

ABDUL KAREEM MOHAMMAD

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2023

**THE EFFECT OF EMPLOYEES'
PARTICIPATION IN DECISION MAKING VIA
JOB SATISFACTION AS MEDIATOR FACTOR
IN THE JORDANIAN INCOME AND SALES TAX**

**ABDUL KAREEM MOHAMMAD ABDUL
KAREEM ALARABIAT**

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UNIVERSITI MALAYSIA TERENGGANU**

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**ABDUL KAREEM MOHAMMAD ABDUL KAREEM
ALARABIAT**

**Thesis Submitted in Fulfillment of the Requirement for the
Doctor of Philosophy
In the Faculty of Maritime Studies
Universiti Malaysia Terengganu**

DECEMBER 2021

DEDICATION

I dedicate my dissertation work to my family and many friends. A special feeling of gratitude to my loving parents, whose words of encouragement and push for tenacity ring in my ears. My sisters Katie have never left my side and are very special.

I also dedicate this dissertation to my many friends who have supported me throughout the process. I am always appreciating all they have done, for helping me develop my research skills, for all who is there for me throughout the entire doctorate program. all of you have been my best cheerleaders.

Researcher

Abdul Kareem Mohammad Abdul Kareem Alarabiat

Abstract of thesis presented to the Senate of Universiti Malaysia Terengganu in fulfillment of the requirements for the degree of Doctor of Philosophy

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INCOME AND SALES TAX**

DECEMBER 2021

Main Supervisor : Assoc. Prof. Ts. Kasypi bin Mokhtar, Ph. D
Co-Supervisor : Assoc. Prof. Raed Wishah, Ph. D
Co-Supervisor : Prof. Mohd Shaladdin Muda, Ph.D
School/Institute : Faculty of Maritime Studies

The organization of the relationship between the administration and its employees and the participation with them in decision-making in government departments reflects positively on the performance of employees. Purpose: This study aimed to know the direct and indirect impact of employee participation in decision-making on job performance through job satisfaction as a mediating variable, in addition to assessing employee participation in decision-making, performance level and job satisfaction for them in the Jordanian Income Tax and Sales Department by determining employee perceptions themselves. Methodology: This study adopted the quantitative approach, where the population included all employees in the department, to achieve the objectives of the study by developing a questionnaire as a study tool. A sample is distributed which consisted of 300 employees from the Income and Sales Tax Department. Data for this study are analyzed by using the Statistical Package for Social Sciences (SPSS & AMOS). Results: The results showed that the level of employee participation in the decision-making process within the Jordanian Income and Sales Tax Department is a moderate, although the level of employee job performance within the income and sales tax is a high. The results also show that the level of job satisfaction is a moderate. In addition, the results of the hypotheses show that employee participation in the decision-making process does not directly effect on

the employee's job performance, but there is an indirect affect for employee participation in the decision-making process on job performance through job satisfaction as (the mediating variable) in the Jordanian Department of Income and Sales. While employee participation in the decision- making process effects on job satisfaction as it increases their satisfaction if they participate in the decision-making process in the department. In addition, the results of the hypotheses show that job satisfaction through (task performance, contextual performance) have affected on job performance in the Jordanian Income Tax and Sales Department, as job satisfaction increases the performance efficiency of the department's employees. Conclusions: This study contributes to achieve the distinction in individual and team performance and commitment to maintain the improvement in employee knowledge, skills, and competence in the Income and Sales Tax Department in Jordan. So, that is recommended to conduct this study on a different sample to generalize the results.

Abstrak tesis yang dibentangkan kepada Senat Universiti Malaysia Terengganu bagi memenuhi keperluan ijazah Doktor Falsafah

**KESAN PENYERTAAN PEKERJA DALAM MEMBUAT KEPUTUSAN
MELALUI KEPUASAN KERJA SEBAGAI FAKTOR MEDIATOR DALAM
PENDAPATAN DAN CUKAI JUALAN JORDAN**

ABDUL KAREEM MOHAMMAD A.K. ALARABIAT

DISEMBER 2021

Penyelia : Prof. Madya Ts. Kasypi bin Mokhtar, Ph.D

Penyelia Bersama : Prof. Madya Raed Wishah, Ph.D

Penyelia Bersama : Prof. Mohd Shaladdin bin Muda, Ph.D

Pusat Pengajian/Institut : Fakulti Pengajian Maritim

Organisasi hubungan di antara pentadbiran dan pegawainya serta penyertaan bersama dalam membuat keputusan di jabatan kerajaan dapat mencerminkan prestasi pekerja yang positif. Tujuan: Kajian ini bertujuan untuk mengetahui kesan langsung dan tidak langsung penyertaan pekerja dalam membuat keputusan terhadap prestasi kerja. Kajian ini dibuat melalui pemboleh ubah aspek kepuasan kerja sebagai pemboleh ubah pengantara, di samping menilai penyertaan pekerja dalam membuat keputusan, tahap prestasi dan kepuasan kerja mereka di Jabatan Pendapatan dan Cukai Penjualan di Jordan dengan pekerja menentukan persepsi mereka sendiri. Metodologi: Kajian ini menggunakan pendekatan kuantitatif, analitikal serta deskriptif, di mana populasi kajian merangkumi semua pekerja di dalam jabatan untuk mencapai objektif kajian dengan mengembangkan soal selidik sebagai alat kajian. Sampel diedarkan yang terdiri daripada 300 pekerja dari Jabatan Pendapatan dan Cukai Penjualan di Jordan. Data untuk kajian ini dianalisis dengan menggunakan Statistical Package for Social Sciences (SPSS & AMOS). Dapatan Kajian: Hasil penelitian menunjukkan bahawa tahap penyertaan pekerja dalam proses membuat keputusan di Jabatan Pendapatan dan Cukai Penjualan di Jordan adalah sederhana, walaupun tahap prestasi pekerja dalam Jabatan

Pendapatan dan Cukai Penjualan di Jordan adalah tinggi., hasil kajian juga menunjukkan bahawa tahap kepuasan kerja adalah sederhana. Di samping itu, hasil hipotesis menunjukkan bahawa penyertaan pekerja dalam proses membuat keputusan tidak secara langsung mempengaruhi prestasi kerja pekerja, tetapi ada kesan tidak langsung untuk penyertaan pekerja dalam keputusan membuat proses prestasi kerja melalui kepuasan kerja (pemboleh ubah pengantara) di Jabatan Pendapatan dan Cukai Penjualan di Jordan. Penyertaan pekerja dalam proses membuat keputusan mempengaruhi kepuasan kerja kerana perkara ini meningkatkan kepuasan mereka jika mereka mengambil bahagian dalam proses membuat keputusan di dalam jabatan. Di samping itu, hasil hipotesis menunjukkan bahawa terdapat kepuasan kerja melalui (prestasi tugas, prestasi kontekstual) yang dapat mempengaruhi prestasi kerja di Jabatan Pendapatan dan Cukai Penjualan di Jordan. Ini kerana kepuasan kerja meningkatkan kecekapan prestasi pekerja di dalam jabatan. Kesimpulan: Kajian ini dapat menyumbang pendapat dalam mencapai perbezaan prestasi individu dan pasukan serta komitmen untuk mengekalkan peningkatan pengetahuan, kemahiran, dan kecekapan pekerja di Jabatan Pendapatan dan Cukai Penjualan di Jordan. Oleh itu, kajian tersebut mengesyorkan untuk menjalankan kajian ini pada komuniti lain untuk menyebarkan sampel.

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Researcher

Abdul Kareem Mohammad Abdul Kareem Alarabiat

APPROVAL

I certify that an Examination Committee has met on 23rd December 2021 to conduct the final examination of Abdul Kareem Mohammad Abdul Kareem Alarabiat, on his Doctor of Philosophy thesis entitled “**The Effect of Employees' Participation in Decision Making Via Job Satisfaction as Mediator Factor in The Jordanian Income and Sales Tax**” in accordance with the regulations approved by the Senate of University Malaysia Terengganu. The committee recommends that the candidate be awarded the relevant degree. The members of the Examination Committee are as follows:

Datin Norhayati binti Haji Shariff, Ph.D
Associate Professor,
Universiti Malaysia Terengganu.
(Chairperson)

Muhammad Abi Sofian bin Abdul Halim, Ph.D
Associate Professor,
Universiti Malaysia Terengganu.
(Internal Examiner)

Hani Al-Damour, Ph.D
Professor,
The University of Jordan, Jordan
(External Examiner 1)

Shafiq Ibrahim Fariah Al-Haddad, Ph.D
Professor,
Princess Sumaya University for Technology, Amman, Jordan
(External Examiner 2)

WAN MOHD NORSANI BIN WAN NIK,
Ph.D
Professor/ Dean
Faculty of Maritime Studies
Universiti Malaysia Terengganu

Date:

This thesis has been accepted by the Senate of University Malaysia Terengganu in fulfilment of the requirement for the degree of Doctor of Philosophy.

WAN MOHD NORSANI BIN WAN NIK,

Ph.D

Professor/ Dean

Faculty of Maritime Studies

Universiti Malaysia Terengganu

Date:

DECLARATION

I hereby declare that the thesis is based on my original work except for quotations and citations which have been duly acknowledged. I also declare that it has not been previously or concurrently submitted for any other degree at UMT or other institutions.

ABDUL KAREEM MOHAMMAD ABDUL KAREEM ALARABIAT

Date:

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LIST OF ABBREVIATIONS

DM	Decision Making
PDM	Participation in Decision Making
EPDM	Employees' Participation in Decision Making
ISTD	Income and Sales Tax Department
GDP	Gross domestic product
QMS	Quality Management System
RMG	Ready Made Garments
SMEs	Small and Medium Enterprises
SOEs	State-Owned Enterprises
IV	Independent Variable
DV	Dependent Variable

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CHAPTER 1

GENERAL FRAMEWORK

1.1 Introduction

The organizations have become in a strong race, with the components of their environment, in order to reach their goals with the resources and capabilities they possess, and human resources are the most important and complex pillars of management, especially if they possess good knowledge and skill, which represents a case of success or failure for organizations. Human resources are an important pillar in increasing production and raising efficiency. Organizations have taken care of human resources in various and varied ways, most notably participation in administrative decision-making because it has a major role in enhancing the performance efficiency of employees, as performance efficiency is one of the basic ingredients in the change process.

In today's work environment, employees have become the main assets of the organization (David 2011), and the awareness toward the importance of their role in achieving the organizations' objectives has noticeably increased (Zhu et al. 2015). As a result, the discussion about the employees' participation in decision-making process and the move toward decreasing the centralization in decision-making have been topical among researchers, practitioners, and policy makers (Shaed et al. 2015). Among those, many considered the move from the conventional way of dealing with employees by giving orders, to reconstructing the organization based on decentralizing the decision-making process, giving the employees an opportunity to participate in this process, and increase the trust between the managers and their

employees as substantial ingredients for organization's survival (Stohl and Cheney 2001, Aboyassin 2008, Shaed et al. 2015).

Several studies have found that employees' participation in decision-making (EPDM) has a positive influence on the employees' outcomes and behavior in the organizations. EPDM motivates employees to show a desirable behavior (Coch and French Jr 1948, Vroom 1964), encourages them to show their talents through participations, and increased their feeling to be connected to the organizational goals (Heller et al. 1998). According to Han et al. (2010) found that EPDM has a positive relationship with their feeling of psychological ownership, which makes them feel like they are the owners of the organization, and they are ready to spend more time and to take their responsibility to enhance its performance. Furthermore, many researchers found a positive effect, even though in some cases the effect was minimal, of EPDM on job satisfaction (Locke and Schweiger 1979, Wagner Iii et al. 1997, Cox et al. 2006, Karatepe and Olugbade 2009, Zhu et al. 2015, Bakan et al. 2004), and productivity (Matteson and Ivancevich 1999, Miller and Monge 1986b, Chizoba et al. 2019, Abdulai and Shafiwu 2014), motivation (Bhuiyan 2010, Bhatti and Qureshi 2007, Bakan et al. 2004, Chizoba et al. 2019), and morals and commitment (Abdulai and Shafiwu 2014, Akuoko et al. 2012).

However, other researchers showed some pointed to the deficiencies in applying EPDM. For instance, in relation to the influence of EPDM on the performance, there were some contradictions in the results; while many researchers found a positive and significant impact of EPDM on performance (Oyebamiji 2018, Akuoko et al. 2012, Bhuiyan 2010, Ojokuku and Sajuyigbe 2014), other found insignificant correlation between the two variables (Wagner Iii 1994). In addition, Sashkin (1976) claimed that management should look at EPDM as an ethical and an effective tool. However, many researchers asserted that the application of EPDM is contextual. Locke and Schweiger (1979) claimed that EPDM is applicable in certain

situations. DuBrin (2015) criticized participatory leadership due to the delays in work it creates and the ineffectiveness in work it causes, especially when managers apply it in a very extreme way, which, in some cases, causes raising the interest about minor things that can be easily and independently managed by the manager. Gündüz (2014) showed that EPDM is related to the strategic issues of the organization; in other words, EPDM depends on the label of the issue the organization faces; if it faces an issue that can be labelled as an opportunity, EPDM is be higher from that in the case of facing a threat. Furthermore, in practice, several factors may limit or control EPDM, such as gender, education level, job experience, training, and culture (Zhu et al. 2015, Aboyassin 2008, Gündüz 2014, Irawanto 2015).

On another hand, many studies revealed that employees' satisfaction could be improved significantly when they are involved more in the process of decision-making (Bhatti and Qureshi 2007, Tourani and Rast 2012, Alas 2007, Holland et al. 2011, Advani and Gulzar 2018, García Gustavo 2019). As a result, their performance can be achieved as it is affected by their satisfaction (Uzun and Ozdem 2017, Afshar and Doosti 2016, Ölçer and Florescu 2015, Khan et al. 2019, Vandenabeele 2009).

The importance of the study is crystallized by recognizing the impact of the methods of participation of employees in making administrative decisions on the job performance of employees. To the best of knowledge of the author, there is no published study that links EPDM, job satisfaction, and job performance. Therefore, the current study aims at investigating the mediating effect of job satisfaction on the relationship between EPDM and the organizational performance.

1.2 Problem statement of the study

Jordan is a developing country that had a fast-growing economy during the period from 2000 to 2009, with a growth in its Gross domestic product (GDP) equaled to 6.5%. However, since 2010, the growth of GDP has declined to about 2.5% (The Economic Policy Council 2017). As Jordan suffers from the conflicts in the Middle East region, and from the scarcity of its resources, Jordan tried to create its internal resource of funding by giving the opportunity to its taxation system (Malkawi and Haloush 2008).

Taxation has several disadvantages; the most obvious ones are the lack of transparency, the corruption, inefficiency, and the high burden on the taxpayers. However, in developing countries, taxation is a significant financial resource for governments, especially in the developing countries. Using taxes, governments can afford a fund for their expenditures, services, and projects, and achieve different goals on many levels. For instance, on the social level, taxes are very helpful when it comes to distributing the income and resources in the society, as well as, higher taxes can be used to reduce the demand of some of the undesired products like cigarettes and alcohols. In addition, taxation is very useful to protect the national products in competing for the external ones in the local market (Al-Naimat 2013).

Taxation in Jordan is a responsibility of the Jordanian Income and Sales Tax department (ISTD), which was among the first Arabic governmental departments to be certified with quality management system (QMS) ISO 9001 in 2005, and plays a significant role in providing funding to the national economy of Jordan (ISTD 2017).

As ISTD is certified with ISO 9001 QMS, ISTD should adopt EPDM, as EPDM is considered as a motivational program for employees to improve their performance and to enhance their job satisfaction (Cotton 1993), and it is one of the

most important components and one of the critical success factors for of quality management systems (Deming 1982, Deming 1986, Stone and Eddy 1996). Otherwise, these systems are not lead to improvements in job performance (Stashevsky and Elizur 2000).Furthermore, According to ISTD (2017), in 2017, more than two thirds of the employees in the department were from those who have higher education levels (including PhD, masters, high diploma, and bachelor degrees' holders), and around 71% of the employees have participated in training courses on different job issues. Which may mean that the employees in the department are most likely qualified to participate in decision-making.

The Director General of the Income and Sales Tax Department, Dr. Hossam Abu Ali, said that the department needs continuously and actively to raise the efficiency of the audit and the auditors in the department and build their capabilities in a way that enables them to apply best practices in auditing the files of multinational companies and related companies in a way that achieves tax justice and lift any injustice against the taxpayers. This is with the aim of enhancing tax transparency and setting the necessary controls to prevent tax evasion and avoidance and to stabilize transactions in tax treatment in accordance with international practices related to transfer prices for income tax purposes. Also, the Income and Sales Tax Department needs to develop the department's organizational structure, and he pointed out the importance of qualifying the auditors and preparing them to carry out their duties in this unit (Al-Ghad-Newspaper, 2021).

So, the administration in all levels must provide opportunities for renewal and modernization in work methods, which in turn requires the participation of employees in making administrative decisions, as most studies emphasized the importance of participation in making administrative decisions because it affects the performance behavior of employees.

However, despite the national strategic significance for the department, currently, there is no information about the adoption of EPDM in ISTD, as there are no studies about EPDM in this department. In addition, the researcher has not found any study about the evaluation of the performance or the satisfaction of the employees in ISTD. As well as, there is no information about the influence of EPDM on the performance of the employees in this department. Therefore, this study has the following central questions to answer:

1. What are the levels of job performance in Jordanian Income and Sales Tax department (ISTD)?
2. What are the levels of job satisfaction in Jordanian Income and Sales Tax department (ISTD)?
3. What are the levels of the adoption of employees' participation in decision-making process (EPDM) in the Jordanian Income and Sales Tax department (ISTD)?
4. What is the effect of employees' participation in decision-making process (EPDM) on the job performance in the Jordanian Income and Sales Tax department (ISTD)?
5. What is the effect of employees' participation in decision-making process (EPDM) on the job satisfaction in the Jordanian Income and Sales Tax department (ISTD)?
6. What is the effect of job satisfaction on the job performance in the Jordanian Income and Sales Tax department (ISTD)?
7. What is affect the job satisfaction as a mediator that has on the relationship between employees' participation in decision-making process (EPDM) on the job performance?

1.3 Objectives of the study

The main aim of this study is to assess the effect of employees' participation in decision-making process on the performance of the employees. For this purpose, this study is adopting the Jordanian Income and Sales Tax department as a case study, and is try to achieve the following objectives:

1. To assess the levels of job performance in the Jordanian Income and Sales Tax department.
2. To assess the levels of job satisfaction in the Jordanian Income and Sales Tax department.
3. To assess the levels of employees' participation in decision-making process (EPDM) in the Jordanian Income and Sales Tax department.
4. To assess the influence of EPDM on job performance in the Jordanian Income and Sales Tax department.
5. To assess the influence of EPDM on job satisfaction in the Jordanian Income and Sales Tax department.
6. To assess the influence of job satisfaction on job performance in the Jordanian Income and Sales Tax department.
7. To investigate the mediating effect that job satisfaction as a mediator has on the relationship between EPDM and job performance in the Jordanian Income and Sales Tax department.

8. To suggest some recommendations that aim to contribute to enhancing the performance and the employees' participation in decision-making process.

1.4 Significance of the study

This study is important because it:

1. Deals with an important administrative issue related to administrative organization. The participation of staff in decision-making is one of the modern methods in motivating employees and raising morale and then increase their productivity and this is reflected on the institution in general
2. Tries to fill the gap in the literature due to the scarcity of studies that dealt with EPDM in the Jordanian Income and Sales Tax Department, which helps increase the employees' understanding of the concept of participation in decision making and its impact on job performance. As well as, it tries to fill the gap in the literature about job performance in this department, and try to provide insights for employees, managers, and policy makers about the levels of the performance, the ways to evaluate it, and a possible way to improve it.
3. Helps in detecting the type of leadership prevailing in the Income and Sales Tax Department of Jordan.
4. As the Jordanian Income and Sales Tax Department is certified with ISO 9001 QMSs, this study tries to assess, in indirect way, the effectiveness of these systems, by assessing the presence of one of its most important components; EPDM.
5. Tries to know the contribution of participation in decision-making in the development of administrative work, especially if we take into account that the Jordanian Internal Revenue and Sales Department is one of the most important institutions that serve the Jordanian community.

6. This study helps to open the way for other researches, and to provide a service to researchers in the field of participation in decision-making in particular and in the field of management in general, providing information and data about the subject and one of the references that libraries can acquire to benefit from the researchers and others. As well as, the findings of this study might be applicable in other Jordanian and non-Jordanian governmental or non-governmental departments and organizations.

1.5 Terminology of Study

Decision-Making: Decision making is a deliberate selection process for one of the available administrative proposals. It is based on a comprehensive analysis of the various aspects of the problem that must be decided upon, as well as choosing the appropriate proposal from among a set of proposals; In order to reach a specific goal, this proposal must be appropriate to the elements available in the organization (Abubakar, Elrehail, Alatailat, & Elçi, 2019).

Procedurally, the language dictionaries refer to the term decision-making in administrative systems; Dictionaries define it as the manager's job and his operator, and decision-making in language is choosing an approach, a way, or a mechanism for behavior from among a number of possible or available alternatives and options, or it is the opinion of those who have the choice and export of it.

Employees' Participation in Decision-Making: It is the participation of workers in decision-making and giving them more freedom in work, behavior and self-control while supporting their ability and skills by providing sufficient resources and an appropriate climate, qualifying them technically and behaviorally, and trusting them (Thompson, Buch, & Kuvaas, 2017).

Procedurally, it is the expansion of the role played by subordinates in the decision-making process, where suggestions, recommendations, and individual and

collective opinions expressed by subordinates are taken, thus enabling the most effective decisions to be reached and ensuring ease of implementation.

Job Performance: Performance is defined as: “The degree of achievement and completion of the tasks that make up the individual’s job, and it reflects how the individual achieves or satisfies the requirements of the job. There is often confusion and overlap between performance and effort. Effort refers to the energy expended, while performance is measured on the basis of results. achieved by the individual (Kim & Koo, 2017).

Procedurally, job performance is defined as “the employee’s implementation of his work and the responsibilities assigned to him by the institution or the entity with which the job connects him. It means the specific results of the behavior. On the other hand, negative performance is the undesirable results specified for the behavior.”

Job Satisfaction: The term job satisfaction expresses the positive feeling that the employee feels in general about his work, due to the fulfillment of his needs and desires to work, as it is one of the basic goals that most institutions seek to obtain because of its role in increasing the productivity of workers and motivating them (Thiagaraj & Thangaswamy, 2017).

Procedurally, Job satisfaction is a psychological feeling of contentment, satisfaction, or happiness to satisfy the needs, desires, and expectations of the work itself and the work environment, and other relevant indicators alike.

1.6 The Limits of the Study

Spatial limitations: The study was limited to the Jordanian Income and Sales Tax Department, due to the limited financial and temporal capabilities of the researcher.

Objective limits: The study was limited to dealing with three variables: employee participation in administrative decision-making, job performance, and job satisfaction.

Human limits: The study was limited to individuals working at various administrative levels in the Jordanian Income and Sales Tax Department.

Time limits: The study was limited to a period of the one year, that is between 2020 – 2021.

CHAPTER 2

THEORETICAL FRAMEWORK AND LITERATURE REVIEW

2.1 Introduction

The decision-making process is an important and fundamental process in the administration, which is one of the most important activities of the administration, if not the most important and imperative necessity to achieve the objectives for which the organization was established. It is the focus or essence of the administrative process as it represents the outputs of all administrative functions of planning, organization, leadership and supervision. Which achieves an organization that depends largely on the ability and efficiency of its leadership to make appropriate decisions. Managers make daily decisions that are required by the course of work. These decisions differ in terms of their impact on the organization. There are routine and strategic decisions. This chapter aims to explain the concepts of decision-making, participation in decision-making, and Job performance. As well as, it provides some explanation about the Jordanian Income and Sales Tax Department, and a review of the related literature to this study.

2.2 Section One: Decision Making

2.2.1 The concept of Decision Making (D.M)

There is a difference in the concept of administrative decision of those interested in management and this difference is due to different cultural, scientific and philosophical backgrounds. Despite this difference, these concepts include one main idea. The following are some of these definitions:

Decision Making (DM): Choosing a work path to take between many alternatives (Pearce and Robinson 1989). It can be defined also as choosing among many alternatives (Moorhead and Griffin 2008). Harris (2012) finds that decision-making includes identifying and proficiently selecting among a range of alternatives based on tendency. It is an aware choice of an alternative path of work (Jones et al. 2000, Chhabra 2014). According to Talley (2011), DM explains a process of adequately limiting uncertainty and doubt about alternatives that allow for a reasonable choice within and between them. Decision-making is not a well-defined field; it involves many processes that are all intermediate steps between thought and action that are the precursors of behavior. Moreover, Stoner et al. (1995) define decision making as a process to identify and choose a work path to solve a particular problem or to take an opportunity.

It was defined from another perspective, is to make a sound decision about a problem that can directly or indirectly affect the efficiency of the organization. Managers with different levels of management all face problems and must learn decision-making skills. In other words, it is a set of rules, procedures, and steps, which if learned by the individual could improve his decision-making and develop his managerial skills (Wolf, Weißenberger, Wehner, & Kabst, 2015).

The task of decision-making is the basis of the entire administrative function, as it is the axis around which all the necessary aspects of the organization revolve. The administrative process and the decision-making process are the same thing. The manager cannot do business without resorting to making a series of decisions.

2.2.2 The Importance of the Decision-Making Process

The decision-making process is a continuous and pervasive process in the basic functions of management. Administrative functions such as regulation, organization, direction and control, as well as the activities of jobs such as marketing, production and individuals cannot exist alone (Figure 2.1). It is also deployed at all administrative levels and is carried out by every director, supervisor or leader and deals with every possible subject in the organization (Shami and Nino 2001).

The importance of decision making is show; Because it is used to reach solutions to the problems and difficulties faced by the organization. Decision-making is directly related to the management functions of planning, organizing, directing and controlling. It is a process that takes place at every organizational level and in each of these activities (Jumino, 2018).

All managers, supervisors and department managers face circumstances that require them to make a decision. The importance of decision-making arises because of its comprehensiveness, as the main management that is used by managers is planning, directing, organizing and controlling, and this comprehensiveness sometimes makes management scholars say that management is nothing but a decision-making process (Saługa, Szczepańska-Woszczyna, Miśkiewicz, & Chład, 2020).

The administrative decision in the business organization is an actual translation of what is required to achieve from the goals and tasks, which is usually entrusted to the director, whether the location of this manager at the level of senior

management or executive. This task is not done suddenly, but on the contrary is a coordinated process conducted in logical steps controlled. With specific capabilities, and this process is organized according to certain powers (Al-Fadl 2004).

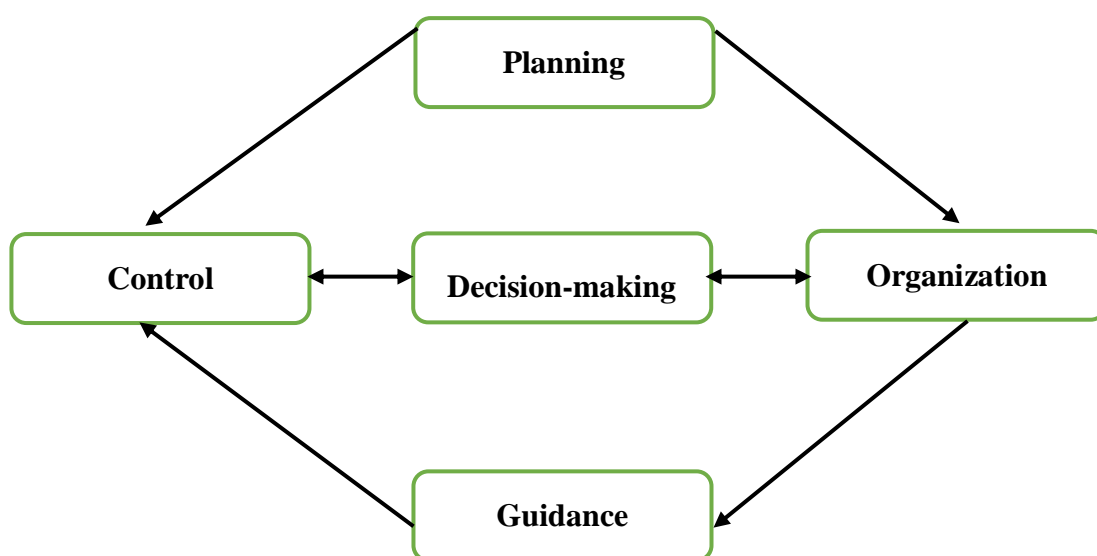


Figure2.1. The Importance of Making Decisions in the Administrative Process

The researcher believes that the decision-making process is one of the processes that takes a great deal of space and time from management due to its importance in the life of the organization, and for this the researcher described the decision-making process as the heart of management, so that if this heart stopped, all activities that usually take place within the framework of Organizations, the decision-making process is too big for the manager alone, it needs the efforts of

many individuals, the manager does not work in isolation, but his decisions are affected by the opinions and ideas of others surrounding him, the nature of the environment in which he works

2.2.3 Types of decisions

Researchers differed in the division of decisions according to the criterion on which they are based on, which the organization need to issue the decision, the form of the decision, the importance of the decision, and other criteria. In general, decisions in organizations can be classified into six main types (Ferrell and Fraedrich 2015):

1. Functional decisions (organizational) and personal decisions

- A. Functional decisions (organizational) known as the decisions issued by the Director in his official capacity, as responsibility for the organization, a decision of appointment, discipline or upgrade.
- B. Personal decisions: Decisions made by the Director in his personal capacity, not his organizational or official character, and are related to the Director's personal actions such as his decision to spend the vacation, or his decision to submit his resignation.

2. Explicit decisions and implicit decisions

- A. Explicit decisions: decisions in which the director discloses a problem in a certain position with approval or non-approval, grants or prevention, this type of decisions is issued in a clear and direct manner.

- B. Implicit decisions: the decisions learned or that it transpires if not explicitly expressed by the manager, for example if an employee asks for permission before official work ends, this type of decisions does not respond by the manager by change the course of talking to another topic.

3. Written decisions and oral decisions

- A. Written decisions: Decisions are written in a paper form to serve as a formal document such as written regulations, instructions and orders, making it easier to understand, interpret and refer to the decision when needed.
- B. Oral decisions: decisions that are verbal, not written, difficult to refer to, this type of decisions are sound and productive decisions of all their effects.

4. Unilateral decisions and collective decisions

- A. Unilateral decisions: decisions that are unique to the Director, without the participation of those who involved in the decision, and this represents the authoritarian approach of management.
- B. Collective decisions: decisions that are the result of collective participation efforts and represent the democratic method of management.

5. Basic decisions and routine decisions

- A. Basic decisions: decisions that are not repeated in the life of the organization and be repeated at different intervals, including strategic decisions related to the institution's entity, organization, policy and objectives, and called non-recurring decisions such as the decision to amend the regulations.
- B. Routine decisions: decisions that are repeated in the daily work of the institution, do not need to prepare and research in advance, and often related to the ongoing and usual work, and can be determined based on previous experiences.

6. Base (Regulatory) decisions and individual decisions

- A. Base (Regulatory) decisions: Decisions are made against an individual who are not self-defined. The content of these decisions applies to those who meet the conditions specified in the regulations, such as the decision issued to promote categories of jobs without specifying their names.
- B. Individual decisions: decisions made towards a self-identified individual or group, such as the award of a reward to the Secretary of the Board of Directors, or to staff members of a Systems Analyst.

2.2.4 Characteristics of administrative decisions

Because the environment in which the manager works differs from one decision to another. Therefore, distinguish between four cases that represent the characteristics of administrative decisions discussed as follow (Romiszowski 2016).

1. **Decision-making in the case of making sure:** In this case, the decision maker knows what are happen exactly, where he has full and clear information about the expected results. This decision is taken in the case of a valid certainty and a risk may occur in the future but the certainty of decision-making was present.

2. **Making decisions in case of risk:** Most of the decisions made in the event of risk conditions are due to lack of information or it may be presence but are not sufficient to determine the expected outcome. In this case there is a risk if the probability of success of the decision is less than 100%, if the success rate 90% is acceptable in the risk and the risk is great if the rate of success less than 90%.

3. **Making decisions in case of uncertainty:** The uncertainty means that the manager does not have complete information about the probability of success or failure of the decision, and in a situation where the decision maker cannot determine the possibilities to solve a problem. Some writers consider this case to be unrealistic since it is always possible to rely on experience in guessing the likelihood of possible alternatives, and there are no uncertainties in fact, and managers are trying to complete the information and turn the uncertainty into the state of the calculated risk.

4. **Conflict situation and competition:** This is the case where the decision process is more difficult because the manager is under pressure from the opposing party, and when the decision is taken, the surrounding circumstances and the alternatives available to him in making the decision is very few.

2.2.5 Steps of the decision-making process

The decision-making process goes through a number of steps as follows:

1. **Defining the problem:** The most important step in the decision-making process is the administration's awareness of a problem, the problem is the imbalance that exists as a result of the different situation that exists from the desired situation, when the problem is identified, and it must be analyzed and studied to identify the real problem. This determination takes a great deal of importance, because it in turn determines the effectiveness of the next steps. In the absence of knowledge of the substance of the real problem, the decision that is be taken thatis an incorrect decision, because of the lack of relevance to the problem caused by it (Rusteberg et al. 2010).
2. **Analysis of the problem:** After the administration recognizes the nature of the real problem and determines it, they must analyze, classify and collect data, facts and information about it. It is necessary to classify the problem for the purpose of knowing who is make the decisions and which parties are be consulted when making the decisions, who should be informed of the decision and its content and who is implement the decision. Classification is usually done by four bases which is(Munizu 2013):

- A. The future time period for the decision: the period of time that the institution or company must comply with to carry out the work related to the decision.
- B. Decision-making on jobs and other areas.
- C. Number of qualitative considerations included in the decision.
- D. The frequency of the decision.

As the process of analyzing the problem requires management to collect all the data, information and facts related to it. Decision-makers must select information and facts relevant to the problem and work to exclude information that is not relevant to the problem.

3. **Identification of alternatives:** The stage of determining the alternative depends on the completion of the company or institution for the two previous steps (identifying the problem, and analyzing the problem), if the company was able to identify these alternatives to solutions or decisions that can be taken. The correct diagnosis identifies the problem and limited in a specific and clear scope, the problem shows the reasons that led to it, and identifying the reasons opens the way for finding alternatives to the solution. Where the alternative is the means available to the decision-maker to solve the existing problems, and requires the alternative solution to be characterized by the ability to solve the problem, and be within the possibilities and resources available in the company or institution (Snyder and Diesing 2015).

4. **Evaluating each alternative:** When the administration has finished identifying the alternatives to the problem, it moves on to the other step of evaluating the results of the alternatives. In other words, determining the advantages and disadvantages of each alternative and the extent to which it can contribute to solving the evaluation problem. This stage is one of the stages that require intellectual hard work because the advantages and disadvantages of the specific alternatives do not appear clearly but they appear in the future application. This step requires predicting the future. So, comparison of the alternatives is accompanied by evaluation of uncertainty (Snyder and Diesing 2015).

5. **Choosing the best solution:** After the management in the company identify the problem and analyze it, they develop alternative solutions, and evaluate each solution, it is easy to try to determine the best solution and the appropriate alternative before the decision taken (Mayfield and Mayfield 2015).

6. **Transform the decision into effective decision (the decision issuance):** The decision-makers in the organization may think that their role ends when they choose the appropriate alternative to the solution, but this belief is wrong. The process does not end, and it depends only on putting the decision into effect and turning it into effective decision through cooperation and participation with others. Here, all the decision-makers can do is inform others and share what they should do, motivate them to do it, and follow it (Mayfield and Mayfield 2015).

One of the best ways to motivate employees is to make sure that the decision is their decision. This is only be through their participation in the decision-making

process, especially in the stage of developing solutions, evaluating them and testing the best and the most appropriate ones, because their participation in this process may help to show some difficulties or the available resources that are unknown to decision-makers. Since there are many factors and variables that surround the decision-making process, which may also change constantly, the process of participation of decision makers may be in the interest of decision-makers, and help them to make sure the safety of their decisions and their ability to achieve the company's goals (Romiszowski 2016).

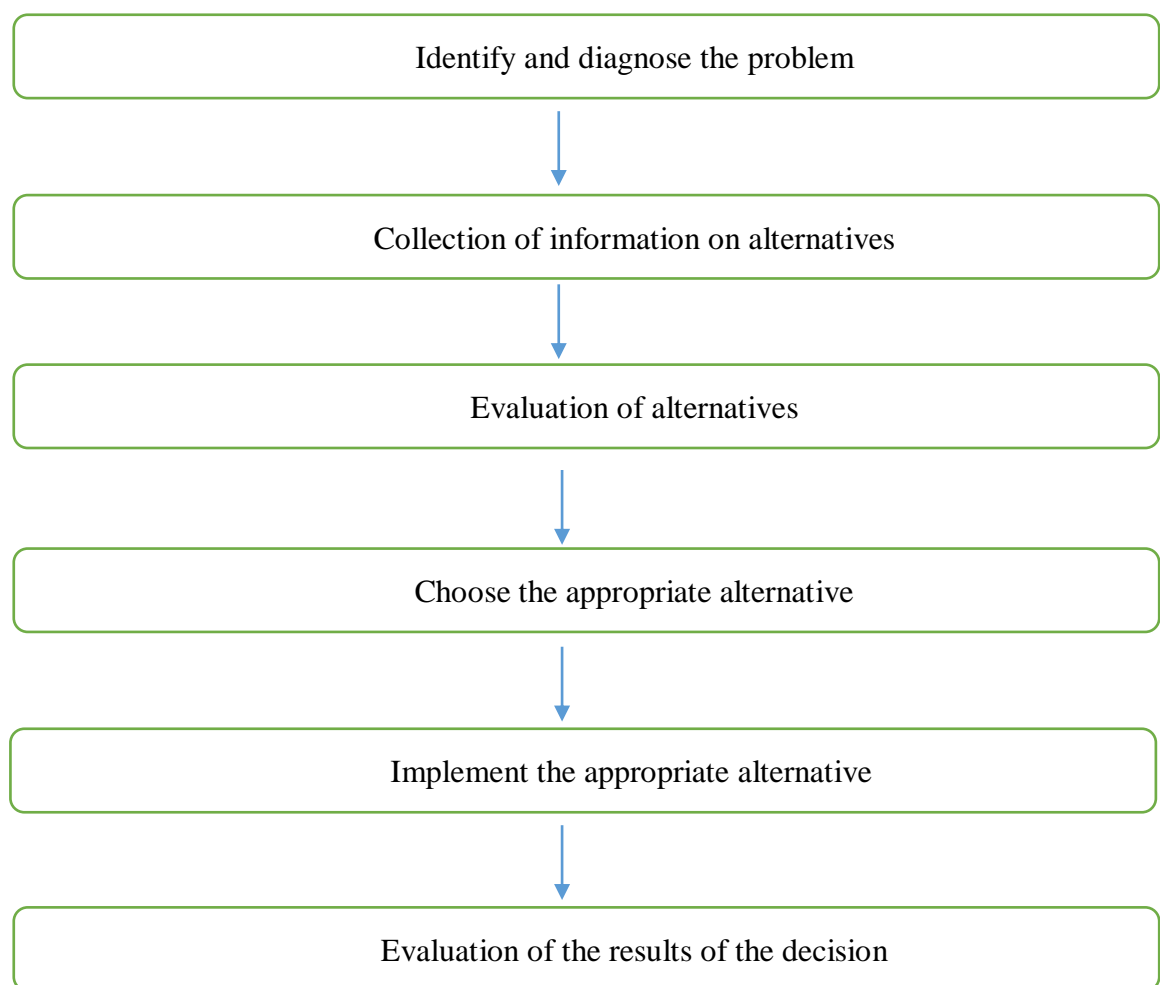


Figure 0.2. Steps of the decision making process(Hassan 2001).

2.2.6 Methods of decision-making

1. Quantitative Methods in Decision Making: The quantitative approach in decision-making depends on the use of mathematical methods, statistical methods, operations research and computer techniques to analyze the data and information to reach the appropriate decision away from intuition and personal guesswork. The use of a set of methods in analyzing administrative and economic problems in search of optimal solutions is an advanced step aimed at replacing scientific with Random rules and methods of trial and error previously used in the analysis of data to reach more accurate and objective decisions (Zellman et al. 2010).

The first to call for the need to replace random rules and methods of experimentation and error in decision-making in another way based on scientific research and scientific rules is Frederick Taylor in 1911 in his famous scientific management, and called for the need to follow the scientific method in the administration, which depends on research and the collection and analysis of information to arrive at new facts that explain the phenomenon studied (Clark et al. 1985). The beginning of the use of scientific and quantitative method in the treatment of administrative problems was introduced when Shewhart, 1924, who applied mathematical methods in the study of communication problems using the mathematical methods which supported by Dodge and Roming, who worked for Bell telecommunications when they developed sampling and quality control, and published statistical distribution tables that were used broad today (Zellman et al. 2010).

This section, that is review some quantitative methods used in decision-making processes to clarify the nature of the administrative and economic problems:

- A. **Probability Theory:** Probability theory is one of the quantitative methods that contribute to the construction and experimentation of mathematical models. This theory is useful in reducing the degree of uncertainty or risk when there is sufficient information to show the expected behavior of the model. The success of the decision depends on the management's ability to predict future events. Theory of Bayes of probability is one of the most important methods used in administrative decision-making(Bojke et al. 2006).
- B. **Waiting Lines Theory:** The theory of waiting lines is one of the quantitative methods that assist management in decision-making. This theory aims to study and analyze situations that have a suffocation or queue. This theory examines the random-access rate of the units that request service from the service centers, System average, number of servers and wait queues as well as the average number of units on hold, the cost of waiting, and the cost of upgrading the level of services provided. These standards are then used to determine the optimal number of individuals or service stations required to serve the service-seeking units (customers). This theory has important and extensive applications in industrial cases, in machine repair workshops, in organizing work in warehouses, air and sea ports, and in various service institutions (Xu et al. 2010).
- C. **Simulation:** The process of modeling a simulated model is an attempt to create miniature mirror images of a system without attempting to obtain the actual system by developing a model representing the system under study, showing all changes in possible system conditions, the system conducts experiments on samples in the system. In order for the process to be completed the management must have sufficient information about the parts of the system and its characteristics so that we can understand the system and predict its behavior. The computer plays an important role in representing many complex phenomena and then subjecting them to

experiments, analysis and study of the various influences on them and to conclude possible developments in order to facilitate appropriate decision-making (Xu et al. 2010).

The simulation method has proved to be very efficient in addressing a large number of complex issues, which are difficult to develop in an analytical model. In addition to the study of time-related questions, such as waiting and storage, and studying the consumer's reaction to changing certain factors such as packaging, price change, timing and forecasting issues...etc.(Sproedt et al. 2015).

2.2.7 Descriptive methods of decision-making (non-quantitative)

A. Trial and error method: It is the first and simplest method of education known to human, a method that calls for learning through multiple experiments or attempts, by identifying failed attempts and keeping successful attempts by repeating them or strengthening them. In the field of decisions, resorting to this method means putting temporary solutions to problems and selecting them and trying them again To know the error or right, this method has some benefits that is the principle that the human learn from the mistakes and can be resorted to in the case of scarcity or lack of information appropriate but at the same time takes a lot of time it also consumes a lot of resources (Pisano et al. 2015).

B. Brainstorming method: It is a method of making decisions that do not use mathematical or statistical methods and are suitable for creative decision-making and problem solving. If a decision is required on a new technological development or a thorny issue that does not have sufficient information or expertise to make

decisions, and ask to find suitable alternatives, solutions or any useful ideas that may help in making the decision. Participants should feel that they have full freedom to put forward their ideas. Brainstorming helps ideas to look beyond their functions, breaking down reliance on logical thinking and analysis, and contributing to the world of imagination and creative visualization to look for new solutions. The environment in which individuals work in brainstorming sessions should be encouraging and help to bring out new ideas. The more closely the group works together, the easier it is to create and extract the largest number of ideas. (Broadley et al. 2016).

C. Collective discussion of the problem: The director uses a committee, council or conference to discuss the problem or subject to take advantage of the opinions and ideas in the decision-making. The committees put their report on the subject the committees usually do not take specific decisions when the decision is a compromise between different positions, can be taken advantage of in renewing and rationalizing the decisions, but it hurts that it takes more time in the process of discussion and the possibility of shed a member of the group and the interest of each of them to accept his opinion rather than solve the problem.(Burns 2016).

2.2.8 Factors affecting the decision-making process

There are a number of factors that influence the decision-making process in general and in particular the director while choosing the alternatives available to them, which have a clear impact on the quality of the decision and its effectiveness (Romiszowski 2016).

The decision-making process is influenced by many factors and variables, including the problem itself, the environment in which the decision is taken, in addition to the personal factors related to the decision maker (Romiszowski 2016):

1. **Factors related to the problem:** The problem affects the decision-making process in terms of the type of problem and the consequences of it, and the influential parties affected by the relationship with other problems experienced by the organization.
2. **Environmental factors:** The environment surrounding and its variables affect the decision-making process. The stable environment differs from the dynamic environment, and the time conditions in terms of its wideness or narrowness influence the decision, the degree of certainty or uncertainty, and the data and information available in that environment, whether internal or external.
3. **Factors related to the personality of the decision maker:** There are many factors of the personality of the decision-maker. There are factors related to the psychological aspects such as awareness, values and motives, and other factors are physiological aspects such as physical abilities, mental abilities and age of decision-makers.

2.2.9 Difficulties in the decision-making process

Vertsberger and Gati (2016) mention it is natural that each activity has advantages and constraints. The decision-making process is like other activities. There are misconceptions that would hinder important decisions in special circumstances:

1. Convenient avoidance: According to this perception, The Director shall refrain from taking a decision on a particular act after realizing that the results are not be of any consequence if he is to take such a decision.

2. Defense Avoidance: The manager may find himself facing the problem, but unable to find a solution based on his experience or experience in the past, he thinks to escape, and may make others decide and bear the consequences, or that he thinks in a simple solution and neglect the risk of it.

3. Comfortable change: The manager acts according to this perception to act after realizing that not doing anything has negative consequences. That is, he knows that he has to do something, otherwise the results are uncomfortable for him if he does not do anything, and so the manager instead of analyzing the problem and alternatives, that is be satisfied with the choice of the first alternative.

4. Lack of data, information and statistics: Due to lack of availability those who collect and arrange data are not qualified for this mission.

2.3 Section Two: Participation in Decision-Making

Practical applications have shown that the evolution of modern management as a result of the expansion of technological development and the growth of modern social values have complicated the role of the director, making it difficult to manage modern organizations by one man and forcing the managers to cooperate with their principals and involve them in their decisions and practice Their duties, their involvement in the administration (Thompson et al. 2017).

If this development of modern administration has imposed participation in the administration in general, it necessarily stems from participation in decision-making, because the decision-making process is inherently the results of joint efforts of views, ideas, communication, debate, study, analysis and evaluation, which are carried out at different levels of organization and knowledge Which makes this process the product of a collective effort to produce an individual opinion (Alotaibi and Al Sharija 2016).

The democratic organizations involve all those affected by the decision in the process of preparation and adoption. Here lies the true reflection of the principle of collective leadership, which is of increasing importance in the administrative systems. There are many advantages of involving the group in decision making. The more opinions the decision is the closer the right. The group in the resolution was better able to understand its significance and purpose and was more supportive and enthusiastic about its implementation (Lahsen 2016).

2.3.1. The Concept of Participation in Decision-Making

The researchers' views differed about the concept of participation in decision-making. From the perspective of delegation, participation is defined as "a process by which the individual obtains greater freedom to make decisions in his field of work," and from a behavioral perspective he defines it, and as "the mental and emotional integration of individuals into the circumstances of the group that encourages them to contribute." In achieving its objectives and their participation in responsibility", and it is also known as "the participation of subordinates in making administrative decisions, then it is a reciprocal relationship between two parties in responsibility", but some researchers know it as aiming to increase the productivity of the facility on an ongoing basis, by ensuring the influence of the workforce on the decisions that It is taken in a manner that leads to the achievement of cooperation between the workers on the one hand and the management on the other hand to reduce the intensity of the conflict between them (Assbag, Marzouq, & Aljawad, 2017).

Some researchers describe to us the concept of participation by saying: "The manager can create the psychological atmosphere and the appropriate situation that motivates the workers to exert their utmost efforts to achieve the highest level of production, and he can also reconcile the interests and desires of the workers and the interests of the organization by expanding the role played by subordinates, which he called My command is "the role of non-managers." Another believes that participation is "the individual's mental and emotional interaction with the group with which he works, in a way that enables him to mobilize his efforts and energies to achieve its goals and bear his responsibility towards them with self-awareness and enthusiasm." Participation in decision-making is "interaction or joining in taking Decisions between managers and subordinates(Alqutran, 2014).

As for others, he defines it as “the participation of all employees of the organization in assisting in making various administrative decisions by expressing their opinions and suggestions, in all aspects of work, as well as matters related to its interests and the interests of the organization and providing an atmosphere of trust, respect and frankness in discussing various topics and exchanging data and information between The management of the organization and its various employees to continuously increase production (Abubakar, Elrehail, Alatailat, & Elçi, 2019).

Participation in Decision Making (PDM): It is the distribution and practice of authority, in all its appearances, between the owners and managers of organizations and their employees (Beardwell and Claydon 2007). It is a procedure in which influence is shared between individuals who are hierarchically unequal (Wagner Iii 1994). Locke and Schweiger (1979) define it as a shared decision making between managers and their employees. According to (Farnham 1997), employee participation is one of the four policy options to manage the employment relationship, and that the employee has the right to question and influence decision making in the organization which represent democracy in workplace. (Noah 2008) defined it as a special form of authorization that gives the employee's greater control, and more freedom of choice to bridge the communication gap between the managers and their employees.

Participation in managerial decision-making has been defined as the process by which the responsibility for decision-making is shared between managers and their subordinates, or in other words, the extent to which subordinates participate in the decisions categorized by managers (Wolf, Weißenberger, Wehner, & Kabst, 2015).

Accordingly, the study defines participation in administrative decision-making as a discussion process in which opinions are presented to reach a solution to

a problem or a specific situation, and participation is dominated by a concept of decentralization in administrative decision-making between the president or manager, the decision-maker and his employees.

2.3.2. The Importance of Participation in Decision-Making

For many years, the process of employees' participation in decision-making in organizations has been very weak, due to the adoption by many managers of the bureaucratic approach to management, and this was helped by the stability and stability of the organizations' environment. Increasing productivity, in addition to the rapid changes in the environment of business organizations, has led many organizations to search for new management methods to cope with those challenges and rapid and successive changes, and one of those methods is participatory management (Assbag, Marzouq, & Aljawad, 2017).

Guided by the opinion of others at various levels of management is necessary in the decision-making process, it is known that there is no expert in everything. Every individual needs to help, help and view others whether they are presidents, colleagues or subordinates. The individual human being, regardless of the level of assimilation or maturity, cannot surround all aspects of the problems faced by both individually and at the level of organization, and in order to find solutions to those problems must be shared by others and therefore, participation is one of the most important foundations on which the administration (Fahim 1996).

On the other hand, the working individual, regardless of his position in the administrative ladder, often tends to implement the decision that he participated in making, and even defends it, and in return he tries to resist the decision dictated to

him without consulting, and does not find himself motivated in its implementation, if not accompanied by incentives certain. Also, allowing workers to participate in decision-making is a source of moral support for them, which makes them feel their humanity, value and self-confidence and helps them to be accurate and diligent in presenting ideas (Nielsen & Minda, 2019).

In addition, giving employees the opportunity to participate in decision-making or setting goals is a successful method in gaining their satisfaction with the work and the organization and making them aware of the importance of their opinions that may benefit them and the organization in which they work. There are several goals for workers' participation in management, but the majority of those goals relate to the circumstances of each organization, according to its trends, and ideologies. However, there are two main goals that all organizations aspire to achieve, and they are: (1) Increase the production and activity of employees in their organizations. (2) Raise the morale of the employees, raise their motivation, and motivate them to increase production (Abubakar, Elrehail, Alatailat, & Elçi, 2019).

Therefore, the concept of participation in decision-making in management is one of the latest methods of paying attention to the human element as a result of the technical, administrative and social development witnessed in this century. This concept has received special attention in recent years, after the industrialized countries became suffering from the problems of labor unrest, and after the emergence of many writings which calls for the need to take into account the desires and needs of individuals working in the organization, and this participatory style in management comes in contrast to authoritarian styles in management, this style looks at workers by looking at their work and not just executing the instructions issued by the higher levels in the administrative hierarchy in organization, but as people who are able to assume responsibilities and participate in addressing problems,

developing appropriate solutions to them, and contributing to the development of plans and policies if given the opportunity (Fiala-Butora, 2019).

Practical applications have proven that the development witnessed by modern management - as a result of the expansion in technological development and the growth of organizations and the inflation in their size - has led to the complexity of the role played by the manager, and made it difficult to manage modern organizations by one man, and this imposed on managers to cooperate with their subordinates and involve them in taking decisions. Their decisions and the exercise of their tasks, meaning that there is a need to adopt the principle of participation in decision-making and decision-making in confirmation of the principle of shura in Islam, and the logical truth that confirms that the individual, no matter how much self-abilities he has, he is unable to encompass all circumstances at all times.

2.3.3 Advantages of Participation in Decision Making

Participation in decision-making has several benefits, including improving communication, optimal use of information, increasing work skills, increasing workers' confidence, workers' sense of control and control, the success of the process of improving performance, increasing the level of job satisfaction, increasing the level of organizational commitment among employees, and stimulating the participation of subordinates. In doing their utmost to achieve the highest level of production, reconciling the interests and desires of subordinates with the interests of the organization, and motivating creativity at work, and participation in decision-making improves human relations between workers and leaders, which increases the

effectiveness of administrative communications and the quality of decisions and raises the morale of workers (Assbag, Marzouq, & Aljawad, 2017).

The involvement of others in decision-making, especially those directly related to the decision a number of advantages, including the following (Irawanto 2015):

1. Participation in decision-making involves a broader and more comprehensive vision when defining and analyzing the problem.
2. Participation in decision-making provides greater knowledge and more facts when evaluating alternatives.
3. Participation in decision-making removes ambiguity and reduces the degree of uncertainty.
4. Participate in the decision-making ensures individual's satisfaction and provide their commitment and enthusiasm to the success of the proposed solution, and works to contribute effectively to the implementation of decisions.
5. Participation in decision-making contributes to improving the quality of the decision to be take and reducing its negative impact.
6. Participation in the decision-making process contributes to the development of administrative leaders and informs them of their importance.

2.3.4 Disadvantages of Participation in Decision Making

Although the importance of participation of individuals in the decision-making process, there are a number of disadvantages that may be involved in decision-making participation, including the following (Axelin et al. 2018):

1. Time consumption and waste of resources, if used in the case of programmed participation with clear and specific structures.
2. The compromises solutions that result from participation may not achieve the satisfaction of anyone and do not achieve the best solution.
3. Float and lack of responsibility for the results.

2.3.5. Participation in Decision Making Forms

According to (FarajAllah et al. 2018), there are six forms of participation in decision making: participation in work decisions, employee ownership, representative participation, consultative participation, informal participation and short term participation.

1. **Participation in work decisions:**the employees in this form of participation have high influence on the decisions made that concern the organization directly.

2. **Employee ownership:** Employee ownership means that the employees are made to be a part of the financial owners of the organization through equity shares and this form of participation is achieve an intrinsic and extrinsic motivation.
3. **Representative participation:** In this form of participation the employees elect some members to represent their interest. It is an indirect form of participation because not all the employees participate in decision making directly. Unions are the most used type of this form of participation.
4. **Consultative participation:** It is a formal form of employee participation in decision making through quality circles. Quality circles are a group of employees from all the company levels meet regularly to discuss ways to improve quality and solve problems of production.
5. **Informal participation:** Informal participation is about the personal relationship between lower management. The strong relationship between the employees and superiors gives the strong to the employees to contribute into the decisions made by the management.
6. **Short term participation:** It is an informal participation that occurs in rare events when employees are allowed to participate at that time. Although it is not widely used, positive results and satisfaction are showed which leaves a positive effect on productivity.

2.3.6. Requirements for Implementing Participation in Decision Making

Managers have to deal with the participation method with an open mind if they seek to achieve an effective participation in decision making by the

organizational employees. With this method not all the ideas are be agreed, there are be greater chance for innovation and creative (Abdulai and Shafiwu 2014).

Training is the most important and effectual tool to help organizations achieve their goals and objectives successfully resulting higher productivity(Colombo and Stanca 2014, Konings and Vanormelingen 2014, Sepulveda 2005).

2.3.7. Benefits of Participation in Decision Making for Employees and Management

Many scholars and managers assume that if employees are sufficiently awarded of their own issues, and given the opportunity to make decisions about their work, then a set of benefits are be reflected on both the individual and the organization (Shadur et al. 1999). The following are some of the benefits of employees' participation in decision making:

1. Increases employees' job satisfaction and improve productive efficiency (Chang and Lorenzi 1983).
2. Allows the employees to use their own information, which leads to make better decisions (Isiamson 2008).
3. The incorporation of ideas and information from all the organization employees leads to improve product quality, productivity and organizational flexibility (Preuss and Lautsch 2002).

4. Increases employees trust and sense of control (Chang and Lorenzi 1983).
5. Through employee participation, resources required to monitor their compliance (work rules, supervision) decrease, thereby costs decrease also (Spreitzer and Mishra 1999).
6. The deep employees' participation in decision making increases the diversity of the perspectives and viewpoints which leads to improve the organizational performance (Kemelgor 2002).

2.3.8 Considerations of Employee Participation in Decision-Making

Despite the disadvantages of participatory decision-making, the importance of such participation cannot be ignored. In order to participate in decision-making, the administration should take into account several considerations. These considerations can be summarized as follows (Biggar et al. 2017):

1. Time available: The time available to make a certain decision may be limited, as in the case of urgent decisions. In such cases, the benefits of participation may at the same time disrupt some other objectives that may be more important. The management must balance between the benefits and objectives.
2. The economic factor: Participation in the decision-making within the institution is an economically costly process in terms of time and effort and the necessary

preparation, the management should bear in mind that the costs is not high as not to overshadow the value of the benefits of participation in decision-making.

3. The distance between superiors and subordinates: The subordinates should not be given the opportunity to participate in the decision-making process at the expense of the superiors' authority and position within the institution.
4. Confidentiality of decisions: The opportunity to participate in decision-making should not lead to the diversion of information through subordinates who contributed to decision-making.

The concept of participation in decision-making requires two conditions (Yoerger et al. 2015):

1. Participation in decision-making provides a high degree of mutual trust among employees, as well as self-confidence between managers and employees.
2. Participation in decision-making provides a high level of conviction for the concept of participatory leadership and decision-making on a cooperative basis.

2.3.9 Methods of participation in decision making

The methods of participation in decision-making can be categorized into ordinary methods and modern methods as follow:

First: Ordinary Methods

1. Suggestion systems: It is the simplest and inexpensive form of participation, where staff are allowed to express their opinion through the suggestions box (Timming 2015).
2. Meetings: The staff are provided with the necessary information, knowledge about the organization's activities and work, and through administrative management meetings, to identify the needs of employees and work problems (Mancilla García and Bodin 2019).
3. Committees: They are a number of people assigned to them some powers and duties, and are formally selected by the administration, either to look at a particular problem and to decide to solve it, or just to look at the problem and collect information about it, and make recommendations and suggestions thereon (Zaqout et al. 2018).
4. Councils: Administrative assemblies with special functions, at a high level of management. The council must be near the top of the organization management and specialize in matters that are comprehensive and general and often issue decisions related to the main policies (Ding and Shen 2017).
5. Personal interview with specialists: The top management may find it appropriate to appoint specialists to discuss or visit them in their offices (Zaqout et al. 2018).

6. Phone Communication: In some cases, the problem is urgent and needs a quick exchange of opinion. The problem solvers may be dispersed and cannot be connected in the near future, or the director sees that the meeting is wasting valuable time, this method is appropriate for such cases (Zaqout et al. 2018).

Second: Modern Methods

1. The Delphi method: addressing and solving complex management problems by a group of specialized experts, through the use of formal means of communication such as referendum lists to poll the views of participants of experts, with the possibility of a number of persons responsible for final decisions. The aim of this method is to improve the style of traditional committees in decision-making and avoid some of its shortcomings by hiding the identity of the experts involved in decision-making and replacing the discussion and deliberations that usually take place in committee meetings by exchanging information among members of the Delphi group under the supervision of a committee whose task is to distribute special forms. The collection of these questionnaires and the information contained therein, summarize this information collected in the form of a brief report, then send the report to the experts again to re-examine the subject in the light of the report received, and then compile the final views and summarize them in a final report that includes the views of the members involved in the research of the problem. This approach would reduce the pressure on some members of the traditional committees to give up their position or support the majority view. It also provides the opportunity for the largest number of specialized experts to contribute to decision-making. It can also be used in decision-making for geographically dispersed communities, thus saving the costs of assembling them in one place (FarajAllah et al. 2018).

2. Method of brainstorming: one of the most used methods in this field, in order to provide or generate innovative new ideas related to a particular problem, and after the presentation of ideas are evaluated and make the most appropriate decision (Axelin et al. 2018).

3. The method of nominal groups: This method is a mixture between Delphi and brainstorming, where the director put his ideas and identify them, and then each member of the meeting write down his ideas on alternatives to the solution independently, and then compile the solutions and write them on the board without linking to the names of members, Each member individually to arrange ideas according to priorities that he sees, and then the decision is determined by the idea that gets the highest priority according to everyone(Irawanto 2015).

4. Phillips Method: This method was introduced by Donald Philips from the University of Michigan and was known by his name. In this way, the participants are divided into small subgroups of the same number and each head group. The problem is defined for all subgroups. The groups then begin to present ideas to solve the problem. Each group is selected to choose the best solutions or alternatives. The subgroup leaders present the selected solutions to be presented and discussed by the larger community so that everyone can reach the best solutions to the problem. This method has the usual way of separating the stage of presenting ideas or alternatives from the evaluation stage, thus eliminating the problem of the possibility that one of the ideas takes a long time to discuss them, which leads the group to test the first acceptable alternative(Lahsen 2016).

5. The Japanese Ringi Method: This method is used to make decisions in Japanese organizations. It is one of the forms of decision making in the form of groups. When the administration is aware of a specific problem, this problem is referred to the lowest departments or departments in the administrative level, then those responsible for the implementation and take a collective decision after the debate meet, the decision goes according to the sequence of administrative access to the highest administrative level who responsible for the decision(Alotaibi and Al Sharija 2016).

6. The innovative method of creative thinking: was called De Bono in creative thinking, as it also was called "The Six Hats". This method was designed to help decision-makers to think in parallel, although many initially disliked this method, it has become applicable in many international organizations and companies such as IBM and other well-known names in the business world. De Bono has divided the six hats into several colors and each color has its own responsibility, according to the following division: (white hat, red hat, green hat, blue hat, yellow hat and black hat). For example, the red hat is responsible for expressing what an individual feels without giving reasons. The Blue Hat is responsible for helping to control thinking to reach decisions and anticipate results, this technique is used in creative thinking in meetings. Instead of a two-team discussion style, each participant wears more than one hat. When everyone wears the same color, everyone is involved in the same mental activity. This technique is easily applied and compels participants to think(Thompson et al. 2017).

2.3.10 Degree of participation in decision making

The degree of participation of individuals in the decision-making process varies according to the levels provided by the CEO of subordinates in decision-making, which are identified by Tannenbaum and Schmidt (1973) as follows:

1. **Decision-making and reporting it to subordinates:** The director or the leader make the decision individually and then informs the subordinates. The reporting process does not include explaining the reasons of the decision or persuading the subordinates or trying to urge them to accept it, but imposes subordinates to implement the decision.

2. **Decision-making and justification:** At this level, the director takes the decision and not only informs the subordinates, but explains the justification of the decision and its advantages and tries to persuade them to accept, and explain the purpose behind it to mitigate the impact of individual decision or fear of the possibility of resistance to subordinates of the decision and non-cooperation in its implementation.

3. **Make the decision for manager and then call for discuss it:** At this level, the director after the decision-making call for subordinates and allows discuss with subordinates on the decision and identify their views on the decision and the effects that resulted from it. During the discussion, the director answers the questions of subordinates in order to remove their fears and ensure understanding and persuasion decision.

4. **Determine the problem by the manager and ask subordinates for Decision-making:** At this level, the manager identify the problem and determine the framework and limits to be adhered to by the solution that is reached and the subordinate participates president in the decision-making process to coordinate the discussion meetings held for this matter.

5. **Authorizing the subordinates to diagnose the problem and reach a decision:** At this level, the manager assigns the whole decision to the subordinates, from identifying the problem to analyzing the alternatives and then reaching the final decision. The decision reached by subordinates is final, and here the manager sets the framework or boundaries that make the decision in its constituency.

6. **The manager presents the problem and invites the subordinates to submit a solution:** The manager at this level presents the problem and asks subordinates to diagnose the problem and determine the reasons and submit proposals and solutions to them. The manager may give the subordinates an opportunity to evaluate the proposals and solutions presented among the alternatives and proposals presented by the other subordinates.

2.3.11 Factors Influencing Participation of Decision-Makers

There are many factors affect the employees' participation in decision-making process. Cole (1997)noted that managers mostly are not interested sharing

strategic decisions with their employees' representatives may be because they don't want their competitors to know about their strategic moves or they do not want to face unpleasant decisions like redundancies or redeployments among existing employees. Participative management is not a magic cure for all the organization illnesses, so managers must weigh the advantages and disadvantages before implementing this form of management (Muindi 2011). Pashiardis (1994), in his article "Teachers Participation in Decision Making " considered that the organizational policy has to be changed to gain a successful implementation for participation in decision making, and he also recommended training to help members to participate effectively. However, Sashkin (1976) mentioned that participation in decision making is be difficult when choices are very complex and difficult to be defined and vary in a simple way; when the interdependence of tasks is very high; and when environmental change is rapid. Hence, there are some factors affecting employees' participation in decision making which are: Management Style, Training and Organizational Culture.

2.3.12. Management Style

Management Style is a managerial language which is used to describe how of manage; it is a function of behavior related with personality (McGuire 2005). It is an approach to deal with employees at work and to practice authority through employees to achieve organizational goals (Hartzell 2006).

Scholars have described and identified several styles of management since 1950s. (Likert 1967), classified four styles of management which are participative, paternalistic, exploitative, autocratic and consultative. While Harbison and Myers

(1959), classified management styles into autocratic, participative, paternalistic and laissez faire. Effere (2005), showed that recently, the common styles of management are authoritarian, authoritative, democratic, coercive, permissive, affiliative, indifferent, pacesetter, coaching, bureaucratic, visionary and defensive. However, he classified management styles into: autocratic, democratic, participative, persuasive, and paternalistic and laissez faire.

1. **Participative Management Style and Employees' Performance:** According to Wagner III (1994), participatory management equates the participation between managers and their employees in information processing, making decisions and solving problems. It is also sharing influence in decision making between managers and employee. Studies have shown that participative management style has a positive impact on employees' productivity, job satisfaction and motivation (Likert 1967, Spreitzer et al. 1997). It works like a coach who gather his team of employees to work together to improve the organizational performance (Okon and Isong 2016).

2. **Autocratic Management Style and Employees' Performance:** It is a management style in which managers keep as much as power and decision making as they can, they try to simplify work to gain control. Employees' in this style of management are not allowed to provide any information or to be consulted, they are only expected to obey rules without explanations (Brewer et al. 2000). Therefore, this kind of management style focuses on work more than the workers.

3. **Paternalistic Management Style and Employees' Performance:** In this management style, the manager decides which is good for both the employees and the organization. Paternalism combines between father-like management style and authority (Westwood and Chang 2002). It is also a combination between authority and strong discipline with fatherly goodness and moral integrity (Farh and Cheng 2000). Also in this style of management the employees' suggestions are taken into consideration before making decisions, so they feel loyal to their organization and are motivated to do their jobs which leads to improve their level of performance (Chang and Chao 2008).

4. **Democratic Management Style and Employees' Performance:** It is a very open style to manage a team which ideas are discussed openly and freely among a group. This style is needed in rapidly changing and dynamic environments. Managers in democratic management style must encourage their employees to gain leadership skills and every opinion in this style has to be considered by facilitating conversations and encouraging employees to share their ideas and opinions to come up with the best possible decision (Okon and Isong 2016).

5. **Persuasive Management Style and Employees' Performance:** Managers in persuasive management keep control indirectly over every aspect of the business. They explain in details why tasks should be done in a certain way instead of giving orders which helps the employees to feel more involved in decision making. Although authority rests with the managers alone, this style of management is useful when complicated tasks need to be done (Brewer et al. 2000). Persuasive management style is when a manager uses his ability to explain a situation or an action then urges or convinces strongly his employees to achieve a goal or to do a

work by his way. This style looks like the autocratic style but the main difference between the two styles is that when the persuasive manager makes a decision, that is try to convince his employees that his decision is in their best interests (Okon and Isong 2016).

6. **Laissez-Faire Management Style and Employees' Performance:** In this style of management the manager gives his employees as much freedom as possible, they achieve goals, solve problems and make decisions on their own. A laissez faire manager gives up responsibility to his employees, gives no feedback and doesn't help his employees to satisfy their needs. He believes that he must give his employees the freedom to make choices and leaves them to do what they want (Okon and Isong 2016). Pathak (2005) affirms that management styles affect the effectiveness and performance of organizations. This management scholar analyzed the impact of management styles on firm performance level and found a strong relationship between management styles and organizational performance.

2.3.13. Organizational culture

Organizational culture can be defined as the core values and behavioral norms and patterns, which control the way the employees in an organization deal and interact with each other and the effort placed in their jobs and in the whole organization (Den Hartog and Verburg 2004). Brown (1998) introduces organizational culture as a pattern of values, beliefs and learned methods to deal

effectively with experience that has developed throughout the organization's history, and tends to appear in its material arrangements and in its members' behaviors.

According to Needle (2004), organizational culture is represented by the collective beliefs, values and the organizational members' principles. Another opinion from Ravasi and Schultz (2006), who considered organizational culture as a set of shared mental assumptions that lead interpretation and action in organizations by describing the right behavior for different situations.

2.3.14. Training

Noe (1986) defines it as a planned learning experience that aims to change an individual's knowledge, attitudes or skills permanently. It also be defined as a group of activities that deal with current needs and focus on the trainer and contrast with learning as a process that focuses on individual and organizational potential development and capabilities building for the future (Reynolds 2004). Moreover, training is the way or manner which is used to build abilities, increase employee's knowledge and skills to perform their job efficiently by providing new information for them (Jagero et al. 2012).

According to Armstrong and Taylor (2014), training is using planned and systematic instruction activities to enhance learning. It includes using formal procedures to import knowledge and helping employees to gain necessary skills to perform their jobs satisfactorily. Altarawneh (2009) showed that because training concerns to increase, improve, enhance and modify knowledge to make current and

future jobs more effectively, it is considered to be the most important element of human resource development.

2.4 Section Three: Job Performance

The subject of job performance is one of the basic topics in the theories of administrative behavior in general, and administrative organization in particular, because of its importance to achieving the desired goals of organizations efficiently and effectively.

2.4.1 Define job performance

The word “performance” refers to several expressions, including what refers to the employee’s commitment to the duties of his job, his carrying out the tasks assigned to him, through his performance of the tasks of his job, his bearing the burden and job responsibilities, the commitment to morals and good manners within the organization in which he works, and the commitment to official work schedules in attendance and departure (Hunter, 2017).

The researchers defined job performance as “an activity that enables an individual to successfully accomplish the task or goal assigned to him and this depends on the normal constraints of the reasonable use of available resources.” (Loan, 2020). Also, the individual performance of any employee is defined as (the sum of that employee's motivation to work and his ability to work). (Viswesvaran & Ones, 2017)

There is a clear convergence between researchers in their definition of job performance, and despite that, it seems that it is difficult to reach a specific and agreed definition of the concept of performance, and that the multiplicity of definitions related to it is due to the multiplicity of researchers who dealt with it on this subject from his point of view and special interests (Ismail, Iqbal, & Nasr, 2019).

On the other hand, the issue of job performance is one of the most complex, ambiguous and complex issues for organizations due to the different results of studies in this field, in addition to the presence of multiple factors and the lack of clarity in the role of each of these factors in the level of job performance.

2.4.2 Job Performance Elements

There are basic elements or components of performance, and without them, employee performance cannot be effective, due to its importance in measuring and determining the level of job performance of employees in organizations. Researchers have tended to identify the elements or components of performance in order to come up with more contributions to support and develop the effectiveness of organizational performance, these elements are according to (Beltran, 2020):

Employee Competencies: They mean that the employee has information, skills, attitudes, and values. They represent the basic employee characteristics that produce effective performance.

Work requirements (job): These include tasks and responsibilities or roles, skills and experiences required by a business or a job.

Organization environment: It consists of internal factors and external factors, and includes internal factors that affects the effective performance: (organization, its structure,

objectives, resources, strategic focus, and the procedures used). As for the external factors that constitute the organizational environment and affect effective performance, they are (Economic, social, technological, cultural, political, and legal factors).

2.4.3 Job Performance Measurement

Performance measurement means the work that is carried out, and the measurement is carried out by means of the regulatory standards that have been decided, and they are one of the means of control, and the process of performance measurement is carried out by each manager.

The criterion is considered a means of judgment, as it is a measure of administrative performance, as it is an eye phrase for determining the results of the assessments and to what extent the impact of decision-making on reaching the desired and predetermined goal, and the different criteria for measuring performance, ending with quantitative criteria, which are suspended the quantity of the customer that must be accomplished or performed in a specific time period, and there are qualitative standards, which are related to the specification of the degree of quality of performance required, and there are time standards, which are related to the time schedule specified for the completion of a particular work, and there are moral standards, which are related to intangible and tangible areas of measurement (Landy, Zedeck and Cleveland, 2017). The degree of satisfaction and support for the reputation of the organization and the success of public relations programs and others. Researchers and theorists differ about the work that can be defined criteria and the best conditions in which it is preferable to define these criteria as these criteria differ from one society to another and from one organization to another depending on the

influence of customs and traditions prevailing in society the organization is affected by the degree of scientific and technical progress (Souza and Beuren, 2018).

2.4.4 Relationship Between Participation in Decision-Making and Job Performance

Ho1: Employees' participation in decision-making process has a statistically significant effect on job performance in the Jordanian Income and Sales Tax department at a significance level ($\alpha \leq 0.05$).

The researchers discussed conducting several studies explaining the nature of the relationship between the participation of administrative decision and the job performance of employees in all administrative departments, including The study **Ceschi, et al., (2017)** that aims to know affects decision-making processes in the workplace in job performance, and considered two distinct structures that can contribute to positive performance in the workplace: decision-making competence (DMCy) and decision-environment management (DEM). The present study tested how components such as job requirements, work resources, and burnout can modify decision-making processes and performance, and the results confirm the relationships between decision-making competencies, performance (i.e., in role and additional role) and considered coordinators. These results indicate that decision-making processes, as well as working environment conditions, are jointly related to employee performance.

Also, the **Madi et al. study (2018)** which aimed to determine the pattern of job performance and its relationship to the extent of the participation of administrative staff in decision-making in Palestinian universities. The researchers used the sample method stratification in the study. The study was conducted on a sample with a response rate of 85.79%. The study found that there is a direct

relationship between the leadership's job performance and the extent of the decision-makers' participation. There are statistically significant differences that vary according to the educational qualification variable, job performance style, and the presence of differences in the employees' perception of the leadership style and the extent of the administrative staff's participation in decision-making according to the university in which they work for Al Azhar university. The study reached a number of recommendations, the most important of which is the need for Palestinian university administrations to pay more attention to improving performance, giving universities the opportunity to participate in decision-making and giving them confidence, continuous interest in university management, continuous improvement of the performance of their administrative staff, strengthening periodic evaluation of job performance, expressing opinion and solving staff problems. Administrative and giving them the opportunity to contribute to solving their problems, strengthening the democratic style of leadership, and empowering the university's staff.

Then came the study of **Nnadi and Ndubuisi (2021)**, which aims to find out the impact of employee participation in decision-making on the job performance of selected local companies in Ebonyi State, within the following determinants: Studying the effect of employee consulting on organizational performance in selected local companies in Ebonyi State; and ensuring the impact of enrichment The job performance of employees on organizational success in selected local firms in Ebonyi State The research design was a descriptive survey research method A sample size was selected from 199 respondents The results of the study revealed that there is a significant positive impact of employee participation in decision making on job performance in selected local firms In Ebonyi State where consulting employees encourage them to think about company issues to improve performance, since employee job enrichment increases the responsibility of employees which leads to higher productivity in the company. The study recommended that local corporate management in Ebonyi State should make employees feel part of from owners and stakeholders in the organization.

The researcher believes that the method of participation of workers in decision-making taken in the organization affects a way directly on the morale of the employees and affect the performance of their career is a manifestation of job satisfaction thereby acting on increasing their satisfaction with job as a result they feel they are part of the organization and participate in its decisions.

2.5 Section Four: Job Satisfaction

2.5.1 Definition of Job Satisfaction

Psychologists have defined job satisfaction as referring to the emotional feelings that an individual carries towards work and expressed in various behavioral forms (Werang, Agung and Agung, 2017). Also, job satisfaction defines the sum of the positive feelings that are generated in the individual towards the job he performs, as it is represented in the inner feeling of the individual that gives him satisfaction and love of work (Ocen, Francis and Angundaru, 2017), and includes the fulfillment of the job for the needs and desires of the individual such as satisfaction with the management policy in organizing work, working conditions, and working hours type of supervision, work group, salaries, promotions, career progression, work responsibilities, achievement, status, recognition and recognition, incentives (Pecino, et al., 2019).

2.5.2 Important of Job Satisfaction

The subject of job satisfaction is receiving increasing attention by writers and researchers in the field of psychology, organizational behavior and management, given that the human element is the real wealth and the main axis of production in any organization. Therefore, establishments of all kinds, especially service ones, sought to make the individual satisfied with his work, because the time he spends on

his work may exceed the time he spends with his family. Whenever the individual imagines that his work does not achieve the appropriate satisfaction of his needs, his feelings towards this work are negative, and he is dissatisfied with his work. This is demonstrated by his job performance (Eliyana and Ma'arif, 2019).

That is why job satisfaction is considered one of the most ambiguous topics in management science, because it is an emotional state related to the human resource that is difficult to understand, let alone measure it with all objectivity, and perhaps this ambiguity led to the emergence of hundreds of researches and studies on this subject (Kašpárková, et al., 2018). Some of them considered job satisfaction as an independent variable that affects workers' behavior such as performance, absenteeism, work rotation and communication, and sometimes as a dependent variable affected by wages, salaries, the system of grants and rewards, the power structure and the decision-making system, in addition to the researchers' disagreement on an accurate definition of satisfaction. career, which led to the multiplicity of aspects of the study (Alromaihi, Alshomaly and George, 2017).

The researcher believes that the high feeling of employees' job satisfaction is reflected positively on the organization in the form of an increase in the level of effectiveness and efficiency. Job satisfaction makes employees more focused on their work, an increase in productivity. Job satisfaction creates a desire for employees to achieve and improve performance. Reducing production costs. Job satisfaction contributes Significantly reducing absenteeism rates, strikes, complaints, etc., and raising the level of loyalty to the institution. The more the employee feels that the job satisfies his material and immaterial needs, the more his attachment to the organization increases.

2.5.4 The Relationship Between Participation in Decision-Making, Job Satisfaction

H02: Employees' participation in decision-making process has a statistically significant effect on job satisfaction in the Jordanian Income and Sales Tax department at a significance level ($\alpha \leq 0.05$).

There is a close connection between participation in decision-making and job satisfaction, based on the comprehensive view of the psychological and social structure of the institution as an integrated system of functions, where the conclusion was to confirm this connection, as it was shown through the following:

Osama's study (2015) aimed to know the extent to which the involvement of teachers in decision-making contributes to achieving their job satisfaction, within the educational institution. The descriptive analytical approach was used. The form was built according to the questions raised in the research problem. The form contained three main axes, and after determining the size of the original community and its contents of vocabulary, comprising (40) high school teachers, the random sampling method was used. Mini. After analyzing the data, the results showed that participation in decision-making plays a role in the teacher's stability, in increasing the teacher's educational return within the institution. It can be said that participation in decision-making plays a role in achieving job satisfaction for the secondary education teacher, which has been achieved in a large proportion by linking it to commitment, stability and educational return.

The researcher believes that the decision-making process is an organized process that is subject to steps of scientific and practical methods in order to reach effective and rational decisions that achieve consensus, and this can only be achieved through participation in its manufacture by the employees in order to reach the goals

The planned goals are the goals that the organization seeks as well as the goals of the individuals working in it, and their job satisfaction is achieved, knowing that there are factors influencing decision-making because it is an ongoing process with the organization's continuity.

2.5.4 The Relationship Between Job Satisfaction and Job Performance

H03: Job satisfaction has a statistically significant effect on job performance in in the Jordanian Income and Sales Tax department at a significance level ($\alpha \leq 0.05$).

The more the individual feels that he can satisfy his interests through his work, the more he feels satisfied with his work. If the worker wants to achieve his economic or social needs and his work fulfills his ambitions for him, he feels satisfied. Satisfaction and job performance between them are a positive relationship according to the following studies:

The study of **Alamin and Yahya (2016)** aims to show the impact of job satisfaction on human resources performance, a case study of the public hospital institution in Maghnia. The study proved that there is a positive correlation between job satisfaction and job performance, where job satisfaction is one of the topics that captured the attention of many Writers and thinkers in the field of business administration, because most individuals spend a large part of their lives at work, and therefore it is important that they search for job satisfaction and its role in their personal and professional lives, and job satisfaction greatly affects the behavior and performance of human resources, as it constitutes a motivation No matter what about the outstanding achievement, and this is what results in the benefit for organizations and workers.

The study of **Almaytah (2017)** aims to try to identify the impact of job satisfaction on the performance of workers in the Jordan Phosphate Mines Company, a public shareholding company, and dealt with the following aspects: salaries, incentives, and rewards, relationship with the direct boss, co-workers, work environment, justice, and the impact of personal characteristics, gender, age, status. Social, years of experience, academic qualification on job satisfaction, and this study relied on the descriptive analytical approach in its theoretical and field style. In order to achieve the goal of the study, the questionnaire was relied on for the purpose of collecting information and testing the study's hypotheses. It was found that there is a positive relationship between employee satisfaction and their job performance in the Phosphate Mines Company, and it was found that the level of job satisfaction with salaries, incentives and bonuses affects the performance of employees in the Jordan Phosphate Mines Company.

This study **Hewagama, et al. (2019)**, aimed to test the relationship of employee performance and job satisfaction in hotels, through human resource management, which in turn enhances job performance and job satisfaction. The results showed that human resource practices and approved management methods help to develop job competency, which is then linked to job performance and job satisfaction. It also shows that employee training benefits both parties, increasing functional autonomy is enhance service workers' well-being and thus their satisfaction.

According to the above, about the three relationships between the study variables (participation in decision-making, job performance, and job satisfaction. Therefore, this study aims to know the mediating effect of job satisfaction on the relationship between EPDM and job performance. To achieve this goal, this study isconsidered EPDM as a variable an independent (IV), job performance as a

dependent variable (DV), and job satisfaction as a mediator variable (MV). The study model is illustrated in Fig. 2.3.

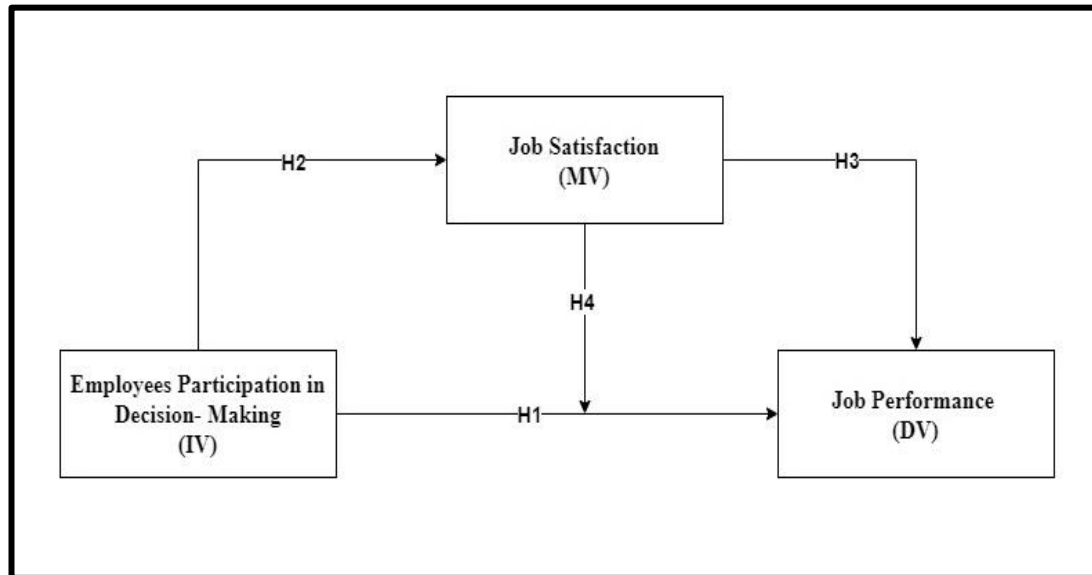


Figure 2.3: The study model, researcher design.

2.6 SectionFive: Income and Sales Tax Department in Jordan

2.6.1 Brief History

The Income Tax Department was a division of the Ministry of Finance when the first income tax law was passed in 1933 until it became an independent department in 1951, where it operated under Law No. 50 of 1950. Since then, the tax legislation has undergone several amendments aimed at developing it and keeping abreast of economic and social developments and to fill emerging gaps as a result of application. Jordan is one of the first countries in the region which introduce the

concept of self-assessment, in accordance with the provisions of the Interim Income Tax Law No. 34 of 1982 and the Income Tax Law No. 57 of 1985, which remained in effect until the issuance of the provisional law No. 28 of 2009, which aimed to stimulate the national economy and encourage the investment climate and simplify the procedures of the tax system, through improving the legal framework, reducing the tax burden for most citizens by exempting a large proportion of low and middle income, and finally the issuance of Income Tax Law No. 34 of 2014, which came to re-escalation of the tax that was a requirement for all socio-economic segments (ISTD 2019).

The sales tax began on a small scale as a tax in 1926 and ended in the current form of sales tax, which became effective on 1/1/2001 under Law No. (36) of 2000, which is similar to the system of value added tax applied globally, the legislation was passed in many stages of development before it reached the current form. The last amendment to the law was in 2009 under the provisional law no. (29) for the year 2009 amending the general sales tax law which is read with Law No. 6 of 1994 and its amendments, The aim of the latest amendment is to achieve equality and justice among taxpayers, to encourage investment, to reduce double taxation and to achieve comprehensive reform in the framework of the process of sustainable economic and social development and to preserve the right of both the treasury and the taxpayer. The latter amendment is based on a set of basic principles aimed at achieving general harmony between the systems of tax legislation, the most important of which is the unification of the procedures for both income and sales taxes, which enhances the principles of transparency and clarity in the tax treatment, and contributes to streamlining the procedures. The department is currently working in two separate laws, one for income tax and one for sales tax (ISTD 2019).

The Income and Sales Tax Department merged into one department and was merged administratively as of 16/8/2004 under the amended law of the Income Tax

Law and the Sales Tax Law published in Official Gazette no. 4672 dated 16/8/2004 under the name of Income and Sales Tax Department (ISTD 2019).

2.6.2 Objectives and Responsibilities of the Department

The Department aims to provide Jordan treasury with revenues and to achieve the following objectives (ISTD 2019):

1. To manage, verify and collect the tax efficiently and in efficient way and follow up the procedures related to it and work to increase the rates of tax compliance and voluntary response of the taxpayers.
2. Developing tax awareness among taxpayers and informing them of their rights and duties.
3. Reduction of tax evasion.
4. Review, evaluate and update tax policy in the field of income tax, general sales tax and value added tax.

Tax policy is the most important component of financial policy, and since the objectives are the most important frameworks that determine any policy, the objectives of the tax policy in Jordan are to provide the public treasury with the revenues necessary to finance the public expenditure of the government and encourage savings and investment and positively impact on consumption and stability of prices, as well as the achievement of justice and social equity by contributing to the redistribution of incomes, The tax policy in Jordan requires emphasizing the equation of balance between the tax authority and the rights of the taxpayers, which requires the tax administration to provide the tax service and

promote the voluntary response of the taxpayers, as well as the harmonization of the tax system with the national development goals. Therefore, the tax administration started to define its mission by translating it into Procedural objectives that are transformed into specific tasks and procedures that constitute the department's work plan. Based on this concept, the Department has achieved high rates of growth in the crops during the previous years above the rates of economic growth, perhaps due to the following (ISTD, 2019):

1. Expanding the tax base by including target sectors that were not committed to paying their tax and reducing the sales tax registration limit to cover as many registrants as possible.
2. Activate the information and investigation system, which led to the reduction of cases of tax evasion.
3. The self-esteem principle fostered trust and credibility between the taxpayer and the department and helped to raise the level of voluntary response, leading to a significant reduction in the number of tax cases sent to the courts.
4. The continuous development and improvement of tax legislation has been instrumental in creating a better investment climate and has contributed to greater transparency in dealing with taxpayers.

2.6.3 Achievements of the Department

The income and sales tax department is considered one of the most distinguished national institutions in the public sector. The Income Tax Department

before the merger received fourth place out of 25 companies competing for the King Abdullah II Award for Excellence in Government Performance and Transparency in 2003. In the pursuit of excellence, the Department continued to participate in the King Abdullah II Award for Excellence in Government Performance and Transparency. The Department received the third position of the participating departments and institutions for more than once in the 2013 award cycle. In 2014, four directorates of the Department participated in the Government Excellence Award, each of this director's get two stars, compared with one star for each in 2013, it also looks forward to participating in the Innovation and Creativity Award for the first time in the year 2015. In addition, the Department's website has received two awards for creative creativity and structural innovation for 2010 and 2011 respectively from the Arab Organization for Administrative Sciences of the Arab university. The most important points of excellence in this department presented as following (ISTD, 2019):

1. The number of people who hold university qualifications (BA, MA, PhD) was 938, representing 68% of the actual number of employees in the department.
2. The Income and Sales Tax Department is one of the first departments and government institutions in the use of computers and the expansion of its use. A computer was installed, including a modern database of Oracle and UNIX operating systems, and the purchase, installation and operation of modern communications networks that connected the main department in all its directorates in the governorates with high efficiency, the department also adopted a globally recognized VIPS system to process sales tax data.
3. The department started several years ago to streamline and speed up the work procedures to become more efficient. This was accompanied by the preparation of various manuals covering all aspects of the work in the department. All the

procedures of the department related to these services have been programmed and all are centrally monitored through the Map of internal control through the computer screen to see which transaction is delayed to be completed on time.

4. The implicit knowledge of the department is documented, categorized, classified and indexed in addition to all the procedures so that they can be easily referenced.
5. The department follows the work group's method to discuss the latest developments and any problems that may occur and adopt a special system to receive suggestions from employees and taxpayers.
6. The department adopts the ISO 9001 quality management system since 2005, and applies this system to all administrative and technical procedures followed by the department.
7. The department was the first department to launch e-government services at the level of ministries and state institutions in early 2005.
8. The Department has gone a long way in the process of automation, especially the system of archiving the Department, which was financed by the Royal Court, ordered by His Majesty King Abdullah II Ibn Al Hussein, may God protect him.
9. The Department has adopted a modern system for indexing and arranging files, which enables file workers to easily arrange and return to them.
10. Providing electronic payment service through the participation of the department in the E-bills program in cooperation with the Central Bank of Jordan to facilitate the taxpayers to save time and effort and money.

2.6.4 Organizational Structure of Department

The Income and Sales Tax Department is considered to be one of the departments affiliated to the Ministry of Finance in Jordan. Which is overseen by the Minister of Finance as Chairman. The following chart shows the organizational chart of the Income and Sales Tax Department in Jordan (ISTD, 2019) (Figure 2.3)

Income & Sales Tax Department
Organization Chart
2017

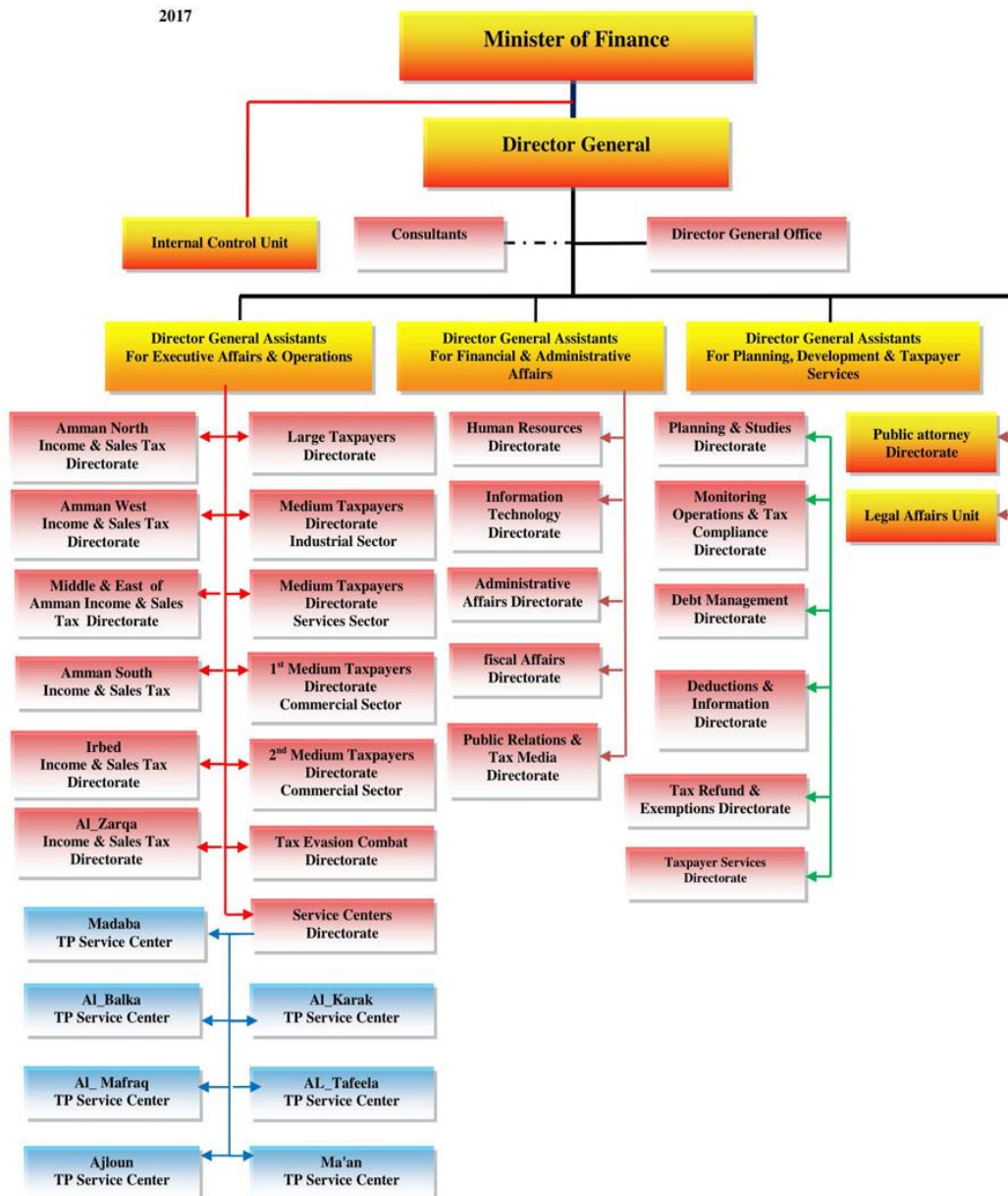


Table 2. 1 Organization Chart of ISTD(ISTD 2019).

Critical Review on Framework

Since 1940s, several researchers and practitioner have studied the influence of employees' participation in decision-making on the organizational and employee's outcomes. Most previous studies have indicated that there are some evidences that organizational performance depends strongly on employees' participation in decision-making process (Spreitzer and Mishra 1999, Denison and Mishra 1995, Daft and Lewin 1993, Arthur 1994). In addition, many of the researchers argued that employees' participation in decision making affect organizational efficiency, because it has the ability to improve the decision making quality by increasing the information and encouraging commitment towards the decision-making process results in the organization (Markey 2006, Miller and Monge 1986a). According to Spreitzer et al. (1997), employees who have greater choices how to do their work, have high job satisfaction and high performance.

Previous studies showed that the outcomes of increasing employees' participation in decision-making included improvements in job satisfaction(Locke and Schweiger 1979, Wagner Iii et al. 1997, Cox et al. 2006, Karatepe and Olugbade 2009, Zhu et al. 2015, Bakan et al. 2004, Kulbashian et al. 2013, Makarenko et al. 2013, Meleshko et al. 2013), productive efficiency(Chang and Lorenzi 1983), psychological ownership(Han et al. 2010), quality(Stashevsky and Elizur 2000, Matteson and Ivancevich 1999, Al-Hamdan et al. 2016, Preuss and Lautsch 2002), productivity(Matteson and Ivancevich 1999, Miller and Monge 1986b, Chizoba et al. 2019, Abdulai and Shafiwu 2014, Preuss and Lautsch 2002, Amah and Ahiauzu 2013), organizational flexibility(Preuss and Lautsch 2002), employees' motivation(Coch and French Jr 1948, Vroom 1964, Bhuiyan 2010, Irawanto 2015, Bakan et al. 2004, Mohsan et al. 2011, Abdulai and Shafiwu 2014), goals

attainment (Abdulai and Shafiwu 2014), employees attitude (Bakan et al. 2004), and commitment and morals (Bakan et al. 2004, Mohsan et al. 2011, Akuoko et al. 2012, Kulbashian et al. 2013, Makarenko et al. 2013, Meleshko et al. 2013).

On another hand, the studies about the performance in ISTD are still insufficient. During the literature review phase, the author did not find any published study about this issue, and only one unpublished study. In that study, Al-Saqer (2014) reported average levels of employees performance in the department, based on the speed, the size, and the quality of the performed works. However, no other measures, such as satisfaction, effectiveness, productivity, or innovation were assessed in the study. Furthermore, the number of the studies about the isingness of the Jordanian mangers to let their employees participate in decision-making is also very low. The author, during the literature review phase, found only two studies; the first compared between managers in Jordan and mangers in USA in terms of their beliefs about employees' participation in decision-making. The study found similar beliefs between the two categories of managers toward the participation of employees in decision-making (Aboyassin 2008). The second study explored the perceptions of nurses regarding their participation in decision-making process; the study revealed that the participants were unsatisfied about the levels of their participation, and they believed that these levels should increase (Al-Hamdan et al. 2016).

Table 2.1 presents some of the most recent studies about the relationships of the study (starting from 2015), and the studies about EPDM and ISTD performance in Jordan.

Table 2. 2 Previous studies about the research topic.

Author	Objectives
Irawanto (2015)	<p>The study aims to assess the effect of EPDM in state-owned enterprises (SOEs) in Indonesia</p> <p>The study that used a questionnaire as a data collection method showed a statistically significant influence of EPDM on employees' motivation.</p>
Shaed et al. (2015)	<p>The study aims to examine the variables that are related to participation in decision-making.</p> <p>The study was a literature review study that reviewed 32 published articles between 2010 and 2014. The study showed that EPDM has a positive impact on performance and job satisfaction</p>
Zhu et al. (2015)	<p>The study aims to assess the effect of EPDM and job satisfaction among Chinese employees.</p> <p>Using a questionnaire to collect data, the study showed that employee's participation in management, supervision, and decision-making positively influence their satisfaction.</p>
Oyebamiji	<p>The study aims to assess the influence of EPDM on organizational performance in Ladok Akintola University of Technology Teaching</p>

Author	Objectives
(2018)	<p>Hospital, Ogbomoso, Oyo State, Nigeria.</p> <p>Using a questionnaire to collect data, the study found that EPDM has statistically significant influence on performance.</p>
Chizoba et al. (2019)	<p>The study aims to assess the influence of EPDM on goal attainment.</p> <p>Using a questionnaire to collect data in Vision Nigeria limited organization, the study showed that EPDM positively affects productivity, employees' motivation, and goal attainment.</p>
Studies About EPDM in Jordan and Performance in ISTD	
Aboyassin (2008)	<p>The study aims to compare the perceptions of managers in US and Jordan about EPDM, trust and belief in employees' job, and psychological readiness.</p> <p>Using a questionnaire, the study showed that managers in both countries have statistically significant differences in their levels of belief in employees' job and psychological readiness and sharing information. However, they have same levels of perceptions about EPDM.</p>

Author	Objectives
Al-Saqer (2014)	<p>The study aims at identifying the levels of performance, the effectiveness of the procedures, and the effect of the procedures on job performance in ISTD.</p> <p>Using a questionnaire, the study showed that the levels of performance in ISTD are moderate.</p>
Al-Hamdan et al. (2016)	<p>The study aims to investigate the perceptions of the Jordanian nurses regarding decision-making related to patient care, self-management, and work environment.</p> <p>Using semi-structured interviews with 18 nurses, the study revealed differences in the perceptions of the nurses according to the units and the hospitals they are working in.</p> <p>The study also showed low levels of satisfaction among nurses about their levels of EPDM, as they believed that they can participate more.</p>

Based on the above discussion, it can be concluded that there is still some ambiguity about the performance levels in ISTD, and there are missing in the studies about the effect of employee's participation in decision-making on job performance in Jordan in general, and in ISTD in particular. Therefore, this study aims to fill these

gaps in the literature through investigating the levels of job performance and its relation to employees' participation in decision-making.

CHAPTER 3

RESEARCH METHODOLOGY

3.1 Introduction

This chapter aims to explain the methodology that is be adopted to achieve the objectives of the study, as it presents the model of the study, the hypotheses of the study, and the methods of data collection. It also aims to describe the population and the sample of the study, and the statistical analyses that is be used to get the findings of the study. Finally, this study is present some of the limitations of this study.

3.2 Hypotheses of the study

This study aims to investigate the mediating effect of job satisfaction on the relationship between EPDM and job performance. To achieve this aim, this study isconsidered EPDM as an independent variable (IV), job performance as dependent variable (DV), and job satisfaction as mediator variable (MV). Figure2.3 shows the model of the study.

Based on this model, the study has the following main hypotheses:

H₁: Employees' participation in decision-making process has a statistically significant effect on job performance in in theJordanian Income and Sales Tax department at a significance level ($\alpha \leq 0.05$).

H₂: Employees' participation in decision-making process has a statistically significant effect on job satisfaction in the Jordanian Income and Sales Tax department at a significance level ($\alpha \leq 0.05$).

H₃: Job satisfaction has a statistically significant effect on job performance in the Jordanian Income and Sales Tax department at a significance level ($\alpha \leq 0.05$).

H₄: Job satisfaction as a mediator mediates the relationship between EPDM and job performance in the Jordanian Income and Sales Tax department at a significance level ($\alpha \leq 0.05$).

Based on (Baron and Kenny 1986) approach to study the mediation effect, the mediator effect has the following criteria to be considered.

- There must be a correlation between the independent variable (EPDM) and the dependent variable (job performance).
- There must be a correlation between the independent variable (EPDM) and the mediator variable (job satisfaction).
- There must be a correlation between the mediator variable (job satisfaction) and the dependent variable (job performance).
- When the effect of the mediator variable on the dependent variable controlled, and the effect of the independent variable on the dependent is no longer exist, then there is a complete mediation effect for the mediator variable on the relationship. On another hand, when the effect of the mediator variable on the dependent variable controlled, and the effect of the independent variable on the dependent is reduced,

then there is a partial mediation effect for the mediator variable on the relationship. Otherwise, there is no mediation effect.

3.3 Research Design and data collection

This study is adopting the analytical descriptive quantitative approach to achieve the objectives of the study through developing a questionnaire. The use of this design is very common in managerial studies as it helps researchers to get quantitative insights about individual perceptions and organizational policies and practices (Yehuda and Brooks 2008).

In addition to developing this questionnaire, which is a primary source for data, secondary sources of data are to be used. These sources include books, articles, journals, published papers, theses, dissertations, and reports that are to be used to understand the topic and the variables of the study, and to help in developing the questionnaire itself.

The contribution of the researcher is to be mainly by studying the theoretical bases of the topic, developing the questionnaire, and then collecting the data to describe the variables and the relationships of the study.

The questionnaire of the study, which starts with a cover letter that describes the topic and the aim of the study, includes three sections as follows:

Part 1: the demographic profile, which is to be used to collect data about the demographic and employment characteristics of the participants. It contains questions about gender, age, academic qualifications, experience, position, workplace, and department of the respondents.

Part 2: Employee's participation in decision-making, which is be used to investigate the perceptions of the respondents about the levels of EPDM in the Jordanian Income and Sales Tax Department. This section has 20 questions that were adopted from the study of Han et al. (2010) and the study of Muindi (2011).

Part 3: Job performance, which is be used to investigate the perceptions of the respondents about the levels of job performance in the Jordanian Income and Sales Tax Department. This section has three dimensions, namely, task performance (5 questions), contextual performance (7 questions), and counterproductive work behavior (5 questions). The questions of this part were adopted from the study of Koopmans et al. (2014)

Part 4: Job satisfaction, which is be used to investigate the perceptions of the respondents about the levels of job satisfaction in the Jordanian Income and Sales Tax Department. This section has 15 questions that were adopted from the study of (Ting 2012)

The items in parts 2, 3, and 4 is be assessed using five Likert-scale, in which, the answers of the respondents are start from strongly disagree, when the respondent completely disagree with statement of the item, and end with strongly agree, when the respondent fully agree with the statement. The answers are then be quantified by converting them to numbers that is be used in the statistical analysis of the study as follows: (1) Expresses strongly disagree, (2) expresses disagree, (3) expresses neutral, (4) expresses agree, and (5) expresses strongly agree with the statement of the item.

After developing the questionnaire for this study, it was validated by giving it to a group of specialists in the field from the faculty, and the performance was modified based on their observations, then it was distributed to an experimental sample in order to give feedback on the clarity of the questionnaire paragraphs. Then,

it is distributed to the participants mainly by hand to ensure that they are present with the respondent to explain any ambiguity or unclear statement. However, some questionnaires may be distributed using emails and online forms, if there are some difficulties in reaching some respondents.

3.4 Population and sample of the study

As this study aims to assess EPDM and job performance in the Jordanian Income and Sales Tax Department through quantifying the perceptions of the employees in this department about these two issues, then the population of this study is including all the employees in the department. According to the annual report of the Jordanian Income and Sales Tax Department in 2017, which is the most recent annual report, the number of employees in the Jordanian Income and Sales Tax Department is 1556 employee, among those, there are 14 employees who occupy higher levels of management in the department, and 1542 employees from the first, the second, and the third grade (ISTD, 2017). Those who are occupying the higher levels of management are not included in this study, as they are already participated in decision-making process. Therefore, the population of the study is be 1542 employees.

The size of the sample of the study, which are the employees from the Jordanian Income and Sales Tax Department who is respond to the questionnaire, can be determined based on survey sample size calculator (Survey Monkey, 2019). Using 1542 as a size of the population, 95% confidence interval, and 5% margin of error, the sample of the study is be 300 employees from the Jordanian Income and Sales Tax Department. That are randomly distributed in the income and sales tax department.

After distributing (350) questionnaires to all the employees of the Jordanian Income and Sales Tax Department in all section and jobs, (308) questionnaires were retrieved, and after excluding the incomplete questionnaires that were not valid for analysis, 300 became valid for analysis.

3.5 Data analysis

Data of this study is be analyzed using Statistical Package for the Social Sciences (SPSS) and Smart PLS; the analysis is including the following tests:

1. Reliability test through identifying the values of Cronbach Alpha factor and assessing the internal consistency, to see if the scale of the study is reliable.
2. Validity tests; face validity through presenting the survey to expert to show their feedbacks, content validity through developing the questionnaire based on reliable sources and published articles, and construct validity through checking the inter-correlations between items.
3. Demographic profile tests to describe the sample of the study through conducting percentages and frequencies tests for the demographic questions.
4. Normality tests to check if the data in the study are normally distributed. This is be conducted through getting the results of skewness and kurtosis of the items and the variables.
5. Hypotheses testing: the hypothesis of the study is be tested using Structural Equation Modelling (SEM) using Smart PLS.

3.6 Research Limitations

The study findings would be limited to factors and conditions existing at the department, as at the time of study. Moreover, this study is limited to the Income and Sales Tax Department and the importance of its result based on the accuracy of the information provided by the sample members.

CHAPTER 4

DATA ANALYSIS AND RESULTS

4.1 Introduction

This chapter focused on data analysis based on the main aim of this study is to assess the effect of employees' participation in decision-making process on the performance of the employees. This chapter also presents the empirical results to test the study hypotheses developed. Following the introduction, response the sample study, demographic information of respondents and data coding were explained. Also, responses, the study used the Statistical Package for the Social Sciences SPSS (v23) and AMOS (v22) to analyze the data. The researcher used suitable Statistical treatment for each question and hypothesis. Finally, section ten shows a summary of the results.

4.2 Sample of study:

The study sample consisted of (300) from Jordanian Income and Sales Tax department, table (4.1) shows the distribution of the sample depending on the personal and functional variables.

Table 4.1 Frequency and Percent for Gender

Gender	Frequency	Percent %
Male	209	69.7
Female	91	30.3

Table (4.1) shows For Gender variable, the highest category (Male) by frequency (209) percentage (69.7%), but the lowest category (Female) by frequency (91) percentage (30.3%).

Table 4.2Frequency and Percent for Age

Age	Frequency	Percent %
Less than 30 years	8	2.7

30 – 40 years	142	47.3
More than 40 years	150	50

Table 4.2 shows For Age variable, the highest category (More than 40 year) by frequency (150) percentage (50%), but the lowest category (Less than 30 year) by frequency (8) percentage (2.7%).

Table 4. 3Frequency and Percent for Education level

Education level	Frequency	Percent %
Diploma	29	9.7
Bachelor	180	60

Master	65	21.7
Ph.D.	26	8.7

Table 4.3 shows ForEducation level variable, the highest category (Bachelor) by frequency (180) percentage (60%), but the lowest category (Ph.D.) by frequency (26) percentage (8.7%).

Table 4. 4 Frequency and Percent for Experience year

Experience year	Frequency	Percent %
Less than 5 years	33	11
5 – 10 years	78	26

More than 10 years	189	63
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Table 4.4 shows ForExperience year variable, the highest category (More than 10 years) by frequency (189) percentage (63%), but the lowest category (Less than 5 year) by frequency (33) percentage (11%).

Table 4. 5 Frequency and Percent for Job

Job	Frequency	Percent %
Director	36	12
Head of Section	34	11.3
Head of Division	47	15.7

Audited	183	61
---------	-----	----

Table 4.5 shows ForJob variable, the highest category (Audited) by frequency (183) percentage (61%), but the lowest category (Head of Section) by frequency (34) percentage (11.3%).

Table 4. 6Frequency and Percent for Job place

Job place	Frequency	Percent %
Main directorate	165	55
Middle and East Amman	25	8.3
West Amman	46	15.3
North Amman	28	9.3
South Amman	36	12

Table 4.6 shows ForJob place variable, the highest category (Main directorate) by frequency (165) percentage (55%), but the lowest category (Middle and East Amman) by frequency (25) percentage (8.3%).

Table 4. 7 Frequency and Percent for Directorate

Directorate	Frequency	Percent %
Executive	131	45.2
Administrative and Financial	119	41
Planning and Taxpayers	40	13.8

Table (7) shows ForJob place variable, the highest category (Administrative and Financial) by frequency (119) percentage (41%), but the lowest category (Planning and Taxpayers) by frequency (40) percentage (13.8%).

4.3 Statistical Treatment

After collecting data from the returned responses, the researcher used the Statistical Package for the Social Sciences SPSS (v23) and AMOS (v22) to analyze

the data. The researcher used suitable Statistical treatment for each question and hypothesis from the following tests:

- Cronbach Alpha (α) to test Reliability.
- Percentage and Frequency to describe the sample.
- Structural equation model.
- ANCOVA test with interaction.
- Relative importance, that is assigned using:
 - Class Interval $= \frac{\text{maximum class} - \text{minnum class}}{\text{number of classes}}$
 - Class Interval $= \frac{5-1}{3} = 1.33$
 - The Low degree less than 2.33
 - The Median degree from 2.34 – 3.66
 - The High degree from 3.67 and above.

4.3.1 Reliability

The study conducted a test of the internal consistency for the items of the study tool, by calculating the Cronbach alpha Coefficient, as Cronbach's alpha method depends on the consistency of the individual's performance from one item to another, and it indicates the strength of the correlation and cohesion between the items of the scale in addition, the alpha coefficient provides a good estimate of stability. Although there are no standard rules regarding the appropriate values of Cronbach's alpha coefficient, in practice ($\text{Alpha} \geq 0.60$) is reasonable in research related to management and humanities.

Table 4. 8Cronbach' Alpha value for each domain

Variables	Number of items	Cronbach' Alpha value
Employee's Participation in Decision-Making	20	0.70
Task Performance	5	0.64
Contextual Performance	7	0.73
Counterproductive work behavior	5	0.72
Job Satisfaction	14	0.75
Overall	51	0.87

Table 4.8 shows the Cronbach' Alpha value which rang (0.64 – 0.75), the highest was for the "Job Satisfaction" domain, and the lowest was for the Task Performance domain. and Overall questionnaire items was (0.95), this indicate to acceptable Cronbach' Alpha value for each domain, whenever Cronbach' Alpha value is acceptable if it's more than (0.60)

4.4 Results

Q1. What are the levels of the adoption of employees' participation in decision-making process (EPDM) in the Jordanian Income and Sales Tax department (ISTD)?

To answer this question, we compute the mean and standard deviation for each item in Employee's Participation in Decision-Making factor, table (9) shows that.

Table 4. 9 Means and standard deviations for each item of Employee's Participation in Decision-Making level

No.	Statement	Mean	SD	Order	Importance
2	I know what the objectives and the goals of my organization	3.92	0.844	1	High
3	My manager is available to discuss my interests, concerns, and / or suggestions	3.91	0.731	2	High
1	I can work without the intervention of my managers unless I want to get help from him / her	3.74	1.037	3	High
4	Decisions in my department are not made individually by the one who is in charge of the task but through consultation with the department members	3.72	1.065	4	High

No.	Statement	Mean	SD	Order	Importance
6	My manager politely asks me to do things, gives me reasons for it, and invites my suggestions	3.67	0.951	5	High
5	I am encouraged to learn skills outside my immediate area of responsibility	3.63	1.075	6	Moderate
7	I am given an opportunity to solve problems related to my tasks	3.56	0.974	7	Moderate
12	My manager helps me to get new trainings	3.56	0.96	8	Moderate
13	I have regular meetings with my manager to discuss how I can improve and develop myself and	3.52	1.132	9	Moderate

No.	Statement	Mean	SD	Order	Importance
	my work.				
19	I can participate in the measurement of organizational performance and compensation	3.5	0.99	10	Moderate
11	If I want to take on additional responsibility, my managers are finding a way to give it to me	3.47	1.098	11	Moderate
20	I can participate in the decision making of work processes	3.46	1.042	12	Moderate
14	I am given incentives to work hard	3.28	1.213	13	Moderate
18	I can participate in the strategy making of the organizational	3.26	1.127	14	Moderate

No.	Statement	Mean	SD	Order	Importance
	administration				
16	I am involved in making important decisions that affect me	3.22	1.123	15	Moderate
17	I have a say in the selection and training decisions	3.19	0.969	16	Moderate
10	I am given credit and praise when I do good work or put in extra effort	3.08	1.129	17	Moderate
8	I call my managers by their first names	2.93	1.137	18	Moderate
15	People leaving the company are given an 'exit interview' to hear their views about the organization	2.84	1.096	19	Moderate

No.	Statement	Mean	SD	Order	Importance
9	My manager tells me about the performance of the organization on a regular basis	2.79	1.141	20	Moderate
Overall		3.41	.40	---	Moderate

Table 4.9 shows Employee's Participation in Decision-Making level: the range means for items of this domain is between (2.79 – 3.92), the higher means for item (I know what the objectives and the goals of my organization), but the lower means for item (My manager tells me about the performance of the organization on a regular basis.) Overall means was (3.41) by moderate agreement.

Q2. What are the levels of job performance in Jordanian Income and Sales Tax department (ISTD)?

To answer this question, we compute the mean and standard deviation for each item in Job Performance factors, tables (10-12) show that.

4.4.1 Task Performance

Table 4. 10Means and standard deviations for each item of Task Performance level

No.	Statement	Mean	SD	Order	Importance
4	I'm able to separate major issues from minor issues at work.	4.07	0.831	1	High
5	I'm able to perform my work well with minimal time and effort.	3.89	1.077	2	High
1	I'm able to plan my work to be done on time.	3.75	1.183	3	High
3	I keep in mind the results that I have to achieve the results in my work.	3.73	1.003	4	High

No.	Statement	Mean	SD	Order	Importance
2	My planning is optimal.	3.47	0.912	5	Moderate
Overall		3.78	.64	---	High

Table 4.10 shows **Task Performance** level: the range means for items of this domain is between (3.47 – 4.07), the higher means for item (I’m able to separate major issues from minor issues at work.), but the lower means for item (My planning is optimal.) Overall means was (3.78) by highly agreement.

4.4.2 Contextual Performance

Table 4. 11 Means and standard deviations for each item of Contextual Performance level

No.	Statement	Mean	SD	Order	Importance
-----	-----------	------	----	-------	------------

6	I try to come up with creative solutions to new problems.	3.84	0.915	1	High
3	I take on challenging work tasks, when available.	3.83	0.889	2	High
5	I'm keen on keeping my job skills up dated.	3.83	1.091	3	High
2	I start new tasks myself, when the old tasks have been completed.	3.81	1.044	4	High
1	I take on extra responsibilities.	3.75	1.225	5	High
4	I work at keeping my job knowledge up dated.	3.63	0.964	6	Moderate
7	I actively participate in the work meetings.	3.61	0.994	7	Moderate

Overall	3.76	.64	---	High
---------	------	-----	-----	------

Table 4.11 shows **Contextual Performance** level: the range means for items of this domain is between (3.61 – 3.84), the higher means for item (I'm keen on keeping my job skills up dated.), but the lower means for item (I actively participate in the work meetings.) Overall means was (3.76) by highly agreement.

4.4.3 Counterproductive work behavior

Table 4. 12 Means and standard deviations for each item of Counterproductive work behavior level

No.	Statement	Mean	SD	Order	Importance
1	I complain about unimportant matters at work.	3.38	1.307	1	Moderate
4	I discuss negative aspects at work with colleagues.	3.31	1.07	2	Moderate
2	I make problems worse than they are at work.	2.73	1.201	3	Moderate
5	I discuss the negative aspects at work with people from outside the organization.	2.55	1.278	4	Moderate

3	I focus on the negative rather than the positive aspects of a work situation.	2.38	1.214	5	Moderate
Overall		2.87	.63	---	Moderate

Table 4.12 shows **Counterproductive work behavior** level: the range means for items of this domain is between (2.38 – 3.38), the higher means for item (I complain about unimportant matters at work), but the lower means for item (I focus on the negative rather than the positive aspects of a work situation) Overall means was (2.87) by moderate agreement.

Q3. What are the levels of job satisfaction in Jordanian Income and Sales Tax department (ISTD)?

To answer this question, we compute the mean and standard deviation for each item in Job Satisfaction factor, table 4.13 shows that.

Table 4. 13Means and standard deviations for each item of Job Satisfaction level

No.	Statement	Mean	SD	Order	Importance
13	I am satisfied with the pay I receive for my job	3.68	0.91	1	High
5	I am satisfied with the variety of activities my job offers	3.64	1.036	2	Moderate
1	I am satisfied with the information I receive from my supervisor about my job performance	3.61	1.133	3	Moderate

No.	Statement	Mean	SD	Order	Importance
4	It is possible to find out how I am doing at work.	3.56	0.922	4	Moderate
7	I am satisfied with the opportunities my job provides to interact with others	3.55	0.918	5	Moderate
14	I am satisfied with the security my job provides me	3.55	0.968	6	Moderate
6	I am satisfied with the power that I have in my job	3.5	1.046	7	Moderate
12	My job has enough opportunity to complete any work I start	3.5	0.778	8	Moderate
10	My job has enough opportunity	3.49	0.986	9	Moderate

No.	Statement	Mean	SD	Order	Importance
	for independent ideas and actions				
3	I receive enough feedback from my supervisor on how I am doing	3.47	0.778	10	Moderate
2	I receive enough information from my supervisor about my job performance	3.44	0.925	11	Moderate
8	There is enough variety in my jobs	3.42	1.023	12	Moderate
11	I am satisfied with the opportunities my job gives to complete tasks from the beginning to the end	3.42	1.017	13	Moderate
9	I have enough power to do what I	3.31	1.067	14	Moderate

No.	Statement	Mean	SD	Order	Importance
	want in my job				
Overall		3.51	.49	---	Moderate

Table 4.13 shows **job satisfaction** level: the range means for items of this domain is between (3.31 – 3.68), the higher means for item (I am satisfied with the pay I receive for my job), but the lower means for item (I have enough power to do what I want in my job) Overall means was (3.51) by moderate agreement.

Q4. What is the effect of employees’ participation in decision-making process (EPDM) on the job performance in the Jordanian Income and Sales Tax department (ISTD)?

To answer this question, we test the first hypothesis say “Employees’ participation in decision-making process has a statistically significant effect on job performance in the Jordanian Income and Sales Tax department at a significance level ($\alpha \leq 0.05$).” by using SEM analysis using AMOS program to analyze path modeling to find the standardized and unstandardized effect of Job satisfaction on job performance, figure 4.1 shows the SEM analysis.

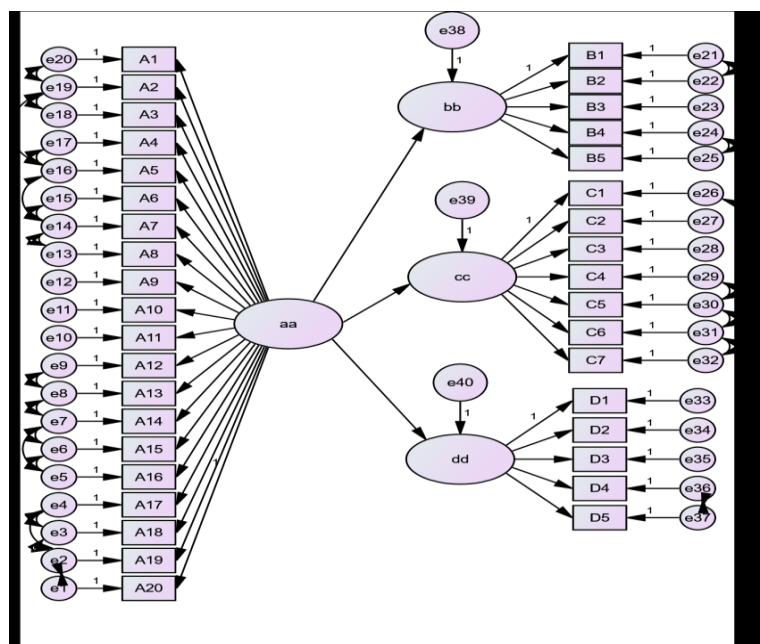


Figure 4. 1Path model for effect of Employees' participation in decision-making process on the job performance

aa: Employees' participation in decision-making process

bb: Task Performance

cc: Contextual Performance

dd: Counterproductive work behavior

Table 4. 14 Model Fit criteria

CMIN/DF	P-value	RMR	GFI	IFI	CFI	RMSEA
14	0.	0.	0.	0.	0.	0.
.63	.00	.175	.525	.281	.277	.014

Table 4.14 shows the goodness fit measures, the model is fit, because all measures are acceptable as shows in table (14):

1. CMIN/DF = 14.63 is less than or equal (3) and it's significant ($P < 0.05$).
2. GFI = 0.525 is less than or equal (0.95).
3. CFI = 0.277 is less than or equal (0.95).
4. IFI = 0.281 is less than or equal (0.95).
5. RMSEA = 0.014 is less than or equal (0.08).

Based on all above results, this evidence the model is fit.

Now, we test hypothesis based on SEM results, table 4.15 shows SEM results.

Table 4. 15Regression analysis (SEM results)

			Standardized				
			Estimate		S.E.	C.R.	P
			Estimate				Label
Task Performance	<---	Employees' participation in decision-making process	56.561	1.313	288.528	.196	.845
							NS
Contextual Performance	<---	Employees' participation in decision-making process	44.603	.679	227.528	.196	.845
							NS
Counterproductive work behavior	<---	Employees' participation in decision-making process	.122	.009	.679	.179	.858
							NS

S: significant at 0.05.

NS: Not significant at 0.05.

From the table 4.15 shows:

- 1- There is no statistically significant impact of the Employees' participation in decision-making process on the Task Performance in the Jordanian Income and Sales Tax department is (1.313) which means when the Employees' participation in decision-making process increasing at one level then the Task Performance in the Jordanian Income and Sales Tax department increasing by (1.313).
- 2- There is no statistically significant impact of the Employees' participation in decision-making process on the Contextual Performance in the Jordanian Income and Sales Tax department is (0.679) which means when the Employees' participation in decision-making process increasing at one level then the Contextual Performance in the Jordanian Income and Sales Tax department increasing by (0.679).
- 3- There is no statistically significant impact of the Employees' participation in decision-making process on the Counterproductive work behavior in the Jordanian Income and Sales Tax department is (0.009) which means when the Employees' participation in decision-making process increasing at one level then the Counterproductive work behavior in the Jordanian Income and Sales Tax department increasing by (0.009).

Q5. What is the effect of employees' participation in decision-making process (EPDM) on the job satisfaction in the Jordanian Income and Sales Tax department (ISTD)?

To answer this question, we test the second hypothesis say “Employees’ participation in decision-making process has a statistically significant effect on job satisfaction in the Jordanian Income and Sales Tax department at a significance level ($\alpha \leq 0.05$).” by using SEM analysis using AMOS program to analyze path modeling to find the standardized and unstandardized effect of predictor factor on dependent factors, figure 4.2 shows the SEM analysis.

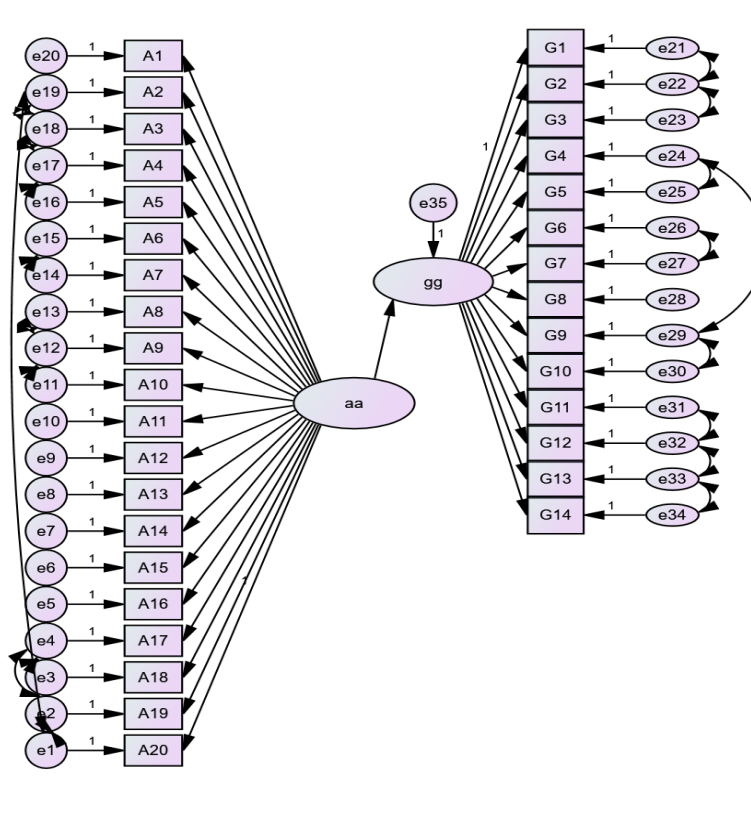


Figure 4. 2 Path model for effect of Employees’ participation in decision-making process on job satisfaction in the Jordanian Income and Sales Tax department

aa: Employees’ participation in decision-making process

gg: job satisfaction

Table 4. 16Model Fit criteria

CMIN/DF	P-value	RMR	GFI	IFI	CFI	RMSEA
13	0.	0.	0.	0.	0.	0.
.92	.00	.159	.503	.338	.335	.07

Table 4.16 shows the goodness fit measures, the model is fit, because all measures are acceptable as shows in table 4.16:

1. CMIN/DF = 13.92 is less than or equal (3) and it's significant (P.<0.05).
2. GFI = 0.503 is less than or equal (0.95).
3. CFI = 0.335 is less than or equal (0.95).
4. IFI = 0.338 is less than or equal (0.95).
5. RMSEA = 0.07 is less than or equal (0.08).

Based on all above results, this evidence the model is fit.

Now, we test hypothesis based on SEM results, table 4.17 shows SEM results.

Table 4. 17 Regression analysis (SEM results)

			Standardized					
			Estimate	Estimate	S.E.	C.R.	P	Label
job satisfaction	<---	Employees' participation in decision-making process	0.334	0.278	.147	2.265	.024	S

S: significant at 0.05.

From the table 4.17 shows there is a statistically significant effect for Employees' participation in decision-making process on job satisfaction, the effect for Employees' participation in decision-making process (0.278), which means that changes job satisfaction from Employees' participation in decision-making process value (0.278).

Q6. What is the effect of job satisfaction on the job performance in the Jordanian Income and Sales Tax department (ISTD)?

To answer this question, we test the third hypothesis say “Job satisfaction has a statistically significant effect on job performance in in theJordanian Income and Sales Tax department at a significance level ($\alpha \leq 0.05$).” by using SEM analysis using AMOS program to analyze path modeling to find the standardized and unstandardized effect of Job satisfaction on job performance, figure (3) shows the SEM analysis.

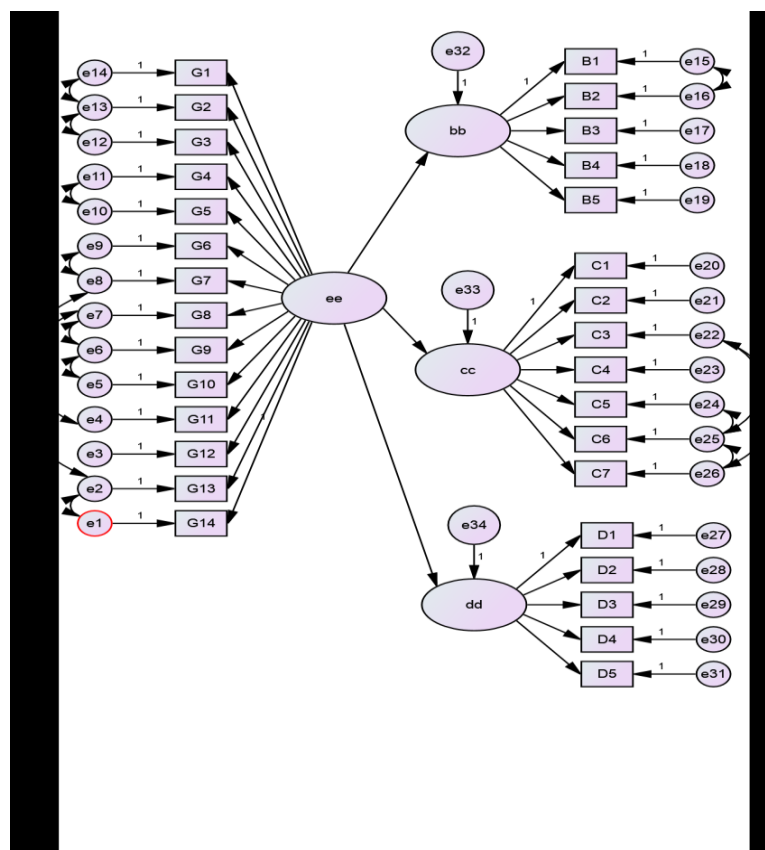


Figure 4. 3Path model for effect of job satisfaction on the job performance

ee: job satisfaction

bb: Task Performance

cc: Contextual Performance

dd: Counterproductive work behavior

Table 4. 18 Model Fit criteria

CMIN/DF	P-value	RMR	GFI	IFI	CFI	RMSEA
14	0.	0.	0.	0.	0.	0.
.83	.00	.173	.525	.343	.339	.023

Table 4.18 shows the goodness fit measures, the model is fit, because all measures are acceptable as shows in table 4.18:

1. CMIN/DF = 14.83 is less than or equal (3) and it's significant (P.<0.05).
2. GFI = 0.525 is less than or equal (0.95).

3. CFI = 0.339 is less than or equal (0.95).
4. IFI = 0.343 is less than or equal (0.95).
5. RMSEA = 0.023 is less than or equal (0.08).

Based on all above results, this evidence the model is fit.

Now, we test hypothesis based on SEM results, table (19) shows SEM results.

Table 4. 19 Regression analysis (SEM results)

			Standardized					
			Estimate		S.E.	C.R.	P	Label
			Estimate					
Task Performance	<---	job satisfaction	.639	.562	.178	3.583	***	S
Contextual Performance	<---	Job satisfaction	1.083	.647	.227	4.776	***	S
Counterproductive	<---	Job	-.020	-.043	.021	-.970	.332	NS

	Standardized				
	Estimate	S.E.	C.R.	P	Label
	Estimate				
work behavior	satisfaction				

S: significant at 0.05.

NS: Not significant at 0.05.

From the table (19) shows:

- 1- There is a statistically significant impact of the Task Performance on job performance in in theJordanian Income and Sales Tax department is (0.639) which means when the Job satisfaction increasing at one level then the Task Performancein theJordanian Income and Sales Tax department increasing by (0.639).
- 2- There is a statistically significant impact of the Contextual Performance on job performance in in theJordanian Income and Sales Tax department is (1.083) which means when the Job satisfaction increasing at one level then the Contextual Performancein theJordanian Income and Sales Tax department increasing by (1.083).
- 3- There is no statistically significant impact of the Counterproductive work behavior on job performance in in theJordanian Income and Sales Tax department is (-0.020) which means when the Job satisfaction increasing at one level then the Counterproductive work behavior in theJordanian Income and Sales Tax department decreasing by (0.020).

Q7. What is effect the job satisfaction as a mediator that has on the relationship between employees' participation in decision-making process (EPDM) on the job performance?

To answer this question, we test the fourth hypothesis say "Job satisfaction mediates the relationship between EPDM and job performance in the Jordanian Income and Sales Tax department at a significance level ($\alpha \leq 0.05$).” by using the ANCOVA analysis with interaction effect of mediates variable (job satisfaction) with EPDM and job performance in the Jordanian Income and Sales Tax department, table (20) shows that.

Table 4. 20 ANCOVA analysis with interaction effect of mediates variable (job satisfaction) with EPDM on job performance in the Jordanian Income and Sales Tax department

Source	Type III Sum of Squares	df	Mean Square	F	B	Std. Error	t	Sig.
EPDM	17.467	1	17.467	100.220	.758	.076	10.011	.000
Job satisfaction	18.389	1	18.389	105.509	.637	.062	10.272	.000

EPDM*job satisfaction	6.475	1	6.475	37.151	-.113	.019	-6.095	.000
Error	51.765	297	.174					
Corrected Overall	3676.967	300						

Table 4.20 shows ANCOVA analysis with interaction effect of mediates variable (job satisfaction) with EPDM on job performance in the Jordanian Income and Sales Tax department, the result shows there is a statistically significant effect of mediates variable (job satisfaction) with EPDM on job performance in the Jordanian Income and Sales Tax department, the effect of mediates variable (job satisfaction) with EPDM on job performance in the Jordanian Income and Sales Tax department is (-0.113), which means that changes in the job performance resulting from changes in the mediates variable (job satisfaction) with EPDM in value (0.113).

4.4.4 Hypothesis Result

No.	Hypotheses	Result
1	Employees' participation in decision-making process has a statistically significant effect on job performance in the Jordanian Income and Sales Tax department at a significance level ($\alpha \leq 0.05$).	Reject
a.	Effect of Employees' participation in decision-making process on Task Performance in the Jordanian Income and Sales Tax department	Reject
b.	Effect of Employees' participation in decision-making process on Contextual Performance in the Jordanian Income and Sales Tax department	Reject
c.	Effect of Employees' participation in decision-making process on Counterproductive work behavior in the Jordanian Income and Sales Tax department	Reject

2	Employees' participation in decision-making process has a statistically significant effect on job satisfaction in the Jordanian Income and Sales Tax department at a significance level ($\alpha \leq 0.05$).	Accept
3	Job satisfaction has a statistically significant effect on job performance in in the Jordanian Income and Sales Tax department at a significance level ($\alpha \leq 0.05$).	Accept
3.1	Task Performance	Accept
3.2	Contextual Performance	Accept
3.3	Counterproductive work behavior	Reject
4	Job satisfaction as a mediates the relationship between EPDM and job performance in the Jordanian Income and Sales Tax department at a significance level ($\alpha \leq 0.05$).	Accept

4.5 Conclusion

The study objective study effect of employees' participation in decision making on job performance in the Jordanian income and sales tax department, the result shows there is a statistically significant effect of Employees' participation in decision-making process on job performance (Task Performance, Contextual Performance and Counterproductive work behavior) in the Jordanian Income and Sales Tax department. And the result shows there is a statistically significant effect of Job satisfaction on job performance (Task Performance, Contextual Performance and Counterproductive work behavior) in the Jordanian Income and Sales Tax department. Finally; the result conducted there is a statistically significant of Job satisfaction mediates the relationship between EPDM and job performance in the Jordanian Income and Sales Tax department.

CHAPTER 5

DISCUSSION, RECOMMENDATIONS AND CONCLUSION

5.1 Introduction

This chapter presents a discussion of the study results, as it focuses on employees' participation in decision-making EPDM process and the levels of job performance results between employees in the Jordanian Income and Sales Tax department ISTD. The performance of the employees the perceptions of these employees are considered as main sources of data for hypotheses testing in the current study, which ultimately led to the accomplishment of research objectives. The results of the study are discussed based on the research objectives and research questions, which were developed. Moreover, this chapter presents the limitations of the study and future directions. Finally, this chapter presents the recommendations for banking sector and conclusion.

5.2 Discussion

This section discusses the analysis results about answers the study questions that achieve its goal to show the impact of employees' participation in decision-making process on the performance of the employees.

5.2.1 Sample Study

The results of the study showed the functional and demographic characteristics of the study sample, which through these characteristics can impacted of employees' participation in decision-making process on the performance of the employees.

The study sample consisted of (300) employees who are working in Jordanian ISTD, while the results show for Gender variable, the highest category (Male), that means the majority of the employees who work at Jordanian Income and Sales Tax department are Male. Also, the samples characteristics are between the ages of 30 and 40 years, they hold a bachelor's academic experience, and they have 15 or more job experiences in financial auditing in the main department in Administrative and Financial at Jordanian Income and Sales Tax department.

5.2.2 *The Levels of The Adoption of EPDM Process in The Jordanian ISTD*

The results of the study showed the answer about the first question, which is that the Employee's Participation in Decision-Making level in Jordanian Income and Sales Tax department is **Moderate**. That's because the employees do not have complete knowledge of the goals of the organization, and they are close to their personal goals. Managers discussion with their employees about employee decisions and suggestions is not available sufficiently. And those employees do not have sufficient freedom in decisions while performing their job duties, as decisions are not taken individually. In addition, employees are not encouraged to acquire new skills outside their job responsibilities, and there is insufficient training on new job tasks. Opportunities to solve problems are not sufficiently available.

Other than that, meetings about developing work with managers happen suddenly without a prior date for ideas to be arranged. Not everyone is allowed to participate in measuring performance. Additional responsibilities are not granted directly. Appreciation and praise are found when I do a good job or put in the extra effort, but it is not helpful. Participation in organizational management strategy making is not granted. Their views on organization and performance are not important to managers in decision-making process on the performance of the employees.

5.2.3 The Levels of Job Performance in Jordanian ISTD

The results of the study showed the answer about the second question, which is that the levels of job performance in Jordanian Income and Sales Tax department is depend on the Task Performance level, Contextual Performance level and Counterproductive work behavior level.

So, the results of the study showed **Task Performance level** in Jordanian Income and Sales Tax department is **High**. That's because the employees are able to separate the main issues from the secondary issues at work, and are able to do my job well with minimal time and effort, and to plan to complete my work on time. Plus, they keep in mind the results they should achieve in their work. On the other hand, they don't care about planning as the basis of their performance in Jordanian Income and Sales Tax department.

Also, the results of the study showed **Contextual Performance level** in Jordanian Income and Sales Tax department is **High**. That's because Employees in in Jordanian Income and Sales Tax department try to come up with innovative

solutions to new problems, focus on difficult work tasks when they are available, have an eagerness to update their job skills, and assume new tasks when old tasks are completed, and additional responsibilities. However, they do not have sufficient preservation of their old job knowledge, and little social activity at work.

In addition, the results of the study showed **Counterproductive work behavior level** in Jordanian Income and Sales Tax department is **Moderate**. That's because Employees work behavior in Jordanian Income and Sales Tax department complain about unimportant things at work, ignoring negative aspects with colleagues and problems rather than positive aspects of the work situation.

This means that the level of employee performance in terms of Task and Contextual Performance level in Jordanian Income and Sales Tax department is **High**, but they need to make their behavior at work more productive in Jordanian Income and Sales Tax department. This result is not agreement with the study (Al-Saqr, 2014) while. that is **Moderate**.

5.2.4 The Levels of Job Satisfaction in Jordanian ISTD

The results of the study showed the answer about the third question, which is that the levels of job satisfaction in Jordanian Income and Sales Tax department is **moderate**. That's because the salaries of the employees are insufficient, so there is not enough satisfaction with them, and the activities that are put forward by the management are not varied, and the information about the performance characteristics that are provided to the employees by their supervisors is insufficient, so the employee remains at a loss for some decisions, and the degree of interaction with others is somewhat weak. Consequently, employee motivation is weakened. In

addition, the opportunities to complete any work or interact with it or even independent work are few, in addition to the lack of diversity of performance, so the employees do not have strong enough performance to participate in the decision in Jordanian Income and Sales Tax department.

After the level of adaptation to participation in decision-making, job performance, and job satisfaction is known, the relationship between these dimensions is be revealed.

5.2.5 Relationship Between EPDM Process and The Job Performance in The Jordanian ISTD

In order to answer the fourth question of the study, it is necessary to analyze the first hypothesis, which is based on three sub hypotheses. the results showed that the relationship between Employees' participation in decision-making process and job performance is an impact relationship, means, the results showed that there is Employees' participation in decision-making process don't impact on job performance, This is because the Employees' participation in decision-making process don't impact on the Task Performance, no on the Contextual Performance and no on the Counterproductive work behavior in the Jordanian Income and Sales Tax department. That means, Whether or not employees participate in the decision-making process, this does not affect job performance, that is, it does not increase or decrease the efficiency of the employees' performance in the Jordanian Income and Sales Tax department. This result is also the answer to the fourth question of the study. This finding is not in agreement with studies (Aboyassin, 2008; Chizoba et al., 2019; Zhu et al., 2015; Shaed et al., 2015), while this studies While the result of

these studies that there is a positive effect employee's' participation in decision-making process on job performance.

5.2.6 Relationship Between EPDM Process and The Job Satisfaction in The Jordanian ISTD

The relationship between Employees' participation in decision-making process and job Satisfaction show through the results of the answer to the fifth question after analyzing the second hypothesis, it is found that there is a statistically significant positive effect for Employees' participation in decision-making process on job satisfaction. This means that Employees' participation in decision-making process Support and increase employee satisfaction in in the Jordanian Income and Sales Tax department. This finding is agreed with (Al-Hamdan et al., 2016; Shaed et al., 2015; Irawanto, 2015) studies.

5.2.7 Relationship Between the Job Satisfaction and the Job Performance

The relationship between the Job Satisfaction and the Job Performance show through the results of the answer to the sixth question after analyzing the third hypothesis which is based on three sub hypotheses, it is found that there is a statistically significant positive effect Job Satisfaction on Task Performance and Contextual Performance only but that isn't effect on the Counterproductive work behavior on job performance. This means that the employee's satisfaction increases the Task Performance and Contextual Performance only in the Jordanian Income and Sales Tax department. So, the employee's satisfaction increases Job Performance through the Task Performance and Contextual Performance only. This finding is agreed with (Shaed et al., 2015) study.

2.4.1 5.2.8 Relationship Between EPDM, the Job Satisfaction and the Job Performance

The results of the study showed that there is no a direct effect Employees' participation in decision-making process on Job Performance. In order to answer the seventh question of the study, it is necessary to analyze the fourth hypothesis, so, the results showed that the indirect relationship between Employees' participation in decision-making process and job performance, that means the Job Satisfaction is an intermediary between them. So, there is indirect effect for Employees' participation in decision-making process on Job Performance through Job Satisfaction, and Job satisfaction supports job performance and thus the employee becomes qualified to participate in decision-making in the Jordanian Income and Sales Tax department. This finding is agreed with (Shaed et al., 2015) study, but is not agreed with (Zhu et al., 2015; Chizoba et al., 2019; Aboyassin, 2008) Because there is not intermediate variable in those studies.

5.3 Contributions of the Study

The current study is working to increase awareness of the effect Employees' participation in decision-making process on Job Performance, whereas this effect to be available must to be Job Satisfaction, because job satisfaction supports the Income Tax Department in terms of high performance, also speeding up and simplifying the procedures of the Income and Sales Tax Department, raising the efficiency of performance, improving productivity, and motivating workers to improve their performance and increase their productivity in terms of quality and quantity, which contributes to stimulating growth in the department's achievement and achieving targeted revenues.

In addition, the current study is an early attempt to analyze the factors that affect job performance and the importance of employee participation in decision-making in the Jordanian government sector (income tax), as previously discussed. Because fighting tax evasion must receive adequate attention from all parties and actors, and to demand participation in actually contributing to fighting tax evasion or tax avoidance in all its forms to achieve the desired tax justice.

This scenario requires examining the variables under study to gain insight into employee satisfaction in the Jordanian government sector in general, and the tax sector in particular. Whereas, the introduction of the principle of self-esteem strengthened confidence and credibility between the employee and the department, helping to raise the level of voluntary response by employees and this leads to satisfaction, creating a better performance climate and creating greater transparency in dealing with employees.

Thus, the effect of employee participation in decision-making on job performance is linked to their satisfaction while performing tasks. Income tax tasks require the participation of opinions by all due to the tax evasion taking place in Jordan. Therefore, employees' opinions contribute to solving most of the income tax department's problems.

5.4 Limitations of the Study

This study has made various contributions to the level of knowledge, but there are some limitations: namely, that the study sample is limited only to employees of the Income Tax Department in the Jordanian capital Amman, and the

scope of the study was limited to the tax sector in Jordan only, so the results of the current study cannot be generalized to Middle Eastern countries.

In addition, the present study used a questionnaire-based cross-sectional study approach to test the hypothesized relationships. The effects of current variables the study may change according to changing the internal instructions and procedures and the work environment of this circuit. Using an interview approach may help to discover the reasons for relationships between variables of the current study.

5.5 Future Directions

This study for future studies recommends several recommendations based on the results of a study. Where future studies include a sample of branches in other regional regions in the Hashemite Kingdom of Jordan.

These future studies may open the opportunity to advance future research in other Arab countries, given the importance of the income tax department in each country, in order to generalize the results to other societies, and to use the current study model in other Arab countries. The effects of the current study variables may change according to the change in the internal instructions and procedures and the work environment of the Income Tax Department in other countries.

Hence, this study recommends examining the current study model using to obtain the employees' opinion over time on the variables of the current study. Moreover, the use of the interview approach can help in discovering the reasons for relationships between variables of the current study, because the interview is assist the researcher in his interaction with the interview participants.

5.6 Recommendations for Income Tax Sector

The tax reform process is a challenge to tax administrations around the world and requires a lot of effort, time and resources. Therefore, the study recommends the Jordanian Income Tax to intensify its efforts to support job satisfaction by working to motivate employees and improve their performance, fairness and equality, evaluate performance in an objective scientific manner, eligibility to promote fairly with senior management and the reliability of administrative and financial decisions, in addition to proper administrative behavior to work for the benefit General, and compliance with general directives for citizens and their interests. This positively affects the stability and satisfaction of the employees, which improves their performance and makes them provide a better service to the citizen and the state.

Also, the study recommends the Income Tax Department to work to achieve the employee's relative financial stability in light of the conditions of increasing prices for the last five years due to the increase in various fees and taxes. Also, the Income Tax Department should conduct job satisfaction surveys and livelihoods. It is important to understand the reality of the public employee's condition.

On the other hand, a proposed framework for measuring the performance of income tax departments employees can be presented using the balanced scorecard based on the balanced measurement approach, which can be applied within tax departments.

5.7 Conclusion

This study is titled " The Effect of Employees' Participation in Decision Making on Job Performance in The Jordanian Income and Sales Tax Department", a

problem has come up, the national strategic significance for the department, currently, there is no information about the adoption of EPDM in ISTD, as there are no studies about EPDM in this department. In addition, the researcher has not found any study about the evaluation of the performance or the satisfaction of the employees in ISTD. As well as, there is no information about the influence of EPDM on the performance of the employees in this department. So, questions and hypotheses are raised based on the problem of this study.

The main aim of this study is to assess the effect of employees' participation in decision-making process on the performance of the employees, also, aims to investigate the mediating effect of job satisfaction on the relationship between EPDM and job performance. To achieve this aim, this study used the analytical descriptive quantitative approach through developing a questionnaire. In addition to developing this questionnaire, which is a primary source for data, secondary sources of data are used. The population of this study include all the employees in the department.

After analyzing the results, the study results showed, the most important of which is that employee participation in decision-making cannot affect job performance unless there is job satisfaction among employees. The study recommended several recommendations, the most important of which is working on future studies for other Arab countries for the same variables in order to generalize the results.

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APPENDICES

Appendix A Questionnaire (English Version)



UNIVERSITI MALAYSIA TERENGGANU

Dear Sir/Madam,

I am a doctoral student of Abdulkareem alarabiat, University Malaysia Terengganu Currently. I am conducting a survey on “The effect of employee's participation in decision-making on job performance in the Jordanian Income and Sales Tax Department”.

I would like to seek your kind cooperation in participating in this survey and completing the questionnaire. Your participation in this survey is strictly voluntary and you may withdraw at any time.

The questionnaire istaken roughly 5-10 minutes to complete. We assure you that the results of this study are only be used for academic purposes and your response are be confidential. If you have any questions regarding your rights as a participant, please do not hesitate to contact me.

Thank you very much.

Name: Abdulkareem alarabiat

Email: arabiat_abdalkareem@yahoo.com

Part 1: Demographic Data

- Gender: *(please tick (✓). On the box)*

☐ Male

☐ Female

- Age: *(please tick (✓). On the box)*

☐ Less than 20 years ☐ 20 -30 years

☐ More than 30 years

- Academic qualification: *(please tick (✓). On the box)*

☐ Secondary School or less ☐ Diploma

☐ Bachelor

☐ Master

☐ PhD

- Years of experience: *(please tick (✓). On the box)*

☐ Less than 5 years ☐ 5-10 years ☐ More than 10 years.

- Position: *(please write below)*

- Workplace (city): *(please write below)*

- Department: *(please write below)*

Part 2: Employee's Participation in Decision-Making

Item	Appropriate	Inappropriate	The Adjustment
I can work without the intervention of my managers unless I want to get help from him / her			
I know what the objectives and the goals of my organization			
My manager is available to discuss my interests, concerns, and / or suggestions			
Decisions in my department are not made individually by the one who is in charge of the task but through consultation with the department members			
I am encouraged to learn skills outside my immediate area of responsibility			
My manager politely asks me to do things, gives me reasons for it, and invites my suggestions			
I am given an opportunity to solve problems related to my tasks			
I call my managers by their first names			
My manager tells me about the performance of the organization on a regular basis			
I am given credit and praise when I do good work or put in extra effort			
If I want to take on additional responsibility, my managers are find a way to give it to me			
My manager helps me to get new trainings			
I have regular meetings with my manager to discuss how I can improve and develop myself and my work			
I am given incentives to work hard			

Item	Appropriate	Inappropriate	The Adjustment
People leaving the company are given an 'exit interview' to hear their views about the organization			
I am involved in making important decisions that affect me			
I have a say in the selection and training decisions			
I can participate in the strategy making of the organizational administration			
I can participate in the measurement of organizational performance and compensation			
I can participate in the decision making of work processes			

Part 3: Job Performance

1. Task Performance			
Item	Appropriate	Inappropriate	The Adjustment
I'm able to plan my work to be done on time.			
My planning is optimal.			
I keep in mind the results that I have to achieve the results in my work.			
I'm able to separate major issues from minor issues at work.			
I'm able to perform my work well with minimal time and effort.			
2. Contextual Performance			
I take on extra responsibilities.			
I start new tasks myself, when the old tasks have been completed.			
I take on challenging work tasks, when available.			
I work at keeping my job knowledge up dated.			
I'm keen on keeping my job skills up dated.			
I try to come up with creative solutions to new problems.			
I actively participate in the work meetings.			
3. Counterproductive work behavior			
I complain about unimportant matters at work.			
I make problems worse than they are at work.			
I focus on the negative rather than the positive aspects of a work situation.			
I discuss negative aspects at work with colleagues.			
I discuss the negative aspects at			

1. Task Performance			
Item	Appropriate	Inappropriate	The Adjustment
work with people from outside the organization.			

Part 4: Job Satisfaction

Item	Appropriate	Inappropriate	The Adjustment
I am satisfied with the information I receive from my supervisor about my job performance			
I receive enough information from my supervisor about my job performance			
I receive enough feedback from my supervisor on how I am doing			
It is possible to find out how I am doing at work.			
I am satisfied with the variety of activities my job offers			
I am satisfied with the power that I have in my job			
I am satisfied with the opportunities my job provides to interact with others			
There is enough variety in my jobs			
I have enough power to do what I want in my job			
My job has enough opportunity for independent ideas and actions			
I am satisfied with the opportunities my job gives to complete tasks from the beginning to the end			
My job has enough opportunity to complete any work I start			
I am satisfied with the pay I receive for my job			
I am satisfied with the security my job provides me			

Appendix B Questionnaire (Arabic Version)



UNIVERSITI MALAYSIA TERENGGANU

سيدي العزيز / سيدتي

أنا طالب الدكتوراه عبد الكريم العريبات ، أدرس في جامعة ماليزيا تيرينجانو حالياً. أقوم بإجراء دراسة استقصائية حول "تأثير مشاركة الموظف في صنع القرار على الأداء الوظيفي في دائرة ضريبة الدخل والمبيعات الأردنية".

أود أن أطلب تعاونكم الكريم المشاركة في هذا الاستبيان واستكماله. مشاركتك في هذا الاستطلاع طوعية تماماً ويمكنك الانسحاب في أي وقت.

سيستغرق الاستبيان حوالي 5 إلى 10 دقائق حتى يكتمل. نؤكد لكم أن نتائج هذه الدراسة لن تستخدم إلا لأغراض أكاديمية وأن مشاركتكم ستكون سرية. إذا كان لديكم أي أسئلة بخصوص حقوقكم كمشاركين ، فالرجاء عدم التردد في الاتصال بي.

شكراً جزيلاً.

الاسم: عبد الكريم العريبات

البريد الإلكتروني: arabiat_abdalkareem@yahoo.com

الجزء 1: البيانات الديموغرافية

• الجنس: (يرجى وضع علامة (✓) في المربع)

☐ ذكر ☐ أنثى

• العمر: (يرجى وضع علامة (✓) في المربع)

☐ أقل من 20 سنة ☐ 20-30 سنة ☐ أكثر من 30 سنة

• المؤهل الأكاديمي: (يرجى وضع علامة (✓) في المربع)

☐ مدرسة ثانوية أو أقل ☐ دبلوم ☐ بكالوريوس

☐ ماجستير ☐ دكتوراه

• سنوات الخبرة: (يرجى وضع علامة (✓) في المربع)

☐ أقل من 5 سنوات ☐ 5-10 سنوات ☐ أكثر من 10 سنوات.

• الوظيفة:

☐ مساعد مدير

☐ مدير

☐ رئيس شعبة

☐ رئيس قسم

• مكان العمل (المديرية):

☐ شرق ووسط عمان

☐ جنوب عمان

☐ شمال عمان

☐ غرب عمان

• العمل

☐ التخطيط وخدمات المكلفين

☐ مالية وإدارية

☐ تنفيذية

القسم:

الجزء 2: مشاركة الموظف في صنع القرار

-باستخدام المقياس التالي، يرجى وضع دائرة حول الرقم الذي يصف رأيك.

مرجع النطاق	أعارض بشدة	أعارض	محايد	أوافق	أوافق بشدة
	1	2	3	4	5

الرقم	البند	1	2	3	4	5
1	يمكنني العمل دون تدخل مديري ما لم أرغب في الحصول على مساعدة منه.					
2	أعرف أهداف وغايات مؤسستي					
3	مديري متاح لمناقشة اهتماماتي و / أو اهتماماتي و / أو اقتراحاتي.					
4	لا يتم اتخاذ القرارات في القسم الخاص بي بشكل فردي من قبل الشخص المسؤول عن المهمة ولكن من خلال التشاور مع أعضاء القسم.					
5	يشجعني أن أتعلم المهارات خارج مجال مسؤوليتي المباشر.					
6	يطلب مني مديري بأدب القيام بمهمات، ويعطيني أسبابًا لذلك، ويشجع اقتراحاتي.					
7	يتم إعطائي الفرصة لحل المشاكل المتعلقة بمهامي.					
8	أدعو مدراءي بأسمائهم الأولى					
9	يخبرني المدير عن أداء المؤسسة بشكل منتظم					
10	أحظى بالثناء عندما أقوم بعمل جيد أو مجهود إضافي					
11	إذا أردت تحمل مسؤولية إضافية ، فسيجد المديرون طريقة لإعطائها لي					
12	يساعدني مديري في الحصول على دورات تدريبية جديدة					

الرقم	البند	1	2	3	4	5
13	لدي اجتماعات منتظمة مع مديري لمناقشة إمكانية تحسين وتطوير نفسي وعملي					
14	يتم تحفيزي للعمل بجد					
15	يحصل الأشخاص الذين يغادرون الشركة على "مقابلة الخروج" لسماع آرائهم حول المؤسسة					
16	أشترك في اتخاذ القرارات المهمة التي تؤثر علي					
17	لدي رأي في قرارات الاختيار والتدريب					
18	يمكنني المشاركة في وضع الإستراتيجية للإدارة التنظيمية					
19	يمكنني المشاركة في قياس الأداء التنظيمي والتعويض					
20	يمكنني المشاركة في اتخاذ القرارات المتعلقة بآليات العمل					

الجزء 3: الأداء الوظيفي

- باستخدام المقياس التالي ، يرجى وضع دائرة حول الرقم الذي يصف رأيك.

مرجع النطاق	أعارض بشدة	أعارض	محايد	أوافق	أوافق بشدة
	1	2	3	4	5

1. أداء المهمة						
الرقم	البند					
	5	4	3	2	1	
1						أنا قادر على التخطيط لعملي على أن يتم في الوقت المحدد.
2						خططي هي الأمثل.
3						أضع في الاعتبار النتائج التي يجب علي تحقيقها في عملي.
4						أنا قادر على فصل القضايا المهمة عن القضايا البسيطة في العمل.
5						أنا قادر على أداء عملي بشكل جيد مع الحد الأدنى من الوقت والجهد.
2. الأداء السياقي						
1						أتحمل مسؤوليات إضافية
2						أبدأ مهام جديدة بنفسي، عندما يتم الانتهاء من المهام القديمة
3						أتولى مهام العمل الصعبة، عندما تكون متاحة.
4						أعمل على إبقاء معرفتي الوظيفية مؤرخة.
5						أحرص على الحفاظ على مهاراتي الوظيفية محدثة.

1. أداء المهمة									
الرقم	البند				1	2	3	4	5
6	أحاول التوصل إلى حلول مبتكرة للمشاكل الجديدة.								
7	أشارك بنشاط في اجتماعات العمل								
3. سلوك العمل المضاد									
1	أشكو من أمور غير مهمة في العمل.								
2	أجعل المشاكل تبدو أسوأ مما هي عليه في العمل.								
3	أركز على الجوانب السلبية بدلاً من الجوانب الإيجابية لحالة العمل.								
4	أناقش الجوانب السلبية في العمل مع الزملاء.								
5	أناقش الجوانب السلبية في العمل مع أشخاص من خارج المنظمة.								

الجزء 4: الرضا الوظيفي

- باستخدام المقياس التالي، يرجى وضع دائرة حول الرقم الذي يصف رأيك.

مرجع النطاق	أعارض بشدة	أعارض	محايد	أوافق	أوافق بشدة
	1	2	3	4	5

الرقم	البند	1	2	3	4	5
1	أنا راضٍ عن المعلومات التي أتلقتها من المشرف الخاص بي حول أداء وظيفتي					
2	أتلقي معلومات كافية من المشرف الخاص بي حول أدائي الوظيفي					
3	أتلقي تغذية راجعة كافية من المشرف على كيفية أدائي					
4	من الممكن معرفة أدائي في العمل.					
5	أنا راضٍ عن مجموعة متنوعة من الأنشطة التي تقدمها وظيفتي					
6	أنا راضٍ عن السلطة التي أملكها في عملي					
7	أنا مرتاح للفرص التي يتيحها عملي للتفاعل مع الآخرين					
8	هناك تنوع كافٍ في عملي					
9	لدي ما يكفي من السلطة للقيام بما أريد في عملي					

الرقم	البند	1	2	3	4	5
10	لدى وظيفتي فرصة كافية للأفكار والإجراءات المستقلة					
11	أنا راضٍ للفرص التي يتيحها عملي لإنجاز المهام من البداية إلى النهاية					
12	وظيفتي لديها فرصة كافية لإكمال أي عمل أبدأ به					
13	أنا راضٍ عن الراتب الذي أتلّقه مقابل وظيفتي					
14	أنا راضٍ عن الأمن الذي توفره لي وظيفتي					

Appendix C Task Facilitation Letter


UNIVERSITI MALAYSIA TERENGGANU

21030 Kuala Nerus, Terengganu, Malaysia

☎ : +609-6683902

🌐 : www.umat.edu.my

☎ : +609-6683790

✉ : pro@umat.edu.my

| **FAKULTI PENGAJIAN MARITIM**

Our Reference: UMT/FMS/D/1-8 (1)

Date : August 25, 2019

To Whom It May Concern

Dear Sir/Madam,

REQUEST FOR PERMISSION TO COLLECT DATA AND CONDUCT AN INTERVIEW**NAME OF STUDENT: ABDUL KAREEM MOHAMMAD ABDUL KAREEM ALARABIAT****PROGRAMME: DOCTOR OF PHILOSOPHY (MANAGEMENT)****MATRIC NO: P3261**

The above matter is referred.

We wish to inform you that the named student is pursuing his Ph.D in Management at Faculty of Maritime Studies (FMS), Universiti of Malaysia Terengganu.

We write to seek your kind cooperation and approval to allow him to carry out the research work, data collection, and also related interview at your esteemed company. The purpose is to get the data as well as respondent's view and opinion, which would enable him to prepare a thesis.

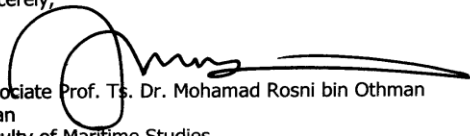
The contact person for this request within our University is Ts. Dr. Kasypi bin Mokhtar and can be reached by email at kasypi@umat.edu.my or by phone at +6012-3351070.

Your kind assistance rendered to him is highly appreciated.

Thank you.

"BERKHIDMAT UNTUK NEGARA"**"Terokaan Seluas Lautan Demi Kelestarian Sejahtera"**

Sincerely,





Associate Prof. Ts. Dr. Mohamad Rosni bin Othman
Dean
Faculty of Maritime Studies
University of Malaysia Terengganu

c.c - Deputy Dean (Talent), FMS
- Ts. Dr. Kasypi bin Mokhtar, FMS
- File



CERTIFIED TO ISO/IEC 27001:2013 CERT NO: ISMS 08323

Appendix D Task Acceptance Letter

 THE HASHEMITE KINGDOM OF JORDAN Ministry of Finance Income & Sales Tax department	دائرة ضريبة الدخل والمبيعات وزارة المالية	الرقم التاريخ الموافق
No ..1...9...2...76... Date 20.08.2020		
University Malaysia Terengganu Faculty of Maritime Studies		
<p>In reference to your letter UMT/FMS/D/1-8 (1) dated 25 August 2019 regarding the postgraduate student Abdul Kareem Mohammad Abdul Kareem Alarabiat (Matric No. p3261), who is conducting a research on " The Effect of Employees' Participation in Decision Making in Job Performance in the Jordanian Income and Sales Tax Department "for the fulfillment of the requirement for Doctor of Philosophy (Management).</p> <p>We would like to inform you that the Income and Sales Tax Department facilitated the student research upon his request.</p>		
With respect  Hussam Abu-Ali Director General		
40309-PRC-2020 Anas 3386	 Hussein Al-Sourkhi Director of Planning, Studies & International Cooperation Directorate	
المصلحة الأردنية العامة istdewan@istd.gov.jo المرسلات الإلكترونية: www.istd.gov.jo الموقع الإلكتروني عمان ١١١٨٤ ص ب: ٨١٨٠٨٤ فاكس: ٤٦٢٤٥٩٩ هاتف: ٤٦٠٤٤٤٤		