

Strategic Planning Practices and their Impact on Activating Financial Governance in Public Organizations: An Applied Study on Telecom Egypt

Dr. Manal Mohamed Ahmed Elwakel

Assistant Professor

Al Jazeera Academy in Mokattam

Arab Republic of Egypt

manalelwakeel@yahoo.com

Abstract

The study aimed to examine strategic planning practices and their impact on activating financial governance in public organizations, an applied study on the Telecom Egypt, and by trying to answer the main question of the study and the sub-questions of the research problem, and based on the theoretical analytical descriptive approach of the previous literature in this field through four hypotheses It was researched, and it became clear from the results of the study that there is a relationship between the practices of strategic planning management in terms of analyzing the internal environment and financial governance in terms of rationalizing expenditures, in addition to the existence of a relationship between the practices of analyzing the external environment and financial integrity, practices of setting strategic vision and the sustainability of financial resources, practices of setting strategic goals. Financial transparency, and the validity of the four hypotheses. Among the most important recommendations of the study is the development of a clear strategy for the authority based on the four strategic planning practices, in addition to strengthening financial governance practices and standards in all its dimensions and following up their implementation in accordance with the authority's strategic plan.

Keywords: Strategic Planning Practices , Financial Governance, Rationalizing Expenditures.

Introduction

The environment of organizations in general and public organizations in particular, is full of several difficulties and challenges that require the development and employment effective management methods enabling them to set a clear visions about the future based on predicting and defining these challenges, and consequently planning to deal with them on short, medium and long term.

This led to increase the interest in employing strategic planning and its practices in public organizations in order to direct and employ the financial, physical and human capabilities efficiently, especially that strategic planning practices in public organizations are basic requirement to improve the performance.

Strategic planning practices in public organizations are of great importance in terms of the challenges of censorship imposed on the resources and financial budget and making the utmost use of it under the circumstances of accountability, the issue related to the performance confidence in public organizations as well as their services, and making the strategic decisions (Al-Dhaafri and Alosani, 2021), hence, that requires strategic planning using roles that support those circumstances and attitudes (Hoglund et al., 2021).

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Concerning the issue of accountability and censorship, public organizations pay attention to the employment of the available and financial resources as there are several censorship systems that need to continuously review the financial performance results (Ranjani and Alfred 2016), in turn, that imposes the challenges of applying the financial governance criteria to help public organizations meet the needs of censorship systems and stakeholders (Stafford and Stapleton, 2021).

Therefore, financial governance is necessary for public organizations, especially under the circumstances of government austerity, support for its resources, the addition of the financial integrity and transparency to the financial performance in those organizations (Xue and Niu, 2019). This enhances the addition of performance confidence and the effective disclosure of employing the budgets and information quality (Thoa and Nhi, 2021). Hence, this requires significant capabilities of good financial resources planning, increasing the value added under many variables affecting the performance.

Thus, the current study considers the examination of strategic planning practices and their impact on activating financial governance in public organizations, an applied study on Telecom Egypt, especially in terms of Egypt's ambitious vision 2030 that highlights enhancing public organizations' financial performance as a trend seeking to cope with that vision.

Problem of the Study

Egypt is concerned with developing and improving the performance in public organizations. This poses a challenge, especially in terms of Egypt's vision 2030, which is an ambitious vision based on activating the institutionalized performance and deepening strategic planning practices to achieve this vision. Cheung and Yu (2020) assert that strategic planning practices are critical tool that help public organizations implement the state's vision, and promote its role in development.

Egypt's vision 2030 is keen to promote the financial sustainability and governance in the public organizations' resources. It is a challenge should be accomplished by public organizations in Egypt, especially that, Mezenzi and Gaspar's study (2021) emphasized that public organizations should be committed to the financial governance criteria for the good use of the resources according to criteria ensuring the integrity, transparency and sustainability along with instilling the confidence and commitment in those organizations.

Telecom Egypt is a public organization seeking to achieve Egypt's vision 2030. This poses challenge concerning the commitment with implementing the dimension of this vision including strategic planning, governance and financial sustainability. This is a challenge should be accomplished by the organization.

Then, problem of the study is: Anticipating the impact of strategic planning practices on activating financial governance in public organizations, applying on Telecom Egypt, through answering the following questions:

- What is the impact of strategic planning practices on activating financial governance in public organizations, applying on Telecom Egypt?
- What are the dimensions of strategic planning practices in Telecom Egypt?

Importance of the Study

Importance of the current study results from the following considerations:

- 1- The importance of strategic planning science, especially in terms of the increasing severity and acceleration of external variables that require fast planning to establish the internal conformity in the performance of the organization.

- 2- The current changes in public organizations' performance that require performing internal and external strategic analysis, and predicting the future of organization.
- 3- The specific transition in the concept of financial resources management in public organizations, especially in terms of the depletion of financial resources and tendency to rationalizing expenditures and maximizing the general budget revenues.
- 4- The significance of financial governance in instilling confidence in the performance of public organizations and increasing the satisfaction of audience and stakeholders, especially regarding the disclosure, transparency, spreading financial reports, and promoting the censorship and accountability.
- 5- The significance of current study is empirically related to the importance of the role of strategic planning and financial governance in achieving Egypt's vision and developing public organizations' performance according to the criteria of the efficiency of using financial resources.

Objectives of the Study:

The study seeks to achieve the following objectives:

- 1- Recognizing the relationship between strategic planning practices and financial governance in Telecom Egypt.
- 2- Verifying the relationship between strategic planning practices with regard to analysis of the internal work environment, activation of financial governance in terms of rationalizing the expenditures in Telecom Egypt.
- 3- Validating the relationship between strategic planning practices with regard to the analysis of external work environment, activation of financial governance in terms of financial integrity in Telecom Egypt.
- 4- Studying the quality of relationship between strategic planning practices as for setting strategic vision and activating financial governance in terms of financial resources sustainability in Telecom Egypt.
- 5- Defining the quality of relationship between strategic planning practices as for setting strategic objectives and activating financial governance in terms of financial transparency in Telecom Egypt.

Previous Studies

Strategic Planning in Public Organizations

Strategic planning practices in public organizations should pay attention to define the main objectives and the time frame of their implementation, in addition to identifying the suitable strategies to manage the institutional performance, financial resources and purchases with taking into account the efforts exerted to find solutions for the challenges related to the clients and improving the services (Diamine et al., 2020).

Cheung and Yu's study (2020) points out that, those strategic planning practices in public organizations depend on strategic analysis, setting vision about the future, and defining the different expectations in the work environment, along with providing the organization with the capabilities of flexibility, prediction and overcoming the sudden changes, and then defining the organization's future attitudes and enhancing financial censorship in public organizations (Kamaly and Alaiah, 2020).

The study of Manoharan et al (2015) stresses the importance of strategic planning on the state level in his study. He also shows that, performance data and information system are significant in strategic planning in public organizations, in addition to using strategic analysis to define the points of strength and weakness, opportunities and threats, as well as setting the suitable plans to ensure the development and achievement

of future goals in the organization. GHanaem and Al Nabedh (2016) also stress that, strategic planning includes the environmental analysis, vision, and goals besides follow up.

Strategic planning in public organizations plays a critical role in the crises. In that regard, Jimenez's study (2014) points out that, strategic planning promotes organizational flexibility in financial crises, improves the organizational capabilities in setting the most efficient objectives as for defining the suitable performance to rationalize the budgets and reduce the financial resources. The study also highlights that, strategic planning helps the organizations cope with the emergent circumstances.

There is a correlation between strategic planning and institutional creation. This correlation stresses building the bases and objectives of organizational creation, and modifying the organizational environment through strategic planning practices to be creative in terms of performance, services and final outputs of the organization (Alosani et al., 2020), as well as promoting strategic administration practices (Salah el Din, 2014).

Al- Dhaafri and Alosani (2020) show that, strategic planning in public organization needs capabilities to bridge the gap between planning and implementation processes on different organizational levels. Hence, the success in strategic planning is due to the practices of excellence in organizational performance, the attempts to direct it to achieve the strategic objectives and the harmony between organization's performance and objectives. Moharmah (2020) emphasizes that, strategic planning affects institutional performance to be positively changed to support the efficient financial performance.

The study of Bhimavarapu, et al (2020) states that, strategic planning in public organizations suffers from some gaps in the implementation and operation processes. The study also proves that, strategic planning in public organizations should concentrate on developing the general services within the framework of the dynamism of external variables surrounding those organizations.

On the other hand, strategic planning in public organizations depends on the type of leadership as well as the dominant organizational culture and its role in enhancing the leadership in institutional performance, and developing the organization's performance and employees according to strategic objectives. It is clear that, strategic planning contributes to achieving the excellence and making sound strategic decisions (Al-Dhaafri and Alosani, 2021).

Strategic implementation in public organizations related to strategic planning practices need the measurement, evaluation, reporting, education and improvement in addition to the factors of leadership, participation, risks and projects management, along with directing strategic planning practices to bridge the implementation gaps compared with strategic planning and the stakeholders' desires, as well as the use of constant evaluation tools to discover the strategic implementation gaps (Olivier and Schwella, 2018).

The study of Mawela et al (2017) reveals that strategic planning in public organizations is a corner stone to be turned into electronic government practices. This transition requires the commitment to implementing and directing the strategic plans in accordance with the state's policies as for the general services, along with directing the strategic planning tools to achieve the development in the state's different sectors, as well as employing the strategic planning practices in terms of the early discovery of gaps of the electronic government's gaps.

Strategic planning in public organizations plays a vital role under the constant pressures they face concerning the need for developing services, improving quality, reducing costs, instilling confidence in these organization's services. The factors of strategic planning success are related to the factors of its suitability to the administrative organization, the role and practices of those responsible for implementing the strategy, and the ability to direct strategic planning to predict and achieve the organization's future within framework of definite vision (Meyer and Mamedio, 2016).

Papadimitriou's study (2014) points out that, strategic planning in public organizations relies on the existence of proper organizational procedures along with the leaders' interest in strategic planning, database employed in analyzing the points of strength and weakness, opportunities and threats related to the organization and its fields in order to achieve quality and excellence in the institutional performance, in addition to its contribution as successful method to enhance the organization's reputation towards stakeholders, especially in terms of the financial affairs (Al Genaby, 2019).

Strategic planning practices in public organizations support the role of strategic administration; activate the censorship on performance and achievement of the organization's objectives on all levels, along with setting indicators for the performance and censorship, and the harmony between organizational policies, specializations and strategic planning tendencies (Hoglund et al., 2021).

Strategic planning in public organizations needs competent leadership and vital skills in making decisions related to implementing the organization's strategy, besides the advance planning (Al Rahahalalah, 2010), defining organizational tendency, environmental analysis, identifying the issues, strategic objectives, main indicators of the performance and organizational objectives, defining operational and tactic plan strategies, carrying out strategies, evaluating the performance and implementation process (Ishak et al., 2018).

The study of Fadol et al (2015) asserts that strategic planning in public organizations are based on inclusiveness principle in planning and effective allocation of resources in accordance with the strategic objectives, along with setting discretionary indicators to discover the organization's future, and realize the effect of external variables on it.

The study of Esfahani, et al (2018) emphasizes that, the success of strategic planning in public organizations crystalizes in promoting the organizational performance, increasing the employees' satisfaction, the development of performance, the spread of organizational culture promoting the achievement of strategic objectives and strategic planning (Abdul Hafez, 2014). Khaliel' study (2010) emphasizes that, the success in strategic implementation requires the constant development of the evaluation and follow up tools, as well as creative methods for the implementation process.

Building the strategic plans in public organizations relies on the deep strategic analysis of components of organization's internal and external environment, and the extraction of features of significant strategic change plans from these variables. That affirms the existence of close relation between strategic planning and strategic and organizational change management regarding public organizations' performance (Hiziroglu et al., 2021), besides the efficiency of making vital strategic decisions (Al Abady, 2015).

Cheung and Yu (2020) point out that, strategic planning – as a process- needs reviewing the items of predicting future and conclusive management of all institutional dimensions, flexible planning, the mechanism of absorbing the effects of internal and external variables, in addition to defining the future predictions related to the organization and its different fields (Abdul Aziz, 2020), and enhancing the human resources competencies in strategic coping with internal and external environment (Al Saoud, 2012)

Financial Governance in Public Organizations

Financial governance depends on promoting technical and financial performance as financial governance practices seek to avoid the failure during the financial crises, set the recovery plans, build confidence in performance and good employment of resources to achieve financial sustainability along with preserving performance quality and achieving economic surplus (Fanelli et al., 2020), as well as activating the mechanisms of local and international criteria of censorship on financial performance and ensuring its rationalization (Abdul Ghafar and Hamad, 2016).

Huiying and Chris (2015) focus on that, financial governance rely on the institution's capabilities to apply the international criteria, enhance administrative and cultural foundations and accountability, and let the stakeholders be transparently aware of financial performance continuously as governance contributes to directing the organization's strategy, plans, policies of risks, annual budgets, activities and financial performance goals (Tohamy, 2015).

Financial governance plays a critical role to help organizations avoid the sudden financial risks through good administration, efficient censorship, reliance on the availability of data and development of the organizational structure to cope with governance, as well as the verification methods matching the institution's financial efficiency (Zammit et al., 2021).

Pellinen, et al (2018) states that, financial accountability and moral professional commitment related to financial management practices are too significant in activating financial governance, consequently, preserving financial resources and ensuring the good administration of it. He also refers to the dependence on a suitable organizational structure deepening the culture of commitment and responsibility for financial resources management. These practices are clear through the accountability, equality, decentralization and equity (Al Modef, 2019).

The study of Kamaruddin, et al (2021) highlights that, financial governance in organizations leads to promote the accountability, moral financial practices, and improve the role of social responsibility as morality and accountability are reflected on spreading confidence in audience as for the services, preparing effective frame for financial resources management. Bludhah (2012) emphasizes that, financial governance achieve sustainable development goals related to the audience confidence in overcoming poverty, imposing censorship on public finance, improving financial performance and rationalizing public expenditures.

Financial governance is a critical tool to undertake institutional reform in public organizations, strengthen the accountability methods, build financial database supporting decision making within the light of true data available to stakeholders and audience, and take significant measures to fight and curb the corruption in public organizations (Nyamori et al., 2017). Furthermore, there should be a correlation between financial governance criteria and the organization's strategy and culture (Ibrahim et al., 2015).

The study of Prowle and Harradine (2014) points out that, financial governance plays critical role regarding the austerity policy in governmental institutions to achieve rational financial management based on good direction and censorship of the financial resources, and promote institutional capabilities in making vital financial decisions, increasing the ability to overcome the sudden financial risks and get ready for it in advance, and consequently, avoiding the losses resulted from these risks.

The study of Barbera et al., (2020) strengthens the critical role of financial governance in the cases of governmental austerity and building flexibility in financial resources management. It requires that, the organizations should apply accountability methods able to detect the risks, and increase capability to absorb sudden financial shocks, in addition to making changes in financial policies, and making significant financial reduction not affecting the outputs and correlations with the audience.

Financial governance requires that, the organizations should have clear accountability methods, follow the procedures of implementing financial performance, set the criteria ensuring the sustainability of accountability and financial system in the organization, develop the administrative process, provide the accounting database, increase the institutional commitment to the best practices criteria of financial performance and data transparency and its adaptability to the state and stakeholders' policies (Ranjani and Alfred, 2016). Furthermore, financial governance is one of the important tools used in promoting economic performance competitiveness factors of the organizations, increasing the value added, and activating the role of executive and top management (Kamaruddin et al., 2021).

Mzenzi and Gaspar (2021) show that, financial governance enhances the public organizations' competitiveness by improving the performance of internal and external auditors through the principles of competitiveness and the role played by board of directors and executive officials, in addition to enhancing the organizational structure with view to promoting financial performance, activating accountability on different levels, expanding the participation in accountability, and setting the necessary plans (Stafford and Stapleton, 2021).

Xue and Niu (2019) emphasize that, transparency and accountability are necessary to activate financial governance, especially concerning the financial results and reports and disseminating them on all levels, along with the existence of administrative system ensuring the easiness of communications and information circulation. Andrades et al., (2021) adds that, the organization's different disclosure levels affect the degree of financial governance prevalence, especially electronic disclosure and publishing due to the organization's large size.

The levels of financial governance development in the organizations are defined according to levels of stakeholders and customers' satisfaction and services quality development. In addition, the good financial governance indicators contain the development and variety of censorship methods (Abdul Ghafar et al., 2016), financial performance accountability and achieving sustainable positive results, which are indicators of rational governance (Rehman and Hashim, 2020).

The creation- oriented culture plays prominent role in deepening rational financial governance, especially in the fields of financial resources management, financial reports quality, rational organizational performance adapting to governance requirements and the prevalence of organizational culture supporting accountability and transparency (Tran et al., 2021). Hence, financial governance requires the state's interest in the activation and governance of censorship systems in terms of administrative organization, transparency, accountability and responsibility according to international criteria to activate its role in strengthening moral and professional dimensions of financial performance practices in public organizations (Andon and Clune, 2021).

Therefore, leadership in organizations plays significant role in establishing financial governance principles, supporting its tendencies, influencing its capability of transparency, financial reports quality, integrity and attempts to overcome corruption (Bassem, 2019). The leadership and institutional and accountability capabilities play key role in accounting reform and preparing financial governance environment (Lmoshy and Bakhosh, 2020), consequently, financial reports quality, accountability and audience's confidence in the organization (Tran et al., 2021).

Thoa and Nhi (2021) believe that, financial governance improves financial accounting information quality promoting financial independence in public organizations, which affects financial accounting information quality (Abu Nazel, 2017). That requires the existence of accounting information systems such as, programs, equipment, information technology and chief accountant to support the availability of financial accounting information quality along with enhancing electronic financial governance practices (Ahmed et al., 2012).

Conclusions drawn from the previous studies: the researcher refers to the following conclusions within the light of reviewing the previous studies.

Conclusions Drawn from Reading and Reviewing the Previous Studies on Strategic Planning:

The Study	The Conclusions	Relevant Hypotheses
Diamina et al., 2020; Alosani et al., 2020	The impact of strategic planning on improving services and managing financial resources in the public organizations	H1-H2- H3-H4

The Study	The Conclusions	Relevant Hypotheses
(Cheung and Yu, 2020) (Kamaly & Alaya, 2020) (Hiirorglu et al., 2021)	The analysis of work environment and financial censorship	H1-H2- H3-H4
(Al Manoharan et al., 2015) (Dhaafri & Alosani, 2020) (AlSaoud, 2021)	The analysis of work environment and future goals	H1-H2- H4
(Meyer & Mamedio, 2016)	Strategic planning practices depend on prospecting the public organizations' future vision	H3
(Papadimitriou, 2014)	The analysis of work environment as practices of strategic planning, achieving the audience's interest and the organization's reputation in terms of financial censorship	H1-H2- H3-H4
(Al Ganabi et al., 2019)	Strategic planning practices depend on setting and implementing strategic goals	H4
(Hoglund et al., 2021)		
(Fadol et al., 2015)	Strategic planning contributes to defining the public organizations' visions and strategic goals	H3-H4
(Esfahani et al., 2018)		
(Cheung and Yu, 2020)	Strategic planning contributes to predicting the organizations' visions and future	H3
	Financial governance in public organizations	
(Fanelli et al., 2020)	Financial governance promotes the organization's capabilities in rationalizing the expenses	H1
(Huiying and Chris, 2015)	The dependence of the public organizations' financial governance on enhancing financial transparency	H4
(Zammit et al., 2021)	Financial governance is characterized with financial competence, promoting integrity and sustainability	H2-H3
(Pellinen et al., 2018)		
(Al Modhef, 2019)	Financial governance practices rely on accountability, financial and moral practices, and then, the factors of integrity, sustainability and financial transparency	H2-H3- H4
(kamarudin et al., 2021)		
(Nyamori et al., 2017)	Financial governance practices and its ability to make efficient financial decisions, curb corruption, and improve significant rationalization	H1-H2- H3-H4
(Prowle and Harradine, 2014)	Financial governance contributes to the efficient rationalization in the public organizations' financial resources	H1
(Barbera et al., 2020)	Financial governance avoids financial shocks and risks in managing the public organizations' resources and achieving financial sustainability	H3
(Ranjani & Alfred, 2016)	Financial governance achieves financial commitment towards the stakeholders, and then establishes trust, integrity, financial transparency	H2-H4
(Stafford & Stapleton, 2021)	Financial governance ensures the stakeholders' participation, enhancing integrity and transparency	H2-H4
(Xue & Niu, 2019)	Financial governance achieves transparency, accountability, disclosure and information circulation easily and clearly	H2-H3-H4
(Andrades et al., 2021)		
(Rehman & Hashim, 2020)	Financial governance achieves sustainability in the public organizations' resources	H3
(Tran et al., 2021)	Financial governance depends on the achievement and popularity of organizational culture supporting accountability and transparency	H2-H4
(Thao & Nhi, 2021)	Financial governance achieves financial independence that affects financial accounting information quality	H2-H4

Research Hypotheses:

Within the light of the previous studies handled by the researcher, the current study hypothesizes the following:

- 1- There is no statistically significant relationship between strategic planning practices in terms of analyzing internal work environment and activating financial governance in public organizations concerning expenses rationalization.
- 2- There is no statistically significant relationship between strategic planning practices in terms of analyzing external work environment and activating financial governance in public organizations concerning financial integrity.

- 3- There is no statistically significant relationship between strategic planning practices in terms of setting the strategic vision, and activating financial governance in public organizations in terms of the sustainability of financial resources.
- 4- There is no statistically significant relationship between strategic planning practices in terms of setting the strategic goals, and activating financial governance in public organizations in terms of financial transparency.

Research Relations Model:

The following figure represents the model of relations between dependent and non- dependent variables of the study

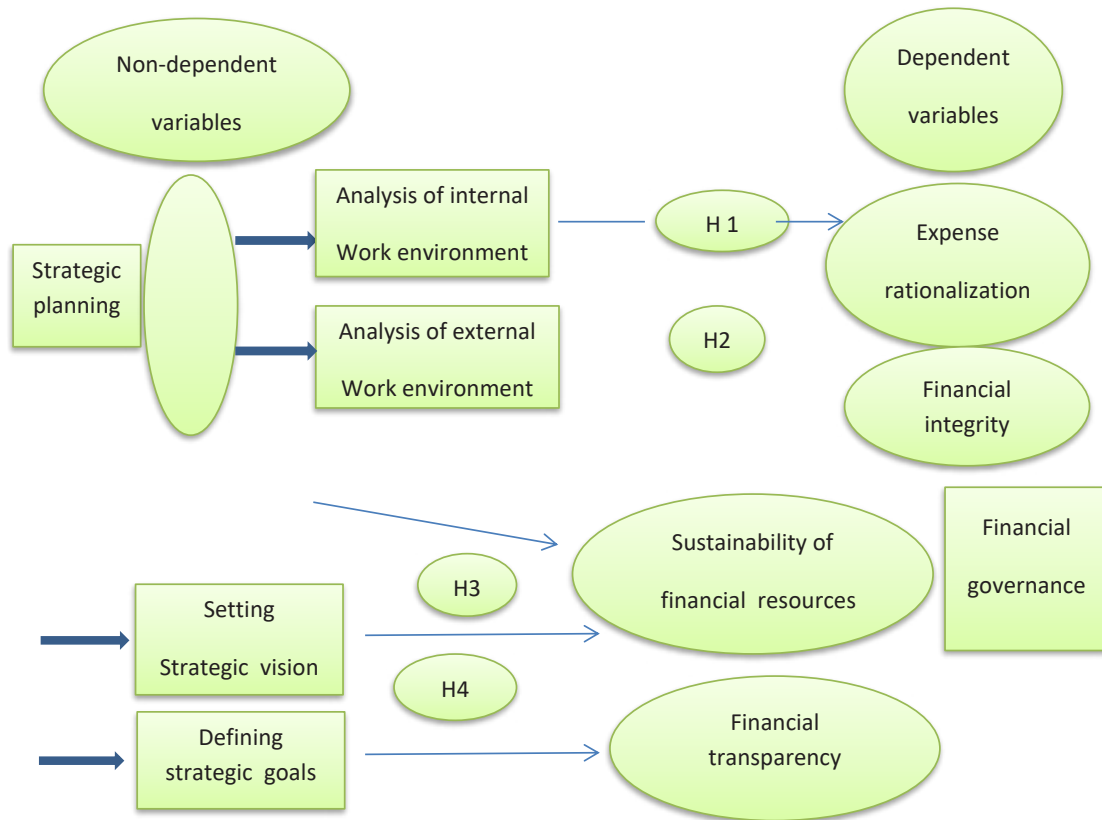


Figure (1) The Relationship between Research Model Variables, The Source is Researcher.

Conceptual and Procedural Definition of the Research Variables

Strategic Planning

Conceptual Definition: defining the organization's paths in the future using the environment analysis approaches and forecasting approaches, taking into account current and future capabilities and how to employ it to achieve future vision based on several goals along with following up the implementation of the planned goals (Hiziroglu et al., 2021).

Procedural Definition: the practical steps taken by the organization to numerate items of internal and external work environment, and identify its future results and ambitious position in a period of 3-5 years or more, along with harnessing organizational, financial and human resources in order to achieve these future results, and setting the periodic follow up method to evaluate these results (AL-Dhaafri and Alosani, 2021).

Financial Governance

Conceptual Definition: the criteria and bases that ensure improving financial performance, financial resources sustainability on short and long term in the organization, leading to instill the trust in the stakeholders and the organization's results and outputs, and then preventing corruption and promoting censorship (Zammit et al., 2021).

Procedural Definition: the regulations, disciplines, procedures and laws that enable the organization to control and impose its censorship on its resources and financial performance, and spread transparency, integrity and commitment among all employees in order to instill the confidence and improve the outputs and the stakeholders' published reports quality (Stafford and Stapleton, 2021).

The researcher points to the table on the correlations between research questions, goals and hypotheses.

Table 1. The Correlations between Research Questions, Goals and Hypotheses

Research Questions		Related Goals	Correspondent Hypotheses
Main question			
Secondary question no 1		Goals no 1, 2, 3, 4, 5	H4, H3, H2, H1
Secondary question no 2			
Variables and measurements items			
Strategic planning practices			
Analysis of the internal work environment	Analysis of the external work environment	Setting strategic vision	Setting strategic goals
Financial governance			
Expenses rationalization	Financial integrity	Financial resources sustainability	Financial transparency
28-34	35-41	42-47	48-53

Research Methodology

This research relies on analytical descriptive methodology to add the theoretical and practical dimensions to the impacts of strategic planning practices on financial governance in Telecom Egypt. Research methodology depends on conducting an applied study through an exclusive sample and comprehensive survey of the organization leadership using a questionnaire (measurement tool) including axes related to the research variables. The research depends on theoretical study based on inductive approach by studying several books, periodicals, different specialized Arabic and foreign scientific sources, with aim to discussing and analyzing the previous studies related to topic of the research, and identifying the relations and mutual influence among the research components.

Applied study and analyzing the relationships among the research variables

In this regard, the applied study seeks to achieve research goals, and test the hypotheses as a questionnaire is designed and its validity and reliability are verified. The research sample is described. The correlation matrix tests, Pearson correlation test and correlation of determination (r^2) test are conducted using SPSS program. The responses to the distributed questionnaires are reviewed and verified to be turned into quantitative scales could be inserted into statistical analysis program "SPSS". Likert quinary scale is used and weight is given to all measurement levels as follows: very agree (5), agree (4), neutral (3), disagree (2), very disagree (1). Data is inserted into the program according to these weights. The measurement phrases and responses are coded with aim to measuring the correlation coefficients. The number of variables inserted in the model is "8" dependent and non- dependent variables.

Tool of the Research

Tool of the research includes a number of ingredients and phases done to reach its final shape as follows:

Designing the research tool: concerning the previous studies and developing the research tool and measurement phrases to be suitable for the study problem, goals and hypotheses, the research tool is designed as follows:

Primary data: the research tool includes primary data on the number of employees at the headquarter of Telecom Egypt. There are 112 leaders (2021-2022) who receive the questionnaires.

Axes of the research tool: they consist of 2 main axes: strategic planning axis with 4 secondary axes, and financial governance axis with 4 secondary axes. Referring to the previous studies related to strategic planning and financial governance in public organizations, sentences and phrases of the research axes are defined. Table (1) indicates to the research tool axes and measurement items related to each axis.

Table 2. the research tool axes:

Axis	Axis Title	No. of Phrases	Percentage of Axis Phrases Out of Tool Phrases
Strategic Planning			
The first	Analysis of the internal work environment	6	22.3
The second	Analysis of the external work environment	7	25.9
The third	Setting strategic vision	7	25.9
The fourth	Setting strategic goals	7	25.9
The total		27	100%
Financial Governance			
The first	Expenses rationalization	7	29.1
The second	Financial integrity	7	29.1
The third	Financial resources sustainability	5	20.9
The fourth	Financial transparency	5	20.9
The total		24	100%

Validity and Reliability of the Research Tool

Validity means the research tool's ability to measure the topic under study. In other words, to what degree the research tool is suitable to measure fixed goals set by the researcher (Sardantakos, 1998: 95). Validity is performed as follows:

Face Validity: in that regard, the data- collecting tool and phrases related to each axis are verified in terms of its relation to the research topic, to what degree the tool is suitable for the research sample, the correct order of phrases, and its validity to get right responses from the respondents. The test is done through the research sample and the research tool is evaluated by a group of specialized arbiters and experts to verify the dimensions of forms, formulation, order of phrases, and measurement phrases integrity and suitability. The modifications suggested by the arbiters are made on the research tool before distributing among the sample subjects.

Content Validity: it means to what degree the phrases represent the research variables and cover the research topic. That is verified by displaying the research tool to the research sample, and it is also initially tested. The pre- test is used according to the following equation:

Guttman's Equation =

Reliability of the Tool:

It means that, the tool gives the same results if it is used or reused under similar circumstances as it is calculated through Cronbach's alpha using SPSS as table no. 2 shows the value of each axis and total reliability of the tool.

Table 3. Cronbach's Alpha Used to Assess the Internal Consistency of the Research Tool

Axis	Axis Title	Reliability Coefficient
The first	Strategic planning	0.899
The second	Financial governance	0.878
Total reliability and the internal consistency of the tool		0.888

Type of the Used Sample:

The current study used exclusive sample method as the targeted category was the category of directors at Telecom Egypt. Hence, the researcher depended on this type of samples; especially they represented the topic of strategic planning and financial governance.

Procedures of Sampling (The Questionnaire Distribution)

The researcher followed the following procedures of sampling:

- 1- Making necessary contacts to set an appointment with the responsible officers at Telecom Egypt before distributing the questionnaire for the appointment to be suitable for the employees to answer their questions.
- 2- Heading to the directors at working stress-free times to ensure their seriousness in filling the questionnaires, especially they assume leadership positions and have several commitments.
- 3- Keeping in touch with them through e-mail or WhatsApp to answer their questions about the questionnaire and giving them enough time to fill it.
- 4- 112 questionnaires were distributed and 112 ones were received from the responsible officers in district east of Nasr City. After removing the questionnaires with incomplete answers, the number of incomplete questionnaires was 103 (92%).

Hypotheses

The first hypothesis test: this hypothesis states that "There is no statistically significant relationship between strategic planning practices in terms of analyzing internal work environment and activating financial governance in Telecom Egypt concerning expenses rationalization". To verify this hypothesis, some tests are done as shown through tables no. 4 & 5.

Results of both tables no.4& 5 show that, there is a statistically significant relationship. It is a direct correlation between applying strategic planning practices regarding the analysis of the internal work environment and financial governance in terms of the expenditure rationalization in Telecom Egypt as value of correlation coefficient (r) is 0.882. Percentage of strategic planning practices impact regarding analysis of the internal work environment on expenditure rationalization in Telecom Egypt is 77.8%. It means that, its percentage (77.8%) out of the changes in expenditure rationalization in Telecom Egypt is attributed to strategic planning practices regarding analysis of the internal work environment. It conforms to several studies (Cheung & Yu, 2020) (Kamaly &

Table 4. Pearson correlation for measuring relationship between strategic planning practices in terms of analyzing internal work environment and activating financial governance in Telecom Egypt concerning expenses rationalization

The Relation	Correlation Coefficient (r)	Significance Level	Result (Significance)
Analysis of the internal work environment and expenditures rationalization in Telecom Egypt	**0.882	**0.004	significance

** Significance at level less than (0.01)

Table 5. The simple linear regression model for defining significance level of strategic planning practices impact in terms of the internal environment analysis on financial governance concerning the expenditure rationalization in Telecom Egypt

Non-independent Variable	Rated Markers β_i	t.test		f.test		Coefficient of Determination R2
		Value	Significance Level	Value	Significance Level	
Analysis of the internal work environment	0.351	2.850	**0.004	488.615	**0.004	77.8%
	0.882	20.903	**0.004			

** Significance at level less than (0.01)

Alaya, 2020) (Hizirolu et al., 2021) which promote that, strategic planning practices in terms of internal work environment analysis contributes to activating strategic planning practices, especially concerning the analysis of dimensions and components of internal work environment in public organizations. It is worth mentioning that, internal work environment is too necessary to activate strategic planning tools, and build strategic plans for the public organizations, especially that, studies of Prowle and Harradine (2014), Fanelli et al., (2020) confirm that, financial governance depends on expenditures rationalization, requiring conducting analysis of the internal work environment continuously through strategic planning practices. Accordingly, the validity of first hypothesis is verified, H1 is accepted and H0 is rejected. That means accepting the relation between strategic planning practices concerning the analysis of internal work environment and financial governance in terms of expenditure rationalization in Telecom Egypt.

Testing the second hypothesis: this hypothesis states that "There is no statistically significant relationship between strategic planning practices in terms of analyzing external work environment and activating financial governance in public organizations concerning financial integrity"

To verify the validity/invalidity of this hypothesis, some tests are done as shown in tables 6 & 7.

Results of both tables no. 6 & 7 show that, there is a statistically significant relationship. It is a direct correlation between applying strategic planning practices regarding the analysis of external work environment and financial governance in terms of financial integrity in Telecom Egypt as value of correlation coefficient (r) is 0.796. Percentage of strategic planning practices impact regarding analysis of the external work environment on financial integrity in Telecom Egypt is 63.4%. It means that, its percentage (63.4%) out of the changes in financial integrity in Telecom Egypt is attributed to strategic planning practices regarding analysis of the external work environment. It conforms to several studies (Papadimitriou, 2014) (Al Ganaby, 2019) (Manoharan et al, 2015) which promote that, activating strategic planning tools and designing strategic plans in public organizations depend on analysis of external work environment and defining its variables and components. The studies of Zammit, et al (2021), Kamaruddin et al., (2021), Ranjani and Alfred (2016), Stafford and Stapleton (2021) stress that, dimensions of financial governance in public organizations include promoting the integrity regarding the external variables, especially in terms of the stakeholders' confidence and desires. That is related to strategic planning practices regarding the analysis of external work environment to meet the needs of integrity through the organization's strategy and financial performance.

Accordingly, the validity of second hypothesis is verified, H1 is accepted and H0 is rejected. That means accepting the relation between strategic planning practices concerning the analysis of external work environment and financial governance in terms of financial integrity in Telecom Egypt.

Table 6: Pearson correlation coefficient for measuring the relation between strategic planning practices in terms of analysis of analyzing external work environment and activating financial governance in terms of financial integrity in Telecom Egypt

The Relation	Correlation Coefficient (r)	Significance Level	Result (Significance)
Analysis of the external work environment and financial integrity	**0.796	**0.005	significance

** Significance at level less than (0.01)

Table 7. The simple linear regression model for defining significance level of strategic planning practices impact concerning analysis of the internal environment on financial governance in terms of expenditure rationalization in Telecom Egypt

Non-independent Variable	Rated Markers β_i	t.test		f.test		Coefficient of Determination R2
		Value	Significance Level	Value	Significance Level	
Analysis of the external work environment	0.766	5.350	**0.004	183.430	**0.004	63.4%
	0.794	13.620	**0.004			

** Significance at level less than (0.01)

Testing the third hypothesis: this hypothesis states that "There is no statistically significant relationship between strategic planning practices in terms of setting the strategic vision, and activating financial governance in terms of the sustainability of financial resources in Telecom Egypt"

To verify the validity/invalidity of this hypothesis, some tests are done as shown in tables 8 & 9.

Results of both tables no.8&9 show that, there is a statistically significant relationship. It is a direct correlation between applying strategic planning practices in terms of setting the strategic vision, and activating financial governance in terms of financial resources sustainability in Telecom Egypt as value of correlation coefficient (r) is 0.839.

Percentage of strategic planning practices impact in terms of setting strategic vision on financial resources sustainability in Telecom Egypt is 70.1%. It means that, its percentage (70.1%) out of the changes in financial resources sustainability in Telecom Egypt is attributed to strategic planning practices in terms of setting the strategic vision. It conforms to several studies (Meyer and Mamedio, 2016) (Esfahani et al., 2018) (Fadol et al., 2015) (Cheung and Yu, 2020) which promote that, strategic planning practices depend on setting the strategic vision, predicting the future of organization, activating and improving the performance. The studies of Zammit, et al (2021), Pellinen, et al (2018), Al Modhef (2019), Rehman and Hashim (2020) affirm that, financial governance practices rely on achieving financial resources sustainability in public organizations, along with avoiding the financial shock and risks in managing the resources of public organizations, leading to financial sustainability. That is related to setting a strategic vision through strategic planning practices as this vision provides the factors necessary for the success of financial resources sustainability in public organizations.

Accordingly, the validity of third hypothesis is verified, H1 is accepted and H0 is rejected. That means accepting the relation between strategic planning practices in terms of setting the strategic vision and financial governance in terms of financial resources sustainability in Telecom Egypt.

Testing the fourth hypothesis: this hypothesis states that "There is no statistically significant relationship between strategic planning practices in terms of setting the strategic goals, and activating financial governance in terms of financial transparency in Telecom Egypt"

To verify the validity/invalidity of this hypothesis, some tests are done as shown in tables 10 & 11.

Results of both tables no.10&11 show that, there is a statistically significant relationship. It is a direct correlation between applying strategic planning practices in terms of setting the strategic goals, and activating financial governance in terms of financial transparency in Telecom Egypt as value of correlation coefficient (r) is 0.871. Percentage of strategic planning practices impact in terms of setting strategic goals on financial transparency in Telecom Egypt is 75.9%. It means that, its percentage (75.9%) out of the changes in

Table 8. Pearson correlation coefficient for measuring the relation between strategic planning practices in terms of setting the strategic vision, and activating financial governance in terms of financial resources sustainability in Telecom Egypt

The Relation	Correlation Coefficient (r)	Significance Level	Result (Significance)
Setting the strategic vision and financial resources sustainability	**0.839	**0.007	significance

** Significance at level less than (0.01)

Table 9. The simple linear regression model for defining significance level of strategic planning practices impact in terms of setting the strategic vision on financial governance in terms of financial resources sustainability in Telecom Egypt

Non-independent Variable	Rated Markers β_i	t.test		f.test		Coefficient of determination R2
		Value	Significance Level	Value	Significance Level	
Setting the strategic vision	0.381	2.891	**0.004	401.321	**0.004	70.1%
	0.839	20.115	**0.004			

** Significance at level less than (0.01)

financial transparency in Telecom Egypt is attributed to strategic planning practices in terms of setting the strategic goals.

It conforms to several studies (Manoharan et al., 2015) (Al Dhaafri and Alosani, 2020) (Fadol et al., 2015) (Hoglund et al., 2021) (Esfahani et al., 2018) which promote that, strategic planning practices in terms of setting strategic goals contribute to improving performance of the organization, and providing clear indicators about achieving the goals. The studies of Kamaruddin et al (2021), Huiying and Chris (2015), Stafford and Stapleton (2021), Tran et al., (2021) affirm that, financial governance requires the disclosure of results and financial performance indicators related to certain goals that can be formulated through defining the strategic goals and strategic planning practices of the organization as performance indicators results point out the transparency of financial performance and financial governance practices.

Accordingly, the validity of fourth hypothesis is verified, H1 is accepted and H0 is rejected. That means accepting the relation between strategic planning practices in terms of setting the strategic goals and financial governance in terms of financial transparency in Telecom Egypt.

Pearson Correlation Matrix of the Research Variables

To verify the natural distribution of data, the relation between the study variables is tested using Pearson correlation as shown in table no.12 as results refer to different correlations and significance level at 0.0.

Table no.12 reveals the correlation between analysis of the internal work environment and expenditures rationalization with value at 0.882, this is a high correlation value.

Table 12. Pearson Correlation Matrix of the Research Variables

	Analysis of Internal Environment	Analysis of External Environment	Strategic Vision	Setting Strategic Goals	Expenditures Rationalization	Financial Integrity	Financial Resources Sustainability	Financial Transparency
Analysis of internal environment								
Analysis of external environment								
Strategic vision								
Setting strategic goals								
Expenditures rationalization	**0.882							
Financial integrity		**0.796						
Financial resources sustainability			**0.839					
Financial transparency				**0.871				

** Significance at level less than (0.01)

The table shows the correlation between analysis of the external work environment and financial integrity with value at 0.796, and the correlation between strategic vision and financial resources sustainability

Table 10. Pearson correlation coefficient for measuring the relation between strategic planning practices in terms of setting the strategic goals, and activating financial governance in terms of financial transparency in Telecom Egypt

The Relation	Correlation Coefficient (r)	Significance Level	Result (Significance)
Setting the strategic vision and financial transparency	**0.871	**0.003	significance

** Significance at level less than (0.01)

Table 11. The simple linear regression model for defining significance level of strategic planning practices impact in terms of setting the strategic goals on financial governance in terms of financial transparency in Telecom Egypt

Non-independent Variable	Rated Markers β_i	t.test		f.test		Coefficient of Determination R2
		Value	Significance Level	Value	Significance Level	
Setting the strategic goals	0.336 0.876	2.761 20.891	**0.006 **0.006	406.256	**0.004	75.9%

** Significance at level less than (0.01)

ity with value at 0.839, and lastly, the correlation between setting strategic goals and financial sustainability with value at 0.87. That indicates to the existence of a relation among the study variables.

Results and Recommendations

Study Results

By reviewing, analyzing and studying the study hypotheses, it is shown that, there are significant conclusions related to the main goal of research aiming to define strategic planning practices and its impact on activating financial governance in public organizations, an applied study on Telecom, Egypt. The most important conclusions of the research are:

- There is a strong relationship between strategic planning practices regarding the analysis of the internal work environment and financial governance in terms of the expenditure rationalization. It is shown that, the practices of analysis of the internal work environment explain 77.8% of financial governance related to expenditure rationalization. There are not any significant differences concerning the importance of applying strategic planning practices regarding the analysis of the internal work environment and financial governance in terms of the expenditure rationalization in Telecom Egypt.
- The practices of analysis of the internal work environment contribute to defining the factors affecting the performance of organization and employees, along with adapting and improving the work environment, monitoring the internal capabilities that serve the organization's strategy. That affects positively expenditures rationalization and financial governance in terms of meeting the criteria and procedures supporting expenditures rationalization, and then, defining the fields of expenditures rationalization, and directing the organizational units, performance and work environment without harming the outputs.
- The current study results point out that, there is a strong relationship between strategic planning practices regarding the analysis of the external work environment and financial governance in terms of financial integrity, especially that, the practices of analysis of the external work environment explain 63.4% of financial governance related to financial integrity. There are not any significant differences concerning the importance of applying strategic planning practices regarding the analysis of the external work environment and financial governance in terms of the financial integrity in Telecom Egypt.
- The results clarify that, the practices of analysis of the external work environment could monitor the external variables effects, define the suitable solutions, and prepare database related to it. It is shown that, these steps are suitable for financial governance in terms of financial integrity that requires the clarity, disclosure, equality and adaptation to the variables and demands of external environment, stakeholders and audience.
- The results reveal that, there is a strong relationship between strategic planning practices in terms of setting the strategic vision, and financial governance in terms of financial resources sustainability. It is shown that, the practices of setting the strategic vision explain 70.1% of financial governance related to financial resources sustainability. There are not any significant differences concerning the importance of applying strategic planning practices in terms of setting the strategic vision and financial governance concerning financial resources sustainability in Telecom Egypt.
- The results point out that, the practices of setting the strategic vision contribute to defining the future of organization and motivating the participation in that step. It is shown that, the factors contributing in building strategic vision are related to financial resources sustainability and activating financial governance in terms of the good use, increasing the value added, achieving the required

financial results, the multiplicity of resources, and the increase of economic feasibility of financial performance.

- There is a strong relationship between strategic planning practices in terms of setting the strategic goals, and financial governance in terms of financial transparency. It is shown that, the practices of setting the strategic vision explain 75.9% of financial governance related to financial transparency. There are not any significant differences concerning the importance of applying strategic planning practices in terms of setting the strategic goals and financial governance concerning financial integrity in Telecom Egypt as announcing the goals promotes financial transparency.
- Strategic planning practices in terms of setting the strategic goals depend on defining the goals, measurement methods, performance results and indicators, levels of implementation, corrective actions, aspects of development, and allocation of necessary financial resources. These steps promote financial transparency based on announcing its financial results according to formal laws and regulations, publishing, the electronic availability and easy access to information according to the strategic goals that serve and conform to financial transparency

Recommendations of the Study

Within the light of the current study results, questions and goals, the researcher suggests the following recommendations:

- 1- Telecom Egypt should draw up a strategy based on strategic planning practices with their four main dimensions conforming to financial governance practices with their four main dimensions.
- 2- The organization should promote the strategic planning procedures based on defining and analyzing the dimensions and components of internal work environment, and its development, leading to promote expenditure rationalization especially that, this rationalization relies on human, financial and organizational internal factors.
- 3- The organization should identify financial governance factors related to expenditures rationalization in terms of criteria and procedures -supported rationalization, and accordingly, directing the organizational units, performance and work environment.
- 4- The organization should enhance strategic planning procedures based on analyzing components and dimensions of external work environment, defining and documenting its effective variables, and suggesting the necessary mechanisms to handle them. That promotes financial performance integrity largely related to the external environment and censorship systems.
- 5- The organization should activate financial governance and integrity through clarity, disclosure, equality and adaptation to variables and requirements of the external environment, stakeholders and audience in external work environment.
- 6- It is necessary to set a strategic vision and practices activating the role of this vision by motivating the participation in building, following and evaluating it as well as its obstacles in a way suitable for directing financial resources, ensuring its sustainability, maximizing its outputs, value added and financial employment.
- 7- Directing the strategic vision in favor of financial governance in the fields of financial sustainability in terms of achieving the required financial results, diversifying the resources, and increasing economic feasibility of financial performance.
- 8- The organization's strategic goals are set according to methods measuring indicators and results of the implementation levels, corrective actions, aspects and development, and the allocation of necessary financial resources. All of these promote financial transparency.

- 9- Setting financial governance criteria promoting financial transparency in terms of announcing its financial results according to formal laws and regulations, publishing, the electronic availability and easy access to information according to the strategic goals that serve and conform to financial transparency.
- 10- In figure no.2, the researcher demonstrates the mechanism of building suggested applied plan with aim to direct strategic planning practices for activating financial governance in Telecom Egypt.

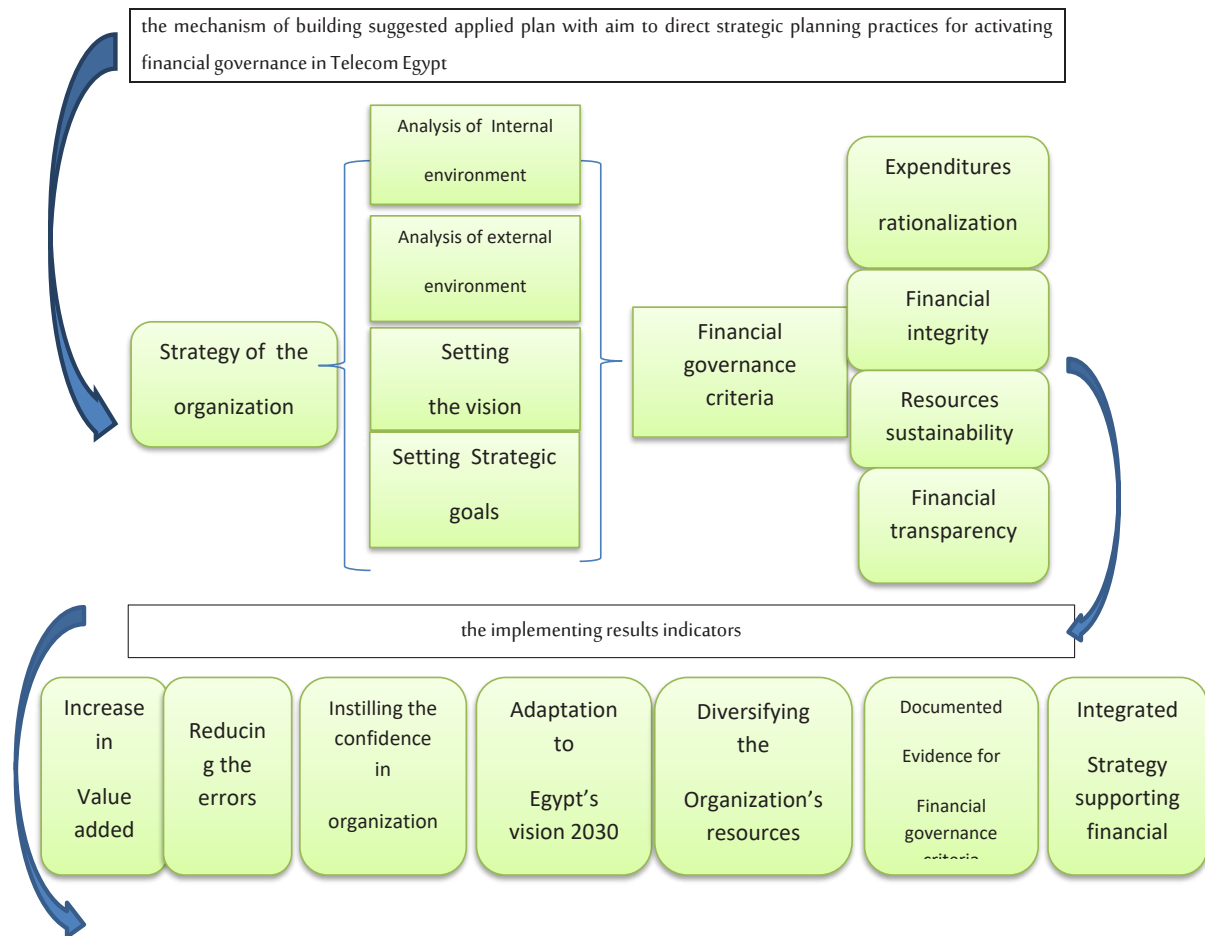


Figure (2) the Applied Plan Suggested by the Researcher

The Future Suggested Research Trends

To enrich the future research trends in both fields of strategic planning practices and financial governance in public organizations that require more research efforts to enhance the Arabic literature and suitable applications with view to achieve specific leap in this organization's performance, the researcher suggests directing these efforts as follows:

- 1- The impact of strategic quadrilateral analysis practices as a tool for planning on the digital financial governance practices in public organizations.
- 2- Strategic planning for managing the crises in public organizations and its impact on promoting financial resources sustainability as a trend of governance.
- 3- Evaluating the capabilities and skills of strategic planning according to the balanced performance card in the organizations' leadership and its impact on promoting financial governance.

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استمارة الاستقصاء

فيما يلي مجموعة من العبارات ... من فضلك حدد رأيك تجاهها وذلك من خلال وضع علامة (√) أمام واحدة فقط من الإجابات الخمسة أمام كل عبارة وبالصورة التي تعبر وتتوافق مع رأيك الشخص.

م	العبارات	موافق جداً	موافق	موافق إلى حد ما	غير موافق	غير موافق على الإطلاق
ممارسات التخطيط الاستراتيجي بالهيئة						
تحليل بيئة العمل الداخلية						
1	تقوم الهيئة بتحليل دوري لبيئة العمل الداخلية المتعلقة بمكونات الهيكل التنظيمي					
2	تحدد الهيئة العناصر الداخلية المؤثرة على أداء الوحدات الإدارية					
3	تعمل الهيئة على تحليل وتحديد العوامل المؤثرة على أداء الموظفين					
4	تقوم الهيئة بدراسة وتحليل الإمكانيات والتجهيزات اللازمة لبيئة العمل الداخلية					
5	تعمل الهيئة على التخطيط وفق نتائج تحليل بيئة العمل لتحسينها وفق ما ينسجم مع أهداف الهيئة واستراتيجيتها					
6	ترصد الهيئة وتوثق كل العوامل المؤثرة على بيئة العمل الداخلية وحلها					
تحليل بيئة العمل الخارجية						
7	ترصد الهيئة المتغيرات في البيئة الخارجية وتحدد تأثيرها عليها					
8	تعمل الهيئة على وضع حلول لمواجهة تلك المتغيرات					
9	تعمل الهيئة على الاستفادة من المتغيرات الخارجية في تطوير خدماتها					
10	توظف الهيئة ابعاد المتغيرات في البيئة الخارجية في اهدافها					
11	تخصص الهيئة الإمكانيات والموارد اللازمة للتعامل مع ابعاد تحليل البيئة الخارجية					
12	تقوم الهيئة بشكل دوري بالتعرف على ابعاد بيئة العمل الخارجية					
13	لدى الهيئة قواعد بيانات موثقة عن مصادر متغيرات البيئة الخارجية					
وضع الرؤية الاستراتيجية						
14	لدى الهيئة رؤية استراتيجية واضحة					
15	تسخر الهيئة كافة الإمكانيات على تحقيق الرؤية الاستراتيجية					
16	تتيح الهيئة الفرصة للعاملين في وضع الرؤية الاستراتيجية					
17	تسمح الهيئة لأصحاب المصالح بالمشاركة فيوضع رؤيتها الاستراتيجية					
18	تعمل الهيئة على تطوير رؤيتها الاستراتيجية وفق المستجدات					
19	لدى الهيئة مؤشرات قياس واضحة لرؤيتها الاستراتيجية					
20	تتابع الهيئة مدى التقدم في احراز رؤيتها الاستراتيجية					
تحديد الأهداف الاستراتيجية						
21	تضع الهيئة اهداف استراتيجية محددة					
22	تحدد الهيئة مؤشرات قياس للأهداف الاستراتيجية					
23	تتابع الهيئة مدى التقدم بشكل دوري للأهداف الاستراتيجية					
24	لدى الهيئة أساليب واضحة لمتابعة الأهداف والمسئول عنها					
25	تتخذ الهيئة إجراءات تصحيحية في ضوء تقييم الاهداف					
26	تعلم الهيئة على تطوير أهدافها الاستراتيجية في ضوء المستجدات					
27	تخصص الهيئة الإمكانيات الوارد اللازمة لتحقيق الأهداف الاستراتيجية					
الحوكمة المالية						
ترشيد النفقات						
28	تحدد الهيئة معايير وضوابط للأنفاق المالي					
29	لدى الهيئة إجراءات تنظيمية واضحة لترشيد النفقات					
30	تلتزم الهيئة بالتعليمات الحكومية الصادرة لترشيد النفقات					
31	ترشد الهيئة النفقات دون الاخلال من مستوى مخرجاتها					

م	العبارات	موافق جداً	موافق إلى حد ما	غير موافق	غير موافق على الإطلاق
32	تحدد الهيئة مجالات ترشيد النفقات لديها				
33	تهتم الهيئة بمتابعة تأثير ترشيد النفقات على الأداء التنظيمي				
34	تحدد الهيئة الوحدات التنظيمية المسؤولة عن ترشيد النفقات				
التزاهة المالية					
35	تعمل الهيئة على تعزيز الحيادية في الأداء المالي				
36	تتيح الهيئة المساواة والوضوح في الممارسات المالية				
37	تلتزم الهيئة بتطبيق كافة القواعد العامة في تنفيذ الميزانيات				
38	تلتزم الهيئة بكافة السجلات المالية الرسمية				
39	تحتفظ الهيئة بالسجلات المالية وتوثقها				
40	تطبق الهيئة كافة القوانين المالية الملزمة				
41	تحرص الهيئة على تطبيق معايير تضمن المساواة المالية مع الموردين				
استدامة الموارد المالية					
42	تحرص الهيئة على حسن استخدام مواردها المالية				
43	تقوم الهيئة بقياس القيمة المضافة من توظيف مواردها المالية				
44	توجه الهيئة مواردها المالية بشكل يزيد من تحقيق الأهداف ونتائج الأداء المالي والمؤسسي				
45	تطور الهيئة من قدراتها في مجال تنوع مواردها المالية				
47	لدى الهيئة خطة واضحة لاستدامة مواردها المالية				
الشفافية المالية					
49	تعلن الهيئة باستمرار عن نتائج أعمالها المالية وفق اللوائح والقوانين الرسمية				
50	تنشر الهيئة تقاريرها الرسمية عبر الصحف والاعلام				
51	تتيح الهيئة تقاريرها المالية للاطلاع عليها عبر موقعها الإلكتروني				
52	تتواصل الهيئة مع أصحاب المصالح لإمدادهم بالتقارير المالية الدورية				
53	هناك سهولة لدى الهيئة في الحصول على المعلومات المالية				

ما هي انطباعاتكم ومقترحاتكم عن طبيعة ممارسات التخطيط الاستراتيجي بالهيئة؟

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ما هي انطباعاتكم ومقترحاتكم عن طبيعة معايير الحوكمة المالية بالهيئة؟

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