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Changing management role in enhancing the financial decisions of the Government Universities in Jordan

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Abstract---This current study aimed at identifying the changing management role in enhancing the financial decisions among the Government Universities in Jordan, as the study sample consisted of (825) employee in the Jordanian Government Universities. Moreover, the descriptive-analytical approach was utilized, while a questionnaire was designed to collect data, as it included the scales of changing management and financial decisions. Indeed, the results showed that the changing management level in the Jordanian Government Universities came in moderate degree for all the following fields: (Organizational structure, Technological change, Changing in tasks, Cultural change), similarly, the financial decisions level for the Jordanian Government Universities came in moderate degree. Additionally, the results indicated to the presence of positive connection between changing management and enhancing the financial decisions for the Government Universities, and due to the study results; a set of recommendations were presented accordingly.

Keywords---changing management, financial decisions, government universities.

Introduction

The higher educational institutions seek to increase their innovative ability, and their quality as a reason to meet the society needs and development requirements. Indeed, the change represents the initial method to create the required quality, also represents the path that precedes the orientation towards implementing the quality system and discarding old and bureaucratic systems in managing universities and orientation towards modern and contemporary systems until becoming able to engage in competition phases and excel, in

addition to achieving the society needs, development, and labor market (Alhadi, 2013).

Educational institutions do not convert for the changing itself, otherwise, they do change because they are part of a wide development process, also because they must interact with changes, demands, necessities, and opportunities in the environment in which they function. Moreover, they might be internal reasons that motivate the organization towards change, either in the form of subjective issues withing the organizational units, or in the organization ability on confronting external situations and circumstances, or might be represented in the presence of weakness or disfunction in some organizational units and their unsuitability with other units. So, facing the previous internal issues; the administration intends to perform reorganization as a suitable way of these issues, as changing occurs in the processes, activities, decision-making, communication, and personal relationships, as well as, the reorganization of individuals might be performed throughout enhancing their behaviors due to the growth rates of absence, the people rotation and moving from job to another, and their low moral spirit (Abd-Albaqi, 2000).

Since the society progress and its evolution is connected to the success of raising, accordingly it is only seen by its contemporary concept as a changing process; considering it a fundamental factor in making the change in all aspects of life, and based on these challenges and changes; the responsibility assigned for leaderships in the educational organizations increases considering them responsible of making change; due to what current phase requires of rapid change which includes the organization functions to stay on the same pace with the rapid changes and developments that distinguish our current era (Alsubaie, 2009).

According to this scale, higher education will not be as usual, rather, it should be learned by the leaders of colleges and universities if they willing them to grow and thrive throughout two cores, First: The higher education field keeps changing; that is why flexibility and staying in the same pace with these challenges is a must, Second: The effective implementing of the designed strategic planning that keeps pace with the changing status, which is the crucial factor in achieving success (Alrabiei, Alnuri, Hussain, 2017).

The changing process depends on making multiple of examined decisions, in accordance to the must-be-taken-procedures, considering the decision-making process among the necessary and required matters for the success of any institution. Additionally, the university is considered an educational institution has its essential and vital role in the society and its success presents the success of the whole society, as it is the main core of the administrative process at any institution (Aamer, 2016).

Financial decisions represent the most important ones among those which are taken by the educational institution, considering them the most used framework of quantitative tools or scientific standards. Nevertheless, the financial decision is related to how using funds in an optimal way, since the financial decisions are considered a mean and a tool which enables effective contribution in directing

decisions, policies, and plans; in order to achieve the desired goals (Massoudi, Altouji, Foudu, 2017).

Problem of the Study

Changing process in institutions considered among the most important successful administrative methods; due to its positive reflections on enhancing the institution performance and its environment, and guaranteeing access to the desired goals, as in the current development era; institutions require to reconsider their organizational processes; whether financial or administrative. In addition to the previous, the changing process requires a lot of effort, time, and planning, while changing means avoiding the traditional old ideas with respect to performance, and adopting new ways to perform work, which would threaten the individuals status in the educational institutions, besides increasing their resistance; since changing requires them flexibility and to adapt with the new work environment; causing many to feel uncomfortable under the new changes that have developed. Hence, from this point, the current study problem was defined by spotting the light on the most common challenges which confront the Government Universities in changing management, its justifications, and its role in enhancing the financial decisions.

The Study Questions

The current study seeks to answer the following questions:

- 1- What is the level of changing management in the Jordanian Government Universities from the perspectives of the academic and administrators' leaders?
- 2- What is the level of the financial decisions in the Jordanian Government Universities from the perspectives of the academic and administrators' leaders?
- 3- What is the effect of changing management on enhancing the financial decisions for the Jordanian Government Universities from the perspectives of the academic and administrators' leaders?

The Study Objectives

The researcher seeks throughout its current study to the following:

- 1- Identifying the changing management level in the Jordanian Government Universities from the perspectives of the academic and administrators' leaders.
- 2- Identifying the financial decisions level in the Jordanian Government Universities from the perspectives of the academic and administrators' leaders.
- 3- Identifying the effect of changing management on enhancing the financial decisions for the Jordanian Government Universities from the perspectives of the academic and administrators' leaders.

Importance of the study

Education sector is considered a sensitive and essential field, so the more progress of the educational institutions level; the more increased the individuals culture and their civilization. Indeed, due to the tremendous evolutions occurred in the education sector; hence, it become important for the educational institutions in Jordan to adopt new strategies in decisions-making and discarding the old methods in managing these institutions. However, from this point, the importance of this study manifested by addressing the importance of changing in the educational institutions and its role in enhancing financial decision-making.

The Study Terminologies and Procedural Definitions

- Change Management: The techniques that are used to create and maintain changes within institutions or organizations, and in this study, it means managing the reforms adopted by Government Universities in Jordan, in order to increase their ability on adapting with new situations, throughout the optimal use of available resources and capabilities efficiently and effectively, as well as solving the associated problems; in particularly the individuals resistance of new changes (Botbah, 2016). Procedurally defined as: The first degree obtained by colleges deans, departments heads, and administrators in the Jordanian Government Universities upon the financial decisions field in the questionnaire designed by the researcher for this study.
- Financial Decisions: The administrative decisions taken in respect to the financial matters (Aamer, 2016). Procedurally defined as: The degree obtained by the study sample individuals by their answers in the scale of financial decision-making designed by the researcher in the questionnaire.
- Universities: Educational institutions that certify their graduates by awarding them verified certificates according to their major, besides, it is the place where the study that post the secondary education is completed (Khrais, 2020).

The Study Limitations

The current study limitations divided into the following:

- Objective Limits: The study was limited on the changing management role in enhancing the financial decisions for the Jordanian Government Universities.
- Time Limits: This study was conducted in 2022 AD.
- Spatial Limits: The current study was limited on the Government Universities in Jordan.
- Human Limits: The current study was limited on the perspectives of colleges deans, departments heads, and administrators in the Jordanian Government Universities.

Theoretical Framework

Change Management

Managing change is considered a challenge which confronts organizations all around the globe, not only in raising, but also in business world, government institutions, professional practices, and non-profit organizations. Furthermore, the change created by societies nowadays is no longer automatically proceeding without aware direction, but rather it is an intentional change that is done according to examined plans. Additionally, Societies nowadays are developing approaches and means for change and development generally, also, changing means the difference between new and old status, or the thing is different than before during a specific period of time (Aldaqs, 2005).

The change affects the lives of the community who have been destined for life, including individuals and humanitarian organizations of all kinds, varying sizes, and may be crippling and destructive, according to the methods and methods, the extent to which the reasons for success of change efforts are taken by those with knowledge, experience, and good willingness to achieve the desired goals (Aamer, 2001). Indeed, the changing process depends on an important multiple methods as follows: (Alhadi, 2013)

- Defensively Method: Filling the gaps and minimizing damages caused by changing, as it is used by the traditional administration that does not believe in the necessity of change, or have the courage to apply it, and this is essential for the institution survival with minimal losses.
- Offensive Method: It requires the administration to take the initiative in setting up plans and programs by its side to create the change, or organize and control it, or taking prevention procedures to stop or avoid the expected negative change which represented in change predicting and expecting what will happen in the future with full preparation to deal with new circumstances.
- Method of Change Compared to the Reference: Some educational institutions utilized this method by simulating some universities that have utilized successful methods of change.
- Method of Change by Managing Comprehensive Quality: The current study focuses on this method by changing higher educational institutions from a comprehensive but not from a partial perspective.

The need for change justifications increases when the methods and practices are not suitable for the intended goals, because time has either passed it or because they were never suitable in the first place. According to (Suresh, 2001), she considers that globalization and its imposed economic, political, cultural, and social challenges on societies and countries; led the educational institutions to seek for change, likewise, the scientific, technological, and industrial revolution that imposed change on all societies and countries in terms of a comprehensive rebuilding in all fields, and the acceleration of global and regional variables that imposed a determinate reality which countries must accelerate the aware interact with; in a manner that protects their peoples interests.

(Hamadat, 2007) indicated that the success of the change process is related to overcome the following obstacles, which are: The organizational obstacles that are related to organizational structures, behavioral obstacles that related to the extent to which employees accept the new change, technical obstacles; which are related to the used technology, capabilities, and resources, social obstacles that are related to the society cultural and civilized environment, and economic obstacles that are related to the method of distributing resources. Moreover, (Pryor & others, 2008) consider that there are other obstacles for managing change, the most important of which is that change means uncertainty and apprehension of the change process outcomes, as it is not an ease for individuals to accept new skills and bearing new and different responsibilities, the individuals or groups apprehension on their position in the organization, apprehension of the organizational effects resulting from the change process, and apprehension emerging from not knowing the nature of the change and its desired goals.

There are a group of reasons which makes the organization or the institution seek for the change, most important of which are the following:

1. Administrative Reasons: Re-organizing work includes the amendment of thinking and the overlapping information of the different processes in the institution, which leads to horizontal coordination and flexibility to respond the environmental changes, and from the researcher perspective; this requires avoiding the traditional old ideas regarding the work performance and following new ways to perform the work (Alanzi, 2004).
2. Environmental Reasons: The institution does not continue functioning separated from the surrounding environment whether it is economic, political, or social, and it does interact with the surrounding variables positively and negatively, taking into consideration that analyzing the environment in terms of strength and weakness or opportunities and threats is an essential keystone in changing management (Alanzi, 2004).
3. Technical or Technological Reasons: The institution efficiency is related mainly with the efficiency of operation systems, which explains the existence of institutions that own the material and technological resources, otherwise; any disappointed presence in these institutions will make it far from achieving their goals and continuity in its environment (Salam, 2004).

Changing has multiple dimensions that must be addressed, known, and extract the connections between them, also knowing the factors which affect upon, and affected by, the dimensions are as follows (Alkhudaire, 2003):

- Legislative & Legal Dimension: The legislative and legal dimension has a strong connection with the changing process, and with the economic and political reformation processes, as reformation must be legal (Sharia) within the framework of laws accepted by the society and its members, otherwise the change will transform into a revolution in addition to breaking legality and the law.
- Economic Dimension of the Change Process: In order to achieve the organization survival and continuity; those responsible for its management must ensure moving throughout an acceptable performance plan, related to the expected outcomes; so that by using it goals will be translated over the

short and long term, which requires maximizing profit, reducing costs in the case for facilities that seek to gain a profit, and improving the product quality or service performed to provide objective stuffs for the society members.

- Security Dimension of the Change Process: One of the most dangerous dimensions, whereas this dimension is concerned with the two following aspects: The security of changing forces themselves, their sense of controlling the situations, and the no-change-forces-inability to return or victory, or the forces that preserve them. Furthermore, security of public benefiting from changing, surrounding it, and interested in it in terms of not being exposed to the anger, punishment, and revenge of forces that resist changing.
- Social Dimension of Changing Process: This dimension is related to the form of managing changing society, as well as maintaining the entity of social forces and relations, and the structure of social values, habits, traditions, and principles.

Financial Decisions

Decision-making process receives an extreme attention by researchers and administrators, whereas it represents the institution main core, also it is the starting point for all jobs and activities conducting within the educational institution and other places. Furthermore, under the current progress in the various science fields; a huge change occurred in the role played by the decision-making process in the institution success and achieving its goals, also decisions nowadays are done based on an organized scientific study and extremely far from emotions and estimations.

Under the problems framework which the institution confronts and pays an extreme attention to; we find financial problems, throughout assigning an effort and a specialized staff in this field, consequently, financial decisions are the most important, difficult, and most sensitive ones; as they are based on providing the required financial resources for the operation of the higher education institutions including universitiest (Bu Hafs, 2018).

The responsibility of making decisions in all its stages placed on one individual or a group, however the decision in most of the cases is made as a result of the studies conducted by a single or a group of committees. Consequently, there are multiple factors that affect the decision-making process in different institutions, and due to that; the decision maker should take these factors into consideration, the following are some of these factors (Kana'an, 2009):

1. Environmental & External Factors: The factors which affect the decisions indirectly, among of which: Economic factors related to the recession and prosperity, political and organizational factors related to the prevailing political situations in countries, cultural factors represented in language and religion, civilization, and living standers, and finally, technological factors related to the extent of technological progress in the country which includes machines and communications.

2. Internal Factors: These factors affect the decision directly, and they are as follows: Organization volume, the relation between departments heads and administrates, human and financial resources, rules and regulations in the institution.
3. The Effect of the Decision Maker himself: This factor is considered among the important ones; because it affects the decision directly most of the times, as well as affects indirectly in others, yet, this depends on the decision nature and the extent of how it's personally connected to the manager, which includes: The internal psychological factors represented in the leader personality, tendencies, attitudes, values, work history, type of experiences, his position and psychological state when making the decision, and the factors affecting the decision maker: such as groups, family, and habits.

The decision-making process must go through multiple phases, each one of them requires several procedures, in order to reach sound decisions, while the number of these steps and its ordering differ according to writers, intellectuals, and its study entrances. Nevertheless, there are various classifications of phases and steps for the decision-making process and each classification represents a certain perspective. Next are the most important decision-making steps that an individual must follow (Alabid, 2003):

1. Determining the Problem Phases: This phase is considered the initial step among decision-making steps, and by saying determining the problem; we mean to examine it; in other words, identify the problem by concentrating on its nature, reasons, and dimensions. Furthermore, among the things that the decision-maker must take into consideration, is determining the situation which created the problem in the first place clearly, which considers a half solved as it is better to determine the problem clearly so that addressing it become an ease (Bajawi, 2010).
2. Problem Solving Phase: No problem can be solved until identifying it throughout classifying the problem by determining its nature, volume, and how complex it is, the required optimal solution, determining and analyzing data, hence, the decision-maker here must determine the suitable resources which can be obtained from the required data to understand the problem (Bajawi, 2010).
3. The Phase of Searching & Evaluating Alternatives: The alternative is the available solution for the decision-maker to solve the problem in question, following the phase of searching for a set of alternatives which represent a group of possible solutions. In addition to the previous, the alternative must meet two conditions: First is to contributes achieving some outcomes which seek to achieve the decision-makers in the institution, the second is the capabilities availability to implement this alternative solution (Abd-Alwahab, Aamer, 1998).
4. The Phase of Selecting the Suitable Alternative: This step is ranked at the top of decision-making process, where in which the comparison process between the available alternatives and selecting the most suitable alternative take a place, but before that; it must be confirmed that this alternative meets all the problem requirements alongside with other factors

that were not taken into consideration during the previous phase (Musa, 2010).

5. Implementation & Following Up Phase: The decision-making process does not end by selecting the optimal alternative, but instead it extends until creating the suitable atmosphere and selecting the suitable time to implement, choosing the appropriate timing for its implementation, and coordinating throughout the participation principle in decision-making process. Moreover, it is so crucial that the decisions goals correspond with goals and ambitions of those on charge for implementing it, as this is reflected in the implementers by lifting their performance and boosting it, besides, the good decision might lead to bad outcomes due to implementing the decision in a poor manner, which requires setting up a plane to proceed implementing the selected alternative (AtiyAllah, 2013).

Previous Studies: The researcher reviewed the previous studies related to the study variables, next are ordered from the most recent to the oldest. (Alazzam, 2019) study, aimed at identifying the financial challenges which confront the higher education and their addressing methods from the perspectives of academic leaders in the Jordanian Universities. Indeed, the descriptive approach was utilized and a questionnaire was designed to collect the study sample opinions, and it was distributed over a sample consisted of (100) academic leader work in the Jordanian Government Universities. Moreover, the results showed a high degree of financial challenges which confront the higher education from the perspectives of academic leaders in the Jordanian Universities, most notable of which; spendings on society service programs, as well as the researches and applied studies aimed at maximizing education efficiency, as for addressing these challenges, the most notable of which is supporting self-funding for universities throughout concentrating on the productive university concept.

Both (Sumner & Hostetler, 2018) conducted a study on over a (150) member of the teaching faculty in University of Illinois. Furthermore, the study aimed at identifying the obstacles which interrupt the teaching faculty from utilizing the technological integration in the educational process, and the results showed that both lack of technical time and support were among the most notable obstacles that interrupt the technological integration process.

The study of (Altrkawi, 2014) conducted in order to identify the reality of the change culture in Omar Al-Mukhtar University via four dimensions as follows: (Collaboration, Innovation, Coherence, and efficiency) from the perspectives of colleges deans and departments heads numbering (80). Additionally, the researcher utilized the analytical-descriptive approach, and developed a questionnaire to match the study objective, consisted of (20) items distributed over four dimensions, while (68) valid questionnaires were returned for statistical analysis. Indeed, the results revealed that the reality of the change in the University came in moderate, as well as, the results clarified that the level of (Collaboration, Coherence, and efficiency) came moderate, while (innovation) came in a weak degree.

(Karkosh, 2012), conducted a study that aimed at clarifying the professors' orientations of the University pf Saad Dahlab Blida towards implementing the (L,

M, D) system considering it a modern system, and therefore, it still proposes problems related to its implementation. Additionally, the researcher designed a questionnaire contained a group of questions varied between close and open questions, also the results showed that most professors did not show a huge motivation towards this new system for not being familiar and sound knowledge of how to implement the system, also due to the lack of different mechanisms and educational, scientific, human, and structural preparations for the success of the new system.

(Zarqan, 2012), conducted a study that aimed revealing the response period of the procedures related to reforming (L, M, D) of the following university problems (Resizing, Financing, Structures Framing, and Preparation), throughout the opinions of colleges deans and departments heads about these procedures and the extent of its contribution in solving problems. Moreover, the study sample consisted of (34) deans and department heads, as the researcher concluded that what about (64%) of the study sample agreed that the new taken procedures with reform higher education and contribute in solving the resizing problem on the university level. Additionally, (80%) of the sample agreed on that the new procedures will contribute in solving the funding problem, (73%) of the study sample consider that the new procedures to reform higher education will contribute in solving the framing problem, another (65%) of the sample confirmed that the guiding policies of reformation do not respond to framing and preparation problems.

(Allhyani, 2012), This study aimed at identifying the reality of the change management in education faculties in Mekkah under re-structuring the females faculties, also identifying the statistically significant differences at the indication level (0.05) among the opinions of deans, departments heads, and teaching faculty in practicing the change management, changing obstacles, and the factors of the change management success according to the following variables (Academic Degree, Experience, and Major). Furthermore, the researcher designed a questionnaire as a tool to collect data, distributed it over a sample consisted of (84) members of deans, departments heads, and teaching faculty, besides, the study concluded that departments heads in faculties practice the change management in a high degree, as well the results showed that there are no statistically significant differences among the opinions of study sample according to (Academic Degree, Experience, and Major) variables, while there were differences among the opinions of the study sample according to (Years of Experience) variable and in favor of (Five years and more) category.

The study of (Christopher, 2008) aimed at seeking the relation between success, achieving the structural change, and achieving consistency between the organization values and its culture. Indeed, the study results clarified that resisting the organization change caused by not changing the current organizational strategies, also the study suggest that values should not only be an integral part only of organizational change strategies; but it could be the keystone which upon the change success depends on. Finally, the study results indicated to the importance of corresponding between personal and organizational values in case the organization intended to proceed and evolve.

The study of (Michael, 2008) aimed at assisting managers on the effecting implementations of changing initiatives, also the study clarified the necessity of providing the prepared experience as a basic step in managing and implementing the change. Hence, the results showed that the most factors which might cause the management to fail in the changing process is not letting workers engage in the change process, the lack of sufficient time to make changes, the necessity of that changing must be performed within a series of phases and steps, and allowing a sufficient time for each phase so that the change become institutional inside the organization. Furthermore, the results showed the necessity that changing process must include the following process: Guiding, enabling, and motivation, and thus; the senior managers understand the reasons behind the failure of changing initiatives and how to successfully implement these initiatives in the organization.

Method & Procedures

The analytical-descriptive approach was adopted in this study; due to its suitability of the study nature, which is the approach that "Concerned with determining reality, collecting facts, and analyzing some of its aspects, in a manner that contributes its development" (Abu-Alnaser, 2004).

The Study Population

The study population consisted of all the administrators working in the Jordanian Government Universities (Al- Balqa', Yarmouk, The Hashemite University, Mutah, The University of Jordan, Jordan University of Science & Technology, Al Hussian Bin Talal University)

The Study Sample

The study sample consisted of (800) employee in the Jordanian Government Universities, were chosen form the study population randomly, and table (1) clarifies the distribution of study sample according to the demographic variables.

Table (1): Distribution of study sample according to variables (Gender, Years of experience, Job Description, and University)

Variable	Category	Frequency	Percentage
Gender	Male	447	57.8
	Female	348	42.2
	Total	825	100.0
Years of Experience	Less than 10 years	223	27.0
	More than 10 years	602	73.0
	Total	528	100.0
Job Description	Academic Leader	187	22.7
	Administrative Employee	638	77.3
	Total	825	100.0
	Al- Balqa'	117	14.2
	Yarmouk	108	13.1

Universities	The Hashemite University	113	13.7
	Mutah	112	13.6
	The University of Jordan	138	16.7
	Jordan University of Science & Technology	124	15.0
	Al Hussian Bin Talal University	113	13.7
	Total	825	100.0

The Study Instrument

The researcher designed a questionnaire as a mean to collect the study data, and it was designed by reviewing the previous studies and theoretical framework related to the study subject (Alazzam. 2019, Altrkawi. 2014, Allhyani, 2012), and the questionnaire consisted of two parts as follows:

First Part: Included the demographic information of the study sample (Gender, Years of Experience, Job Description, and University).

Second Part: Included 1) Change management scale, which consisted of (27) items distributed into the following four fields: Change in the organizational structure; includes (7) items, change in technology; includes (7) items, change in tasks; includes (7) items, and change in culture; includes (6) items, 2) Enhancing financial decisions scale, which consisted of (8) items.

The questionnaire with its final form consisted of (35) item, whereas the researcher utilized (Likert scale) to measure the opinions of the study sample based on the following order: Totally agree (5), Agree (4), highly agree (3), Disagree (2), and totally disagree (1) by placing the sign (√) next the answer that reflects their agreement, also the following classification was adopted to judge the Means, whereas the agreement degree was calculated via using the following equation:

$$\frac{\text{Maximum limit of scale (5)} - \text{Minimum limit of scale (1)}}{\text{Number of required levels (3)}}$$

$$5 - 1 / 3 = 1.33$$

Then adding the answer (1.33) to the end of each category so that the agreement levels become as follows:

- From 1.00 – 2.33 Low
- From 2.34 – 3.67 Moderate
- From 3.68 – 5.00 High

Validity and Reliability

A- Content Validity: The indications of content validity of the study instrument were confirmed by displaying it on (8) experienced arbitrators in the educational management, requesting opinions about the correctness of the items linguistic structure, its clarity by meaning and understanding ease, their suitability extent to the measure and field included in, and any

suitable observations or amendments. Additionally, the observations, suggestions, and amendments of arbitrators about the questionnaire items were collected based on the consensus of the majority of arbitrators; to reach the final form of the questionnaire.

- B- Structure Validity: In order to extract the indications of the structural validity for all the study instrument items, they were implemented on a pilot sample consisted of (30) employees from outside the study sample and population, calculating the correlation coefficients between each item of the change management scale, the field to which belong, and the scale as a whole, additionally, table (2) clarifies the previous. Indeed, the correlation coefficients were calculated between each item of enhancing financial decisions scale and the scale as a whole which clarified in table (3).

Table (2): Correlation coefficients between each item, the field to which belong, and its Correlation to the change management scale as a whole

N	Correlation to the Field	Correlation with the total Scale	N	Correlation to the Field	Correlation with the total Scale
•	Change in the organizational structure		•	Change in Tasks	
1	** .648	** .760	1	** .717	** .596
2	** .707	** .729	2	** .804	** .698
3	** .531	** .575	3	** .637	** .608
4	** .795	** .691	4	** .847	** .602
5	** .751	** .789	5	** .638	** .516
6	** .658	** .585	6	** .645	** .542
7	** .592	** .517	7	** .789	** .785
•	Change in Technology		•	Change in Culture	
1	** .738	** .684	1	** .677	** .603
2	** .604	** .584	2	** .868	** .697
3	** .752	** .638	3	** .797	** .708
4	** .718	** .707	4	** .912	** .821
5	** .836	** .795	5	** .609	** .491
6	** .783	** .667	6	** .713	** .646
7	** .474	** .401	-		

* Significant correlation coefficients at the indication level ($\alpha \leq 0.05$)

** Significant correlation coefficients at the indication level ($\alpha \leq 0.01$)

Table (2) clarifies that the correlation coefficients between each item and the field to which belong; ranged between (0.474 – 0.912), as the correlation coefficients between items and the change management scale as a whole ranged between (0.401 – 0.821), hence, they are significant and acceptable correlation coefficients for the purposes of applying this study.

Table (3): Correlation coefficients between each item and enhancing the financial decisions scale

N	Correlation with the total Scale	N	Correlation with the total Scale	N	Correlation with the total Scale
1	** .725	4	** .744	7	** .710
2	** .811	5	** .793	8	** .729
3	** .817	6	** .821		-

* Significant correlation coefficients at the indication level ($\alpha \leq 0.05$)

** Significant correlation coefficients at the indication level ($\alpha \leq 0.01$)

Table (3) clarifies that the correlation coefficients between each item and enhancing financial decisions scale as a whole ranged between (0.710 – 0.821), hence, they are significant and acceptable correlation coefficients for the purposes of applying this study.

The reliability

In order to ensure the reliability of the study instrument, it was applied on a pilot sample consisted of (30) employee from outside the study sample and population, also the (Cronbach's Alpha) equation was applied upon all the study fields and scales, and table (4) clarifies the previously mentioned.

Table (4): Results of reliability by (Cronbach's alpha) method for the questionnaire

Scales/ Fields	N. Items	Cronbach's Alpha
Change in the organization structure	7	0.85
Change in Technology	7	0.82
Change in Tasks	7	0.83
Change in Culture	6	0.86
Change Management as a whole	27	0.92
Enhancing Financial Decisions as a whole	8	0.84

Results of reliability by Cronbach's Alpha showed that the change in the organizational structure reached (0.85), change in technology reached (0.82), change in tasks reached (0.83), change in culture (0.86), and the Cronbach's alpha for the change management as a whole reached (0.92), which indicates a high and acceptable level for the purposes of applying the change management scale in the Jordanian Government Universities. Additionally, Cronbach's Alpha values of enhancing financial decisions scale reached (0.84), and all values indicate a high and acceptable level for the purposes of applying the study tools.

The Study Variables

The study included the following variables:

Demographic Variables

Gender: (Male, Female).

Years of experience: (Less than 10 years, more than 10 years).

Job description: (Academic leader, administrative employee).

Independent Variables

Changing management level for the Jordanian Government Universities, represented in change in the organizational structure, change in technology, change in tasks, and change in culture.

Dependent Variables

Financial decisions level for the Jordanian Government Universities.

Statistical Processing Methods

Statistical Package for Social Sciences (SPSS) was utilized to analyze and addressing data, and the following statistical processors were utilized:

- Means and Standard Deviations for the fields of change management and financial decisions scales, frequencies and percentages to describe the study sample.
- Pearson correlation coefficient to ensure the structure validity of study instrument, (Cronbach's Alpha) to the instrument reliability.
- Multiple Regression analysis, to reveal the effect of change management and financial decisions level for the Government Universities.

Results & Discussion

This part includes presenting the study results which aimed at identifying the change management role in enhancing the financial decisions in the Jordanian Government Universities, and they were presented successively based on the study questions. Results and discussing of the first question: What is the level of change management in the Jordanian Government Universities from the perspectives of the academic and administrators' leaders? To answer this question; means and standard deviations were extracted for all fields and items, each field separately of the change management level in the Jordanian Government Universities from the perspectives of academic and administrators' leaders.

Table (5): Means and Standard Deviations of the fields of change management level in the Jordanian Government Universities from the perspectives of academic and administrators' leaders and the scale as a whole (N=825)

N	Field	Means	SD	Degree
1	Change in organization structure	3.44	0.76	Moderate

2	Change in technology	3.18	0.75	Moderate
3	Change in tasks	3.36	0.71	Moderate
4	Change in culture	3.02	0.72	Moderate
Change management as a whole		3.26	0.47	Moderate

Table (5) shows that Means and Standard Deviations of the fields of change management level in the Jordanian Government Universities from the perspectives of academic and administrators leaders and the scale as a whole ranged between (3.02 – 3.44), ranked in first field number (1): "Change in organizational structure" with Means of (3.44) and a moderate degree, followed by field number (3): "Change in tasks" with Means of (3.36) and a moderate degree, then field number (2): "Change in technology" with Means of (3.18) and a moderate degree, and ranked in last field number (4): "Change in culture" with Means of (3.02) and a moderate degree, also the Means of the scale as a whole reached (3.26) and a moderate degree.

It should be noted to that resistance changing from the individuals' perspectives considered among the most notable challenges which confront managements in universities, so the importance of performing the change process and their engagement in; must be clarified; in order to be easy on the to get along with the new system sooner, implementing it, and form a new knowledge about. Furthermore, the necessity of taking their opinions considering them the base of the organization structure, and upon of which the success or failure of changes depend, and this what the study of (Michael, 2008) indicated to, that most of the factors which could make the management fail in the change process; is not engaging workers in the Changing process.

This result agreed with the result of (Karkosh, 2012) study, which its results showed that most of professors did not seem quite motivated towards the new (L, M, D) system; for not being familiar and sound knowledge of how to implement the system, also due to the lack of different mechanisms and educational, scientific, human, and structural preparations for the success of the new system. This result is attributed to the fact that studying halls, preparations, and the university design may be inappropriate for the use of affective modern technology, besides, the lack of experience among university workers, the lack of technical support, and the lack of sufficient training on how to use technological means in the educational process which limit of using these means in true manner by the professor and student. Nonetheless, the awareness lack regarding the importance of using modern technology in teaching presents a huge obstacle in keeping up with technological developments and innovations. Indeed, this result agreed with what was concluded by the (Sumner & Hostetler, 1999) study, which showed that the lack of technical support was among the most notable obstacles which interrupted the technological integration process.

This result is also attributed to the fact that the successive changes with their economic, political, social, and human dimensions were and still among the most important factors leading to the universities success, which required the necessity for contemporary universities to adopt new practices, including the university effort to change the design of academic, leadership, and administrative positions through of which new employees are appointed or promoted. Consequently, this

came as a response to intense competition, the society requirements as well as the local and international labor market, and look forward the future, meet its requirements, and participate in its industry.

Adding to the previous, this result is also attributed to those values and orientations of employees are considered among the most difficult fields of change, as it is not an easy process, but rather it considered among precise processes; due to its tight connection with the employee psyche. Indeed, means for the field of "Change in tasks" as a whole was (3.36) with a moderate degree, and this result might be attributed to that this process relies on the leadership pattern adopted in the change process, and by following an authoritarian managerial pattern by universities; eventually will result the lack of response by employees and their resistance to change. Accordingly, this result might be attributed to that suppression of teaching faculty holding different visions opposite to the university administrative; led to the shaking the keystones of professors, self-devastation, and losing confidence, which effect on the relationships nature between them and the university administrative negatively.

Consequently, this result might be attributed to the fact that big changes do need the change of the whole university culture, as when changes are small; leaders can ignore the organization culture factor because the last is able to contain small increments, yet, if the change is big particularly in means and working methods, or organizational, or technological structure. Eventually, it is a must for leaders to direct the change process to the organization culture for the change success, as the change in these elements require a change in the values, orientations, beliefs, and assumptions of university employees, which calls implicitly to form a suitable organizational culture in work environment for these elements, Moreover, this is not any easy process, as it is precise and related enormously with the worker psyche, and the individual resistance to the managerial system may possibly form a failure in the success of changes.

Results and discussing of second question: What is the level of the financial decisions in the Jordanian Government Universities from the perspectives of the academic and administrators' leaders?? To answer this question; means and standard deviations were extracted for all items of level of the financial decisions in the Jordanian Government Universities from the perspectives of the academic and administrators' leaders.

Table (6): Means and Standard Deviations of all items of the second scale - Descending "Enhancing financial decisions for the Jordanian Government Universities" and the scale as a whole (N=825)

N	Item	Means	SD	Degree	Rank
2	Change management contributes in providing suitable alternatives to make financial decisions	3.85	0.99	High	1
8	Change management contributes in accessing the examined amendments on the university financial decisions continuously	3.36	0.88	Moderate	2
7	Change management contributes in	3.29	0.91	Moderate	3

	achieving the maximum number of benefits and low costs				
3	Change management contributes in engaging workers each according to his work nature in enhancing financial decisions	3.23	1.08	Moderate	4
6	Change management contributes in providing educational services with affordable prices and high benefit	3.20	0.94	Moderate	5
5	Change management contributes in enhancing financial performance as a competitive priority	3.18	0.93	Moderate	6
4	Change management contributes in providing innovative financial services that enhance financial decisions	3.13	1.06	Moderate	7
1	Change management contributes in providing reliable data and information in enhancing financial decisions	3.08	0.67	Moderate	8
Degree as a whole		3.29	0.58	Moderate	

Table (6) shows that Means for "Enhancing financial decisions" scale ranged between (3.08 – 3.85), ranked in first item number (2) that stated: "Change management contributes in providing suitable alternatives to make financial decisions" with Means of (3.85) and a high degree, and this result indicates the academic and administrators' leaders believe that flexible and continuous change in the organizational restructuring, technology and tasks, and culture contribute in making more rational and quality financial decisions. Moreover, conviction of positive change contributes in making sound decisions, which is reflected on the institution effectiveness in financial management, and this result agreed with the outcomes of (Zarqan, 2012) study; which showed that (80%) of them concluded that new measures in the current higher education reform (L, M, D) will contribute on solving the funding problem.

Followed by item number (8) which stated: "Change management contributes in accessing the examined amendments on the university financial decisions continuously" with Means of (3.36) and a moderate degree, next item number (7) which stated: "Change management contributes in achieving the maximum number of benefits and low costs" with Means of (3.29) and a moderate degree, and ranked in last item number (1) which stated: "Change management contributes in providing reliable data and information in enhancing financial decisions" with Means of (3.08) and a moderate degree, while the Mean of "Enhancing financial decisions in the Jordanian Government Universities" as a whole reached (3.29) with a moderate degree.

The previous result may be attributed to the workers resistance of the new structural organization, or perhaps following the authoritarian managerial pattern by administration in universities, which led to negative opposite outcomes. Presenting and discussing the results related to answering the third question which stated: What is the effect of change management on enhancing the financial decisions for the Jordanian Government Universities from the

perspectives of the academic and administrators' leaders? To answer this question; (Pearson) correlation coefficients were calculated between change management and enhancing financial decisions for the Jordanian Government Universities, also (Multiple Regression) analysis was applied to reveal the change management effect on enhancing financial decisions for Jordanian Government Universities from the perspectives of the academic and administrators' leaders, and the following tables clarify the previous. Correlation coefficients between change management and enhancing financial decisions for the Jordanian Government Universities

Table (7): Correlation coefficients between change management and enhancing financial decisions for the Jordanian Government Universities (N=825)

Variables		Change in organizational structure	Change in technology	Chance in tasks	Change in culture	Change management level as whole
Enhancing financial decisions in the Jordanian Government Universities	Correlation coefficient	.663	.468	.519	.446	.820
	sig.	0.00	0.00	0.00	0.00	0.00

Table (7) shows that correlation coefficients between the fields of change management level (Change in organizational structure, Change in technology, Chance in tasks, and Change in culture) and between enhancing financial decisions for the Jordanian Government Universities ranged between (.446 - .820), where all of them positive and moderate values and statistically significant, also it indicate a positive connection between change management level and enhancing financial decisions for the Jordanian Government Universities. The (Multiple Regression) analysis was applied to reveal the effect of change management level and enhancing financial decisions for the Government Universities, and table (10) below clarifies that.

Table (8): Multiple Regression analysis to reveal the effect of change management level fields on enhancing financial decisions for the Jordanian Government Universities

Independent Variables	t.	Sig.	β	R	R ²	F.	Sig.	D-W
Change in organizational structure	21.024	.000	.479	.844	.712	507.393	.000	1.887
Change in technology	4.794	.000	.158					
Chance in tasks	16.533	.000	.359					
Change in culture	9.705	.000	.300					

*** Dependent variable: Enhancing financial decisions for the Government Universities.

Table (8) above shows that (F) value reached (507.393) with a statistical significance (0.000), (R) value reached (.844) which represent correlation coefficients between independent variables (Change in organizational structure, change in technology, change in tasks, and change in culture) and between the dependent variable which is (Enhancing financial decisions for Government Universities). Additionally, (R^2) value reached (.712), which the effect ratio of independent variable placed on the dependent, and (t) value for change in organizational structure reached (21.024) with a statistical significance (0.000). Furthermore, (t) value of change in technology reached (4.794) with a statistical significance (0.000), (t) value for change in tasks reached (16.533) with a statistical significance (0.000), and (t) value of change in culture reached (9.705), therefore, there is a statically significant effect at the indication level ($\alpha \leq 0.05$) between change management and enhancing financial decisions for the Government Universities.

The previous result indicates the believe of academic administrators' leaders that flexible and continues change regarding organizational restructuring, technology and tasks, and culture contribute in making more rational and quality financial decisions, besides, conviction of positive change contributes in making sound decisions, which is reflected on the institution effectiveness in financial management, and this result agreed with the outcomes of (Zarqan, 2012) study; which showed that (80%) of them concluded that new measures in the current higher education reform (L, M, D) will contribute on solving the funding problem.

Recommendations

Based on the concluded results by the researcher in this study, it is now possible to present the following recommendations:

- The necessity of using a flexible leadership pattern far from authoritarian one.
- The necessity of engaging the universities workers in change management process, consulting them, and listen to their points of view.
- Conducting similar studies of the current one that address the subject of change management effect on other variables, such as enhancing the educational process and its effect on students, and including demographic variables such as salary of university professors and rank.

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