحكمانية بالسياسة وعشرة أسئلة ستتناول رأيكم في الحكمانية و ارتباطها بقياس الأداء ، و إن شاء الله قد تستغرق المقابلة تقريبا 40 دقيقة من وقتكم .
و لسوف يتم التعامل مع المعلومات التي تقدمونها بسرية تامة و لن يتم تعريف المستجيبين بصفة شخصية ، و ستخضع المعلومات لمعايير الحماية الأكاديمية أثناء التحليل ، و من ثم ستستخدم نتائج الدراسة لأغراض البحث العلمي فقط و لإثراء المعرفة في هذا المجال .

مع الشكر و التقدير لحسن تعاونكم و مساهمتكم ... و تقبلوا أطيب التحية و الاحترام

الباحثة

انتصار عماشه

أسئلة المقابلة :

1. فضلا عرفنا بنفسك : المؤهل العلمي ، عدد سنوات الخبرة في العمل الخيري ، عدد سنوات العمل في مجلس إدارة الجمعية ، طبيعة المهام المسندة إليك .
2. هل تزاوَل أي من نماذج الحكمانية في جمعيتكم الخيرية ؟
3. هل حصلت على تدريب أو تعليم في الحكمانية (إدارة الحكم) ؟
4. هل تعتقد أن مجلس الإدارة في جمعيتكم بحاجة إلى التعلم أو التدريب على مبادئ و مفاهيم الحكمانية ؟
5. هل تعتقد أن قياس الأداء أحد أهم مهام مجلس الإدارة كما يقترح نموذج الحكمانية بالسياسة ؟
6. هل تعتقد أن تحديد [رسم الأهداف النهائية " Ends " و تحديد مهام و مسؤوليات المدير و الجهاز التنفيذي والإجراءات والعمليات كوسائل " Means " لتحقيق الغاية النهائية] في نموذج الحكمانية بالسياسة يساعد مجلس الإدارة على تقييم أفضل للأداء ؟
7. إلى أي مدى تعتقد أن نموذج الحكمانية بالسياسة قد يساعد مجلس إدارتكم على أداء / تحسين أو تطوير قياس الأداء في الجمعية ؟
8. أي من مبادئ نموذج الحكمانية بالسياسة تعتقد أنه ربما قد يكون غير قابلٍ للتطبيق في جمعيتكم ؟ و لماذا تعتقد ذلك ؟
9. هل تود الإضافة أو تعديل أو إستبدال أي من مكونات و مبادئ نموذج الحكمانية بالسياسة [خاصة المتعلقة بتقييم الأداء] ؟
10. هل لديكم أي إضافات ؟

أنتهت المقابلة مع جزيل الشكر

Appendix 5: Semi-Structured Interview Codes

Interview Questions' Codes

Q One				Interview Question
Personal Background				Node
b- Years of Experience: Specific	a- Years of Experience: General	Specialty	Qualification	Sub-Node
1-b/ Y-Exp S	1-a/ Y-Exp G	I/Spe	I/Qua	Code
One year: BODs' Chairwoman	15 years; BODs' member	Algebra	PhD in Mathematics	£ 65 M First Interview
7 years as a chairman		General Intelligence	Secondary School Certificate	£ 62 M Second Interview
8 years: General Secretary of BODs	17 years	Pedagogy & Education	Master degree 'Guiding & Directing'	£ 41 M Third Interview
founder & Chairman of BOD of 'Save the Grace' Charity	5 years	Economics & Administration	Bachelor Degree	£ 45 M Fourth Interview
3 years as Chairman	4 years as a member of BODs	Islamic Studies	Bachelor Degree	£ 40 M Fifth Interview
4 years in BODs	15 years	Islamic Studies	Bachelor Degree	£ 40 M Sixth Interview
25 years in charitable work		- Personal Development, Education - Islamic preaching & consultation	- PhD in Applied Psychology by discovering personality - Strategic Planning & Reengineering Consultation Certificate	£ 48 M Seventh Interview
12 years in charitable work		Management & Supervision Pedagogy	Master Degree 'Educational Supervision'	£ 40 M Eighth Interview
14 months as a <i>consultant</i> of the Board	9 years in charitable work	Chemistry	Bachelor Degree of Science	£ 48 M Ninth Interview
12 years as Chairman	14 years in charitable work	- Prof. & consultant Of Public Health & Family Medicine - Head of Family & Community Medicine at King Abdul Aziz University	Membership of Royal Collages of Physicians (MRCP) in Public Health from Royal College of Physicians, UK	£ 58 M Tenth Interview
one-year BODs member	9 years executive & social development committee member	Pedagogy	Master Degree	£ 43 M Eleventh Interview
eight years as a specialist of Projects' Management	12 years in charitable work	Engineering of Projects' Management	Bachelor Degree: Engineering of Communication	£ 40 M Twelfth Interview
9 years as a chairman & 3 years member of BOD (Educating & Memorization Quran charities)	12 years in charitable work	Arabic Language	PhD Degree of Syntax & Morphology	£ 50 M Thirteenth Interview

Q Two		Practicing of Governance Models		Familiarity of the Governance Models		Responsibilities		Current Position	
Own Governance Models / Style	2/ Own GM	2/ Fam GM	1/ Res	1/ C- Pos					
developing & transforming traditional BODs ways to more modern & professional methods & approaches of management	No	No	governance duties & administration tasks	Chairwoman					
- follow formal GM - employ previous 38 years experiences & knowledge of intelligence - follow specific agenda that assigned in advance - flexibilities (e.g. modifying strategic plans)	Yes implicitly	Yes implicitly	Governance & Management Duties	Chairman					
own style consists of consulting of operational committees & deciding of BODs	formal regulations	formal regulations	top management duties	General Secretary					
Independency of work details (e.g. issuing internal regulations & instructions)	operational committees that specialised in various necessary areas	operational committees that specialised in various necessary areas	governance the association	Chairman					
	formal organizational structures of MSA	formal organizational structures of MSA	governance & supervision duties	Chairman					
Yes, many governance & management models	No, employing BSC since 2013	No, employing BSC since 2013	Supervision tasks	member of BODs					
			counselling & advisory duties	a member & counsellor at many charities 'Taif County'					
	- formal organizational structure - MSA's regulations and articles.	- formal organizational structure - MSA's regulations and articles.	management, organizing & governance duties	Head of Social Development Committee					
- Restructure charity by learning developed approaches (e.g. distinguishing authorities & responsibilities	Yes, Focus on strategic plans & objectives - adopting BSC tactic	Yes, Focus on strategic plans & objectives - adopting BSC tactic	Consultative & evaluation of performance	councilor of PM & Strategic Projects					
- fifthly strategies / - annual detailing operational plans / - clear & specified objectives, budgets & measurable standards / - BODs / practice all leadership / responsibilities / - do not execute functionality tasks	- excellent proficiency governance - professional, qualified & competent standards	- excellent proficiency governance - professional, qualified & competent standards	governance & managing Association	Chairman					
	Yes, implicitly practice it	Yes, implicitly practice it	supervision of strategies & programs planning	BODs member					
- As Association's founder converted his private company to serve pilgrims - all plans, strategies & policies have been created to fulfil this mission	Yes	Yes	developing programs & projects for servicing pilgrims	manager of the programs' department					
Develop & improve competencies through prior responsibilities still need to review.			Constructing policies & strategies, designing regulations & rules... Governance & leadership responsibilities	Chairman					

Q Four		Q Three	
Need of learning the Governance Principles / Concepts		Learning of Governance Models	
Learn / Train		Education	Knowledge
4/Tra N	4/ Lea N	3/Edu	3/Kno
Yes because of - the differences between governance & management principles - BODs various education & experience background - Lack of understanding governance roles		Self-educated	reading, practicing & exercising different approaches of governance, organizing & management of Charity
Yes, to enhance trust and acknowledge charity		self-educated	use brief & clear software programs about procedures
Yes, development & evolution are necessary		Al Rajhi helps to self-development	Al Rajhi charitable organization assists to measure different results & impacts
Yes, because of the usefulness of knowledge & experience		background & experiences of knowledge & experience	background & experiences of Business & Public-sector management
install computer programs for accounting system	Yes, especially modern & developed methods because the lack of authorities & accounting knowledge among BODs	Board members got intensive trainings on leadership (e.g. formulating vision & mission, & management by many experts in charitable field.	
Yes, Members need to train on the governance principles.		No	
Yes, Training is essential for BODs, - Members own efforts - Cooperation with corporations & business sector – Coordination with other charities		Yes, generally, / training on discovering the personality characteristics related to governance	
Yes, Because of constant needs for development especially the quality.		Yes, continuous training on leadership / - regularly participate in courses & train - pay for them	
Yes, Because of need of education & re-qualifying by speciality institutions Sulaiman Al Rajhi Company provides grants to charities by paying directly to the developed companies to promote and rehabilitate these charities		Yes, educational program of strategic planning one year ago which resulted in devise a strategic plan for 3 years with their standards, indicators and measures that fulfil the KSA Vision 2030	
- reviewing, evaluation & assessment - developing strategies for the next fifteen years that consist of three operational plans		- found International Centre for Research & Studies (Medad) - partnership and cooperates with many developed and educational parties e.g. Leaders Development	
Train & habilitate executives & employees instead of BODs.	Yes, / especially / leadership / & guidance / - problem with BODs / periods / (e.g. / Experience accumulating / - general Assembly no real managing role		employ my formal executive experience
contract private firm specialized in organization & administration to train BODs	leaders & BODs passed paid courses in projects' management & strategies	self-educated	Yes, courses for developing skills & training in the best institutions.
research agencies & individual initiatives could help	Yes, / MSA roles & Directories / Finance sources shortage	Working on excellent levels of TQM, / strategic planning, sustainability / training course in Arab Bureau of education & first conference of quality of education.	

Q Seven			Q Six		Q Five
PGM Role in PM		PGM Basic Policies: Ends & Means			PM in the PGM
Development	Improvement	Carrying on	Evaluation of Performance	Ends & Means	Key Board Duties
7/ PM De	7/ PM Im	7/ PM Ca	6/ P Eva	6/ En&Me	5/PM-BODs
Yes: problems: Development Centres' role, Resistance & corruption			Yes, it Need more clarifying	Yes	Yes
Yes: problems: different skills & cultures of members			MSA regulations define & govern responsibilities & authorities.	Maybe	Yes... needs daily reports
Would help			the charity implicitly practices this kind of policies	Yes	Yes
practicing it to know				Yes	own PM & high standards of evaluation that measure quantitative, qualitative, impact & social effects / examples
A lot: charitable work need more training & experiences			Depends on selection of qualified manager & staff, to avoid specialists influencing	Yes	Yes, assessing performance is important
a lot			BODs need to comprehend & comprise their perspectives about executives & execution's levels	Yes	Yes, but it is not the most important one
a lot but should apply or test it in some charities to discover its adequacy in practical manner			if there is a system for the feedback	Yes	No, because PM is produced by executives & committees by following specific standards & indicators then BODs approve
a lot			should separate policy-making & objectives, planning functions from executives responsibilities because the BODs are basically volunteers & the executives are employees	Yes.	yes, especially assessing programs & activities accomplishment
Strongly help To determine weak & strength points: evaluate the potentials & repair the weakness			Because not mix functions with results especially the responsibility of mistakes	Yes,	No, some departments measure performance - I prefer neutral parties do PM - BSC principles smoothly allow board to ensure execution, assessment & supervision work.
multi & combined model to evaluate performance (e.g. - international standards of excellence - Quality Awards - ISO 1002 Certificate			Our PM is more developed & beyond this		Have remarkable PMS
Highly			- BODs determine strategic goals - executive construct clear objectives	Yes	- BODs should monitor & facilitate PM - BSC specialist help.
- Work development is procedures; the evaluation by practicing them - The charity reviews procedures every 3 months, then publish modification				Yes	No, PM is not leaders' responsibility; it is a task of executives & administrators
Depends on persuasion & PGM application would reveal its eligibility			BODs should concentrate on the ultimate goals and strategic policies. With considering chief executive & manager viewpoints.	yes	Yes

Q Nine			Q Eight	
PGM Components	Applicability of PGM			
Replacement	Modification	Improvement	Reason	PGM 10 principles
9/Rep	9/Mod	9/Imp	8/Rea	8/App
<p>- Increase BODs power & authority - Evaluation of BODs by staff & community.</p>				
<p>ambiguity of 'trusteeship' & 'Means'</p>				
<p>Modifications decided by execution's staff</p>				
<p>Applying reveals complexity & advantages / disadvantages</p>				
No	<p>General Assembly members are charity's owner because they pay the annual partnership fees</p>			
<p>'trusteeship'</p>				
No	<p>Need more details about the roles of BODs in PM</p>			
<p>Nothing</p>				
<p>Principles' articulation needs to be more softening.</p>				
<p>Nothing</p>				
<p>Need to apply Firstly</p>				
<p>Firstly Need to try it out</p>				
<p>Nothing</p>				
<p>Should be applied firstly then evaluating its impacts.</p>				
<p>Nothing</p>				
<p>PM should be explicitly & separately explained & concern speciality during process</p>				
<p>consulting or external party that decide organizational & financial powers & responsibilities, & hierarchal</p>			<p>Principle 8</p>	
<p>Nothing</p>				
<p>Nothing</p>				
<p>BODs performance should be also assessed</p>				
<p>Nothing</p>				
<p>PGM could be a good new inception</p>				
<p>They are good</p>				
<p>Nothing</p>				
<p>Principle 1 trustees / are members of General Assembly not community's members - General Assembly / members / not practice / authorities / - chief executive has strong influence</p>				

Q Ten	
Comment	
Criticism	Additional Considerations
10/Cri	10/Add
Nothing	need intensive efforts to develop & improve the charitable work - Q4 - Salem Bin Mahfouz Foundation helps to improve quality by training the staff
Nothing	Staff need preparation (finance & planning) / MSA supervision not training
Nothing	- Authorities & responsibilities needs to accurately determine - institutional approaches are currently performed by the charities
Nothing	Need for more financial sources & supports from all society members especially the MSA.
Nothing	adopting leadership & governance new approach requires MSA to officially employ executives, thus, limit turnover of qualified staff
Nothing	No
Nothing	charitable work in Saudi becomes more mature and professional
Nothing	Al Baha University innovatively launches a compulsory program that requires each student to spend a number of hours in charitable & voluntary work each academic year
Nothing	strategical assessment is a job of everyone but conduct by special department that should be counselling nature Q2 Competencies Consulting Company in Yanbu & Al Rajhi Development Foundation assist us to improve & develop governance aspects
Nothing	- charity evaluation by partners such as Saudi Aramco, private sector & services' providers such as Al Nahdi Medical Company - Sustainability perspective
Nothing	MSA & Social Development Agency should revise regulation of BOD, e.g. monthly meeting report
Nothing	PGM application would vary depends on the type and style of the charity
Nothing	Strategical planning should start from beginning then intensively practice it to ease execution's stages, monitoring & supervision Unique FMM / FCM is a good model & has a potential to apply here.

Appendix 6: The Figures and Tables of the Predictive Model of the Research Factors

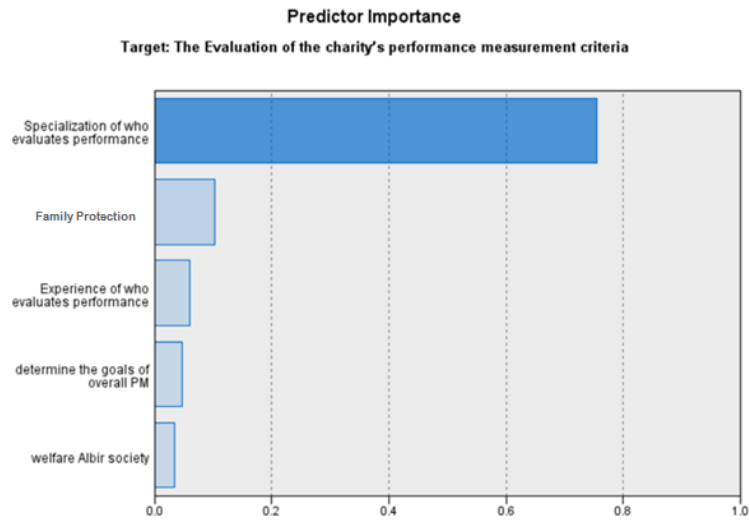


Figure (A6. 1) The SIVs of the appropriateness of the PMMs

Table (A6. 1) The SIVs of the appropriateness of the PMMs

Variable	Importance
Specialization of who evaluates performance	75.6
Family Protection	10.3
Experience of who evaluates performance	6.0
Determine the goals of overall PM	4.7
Welfare Albir society	3.5

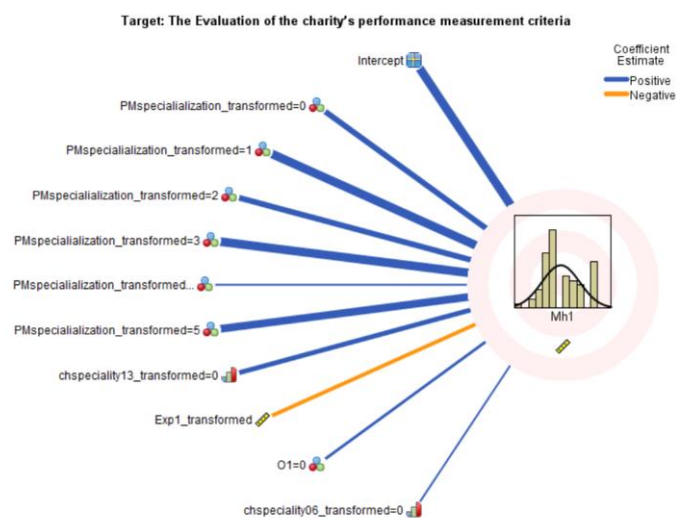


Figure (A6. 2) Coefficients of ALMs of the appropriateness of the PMMs

Table (A6. 2): Coefficients of ALMs of the appropriateness of the PMMs

Model Term	Coefficient ▼	Std.Error	t	Sig.	95% Confidence Interval		Importance
					Lower	Upper	
Intercept	3.844	0.155	24.728	.000	3.532	4.156	
PMspecialization_transformed=0	0.799	0.263	3.041	.004	0.272	1.326	0.756
PMspecialization_transformed=1	1.687	0.368	4.584	.000	0.949	2.426	0.756
PMspecialization_transformed=2	1.166	0.349	3.343	.002	0.466	1.865	0.756
PMspecialization_transformed=3	1.704	0.400	4.260	.000	0.901	2.506	0.756
PMspecialization_transformed=4	0.594	0.367	1.619	.111	-0.142	1.331	0.756
PMspecialization_transformed=5	0.403	0.096	4.195	.000	0.210	0.596	0.756
PMspecialization_transformed=6	0 ^a						0.756
chspeciality13_transformed=0	0.274	0.096	2.864	.006	0.082	0.465	0.103
chspeciality13_transformed=1	0 ^a						0.103
Exp1_transformed	-0.018	0.008	-2.184	.033	-0.034	-0.001	0.060
O1=0	0.216	0.111	1.942	.057	-0.007	0.439	0.047
O1=1	0 ^a						0.047
chspeciality06_transformed=0	0.161	0.097	1.661	.103	-0.033	0.355	0.035
chspeciality06_transformed=1	0 ^a						0.035

^aThis coefficient is set to zero because it is redundant.

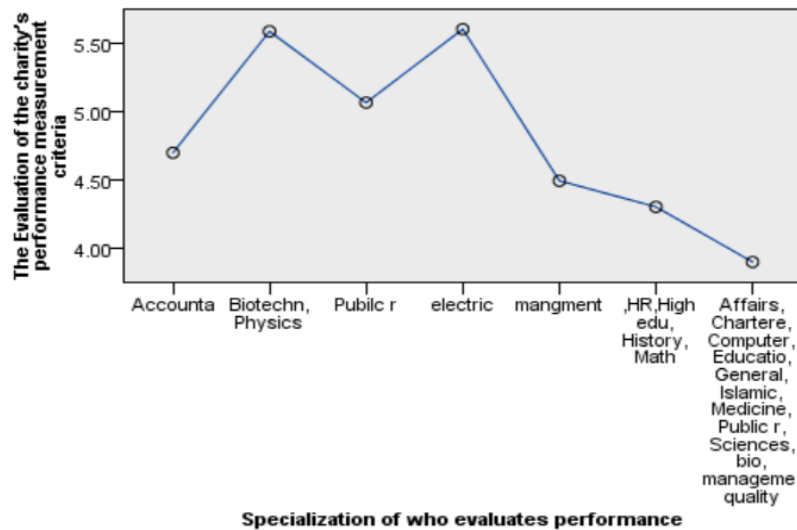


Figure (A6. 3) Specialization of who evaluates performance

Table (A6. 3) Specialization of who evaluates performance

Specialization of who evaluates performance	The appropriateness of the PMMs
Accountant [Accounting / Chartered accountancy]	4.6982
Biotech, Physics	5.5868
Public Relationship	5.0653
Electric	5.6030

Management	4.4938
HR, High Edu [Quality / Quality Management; High education], History, Math	4.3025
Other	3.8995

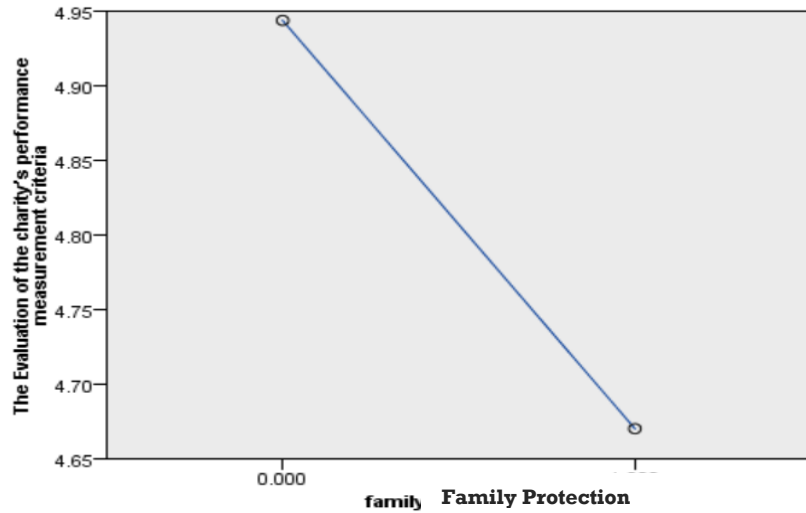


Figure (A6. 4) Family Protection

Table (A6. 4) Family Protection

Family Protection	The appropriateness of the PMMs
Charity's Specialty: No	4.94
Charity's Specialty: Yes	4.67

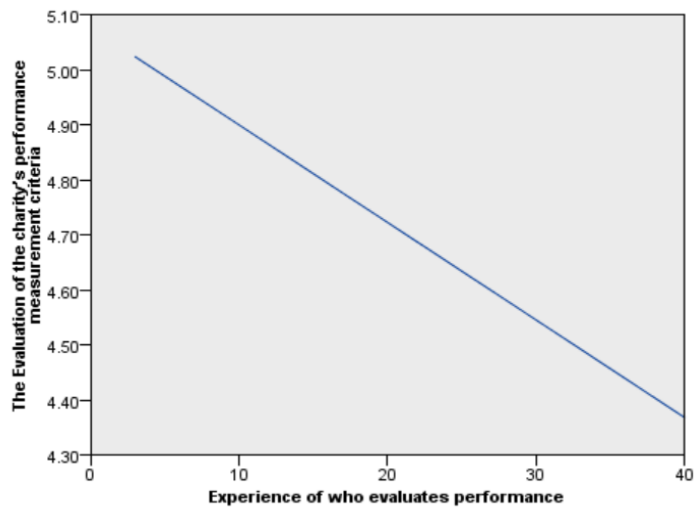


Figure (A6. 5) Experience of who evaluates performance

Table (A6. 5) Experience of who evaluates performance

Experience of who evaluates performance	The appropriateness of the PMMs
Minimum Experience	5.25
Maximum Experience	4.37

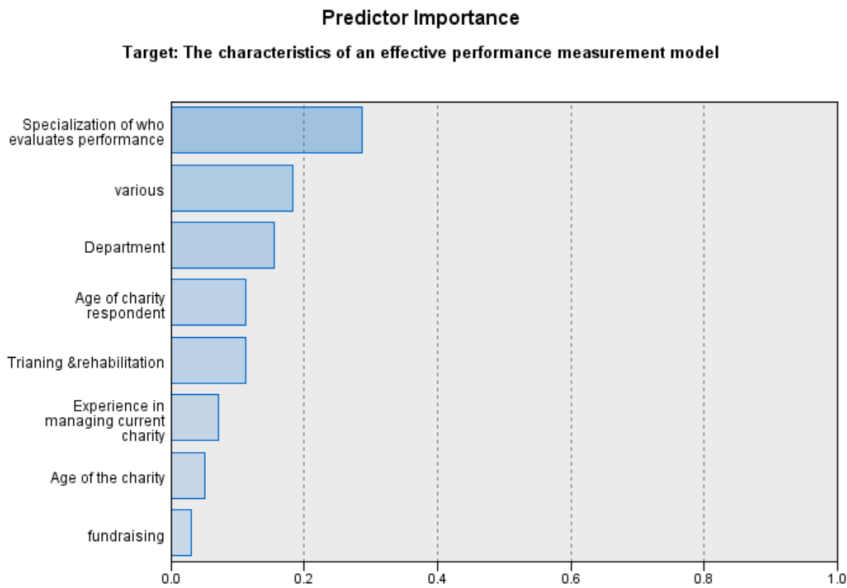


Figure (A6. 6) the SIVs of the characteristics of an effective PMM

Table (A6. 6) the SIVs of the characteristics of an effective PMM

Variable	Importance %
Specialization of who evaluates performance	28.7
Various (Type of charity's Financial sources)	18.3
Department (Who evaluates the charity's overall performance)	15.5
Age of charity respondent	11.3
Training & rehabilitation	11.2
Experience in managing current charity	7.2
Age of the charity	5.0
Fundraising (Type of charity's Financial sources)	3.0

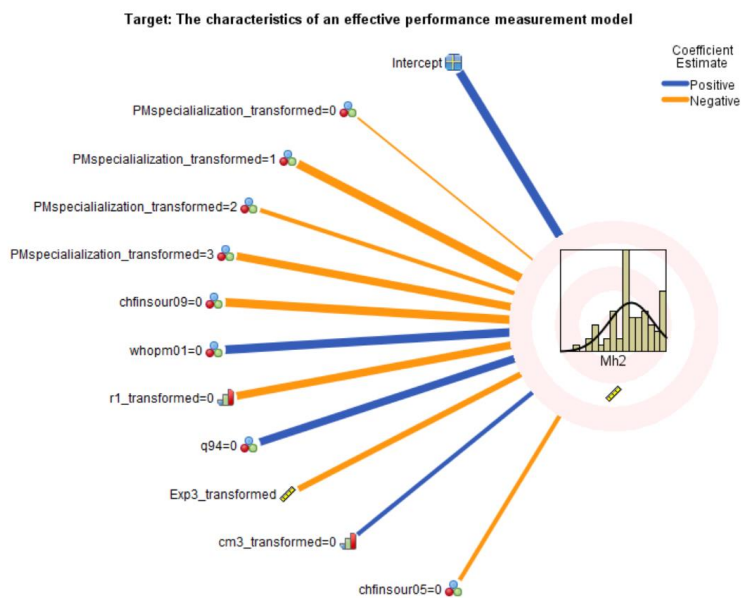


Figure (A6. 7) Coefficients of ALMs of the characteristics of an effective PMM

Table (A6. 7) Coefficients of ALMs of the characteristics of an effective PMM

Model Term	Coefficient ▼	Std.Error	t	Sig.	95% Confidence Interval		Importance
					Lower	Upper	
Intercept	4.768	0.159	29.911	.000	4.449	5.088	
PMspecialization_transformed=0	-0.166	0.338	-0.493	.624	-0.844	0.511	0.287
PMspecialization_transformed=1	-1.659	0.344	-4.815	.000	-2.349	-0.968	0.287
PMspecialization_transformed=2	-0.284	0.118	-2.410	.019	-0.520	-0.048	0.287
PMspecialization_transformed=3	-0.379	0.096	-3.964	.000	-0.571	-0.187	0.287
PMspecialization_transformed=4	0*						0.287
chfinsour09=0	-0.603	0.120	-5.012	.000	-0.845	-0.362	0.183
chfinsour09=1	0*						0.183
whopm01=0	0.427	0.093	4.610	.000	0.241	0.613	0.155
whopm01=1	0*						0.155
r1_transformed=0	-0.369	0.094	-3.937	.000	-0.557	-0.181	0.113
r1_transformed=1	0*						0.113
q94=0	0.365	0.093	3.915	.000	0.178	0.553	0.112
q94=1	0*						0.112
Exp3_transformed	-0.030	0.009	-3.135	.003	-0.049	-0.011	0.072
cm3_transformed=0	0.428	0.163	2.621	.011	0.101	0.756	0.050
cm3_transformed=1	0*						0.050
chfinsour05=0	-0.200	0.099	-2.013	.049	-0.399	-0.001	0.030
chfinsour05=1	0*						0.030

Table (A6. 8) Specialization of who evaluates performance [the characteristics of an effective PMM

Specialization of who evaluates performance	The characteristics of an effective PMMs	V ₃	V ₄
0	4.3833	4.38	0
1	2.8912	2.89	1
2	4.2661	4.27	2
3	4.1703	4.17	3
4	4.5498	4.55	4

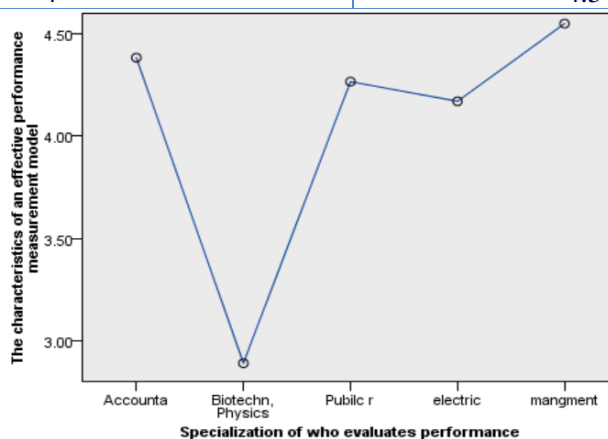


Figure (A6. 8) Specialization of who evaluates performance [The characteristics of an effective PMM]

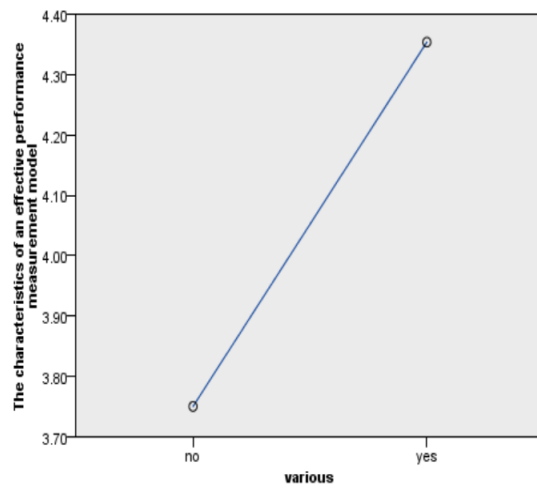


Figure (A6. 9) Various (Type of charity's financial sources) [the characteristics of an effective PMM]

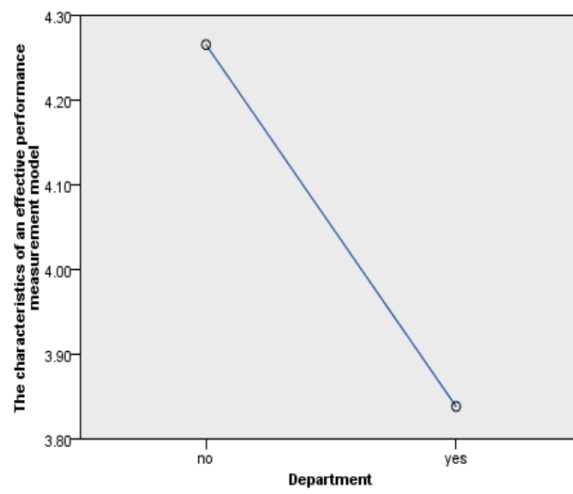


Figure (A6. 10) Department (Who evaluates the charity's overall performance) [the characteristics of an effective PMM]

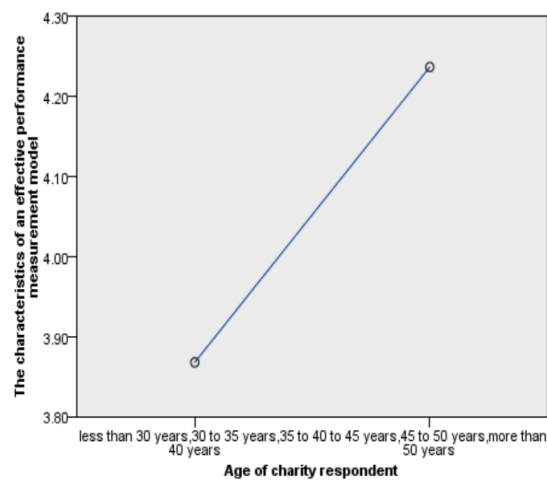


Figure (A6. 11) Age of charity respondent [the characteristics of an effective PMM]

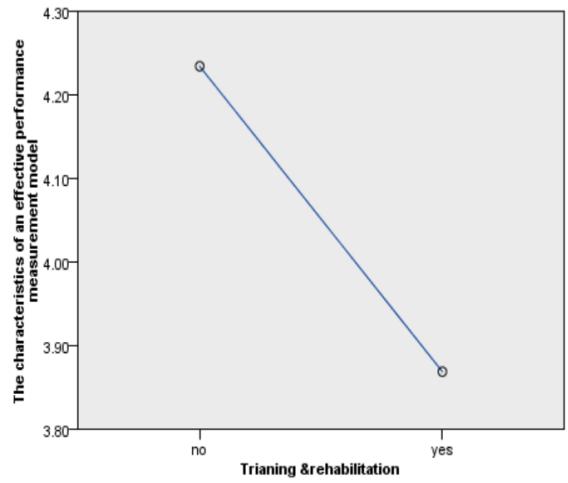


Figure (A6. 12) Training & rehabilitation [the characteristics of an effective PMM]

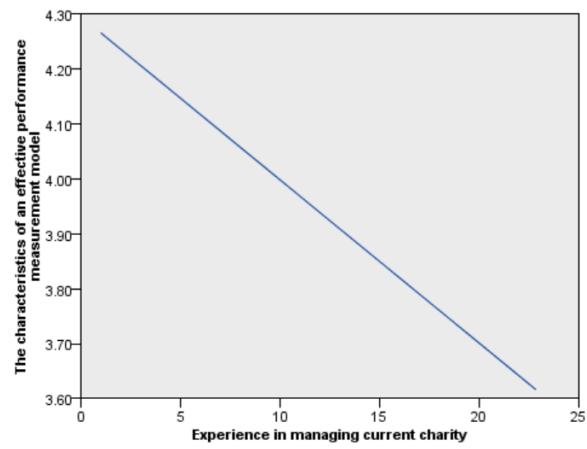


Figure (A6. 13) Experience in managing current charity [the characteristics of an effective PMM]

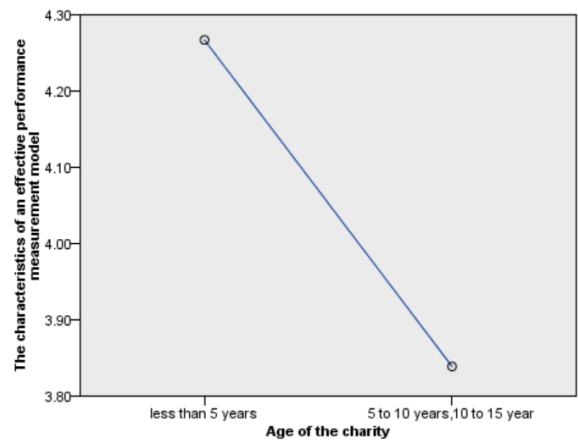


Figure (A6. 14) Age of the charity [the characteristics of an effective PMM]

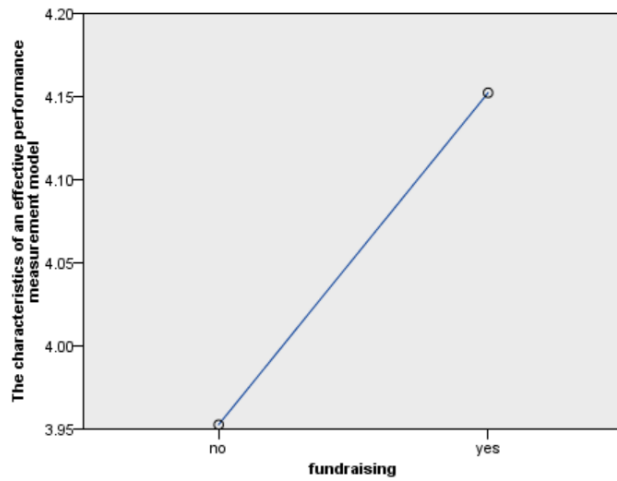


Figure (A6. 15) Fundraising (Type of charity’s Financial sources) [the characteristics of an effective PMM]

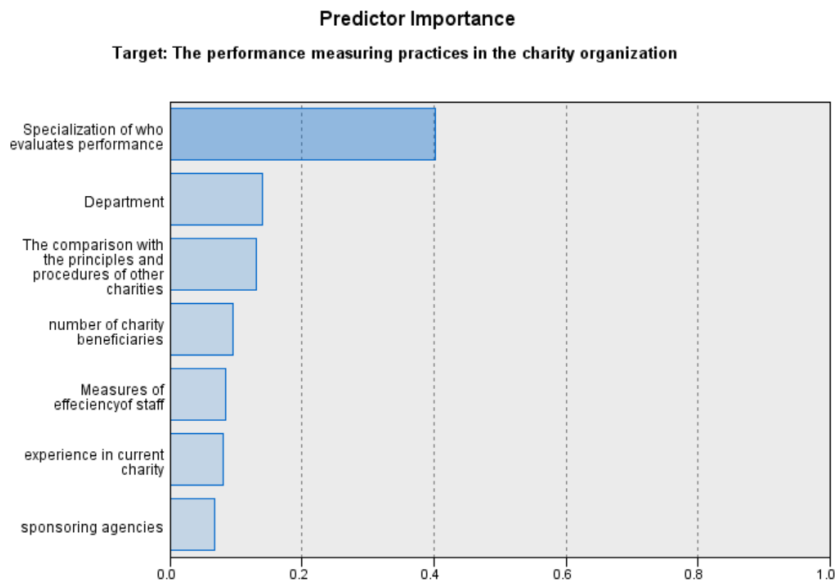


Figure (A6. 16) The SIVs of the performance measuring practices in the charity organization

Table (A6. 9) The SIVs of the performance measuring practices in the charity organization

Variable	Importance %
Specialization of who evaluates performance	40.2
Department	13.9
The comparison with the principles & procedures of other charities	13.1
Number of charity beneficiaries	9.6
Measures of efficiency	8.4
Experience in current charity	8.0
Stewardship agencies (Sponsoring)	6.8

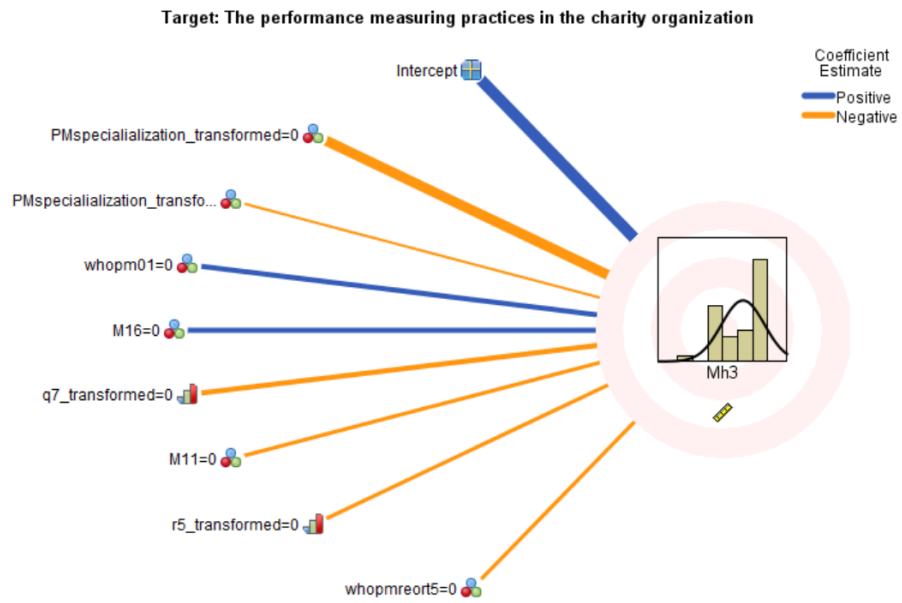


Figure (A6. 17) Coefficients of ALMs of the performance measuring practices in the charity organization

Table (A6. 10) Coefficients of ALMs of the performance measuring practices in the charity organization

Model Term	Coefficient ▼	Std.Error	t	Sig.	95% Confidence Interval		Importance
					Lower	Upper	
Intercept	4.839	0.175	27.724	.000	4.490	5.188	
PMSpecialization_transformed=0	-0.580	0.149	-3.886	.000	-0.878	-0.282	0.402
PMSpecialization_transformed=1	-0.150	0.112	-1.339	.186	-0.373	0.074	0.402
PMSpecialization_transformed=2	0 ^a						0.402
whopm01=0	0.226	0.093	2.434	.018	0.040	0.411	0.139
whopm01=1	0 ^a						0.139
M16=0	0.198	0.084	2.364	.021	0.031	0.365	0.131
M16=1	0 ^a						0.131
q7_transformed=0	-0.194	0.096	-2.022	.047	-0.386	-0.002	0.096
q7_transformed=1	0 ^a						0.096
M11=0	-0.154	0.081	-1.896	.063	-0.316	0.008	0.084
M11=1	0 ^a						0.084
r5_transformed=0	-0.159	0.086	-1.847	.069	-0.331	0.013	0.080
r5_transformed=1	0 ^a						0.080
whopmreort5=0	-0.164	0.097	-1.698	.095	-0.357	0.029	0.068
whopmreort5=1	0 ^a						0.068

^aThis coefficient is set to zero because it is redundant.

Table (A6. 11) Specialization of who evaluates performance

Specialization of who evaluates performance	The performance measuring practices in the charity organization	V3	V4
0	4.1354	4.14	0
1	4.5656	4.57	1
2	4.7154	4.72	2

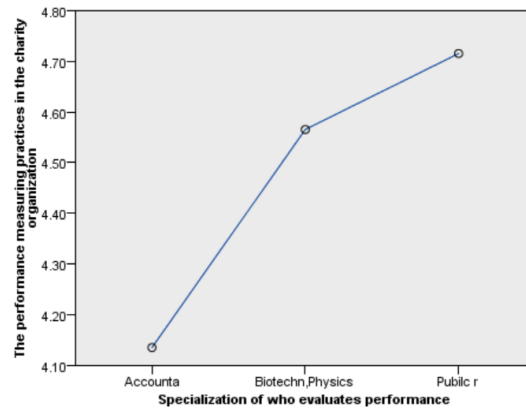


Figure (A6. 18) Specialization of who evaluates Performance [the performance measuring practices in the charity]

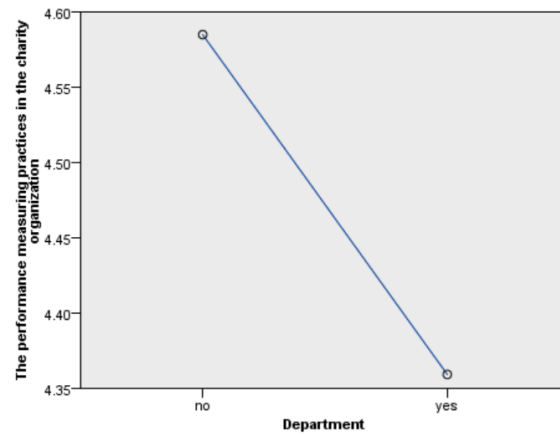


Figure (A6. 19) Department [the performance measuring practices in the charity]

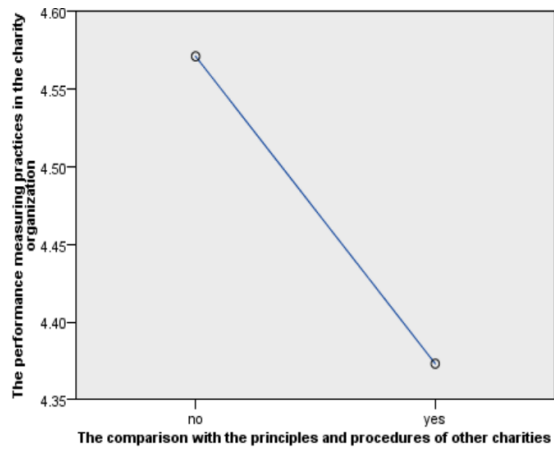


Figure (A6. 20) The comparison with the principles & procedures of other charities [the performance measuring practices in the charity]

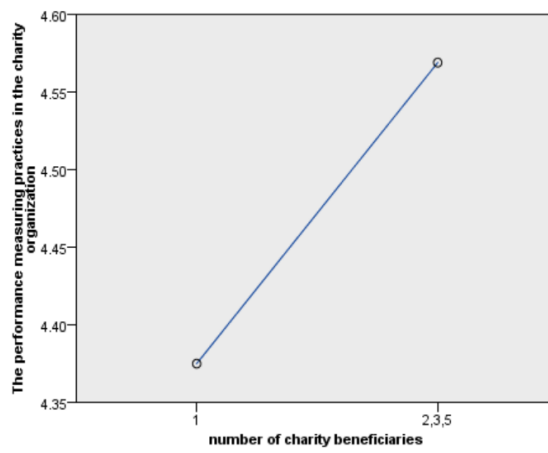


Figure (A6. 21) Number of charity beneficiaries [the performance measuring practices in the charity]

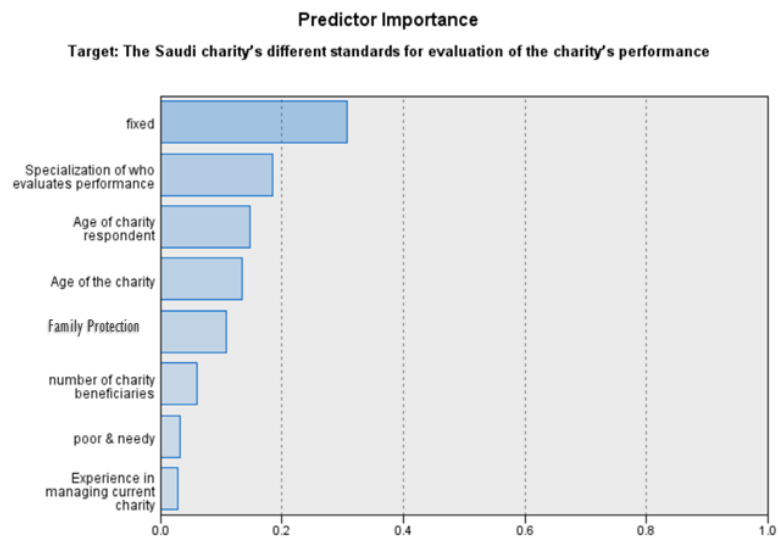


Figure (A6. 22) the SIVs of the Saudi charity’s different standards for evaluation of the charity’s performance

Table (A6. 12) the SIVs of the Saudi charity’s different standards for evaluation of the charity’s performance

Variable	Importance %
Fixed (Type of Charity’s Programs)	30.6
Specialization of who evaluates performance	18.4
Age of charity respondent	14.8
Age of the charity	13.4
Family Protection (Charity’s Specialty)	10.8
Number of charity beneficiaries	6.0
Poor & needy (Type of Charity’s Beneficiaries)	3.2
Experience in managing current charity	2.9

Target: The Saudi charity’s different standards for evaluation of the charity’s performance

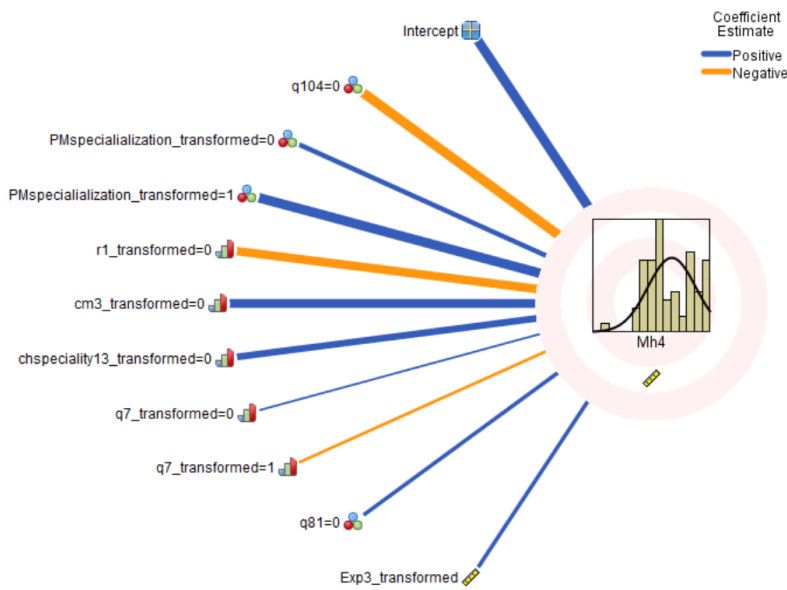


Figure (A6. 23) Coefficients of ALMs of the Saudi charity’s different standards for evaluation of the charity’s performance

Table (A6. 13) Coefficients of ALMs of the Saudi charity’s different standards for evaluation of the charity’s performance

Model Term	Coefficient ▼	Std.Error	t	Sig.	95% Confidence Interval		Importance
					Lower	Upper	
Intercept	3.835	0.153	24.992	.000	3.528	4.142	
q104=0	-0.497	0.087	-5.707	.000	-0.671	-0.323	0.306
q104=1	0*						0.306
PMspecialization_transformed=0	0.298	0.115	2.590	.012	0.068	0.528	0.184
PMspecialization_transformed=1	0.427	0.097	4.424	.000	0.234	0.620	0.184
PMspecialization_transformed=2	0*						0.184
r1_transformed=0	-1.244	0.313	-3.969	.000	-1.870	-0.617	0.148
r1_transformed=1	0*						0.148
cm3_transformed=0	0.696	0.184	3.774	.000	0.327	1.065	0.134
cm3_transformed=1	0*						0.134
chspeciality13_transformed=0	0.275	0.081	3.383	.001	0.112	0.437	0.108
chspeciality13_transformed=1	0*						0.108
q7_transformed=0	0.067	0.112	0.599	.551	-0.157	0.290	0.059
q7_transformed=1	-0.269	0.163	-1.655	.103	-0.595	0.056	0.059
q7_transformed=2	0*						0.059
q81=0	0.199	0.108	1.837	.071	-0.018	0.416	0.032
q81=1	0*						0.032
Exp3_transformed	0.016	0.009	1.741	.087	-0.002	0.034	0.028

*This coefficient is set to zero because it is redundant.

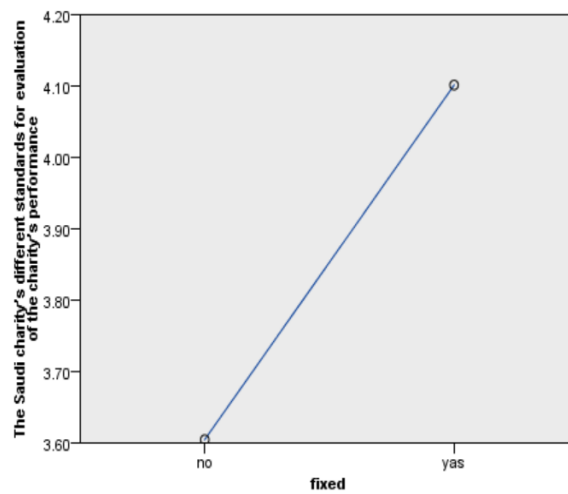


Figure (A6. 24) Fixed Charity's Programs [the Saudi charity's different standards for evaluation of the charity's performance]

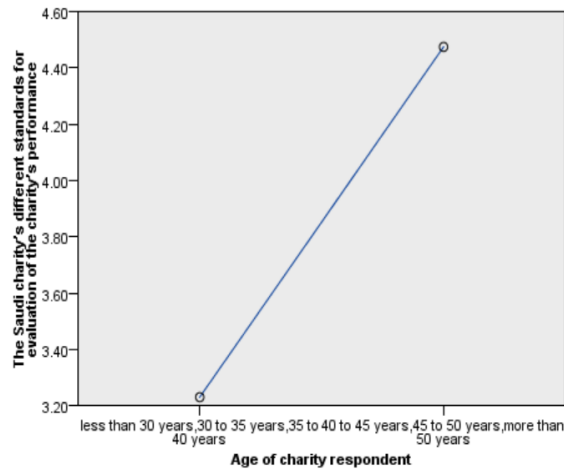


Figure (A6. 25) Age of charity respondent [the Saudi charity's different standards for evaluation of the charity's performance]

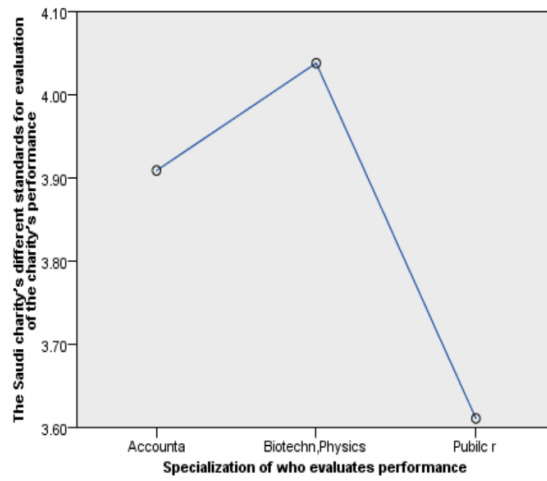


Figure (A6. 26) Specialization of who evaluates performance [the Saudi charity's different standards for evaluation of the charity's performance]

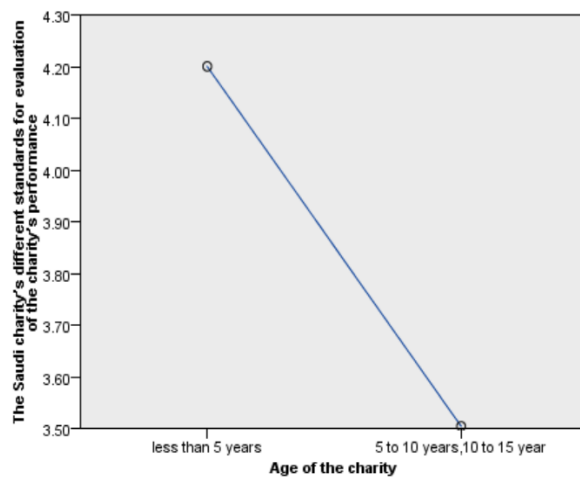


Figure (A6. 27) Age of the charity [the Saudi charity's different standards for evaluation of the charity's performance]

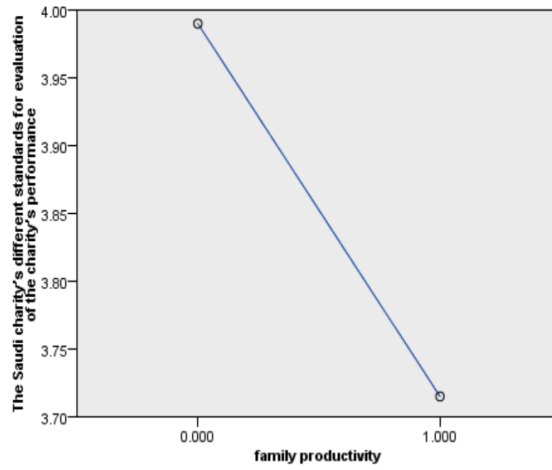


Figure (A6. 28) Family protection [the Saudi charity's different standards for evaluation of the charity's performance]

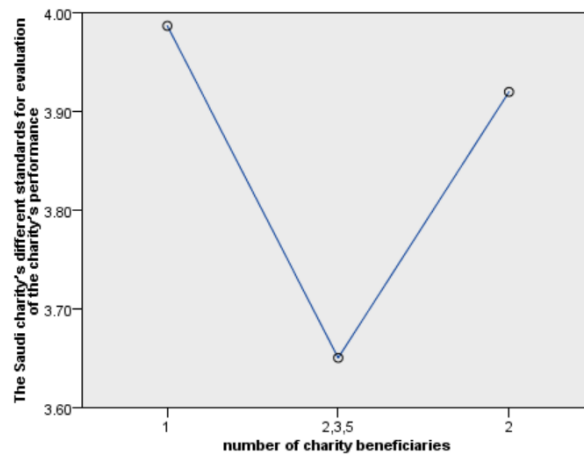


Figure (A6. 29) Number of charity beneficiaries [the Saudi charity's different standards for evaluation of the charity's performance]

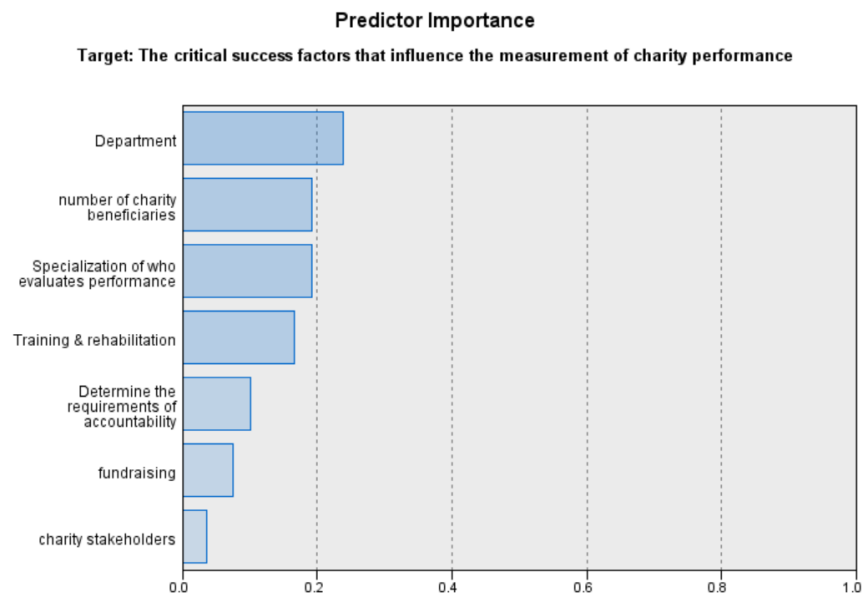


Figure (A6. 30) The SIVs of the CSFs that influence the measurement of charity performance

Table (A6. 14) the SIVs of the CSFs that influence the measurement of charity performance

Variable	Importance %
Department	23.8
Number of charity beneficiaries	19.2
Specialization of who evaluates performance	19.2
Training & rehabilitation (Charity’s Services)	16.7
Demonstrate the requirements of accountability (PM reason)	10.2
Fundraising (Financial sources)	7.4
Charity stakeholders (PM reported to)	3.6

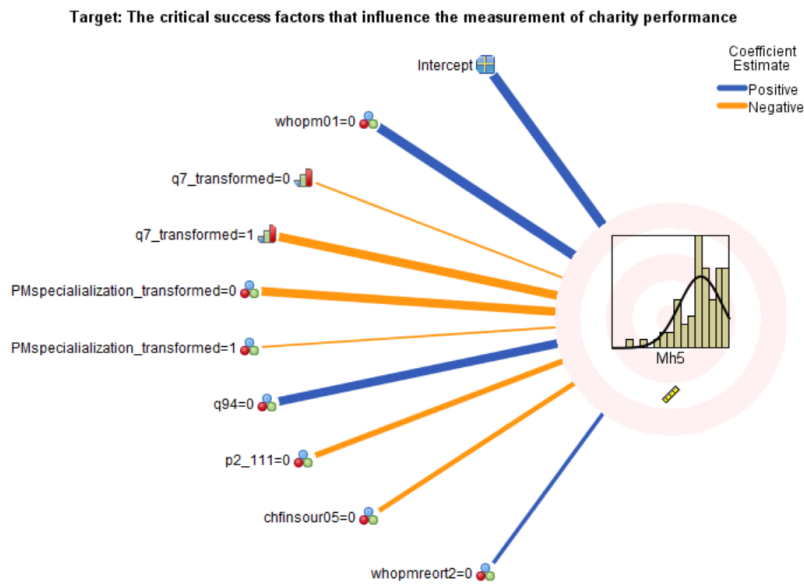


Figure (A6. 31) ALMs Coefficients of the CSFs that influence the measurement of charity performance

Table (A6. 15) ALMs Coefficients of the CSFs that influence the measurement of charity performance

Model Term	Coefficient ▼	Std.Error	t	Sig.	95% Confidence Interval		Importance
					Lower	Upper	
Intercept	4.250	0.135	31.420	.000	3.979	4.521	
whopm01=0	0.407	0.092	4.431	.000	0.223	0.590	0.238
whopm01=1	0 ^a						0.238
q7_transformed=0	-0.116	0.096	-1.202	.234	-0.309	0.077	0.192
q7_transformed=1	-0.583	0.152	-3.828	.000	-0.888	-0.278	0.192
q7_transformed=2	0 ^a						0.192
PMspecialization_transformed=0	-1.229	0.316	-3.893	.000	-1.861	-0.598	0.191
PMspecialization_transformed=1	-0.113	0.088	-1.281	.205	-0.289	0.063	0.191
PMspecialization_transformed=2	0 ^a						0.191
q94=0	0.303	0.082	3.705	.000	0.139	0.466	0.167
q94=1	0 ^a						0.167
p2_111=0	-0.222	0.077	-2.894	.005	-0.375	-0.069	0.102
p2_111=1	0 ^a						0.102
chfinsour05=0	-0.223	0.090	-2.469	.016	-0.404	-0.042	0.074
chfinsour05=1	0 ^a						0.074
whopmreort2=0	0.134	0.077	1.733	.088	-0.021	0.288	0.036
whopmreort2=1	0 ^a						0.036

^aThis coefficient is set to zero because it is redundant.

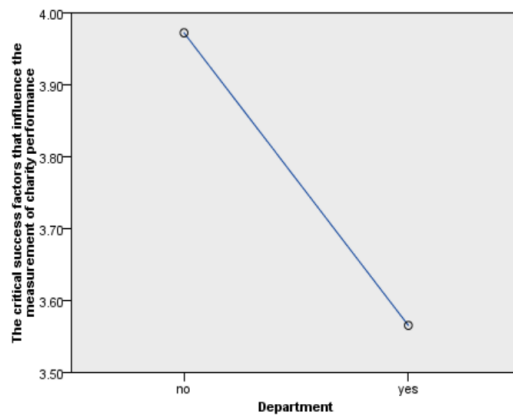


Figure (A6. 32) Department [the CSFs that influence the measurement of charity performance]

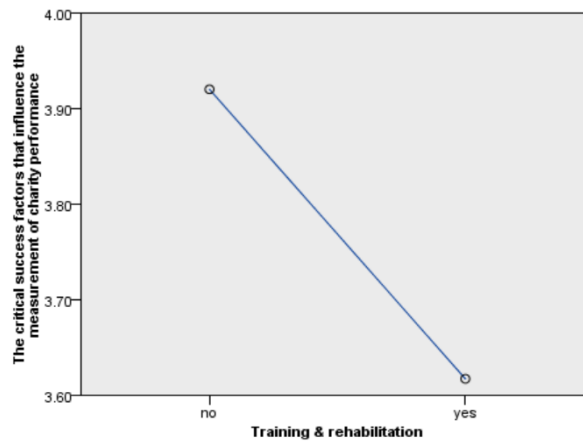


Figure (A6. 33) Number of charity beneficiaries [the CSFs that influence PM]

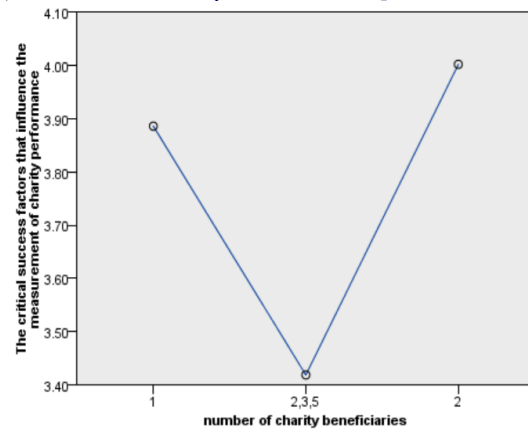


Figure (A6. 34) Specialization of who evaluates performance [the CSFs that influence PM]

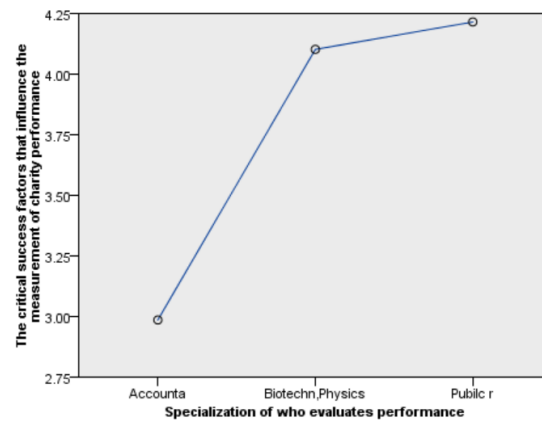


Figure (A6. 35) Training & rehabilitation (Charity's Services) [the CSFs that influence PM]

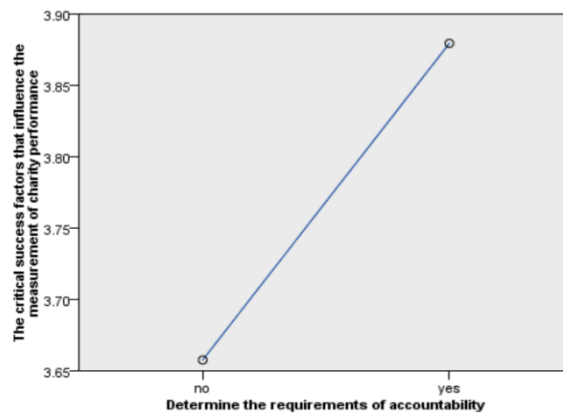


Figure (A6. 36) Demonstrate the requirements of accountability (PM reason) performance]

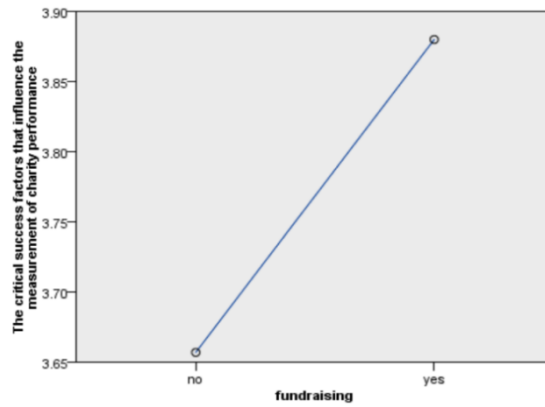
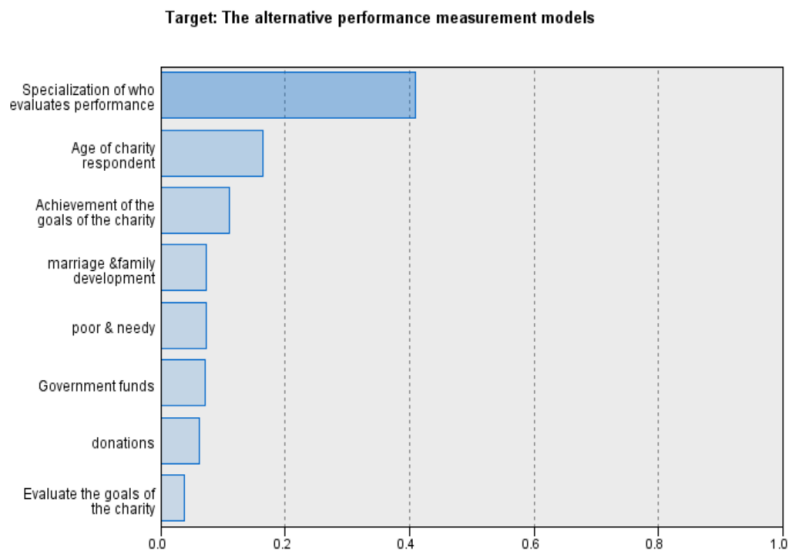


Figure (A6. 37) Fundraising (Financial sources) [the CSFs that influence the measurement of charity performance]
Predictor Importance



The Figure (A6. 38) ALMs Coefficients of the alternative PMMs

Table (A6. 16) the SIVs of the alternative PMMs

Variable	Importance %
Specialization of who evaluates performance	41.0
Age of charity respondent	16.4
Achievement of the goals of the charity (indicators of PM)	11.0
Marriage & family development (Charity's Specialty)	7.2
Poor & needy (Charity's Beneficiaries)	7.2
Government funds (Financial sources)	7.1
Donations (Financial sources)	6.3
Evaluate the goals of the charity (reason of PM)	3.8

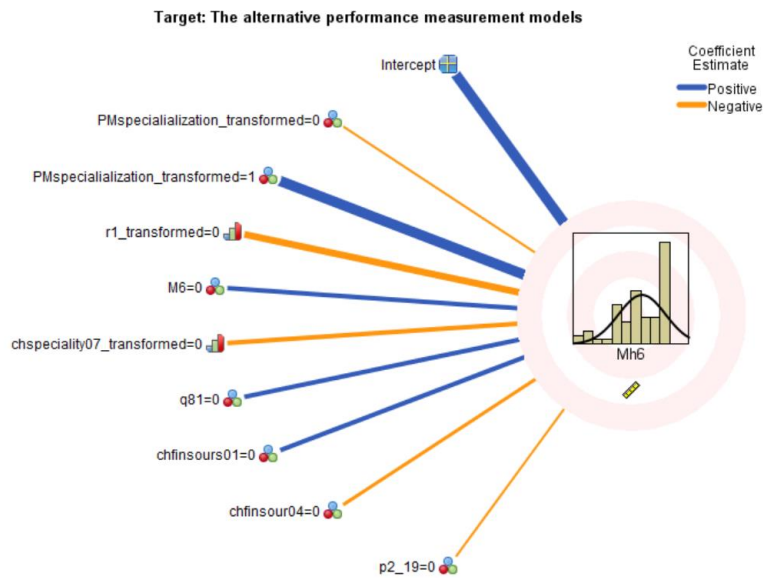


Figure (A6. 39) ALMs Coefficients of the alternative PMMs

Table (A6. 17) ALMs Coefficients of the alternative PMMs

Model Term	Coefficient ▼	Std.Error	t	Sig.	95% Confidence Interval		Importance
					Lower	Upper	
Intercept	4.239	0.107	39.619	.000	4.025	4.453	
PMspecialization_transformed=0	-0.572	0.370	-1.545	.128	-1.313	0.169	0.410
PMspecialization_transformed=1	0.460	0.105	4.384	.000	0.250	0.670	0.410
PMspecialization_transformed=2	0*						0.410
r1_transformed=0	-1.110	0.343	-3.235	.002	-1.797	-0.423	0.164
r1_transformed=1	0*						0.164
M6=0	0.290	0.109	2.651	.010	0.071	0.509	0.110
M6=1	0*						0.110
chspeciality07_transformed=0	-0.189	0.088	-2.147	.036	-0.365	-0.013	0.072
chspeciality07_transformed=1	0*						0.072
q81=0	0.247	0.115	2.146	.036	0.017	0.477	0.072
q81=1	0*						0.072
chfinsours01=0	0.341	0.161	2.125	.038	0.020	0.662	0.071
chfinsours01=1	0*						0.071
chfinsour04=0	-0.278	0.140	-1.996	.051	-0.558	0.001	0.062
chfinsour04=1	0*						0.062
p2_19=0	-0.170	0.109	-1.553	.126	-0.388	0.049	0.038
p2_19=1	0*						0.038

*This coefficient is set to zero because it is redundant.

Table (A6. 18) Specialization of who evaluates performance [the alternative PMMs]

Specialization of who evaluates performance	The alternative PMMs	V3	V4
0	3.2325	3	0
1	4.2645	4	1
2	3.8044	4	2

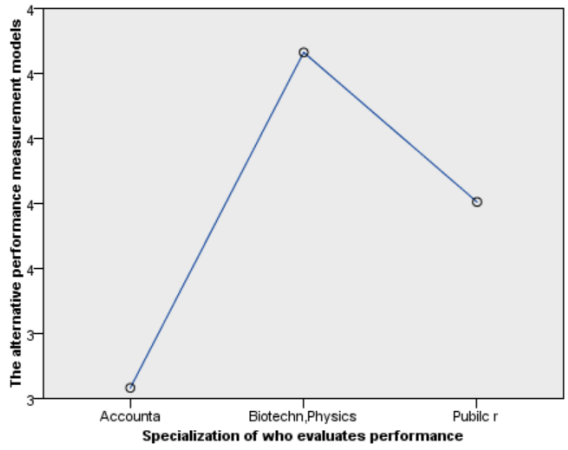


Figure (A6. 40) Specialization of who evaluates performance [the alternative PMMs]

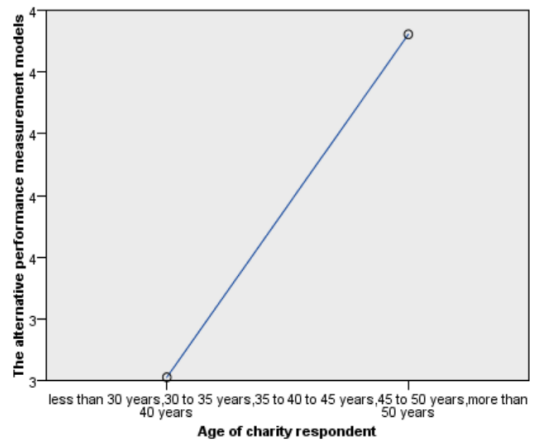


Figure (A6. 41) Age of charity respondent [the alternative PMMs]

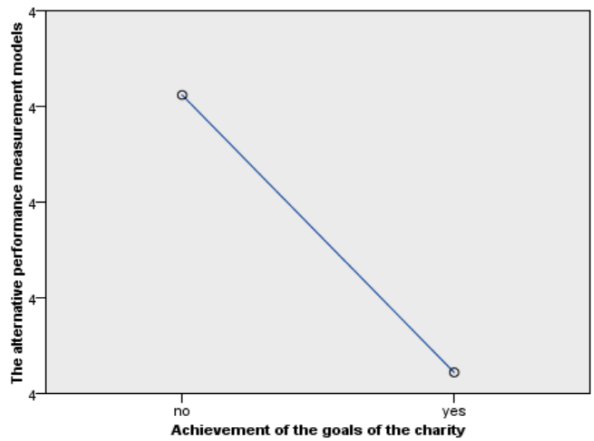


Figure (A6. 42) Achievement of the goals of the charity (indicators of PM) [the alternative PMMs]

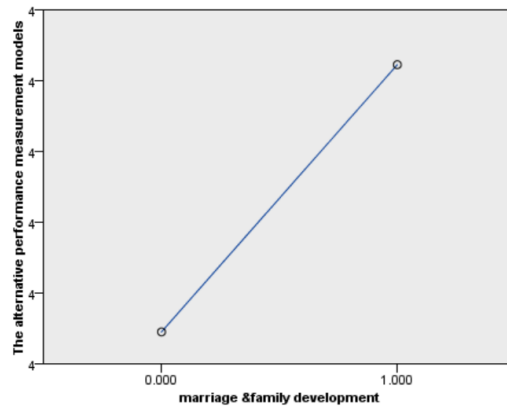


Figure (A6. 43) Marriage & family development (Charity’s Specialty) [the alternative PMMs]

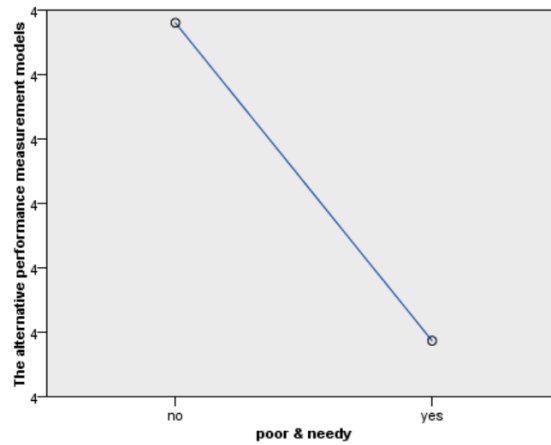


Figure (A6. 44) Poor & needy (Charity’s Beneficiaries) [the alternative PMMs]

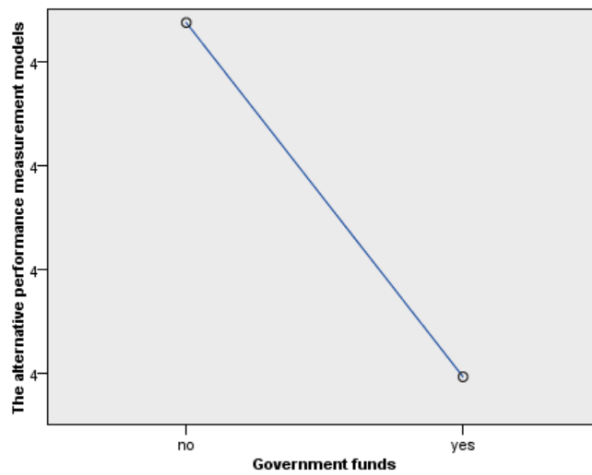


Figure (A6. 45) Government funds (Financial sources) [the alternative PMMs]

Key Codes

Coefficient of Determination (R^2) → Accuracy Value

Significant Independent Variables (SIVs)

Coefficient Chart of Automatic Linear Models (ALMs)

Model Parameter of Significance Importance Coefficients (SIC)