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THE IMPACTS OF STRATEGIC MANAGEMENT IN THE MAJOR CHARITIES IN GAZA STRIP ON THE TRANSPARENCY AND RELIEF OF THOSE AFFECTED IN TIMES OF CRISIS

GAZZE ŞERİDİ'NDEKİ BÜYÜK YARDIM DERNEKLERİNDE UYGULANAN STRATEJİK YÖNETİMİN KRİZ ZAMANLARINDAKİ MAĞDURLARA YARDIM VE ŞEFFAFLIĞI ÜZERİNE ETKİLERİ

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ABSTRACT

The purpose of this study is to evaluate the impact of strategic management in the major charities in the Gaza Strip on the transparency and relief of those affected in times of crisis. To achieve this objective, the descriptive analytical method was used by reviewing the theoretical literature and previous studies and conducting statistical analysis on the data related to the study variables available in the National Program for Charities Performance Indicators in Gaza Strip for 2016, which refer to 183 major charities in Gaza Strip, through a joint team of the program and the charities and a questionnaire based on the official documents of charities. The study reached several results, the most important of which are: The strategic management in charities in the Gaza Strip still at its beginnings at 45% while the transparency was 59% and the relief department was 53.75%. There is a statistically significant positive correlation between strategic management and relief, strategic management and transparency as well as between relief and transparency. In addition, 53.7% of changes in strategic management could be interpreted through transparency and relief. It was noted that there were differences between the means of the study fields, due to the organizational characteristics of charities.

Key words: Strategic management, transparency, relief, crisis management, charities.

ÖZET

Bu çalışma, Gazze Şeridi'ndeki büyük yardım derneklerinde stratejik yönetimin kriz zamanlarında mağdurlara yardım ve şeffaflık üzerindeki etkisini değerlendirmeyi amaçlamıştır. Bu amaca ulaşmak için teorik literatür ve önceki çalışmaların gözden geçirilmesiyle tanımlayıcı analitik yöntem kullanılmıştır. "2016 yılı Gazze Şeridi'ndeki Yardım Derneklerinin Performans Göstergeleri Milli Programı"ndaki mevcut çalışma değişkenlerine ilişkin açıklamalar üzerinde istatistiksel analizler yapılmıştır. Bu milli programda ise ortak bir ekip tarafından resmi dernek belgelerine dayanan bir anket aracılığıyla bilgileri toplanan Gazze Şeridi'ndeki 183 büyük dernek ele alınmıştır. Çalışma sonucunda şu bilgilere ulaşılmıştır; Gazze Şeridi'ndeki yardım derneklerinde stratejik yönetimin, gelişmenin başlarında % 45, şeffaflık % 59, yardım yönetimi % 53,75 ve kriz zamanlarında bundan biraz daha iyi olduğu kabul edilmektedir. Stratejik yönetim ile yardım yönetimi arasında ve stratejik yönetim ile şeffaflık arasında, aynı zamanda yardım ve şeffaflık arasında istatistiksel olarak olumlu bir ilişki vardır. Ayrıca, stratejik yönetimdeki değişikliklerin % 53,7' si şeffaflık ve yardımlar yoluyla açıklanabilir. Çalışma alanlarının ortalamaları arasındaki farklar derneklerin örgütsel özelliklerine bağlı olarak gözlenmiştir.

Anahtar Kelimeler: Stratejik yönetim, şeffaflık, yardım, kriz yönetimi, yardım dernekleri.

1. INTRODUCTION

In the twenty-first century, organizations face dramatic and dynamic challenges where the world has become a smaller geographical area due to information, communication, technological development and knowledge revolution. These developments drive organizations to face many successive crises that threaten their survival and continuity (Aljuhmani, 2017: 50). In addition, the rapid changes taking place today within organizations in general and charities in particular increase uncertainty about how to meet new challenges and achieve the desired results (Grau, 2003: 1).

This situation is further complicated in the Middle East because of the dynamic changes resulting from the explosive conflicts in addition to the role played by the Israeli Occupation in undermining the state of stability and the imposition of the siege on the Palestinian citizen, especially in Gaza Strip. Charities have played an important role in providing basic human needs there, but they are still operating in a dynamic environment that is not clear and undergoing rapid and major changes (Masri, 2014: 59). Furthermore, there is a claim from the Palestinian society for these charities to provide more transparency in providing their services to citizens, to ensure fair and equitable investment of the resources of these charities in the service of citizens (Alaloul, 2011: 20).

This has led to the need for an administrative vision based on a clear philosophy that contributes to increasing the effectiveness of these charities, in order to meet contemporary challenges, achieve interaction between the society and its environment, analyze the problems facing these charities, and ensure continuity of service delivery and survival of these charities. Therefore, the role of strategic management has emerged in its ability to interact with environmental factors to create a clear vision of the organization's future to ensure its survival, access to its position and achievement of its objectives and support its capacity to research and address future uncertainties (Al-Buqami, 2016: 1). Therefore, this study aims to evaluate the impact of strategic management in the major charities in Gaza Strip on the transparency and relief of those affected in times of crisis. Measurement is done by reviewing the theoretical literature and previous studies and making use of the data available at the National Program for Charities Performance Indicators in studying the impact of variables on each other.

2. LITERATURE REVIEW**2.1. Strategic Management**

The strategic management is one of the most important issues in administrative and contemporary thought, for its attention to: the decisions related to the allocation of resources, building relations with the external and internal environment in the long term. The origin of strategic management was linked to the Strategy word from the Greek word "Strategos" meaning the General (Army Commander), where the general has the ability to understand the circumstances of the battle and choose the most appropriate way, to achieve goals on time (Morocco, 2004: 218). The term emerged in modern times in the mid-1980s which characterized by an increasing rate of competition, increased pressure on

innovation and increased customer orientation to achieve a strategy that would represent a competitive advantage for the organization (Rehor, 2014: 3056).

A number of researchers addressed strategic management with several definitions. (Yassin, 2010: 3) defined it as a system of integrated processes related to the analysis of the internal and external environment, the formulation of an appropriate strategy, the application and evaluation of it in line with the analysis of the impact of important variables on them, to achieve the strategic advantage of the organization and maximize its achievement in various activities. (Morocco, 2004: 220) defined it as: to visualize the independent vision, to chart its mission and to define its long-term goal, and to the expected relationships between it and its environment, thus contributing to the statement of opportunities and the threats surrounding them and their strengths and weaknesses. (Obati, 2010: 20) defined it as: the art and science of formulating, implementing and evaluating cross-functional decisions and business strategies to enable the organization to achieve its objectives. (Al-Buqami, 2016: 4) defined it as a set of administrative processes that determine the long-term performance of the organization, during working to face the challenges surrounding the organization, to utilize the opportunities available and identify the weaknesses to be corrected in order to achieve the desired goals.

According to these definitions, we note that the difference in some of these definitions is in line with the researcher's view of the strategic management role in analyzing the internal and external environment of the organization or focusing on strategy formulation, decision planning, and implementation, or its role in imagination the organization's future to achieve competitive advantage. Therefore, strategic management can be defined as an administrative methodology that defines the long-term performance of the organization and makes the necessary decisions and practices through an effective investment of the organization's environment to achieve its competitive advantage.

There were many views of the researchers in characterizing the processes of strategic management. (Morsi, 2003: 94) summarized these processes in two points: preparing the strategy and implementing the strategy. (Algaliby and Idris, 2007: 49) and (Hammoud, 2010: 156) consider that they consist of strategy formulation, strategy implementation, strategic evaluation or review. While (Akheli, 2005: 20) and (Wheelen and Hunger, 2012: 14) consider they consist of environmental analysis, strategy formulation, strategy implementation, strategy evaluation, and strategic control. From the processes determined by the researchers, the researcher finds that there is almost agreement on three main processes of the strategic management are: strategy formulation, strategy implementation and strategy evaluation. These processes need to be more detailed to highlight the stage of environmental analysis, so the strategic management processes as shown in Figure (1) can be divided into the following:

Strategic analysis: An analysis of the external factors of the organization to identify opportunities and threats, as well as an analysis of the internal factors to identify the strengths and weaknesses, in order to determine the organization's actual directions and best ways to access them. There are several methods of strategic analysis, including (SWOT).

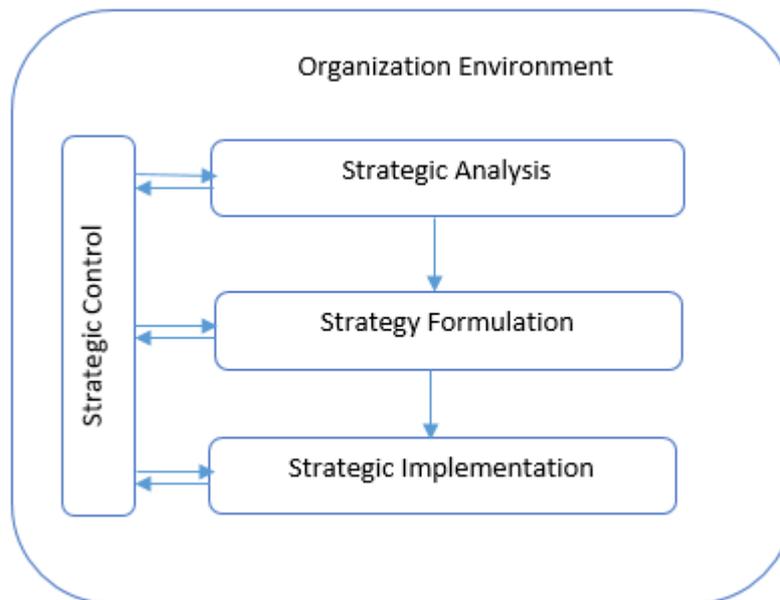
Strategy formulation: to identify the results that the organization wants to reach and the ways in which it leads, taking into consideration the current and future environment variables. Strategic formulation includes the vision, mission, values, goals, and objectives that the organization seeks to reach. As well as strategic alternatives generation and the most appropriate alternatives selection, whether at the level of the organization, at the level of functional units or at the level of business units. (Awad, 2012: 214).

Strategic implementation: is the process of developing the strategic plan for implementation through the necessary procedures adoption to facilitate the application on the ground in accordance with environmental conditions.

Strategic control: It is an organized process to ensure that the organization's operations are proceeding as planned, which includes predicting and detecting deviations, reviewing the

environmental conditions and correcting the path towards achieving the desired results (Hammoud, 2010: 156).

Figure 1. Strategic management processes



2.2. Crisis Management

The crisis management field is one of the modern administrative fields that have become known in the business world (Dawood, 2018: 33). The crisis also has become a major feature of modern organizations in this dynamic environment, which threatens the continuity of organization and the ability to continue to providing services.

The crisis puts the reputation of organizations in society at stake, If they are unable to deal with crises through effective management of different stages of the crisis either before, during or after the crisis (Abu Amuna, 2017: 28). The crisis is specific events that are unpredictable and outside the current procedures of the organization and which lead to a high level of unreliability and threaten goals achievement (Lucero et al., 2009: 236). The concept of crisis differs from other related concepts as follows (Jalal, 2016; David, 2018: 33):

Incident: sudden and unpredictable, occurs and ends quickly unless there are other factors that drive it to continue.

Problem: creating a situation that is often undesirable and requires research, analysis, and interpretation. It can be said that every crisis is caused by a problem whereas not every problem leads to a crisis.

Conflict: Many crises are essentially a conflict between two parties, but the conflict has not the same effect as the crisis, conflict is clear and.

Disaster: a large and destructive accident, either natural, man-made, or a combination of nature and man, resulting in severe damage and loss of life and property. The crisis may be a real cause of the disaster, but disaster is not the crisis.

The organization's ability to coordinate crisis management is a key element of good governance, as it tests the organization's ability to provide timely and appropriate calling services to protect their clients, partners and their presence in addition to mitigate the impact of disasters. In order to overcome the impact of a crisis successfully, the organization must be equipped with appropriate tools and have proper planning in terms of communication, coordination and implementation (Camillo, 2015: 38). Crisis management is more difficult to manage in unstable environments such as the Palestinian

environment in Gaza Strip, which is beset by ongoing siege and many crises, this put additional pressure on charities and humanitarian institutions to deal with such crises.

Crisis management in such a volatile environment is very difficult and without using multiple methods to deal with crises, and passing through well-planned phases of its management will be a disaster (Abu Amuna, 2017: 30). Researchers have classified crisis management stages in more than one way: (Al-Shaalan, 2006: 34-43) classified the crisis management into the stage of mitigation and preparation, the stage of confrontation, and the stage of restoration. (Augustine, 1995: 147-158) showed that the phases of crisis management are: crisis prevention, crisis management, crisis management and the recognition of its existence, crisis containing, benefiting from the crisis, crisis resolution. (Sikk, 2012: 49-50) classified it to the stage of crisis avoidance, the stage of preparedness and prevention, the stage of pushing the crisis forward and the stage of decision-making. While (Jadidi, 2006;48-51) and (Hamlawi, 1995: 61) believe that most of the crises pass through five basic stages, which match the opinion of the researcher because of the clarity and non-overlapping stages, as follows:

Detection of warning signals: The crises usually send before they occur a series of early warning signals or symptoms that predict the possibility of occurrence.

Preparedness and prevention: The institution must have enough preparedness, plans, and methods for crisis prevention.

Containment or reduction of damage: It includes the preparation of means to reduce damage and prevent it from spreading and worsening.

Recovery activity: include the implementation of tested programs that have been tested and attempt to recover lost assets.

Learning: a reassessment of what has been done in the past.

At present, crisis management is an essential part of the strategic management, because crisis management is necessary to ensure the stability and continued success of any institution. It serves as a strategic objective for the organization in the process of creating short- and long-term interests (Koushafard, 2013: 1). It is noted that there are similarities between crisis management stages and strategic management phases as described below (Ritchie, 2004: 673) (Aljuhmani et al., 2017: 53-54):

Detection of warning signals: (consistent with the strategic analysis in strategic management) to identify and assess internal and external threats that may threaten the sustainability of an organization.

Preparedness and prevention: (consistent with strategy formulation in strategic management) in terms of integrating crisis management plans with general work plans.

Containment or reduction of damage and recovery: (consistent with the implementation of the strategy in strategic management) to reduce losses and the impact of threats.

Learning: (consistent with strategic control in strategic management) to conduct a review of lessons learned from the stages of strategic management implementation and to use them in future plans and events.

2.3. Relief

Relief operation is one of the crisis and disaster response operations undertaken by charities and humanitarian institutions. Some areas of conflict are experiencing non-stop relief and may sometimes stop when a post-conflict or disaster situation is achieved. Once donors stop food and health assistance and other forms of support, conflicts are renewed and more disasters occur and donors return to aid. The result is long-term use of short-term means (Koddenbrock and Büttner, 2018: 117).

This is largely the case for humanitarian action in Gaza Strip as a result of the Israeli Occupation and the suffocating siege imposed on Gaza Strip, which has recorded tragic global humanitarian figures: 65% poverty, 95% water pollution, 80% power outage, 71% of the refugee population (GDD, 2017: 6). Therefore, relief has gained great importance in international institutions. (UNISDR, 2009) defined relief or humanitarian as a response providing assistance or intervention during or immediately after a disaster to maintain life and meet the basic needs of those affected. Relief can be immediate for short-term, or long-term. National Program for Charities Performance Indicators (CPI, 2013: 33) defined relief as a response to the needs of those affected by the crisis or disaster at the appropriate speed.

Relief is an important stage in humanitarian interventions and preparedness for disaster and crisis during and immediately after a disaster or crisis and restoration of pre-disaster or crisis situations and sustainable development where development and human life cannot begin immediately. Relief and humanitarian interventions are working to prepare for the restoration of pre-disaster or crisis situations and are limited to the provision of emergency and basic needs for life (Alaloul, 2012;83). In order for effective relief operation in objectives achievement, the National Program for Charities Performance Indicators has developed indicators to assess them which must be consistent with the logic of crisis management (CPI, 2013: 33). These indicators will be adopted for the purposes of this research because they reflect a collective experience in measuring and evaluating relief in charities in Gaza Strip:

Early warning signal detection phase: the charities have a system for monitoring crisis or disaster indicators in coordination with the relevant bodies.

Preparedness and prevention phase: the charities have an emergency response plan with a specific budget.

Damage containment phase: the necessary relief is provided to the affected persons as quickly and efficiently as possible.

Recovery phase: normal activities and programs of the charities are restored after the crisis or disaster is over.

Learning phase: valuable lessons learned from past relief experiences in times of crisis or disaster are incorporated into future plans.

2.4. Transparency

Transparency is an important pillar of good governance in profitable and non-profit business organizations because it clearly and openly relates to objectives, regulations, procedures and the free flow of information both within the organization and to its external audience (CPI, 2013: 23). Transparency is concerned with the need to clarify the relationship with the public, regarding the procedures for providing services and to inform the public about the general policies followed. In other words, reducing undeclared or confidential policies and procedures that the public does not clearly contribute to them (Aman, 2013: 11).

Transparency is one of the preventive measures against corruption, and its presence will contribute to activate the role of the accountability and liability. So if it does not exist, it will be difficult for the relevant bodies to hold accountable the officials for the ambiguity and lack of information (Alaloul, 2011: 20). Transparency is more important in public-owned organizations such as charities because the ownership of their resources belongs to the general public and does not belong to the founders or its members, which necessitates the disclosure of all necessary information to ensure that the resources of the association are invested fairly and correctly (Obati, 2010: 2).

A number of researchers have developed indicators of transparency in charities. (AMAN, 2013: 11) mentioned these indicators as follows: provide clear information to the public about the objectives, philosophy and programs of the charities, and how to obtain their services; providing information on

the charity's systems, budget, funding, and relationships, providing the public with an opportunity to read and, comment on. (Barghouti, 2012: 9) stated the transparency indicators as follows: providing information to members and the public, disclosing budget and financial resources, disclosing procurement and bidding procedures, and making administrative and financial systems available to the public. The National Program for Charities Performance Indicators (CPI, 2013: 23) mentioned transparency indicators as: to provide clear information to the public about the charity's objectives, to provide clear information to the public about the association's objectives, its work philosophy and programs, how to obtain its services, availability of administrative and financial systems to the public, availability of administrative and financial reports to the public, disclosing procurement procedures and tenders, announcement of funding sources. In the opinion of the researcher, the indicators addressed by the National Program for Charities Performance Indicators are comprehensive indicators and a result of cumulative experience of charities in Gaza Strip. When we talk about the situation of crises and disasters, some of these indicators are lost due to the difficulty of the situation and speed. Therefore, the Cabinet of Ministers adopted Decision No. 192 of 2014, concerning the financial affairs of charities and NGOs which provides for the mitigation of procedures in the procurement and bidding processes at emergency situations (Public Administration and Non-Governmental Organizations, 2014: 172). At the same time, the focus should continue to be on the most important indicators including providing clear information to the public about the charity's objectives, philosophy, and programs, making how to obtain its services available to the beneficiaries, disclosing sources of funding and announcement of criteria for beneficiaries and making administrative and financial systems and reports available to the public.

3. METHODOLOGY

3.1. Research Aim and Hypotheses

This study aims to identify the impact of strategic management in the major charities in the Gaza Strip on transparency and relief of those affected in times of crisis. Accordingly, the hypotheses formed in this research can be expressed as:

H1: In the charities, there is a relationship between strategic management and transparency and relief of those affected in times of crisis.

H2: In the charities, transparency and relief of those affected have a significant effect on strategic management in times of crisis.

H3: In the charities, transparency and strategic management have a significant effect on relief of those affected in times of crisis.

H4: In the charities, strategic management and relief of those affected have a significant effect on transparency in times of crisis.

H5: There are statistically significant differences between respondent's responses to the study aspects due to organizational characteristics.

Descriptive analytical approach was used by reviewing the theoretical literature and previous studies related to the subject of the study. The preliminary data provided by the National Program for Charities Performance Indicators in Gaza Strip were used for the study variables for 2016.

3.2. Research Population and Material-Method

Comprehensive survey method was used for the study population, which of the major charities in Gaza Strip. These charities subject to the National Program for Charities Performance Indicators, which reaches its total annual expenditure more than 200 thousand NIS, equivalent to approximately 56 thousand US dollars. The number of these charities was 183, and the data for the 2016 study were obtained from all these charities through the National Program for Charities Performance Indicators.

For the purposes of this study, available data on the study variables were used in the National Program for Charities Performance Indicators, which were collected for the year 2016 through a joint team

between the program and the charity based on the official documents within the charity according to an independent questionnaire. The SPSS program was used to conduct the statistical tests required for the study, the most important of which are Pearson Correlation Coefficient Test to examine the relationship between the study variables, the Linear Regression Model Equation between the study variables and the One-Way ANOVA test to study the differences between variables means due to organizational characteristics.

In Gaza Strip, the National Program for Charities Performance Indicators evaluates, classifies and arranges charities on an annual basis according to three general indicators: Institutional readiness Index against corruption, good governance Index, and development Index. This is implemented through a real partnership between the government, charities, as well as other related organizations in planning, implementation and evaluation. This reinforces a positive competition environment among charities and leads to the development of performance and enhances the confidence of the society, government, and donors. For the purpose of gradation and to increase the performance quality, the program is initially applied to charities whose expenses exceed 200,000 NIS, which amounts to about 183 out of 950 charities, and will then be applied to other charities (CPI, 2013: 33).

The program questionnaires were developed from (Al-Alaloul, 2011) model, which won the prize for the best scientific research at the level of Palestine for 2011. The program idea was discussed through interviews and workshops with the relevant bodies (the competent departments in the Ministry of Interior and the competent departments in the relevant ministries, 14 ministries, the State Audit and Administrative Control Bureau and all representative charities, 8 unions, in addition to major charities and some advisory offices). All relevant bodies welcomed the idea of the program, then it was presented to a committee of experts to arbitrate the indicators scientifically, which adopted indicators after three long workshops. Evaluation teams were then trained to conduct an actual evaluation test on a random sample of 33 charities presenting different sectors, governorates and funding volumes. The results of the testing phase were presented to the Committee of Experts and appropriate corrective action was taken. The draft program was also presented and discussed with all charities in six major workshops at all governorates of Gaza Strip. Starting in 2013, charities have been evaluated annually on the basis of these indicators (CPI, 2013: 11).

4. RESULTS

4.1. Descriptive Statistics Analysis of Organizational Characteristics

Table 1. shows that most charities work in the social field by 54.6%. This rate is normal due to the high level of poverty (65%) in Gaza Strip, which required a wider spread of social charities to reduce poverty (GDD, 2017: 6). Employees' number in 73.2% of the charities is 40 or less. This is due to the nature of the work of these charities, which depends to some extent on volunteers. The expenditures of 33.9% of charities is less than \$ 0.5 million, while expenditures of 26.2% of them exceed \$ 3 million. This reflects the difference in charity's ability to attract funding to provide services to beneficiaries.

Table 1. Analysis of Organizational Characteristics on the Frequency and Percent

Organizational Characteristics	Question	Frequency	Percent %
Field of work	Social	100	54.6%
	Environmental	4	2.2%
	Educational	6	3.3%
	Cultural	12	6.6%
	Agricultural	8	4.4%
	Youth and Sport	4	2.2%
	Health	15	8.2%
	Women Affairs	15	8.2%
	Handicapped	14	7.7%
	Union	2	1.1%
	Human Rights	3	1.6%

Number of employees	40 and less	134	73.2%
	41 - 80	22	12.0%
	81 - 120	16	8.7%
	121 and greater	11	6.0%
Annual expenses \$	500000 and less	62	33.9%
	500001 - 1000000	34	18.6%
	1000001 - 3000000	39	21.3%
	3000001 and greater	48	26.2%
Total		183	100

4.2. Descriptive Statistics Analysis of Strategic Management

According to the Table 2, the statistical mean for the whole field of “Strategic Management” equals (1.8), the weight mean equals (45.00%) and the sig. (p-value) equals (0.000) less than ($\alpha = 0.05$), which shows statistical significance and while the response level of this field is less than the neutrality degree of (2). This indicates to the strategic management weakness in charities in the Gaza Strip, by 45%. This may be due to the fact that the charities strategic management in the Gaza Strip is still emerging. This weakness is also obvious in the evaluation of the strategic performance of the General Assembly which amounted to 30.50%. This may be associated with the weak effectiveness of the General Assembly in the Board of Directors accountability (Muslim, 2011: 7). The percentage of strategic plan approved by the Board of Directors was 50.75%, while in (Al-Ashqar, 2009: 2), was 66.7%, due to the fact that the evaluation in the National Program for Charities Performance Indicators was based on the official documents and not only on the personal assessment of the respondents.

Table 2. One-Sample T test mean and P-value (sig.) of the Strategic Management Field

No.	Item (question)	Mean	Weight Mean	P-value (sig.)	Test Value (T)	Order
1.	There is a strategic plan for the charity approved by the Board of Directors.	2.03	50.75%	0.780	0.280	4
2.	There is a special budget for the charity in line with the strategic plan and approved by the Board of Directors.	1.52	38.00%	0.000	-6.267	7
3.	The strategic plan is formulated with the participation of stakeholders (beneficiaries, employees, donors, civil society organizations, the competent ministry, and the municipality).	1.68	42.00%	0.000	-4.461	5
4.	Projects, programs and activities implemented by the charity are linked to the charity's Strategic Plan.	2.45	61.25%	0.000	4.163	1
5.	There is a system for monitoring and evaluating the strategic plan approved by the Board of Directors and is actually implemented.	1.54	38.50%	0.000	-6.435	6
6.	Clear and specific indicators are identified to measure the successful implementation of activities, projects or programs in planning.	2.13	53.25%	0.145	1.462	3
7.	A periodic strategic analysis is carried out with the participation of stakeholders (beneficiaries, employees, donors, civil society organizations, competent ministry, and municipality).	1.39	34.75%	0.000	-8.988	8
8.	The strategic plan is compatible with the charity's system and its actual organizational structure.	2.26	56.50%	0.005	2.824	2
9.	The strategic performance of the charity is assessed and discussed at the General Assembly meetings.	1.22	30.50%	0.000	-16.019	9
All the items of the field		1.80	45.00%	0.000	-3.907	

(Statistical Significance at level $\alpha = 0.05$)

4.3. Descriptive Statistics Analysis of Relief

According to Table 3, the statistical mean for the whole field of “Relief” equals (2.15), the weight mean equals (53.75%) and the sig. (p-value) equals (0.000) less than ($\alpha = 0.05$), which shows statistical significance and that the response level of this field is greater than the neutrality degree of (2). This indicates to a weakness of the charities in the Gaza Strip in the right procedures implementation for the relief of those affected in times of crisis and disaster, which is consistent with (Kasrawi, 2009: 79-85) study. However, it is better than the strategic management level. This may be due to the fact that the charities are carrying out the relief operation continuously as a result of successive crises in the Gaza Strip. However, the weak ability of charities to provide their operational expenses - as reported in (Defvoir and Waterer, 2009: 40) study - reduces the possibility of attracting qualified human resources to work there. This weakens the performance of these charities in times of crisis and disaster. Moreover, The charity weakly adopts a code of conduct for the relief of those affected in times of emergency, by 38.75%. On the other hand, it is noted that the ability of charities to recover normal activity after crises and disasters were high by 80.00%. This may be attributed to the charity's ability to live with these crises and disasters and to return to carry out their normal role and activity after the crisis or disaster.

Table 3. One-Sample T test mean and P-value (sig.) of the Relief Field

No.	Item (question)	Mean	Weight Mean	P-value (sig.)	Test Value (T)	Order
1.	The charity has a system for monitoring crisis or disaster indicators in coordination with the relevant bodies.	2.58	64.50%	0.000	8.000	3
2.	The charity has an emergency response plan with a specific budget.	1.44	36.00%	0.000	-8.502	6
3.	The necessary relief is provided to those affected as quickly as possible.	2.11	52.75%	0.112	1.598	4
4.	The normal activities and programs of the charities can be recovered after the crisis or the disaster has ended at an appropriate time.	3.20	80.00%	0.000	13.521	1
5.	Lessons and conclusions are learned from past relief experiences in times of crisis or disaster and incorporated into future plans.	1.39	34.75%	0.000	-8.988	7
6.	There is a computerized and updated database of beneficiaries.	2.77	69.25%	0.000	8.390	2
7.	The charity adopts a code of conduct for the relief of those affected in times of emergency.	1.55	38.75%	0.000	-6.400	5
All the items of the field		2.15	53.75%	0.000	3.58	

(Statistical Significance at level $\alpha = 0.05$)

4.4. Descriptive Statistics Analysis of Transparency

According to the Table 4, the statistical mean for the whole field of “Transparency” equals (2.36), the weight mean equals (59.00%) and the sig. (p-value) equals (0.000) less than ($\alpha = 0.05$), which shows statistical significance and that the response level of this field is greater than the neutrality degree of (2). This indicates that the transparency level of charities in the Gaza Strip during crises and disasters is intermediate, but it is better than the level of strategic management and relief. This is in line with the study of (Costanini et al., 2011;8), which emphasized that the level of transparency does not rise to the required level. This may be attributed to the greater interest of these charities to prove transparency of their work to donors to ensure continued funding for their projects, to the governmental authorities to continue its work legally, and to the society to gain its confidence. Transparency enhanced to 78.50% with the availability of an updated brochure with the objectives, programs, and projects of the charity to the public, which is a major requirement for the definition of the charity. However, the percentage of the existence of a guide for beneficiaries that explains the mechanisms for obtaining the service was 47.50%, which may refer to the weakness of the culture

of preparation of evidence in charities and the difficulty of preparation by the employees of these charities.

Table 4: One-Sample T test mean and P-value (sig.) of the Transparency Field

No.	Item (question)	Mean	Weight Mean	P-value (sig.)	Test Value (T)	Order
1.	An updated brochure with the objectives, programs and projects of the charity is available to the public.	3.14	78.50%	0.000	14.610	1
2.	The charity has an updated website that contains an overview of the charity and publishes its daily activities.	2.72	68.00%	0.000	7.735	2
3.	There is a guide for beneficiaries that explains the mechanisms for obtaining the service.	1.90	47.50%	0.000	-1.336	8
4.	The public can easily see the administrative and financial system of the charity.	1.97	49.25%	0.000	-.521	7
5.	The public can easily see the audited annual administrative and financial reports.	2.03	50.75%	0.000	.476	6
6.	The funding sources of the charity are announced.	2.50	62.50%	0.000	5.742	3
7.	Criteria of beneficiary selection are announced.	2.23	55.75%	0.019	3.350	5
8.	There is a clear organizational structure approved by the Board of Directors.	2.42	60.50%	0.000	4.261	4
All the items of the field		2.36	59.00%	0.000	7.95	

(Statistical Significance at level $\alpha = 0.05$)

4.5. Simple Correlation Analysis Results

When the coefficient and significance of Pearson simple correlation on the relation between strategic management, transparency and relief was examined. Table 5. shows that there is a positive, statistically significant relationship between strategic management and relief [$r_{xy}=0.709$, $p<0.01$], statistically significant relationship between strategic management and transparency [$r_{xy}=0.554$, $p<0.01$] and statistically significant relationship between relief and transparency [$r_{xy}=0.544$, $p<0.01$]. Correlational statistics are used to describe the relationships between variables. On the basis of this result, “H1 hypothesis was accepted.”

Table 5. Simple Correlation Analysis Results on the Relation between Strategic Management, Transparency and Relief

		(F1)	(F2)	(F3)
Strategy (F1)	Correlation	1		
	Significance			
	N	183		
Relief (F2)	Correlation	0.709**	1	
	Significance	,000		
	N	183	183	
Transparency (F3)	Correlation	0.554**	0.544**	1
	Significance	,000	,000	
	N	183	183	183

** (Indicates Correlation Significance at $\alpha = 0.01$)

4.6. Multiple Regression Analysis Results

Multiple regression analysis is the period in which the relationship between a dependent variable and multiple independent variables explained by mathematical equality.

$$y = \beta_0 + \beta_1 x_1 + \beta_2 x_2 + \epsilon \quad (1)$$

In the equation given by (1) above, β_0 is the point at which the y axis stops at y_1 , β_1 shows slope and ϵ is the aleatory error term.

4.6.1. The Effect of Relief and Transparency on Strategy

Table (6) shows that the linear regression model equation between the Transparency and Relief (x_n) and the Strategy (y) which could be expressed as given by the following equation (2):

$$y = -0.348 + 0.267x_1 + 0.7085x_2 \quad (2)$$

Correlation Co-efficient (R) = 0.736 between Transparency and Relief and Strategy, which is high enough to say that there is a strong positive relationship between the aspects. The coefficient of determination (R^2) = 0.537, which means that 53.7% of variations in the Strategy could be interpreted by the linear relationship between the Relief, Transparency and Strategy. On the other hand, the analysis significance equals (0.000) which is much less than 0.05 meaning that this model is suitable.

According to these results and conforming to the results of simple correlation analysis, “H2 hypothesis was accepted”.

Table 6. Multiple Regression Analysis Results on the Effect of Relief and Transparency on Strategy

	Variable	β	Standard Error	Beta	t	p
	Constant	-0.348	0.155		-2.245	0.026
X1	Transparency	0.267	0.067	0.239	3.976	0.000
X2	Relief	0.708	0.074	0.578	9.622	0.000
R= 0.736		R2= 0.537		F = 106.624		p=0.000

4.6.2. The Effect of Strategy and Transparency on Relief

Table (7) shows that the linear regression model equation between the Strategy and Transparency (x_n) and the Relief (y) could be expressed as given by the following equation (3):

$$y = 0.812 + 0.480x_1 + 0.200x_2 \quad (3)$$

Correlation Co-efficient (R) = 0.732 between Strategy, Transparency and Relief, which is high enough to say that there is a strong positive relationship between the aspects. The coefficient of determination (R^2) = 0.530, which means that 53.0% of variations in the Relief could be interpreted by the linear relationship between the Strategy, Relief and Transparency. On the other hand, the analysis significance equals (0.000) which is much less than 0.05 meaning that this model is suitable.

According to these results, “H3 hypothesis was accepted”

Table 7. Multiple Regression Analysis Results on the Effect of Strategy and Transparency on Relief

	Variable	β	Standard Error	Beta	t	p
	Constant	0.812	0.114		7.107	0.000
X1	Strategy	0.480	0.050	0.587	9.622	0.000
X2	Transparency	0.200	0.056	0.219	3.591	0.000
R= 0.732		R2= 0.530		F = 103.696		p=0.000

4.6.3. The Effect of Strategy and Relief on Transparency

Table (8) shows that the linear regression model equation between the Strategy and Relief (x_n) and the Transparency (y) could be expressed as given by the following equation (4):

$$y = 1.096 + 0.303x_1 + 0.335x_2 \quad (4)$$

Correlation Co-efficient (R) = 0.594 between Strategy, Relief and Transparency, which is high enough to say that there is a positive relationship between the aspects. The coefficient of determination (R^2) = 0.346, which means that 34.6% of variations in the Transparency could be interpreted by the linear relationship between the Strategy, Relief and Transparency. On the other

hand, the analysis significance equals (0.000) which is much less than 0.05 meaning that this model is suitable. According to these results, “H4 hypothesis was accepted”.

Table 8. Multiple Regression Analysis Results on the Effect Strategy and Relief on Transparency

	Variable	β	Standard Error	Beta	t	p
	Constant	1.096	0.146		7.504	0.000
X1	Strategy	0.303	0.076	0.261	3.976	0.000
X2	Relief	0.335	0.093	0.109	3.591	0.000
R= 0.594		R2= 0.346		F = 49.141		p=0.000

4.7. Difference Analysis of the variables by Organizational Characteristics

The one-way ANOVA test was used to determine the impact of the organizational characteristics of charities (field of work, number of employees, annual expenditures) on the study fields means (strategic management, relief, transparency). Table 8, shows that the significance of all the study fields is less than the significance level ($\alpha = 0.05$). This result indicates that there are differences among answers over the study fields attributed to the organizational characteristics. The average results of the study fields were high in charities that work in human rights field (Strategic Management 2.7, Relief 2.9, Transparency 2.71), while they are low in charities that operate in the social sphere (Strategic Management 1.62, Relief 1.98, and Transparency 2.21). This may be attributed to the easy establishment of social charities from the general public, in addition to limiting the rights societies the elites who possess greater skills in developing performance only.

The average results of the study fields were the highest (Strategic Management 2.33, Relief 2.4, and Transparency 2.8) in charities with a staff (81-120) compared with other. This may be due to the fact that this number requires the charity to create rules and regulations that attract professional competencies that contribute to higher performance in the fields of study, as opposed to charities with a smaller staff. The increase in staff over this number may also cause some weak management and poor control.

It is also noted that the average results of the study fields increases with the annual expenditures of charities, where the highest (Strategic Management 2.33, Relief 2.4, and Transparency 2.8) were in the charities with more than \$ 3 million. This may be due to the fact that increasing the volume of expenditures in these charities requires more administrative arrangement and attracting skills and abilities. So that these charities can continue and develop in addition to provide the necessary budgets for the operation of such staff who contribute to the development of performance in the variables of the study. According to these results, “H5 hypothesis was accepted”

Table 8. One-Way ANOVA Test for testing statistically significant differences between results of the study variables due to organizational characteristics

Organizational Characteristics	Sub organizational characteristics	Mean		
		Strategy	Relief	Transparen cy
Field of work	Social	1.62	1.98	2.21
	Environmental	1.94	2.36	2.53
	Educational	1.91	2.19	2.58
	Cultural	2.02	2.31	2.85
	Agricultural	1.76	2.29	2.28
	Youth and Sport	1.97	2.68	2.28
	Health	2.03	2.30	2.55
	Women Affairs	1.86	2.08	2.52
	Handicapped	2.42	2.72	2.54
	Union	1.17	1.79	1.94
	Human Rights	2.70	2.90	2.71
	Test Value (F)	3.28	4.42	2.14
	P-value (sig.)	0.001	0.000	0.024
Number of employees	40 and less	1.71	2.09	2.26
	41 - 80	1.8	2.18	2.5
	81 - 120	2.33	2.4	2.8
	121 and greater	2.14	2.45	2.67
	Test Value (F)	5.55	2.824	5.111
	P-value (sig.)	0.001	0.04	0.002
Annual expenditure	500000 and less	2.2	1.99	1.56
	500001 - 1000000	2.22	2.16	1.77
	1000001 - 3000000	2.49	2.18	1.95
	3000001 and greater	2.56	2.33	2.01
	Test Value (F)	4.35	3.551	5.076
	P-value (sig.)	0.006	0.016	0.002

5. CONCLUSION

As a result of technological development and rapid changes in the external and internal environments of organizations, strategic management is no longer marginal or an evolutionary issue for large organizations. Strategic management has become the biggest player in winning organizations for their competitive advantages and an important tool to develop performance and to respond to the crisis, especially in charities that increase the uncertainties when work in conflict areas, where transparency and control of relief operations are decreased. In this context, the study aims to assess the impact of strategic management in the large charities in the Gaza Strip on transparency and relief in times of crisis. To achieve the objective of the study, the descriptive analytical method was used by reviewing the theoretical literature and previous studies related to the subjects of the study and conducting a statistical analysis of the data available in the National Program for Charities Performance Indicators in the Gaza Strip. This study was carried out for 183 charities subjected to the criterion of this program in the evaluation, which requires that the annual expenses are higher than 56 thousand dollars. This data was collected through a joint assessment between the program team and the staff of these charities through a questionnaire developed by the Committee of Experts of the Program, which has been tested and developed over a number of years, which is filled in accordance with the official documents in these charities.

The study concluded several results, the most important of which are: The strategic management of charities in the Gaza Strip is still at its beginnings at 45.00% and there is a real need to develop them. The Relief management in times of crisis was 53.75%, which is slightly better than the strategic management of the cumulative experience of the charities in the management of relief operations due to the frequent and successive crises on the Gaza Strip. The transparency of charities was the best at 59.00%, because there is a greater interest from these charities to prove transparency of their work to donors to ensure continued funding for their projects, to the governmental authorities to continue its work legally, and to the society to gain its confidence.

The relationship between the variables of the study was examined, and a statistically significant relationship between strategic management and relief [$r_{xy} = 0.709$, $p < 0.01$] was found. A statistically significant positive correlation between strategic management and transparency [$r_{xy} = 0.554$, $p < 0.01$] was found. A positive statistical significance between relief and transparency [$r_{xy} = 0.544$, $p < 0.01$] was found. This indicates that improvement in one area will positively affect other areas. In the multiple linear regression of the study fields, transparency and relief were found that interpret 53.7% of changes in strategic management, strategic management and transparency interpret 53% of changes in relief, strategic management and relief interpret 34.6% of changes in transparency. That all models and equations that have been reached are stable and can be generalized, and this also confirms the correlation of the positive influence between these variables.

When the effect of the organizational characteristics on the variables of the study was measured, it was found that the mean results of the variables were better in human rights charities than social charities. This is due to the easy establishment of social charities from the general public and the human rights charities are limited to elites who have greater skills in developing performance. The average results of the variables were found to be better in charities with 81-120 employees, which required the availability of rules and regulations that attract professional competencies, unlike charities whose numbers are less than or greater than this number cause some weak management or poor control. There was also a positive relationship between the increase in the average of the results of the variables and the size of the annual financial expenditure of the charities. This may be attributed to the availability of budgets necessary for the employment of skilled staff who contribute to overall performance development in the study variable.

This study agreed with (Kasrawi, 2009: 85), in its assessment of the relief level in charities, (Costanini et al., 2018: 8) in the assessment of transparency level, (Al Shobaki, 2016: 2) in existence of a positive relationship between strategic directions and the management of relief operations in a crisis management manner in UNRWA in the Gaza Strip [$r_{xy} = 0.516$, $p < 0.01$], and (Al-Ahmari, 2015: 178), which emphasized the contribution of strategic planning in civil society organizations to enhance transparency. However, the study differed with the study of (Ashkar, 2009: 2) in the presence of strategic planning in charities by 66.7% and the study of (Al-Alul, 2011: 195) which concluded that transparency is 75.15% in the major charities in the Gaza Strip. The differences with some previous studies may be due to the methodology of the National Program for Charities Performance Indicators in filling out the questionnaire through a joint team with a charity and based on the official documents. As well as because of the difference at the time of the studies, but generally there reasonably agree with previous studies.

Accordingly, the study recommends that the National Program for Charities Performance Indicators continue to evaluate the performance of charities annually and to provide them with the results of this evaluation and provide practical recommendations for the development of their performance. In addition, charities should be train on the strategic management and management of relief operations in times of crisis and disaster. Preparing a code of conduct for the relief operations management for charities in times of crisis and disaster. Making crisis management plans a part of the strategic plans of charities. Preparing an integrated national plan for the management of relief operations with the broad participation of the relevant bodies where charities are a key partner in the planning,

implementation and evaluation processes. A unified and updated national database establishment for those affected by crises and disasters to facilitate relief operations, prevent duplication of services and increase transparency.

6. LIMITATION

The results presented in this study represent the situation of charities in the Gaza Strip, which is experiencing crises and disasters different from other regions, it may also give different results if applied to other regions. The study examined the variables of the study by identifying the National Program for Charities Performance Indicators, which depended on measuring the major indicators that showed the final results rather than depending on detailed indicators to measure the detailed processes taken in each field.

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Annex A- Questionnaire

Questionnaire

The impact of strategic management in the major charities in Gaza Strip on the transparency and relief of those affected in times of crisis

First: organizational characteristics

Put (✓) on the correct checkbox:

1. The major work sector

Health Handicapped Social Women Affairs Educational Cultural Agricultural Union work Human rights Environmental Youth and sport

2. Number of staff:

3. Expenses of 2016 (USD):

Second: Study variables

Put the proper answer from (1) for the lowest acceptance degree about the question content through (4) for the highest acceptance degree:

A. Strategic Management

No.	Question	1-4
A.1	There is a strategic plan for the charity approved by the Board of Directors.	
A.2	There is a special budget for the charity in line with the strategic plan and approved by the Board of Directors.	
A.3	The strategic plan is formulated with the participation of stakeholders (beneficiaries, employees, donors, civil society organizations, the competent ministry, and the municipality).	
A.4	Projects, programs and activities implemented by the charity are linked to the charity's Strategic Plan.	
A.5	There is a system for monitoring and evaluating the strategic plan approved by the Board of Directors and is actually implemented.	
A.6	Clear and specific indicators are identified to measure the successful implementation of activities, projects or programs in planning.	
A.7	A periodic strategic analysis is carried out with the participation of stakeholders (beneficiaries, employees, donors, civil society organizations, competent ministry, and municipality).	
A.8	The strategic plan is compatible with the charity's system and its actual organizational structure.	
A.9	The strategic performance of the charity is assessed and discussed at the General Assembly meetings.	

B. Relief

No.	Question	1-4
B.1	The charity has a system for monitoring crisis or disaster indicators in coordination with the relevant bodies.	
B.2	The charity has an emergency response plan with a specific budget.	
B.3	The necessary relief is provided to those affected as quickly as possible.	
B.4	The normal activities and programs of the charities can be recovered after the crisis or the disaster has ended at an appropriate time.	
B.5	Lessons and conclusions are learned from past relief experiences in times of crisis or disaster and incorporated into future plans.	
B.6	There is a computerized and updated database of beneficiaries.	
B.7	The charity adopts a code of conduct for the relief of those affected in times of emergency.	

C. Transparency

No.	Question	1-4
C.1	An updated brochure with the objectives, programs and projects of the charity is available to the public.	
C.2	The charity has an updated website that contains an overview of the charity and publishes its daily activities.	
C.3	There is a guide for beneficiaries that explains the mechanisms for obtaining the service.	
C.4	The public can easily see the administrative and financial system of the charity.	
C.5	The public can easily see the audited annual administrative and financial reports.	
C.6	The funding sources of the charity are announced.	
C.7	Criteria of beneficiary selection are announced.	
C.8	There is a clear organizational structure approved by the Board of Directors.	