

# The Reality of Intellectual Capital among NGOs Organizations in Palestine

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**Abstract:** The study aimed to identify the reality of intellectual capital among NGOs Organizations in Palestine. The study used the descriptive analytical approach. A structured questionnaire was used to collect data that contribute to achieving the objectives of the study. The study population consists of workers in NGOs Organizations. A random sample was used to collect data. 222 applicable questionnaires were retrieved. The results of the study showed that the general estimate for intellectual capital amounted to 79.84%, and the results showed similar ratios and values for the various axes of the study. Relational capital has a relative weight (81.05%), Structural capital has a relative weight (79.24%) and Human capital has a relative weight (79.22%). The study presented a set of recommendations, the most important of which are: the need to provide a budget for training and development, with the need to build clear foundations to motivate and encourage employees in organizations, and to give the management of institutions full freedom for employees to make decisions.

**Keywords:** Intellectual Capital, Human Capital, Structural Capital, Relational Capital, NGOs Organizations, Palestine

## Introduction

Organizations in all their forms are facing variables that have contributed to changing the business environment, which has led to the imposition of a number of many challenges to face those conditions, and as a result of those variables that have affected the intellectual level, organizations have become focused on exchanging knowledge as an economic activity that contributes to facing these conditions, and all aspects of Life and business sectors in the organizations after the siege, and the political division, which contributed to the high rate of unemployment, and the migration of Palestinian minds abroad to search for a glimmer of hope to achieve what they wished for. And it began to strive to achieve excellence in performance and interest in all assets in tangible and intangible business organizations represented in building knowledge capabilities and innovations, and (Abdel Razek, 2020) believes that the current era has become dependent on the economy of knowledge and technology, and intense competition, which prompted organizations to seek development And modernization through its possession of individuals who possess sufficient experience and knowledge, and who are tantamount to intellectual capital, and competition in the social environment has become based on The basis for developing intellectual capital by all possible means. From this standpoint, the idea came to study the reality of the intellectual capital of NGOs in Palestine.

## Definition of Key Terms

There are many terms that were used in the study, the most important of which are:

- **Intellectual Capital:** the mental ability of a category of human resources, and their possession of competencies that contribute to creating ideas related to creative development within the strategies and objectives of the organization, in order to achieve continuity in providing

its services in a distinguished manner (Ghayath and Rijal, 2011).

- **The Procedural Definition Of Intellectual Capital:** the possession of the organizing organization of individuals possessing experience, knowledge, and distinct creative capabilities, in addition to a system of exchanging and storing information in the long term with stakeholders, in order to ensure the achievement of competitive advantage.
- **Non-Governmental Organizations:** They are private sector organizations that are not affiliated with any official government agency, and are managed exclusively by external persons or institutions.

## Problem Statement

In light of the fierce competition and the continuous environmental and technological changes that affected the desires and needs of customers, it became necessary for organizations to provide what customers need with creativity that touches their tastes, and to achieve this, organizations must pay attention to human resources as the basic building block of any organization in all its forms, and the services that Its progress, and given that the organization includes a set of overlapping systems, such as actions, activities, available resources, and mechanisms, the human element is considered one of the most important elements of all, as it is the one that organizes and distributes actions and provides resources, and no matter how advanced the organization is, it may fail because of its appointment. For unsuitable individuals, or does not have the ability to stimulate creativity among its workers, and therefore the survival of the organization and the achievement of competitive advantage, depends entirely on the efficiency of its human resources, and the way it manages those resources.

Hence, the problem of the study emerged, which is represented in identifying the reality of intellectual capital so

that organizations can keep pace with the external environment.

### Research Questions

From the foregoing, the main question that the head will answer has been concluded, which is:

**Q1-:** What is the reality of intellectual capital in NGOs Organizations in the southern Palestinian governorates?

A set of sub-questions were derived from the main question, as follows:

**Q1-1-:** What is the reality of human capital in NGOs Organizations in the southern Palestinian governorates?

**Q1-2-:** What is the reality of structural capital in NGOs Organizations in the southern Palestinian governorates?

**Q1-3-:** What is the reality of relational capital in NGOs Organizations in the southern Palestinian governorates?

### Research Objectives

Based on the established research questions, this study aims to achieve the following objectives:

1. Introducing the importance of intellectual capital as one of the most important pillars that contribute to the development and excellence of organizations.
2. Examine the availability of intellectual capital components in NGOs in the Gaza Strip.
3. Coming up with recommendations that contribute to highlighting the role of intellectual capital in NGOs Organizations in order to achieve organizational excellence.

### Research Importance

The aspects of the importance of the study can be identified from the contribution and the expected addition from it, as follows:

1. Contribute to shedding light on contemporary trends in the management of intellectual capital in organizations with the aim of achieving continuity in providing services and competitive advantage.
2. The study sheds light on the importance of intellectual capital management for NGOs.
3. Enriching the Arab academic arena with new studies and research contributions in the field of developing NGOs.

### Research Variables

Intellectual capital: It consists of (3) main dimensions, namely:

- **Human Capital**
- **Structural Capital**
- **Relational Capital**

### Limitations of and Directions for Research

The scope of the study shall be as follows:

1. **Objective Limits:** The study focused on the reality of intellectual capital in NGOs Organizations.
2. **Human Limits:** The study was conducted on workers in the NGOs under study in Palestine, who responded electronically by filling out the questionnaire.

3. **Institutional Limits:** The study was conducted on a sample of NGOs Organizations in Palestine, to which the respondents responded to the study tool.
4. **Spatial Limits:** The study was conducted in the southern Palestinian governorates - State of Palestine.
5. **Temporal Limits:** The study was conducted in the year (2022).

### Literature Reviews

- Study of (Abusharekh et al., 2020) aimed to identify the level of creativity in the University of Palestine from the point of view of the employees, as the researchers used the descriptive and analytical method, through a questionnaire distributed to a sample of employees at the University of Palestine, where the size of the study population is (234) employees, and the size of the sample (117) employees, of which (90) employees responded. The study reached a set of results, the most important of which are: A high degree of creativity from the employees 'point of view, and the study confirmed that there were no differences in the level of creativity at the University of Palestine from the Employees point of view, according to demographic variables.
- Study of (Abdel Razek, 2020), which aimed to identify the role of capital in achieving administrative creativity at the Asia Cell Mobile Communications Company. The higher supervisory authorities in the aforementioned company, and personal interviews were also used for all data, and the study showed that intellectual capital contributes to achieving technical innovation.
- Study of (Keshta et al., 2020) aimed to identify the strategic creativity in Islamic banks in Palestine between reality and implementation. The study adopted the descriptive analytical approach. A questionnaire was designed as a tool for the study. The study community consisted of all employees in Islamic banks from the top and middle management and the study has been applied to the Palestinian Islamic bank and the Arab Islamic Bank. The comprehensive inventory method was used, given the small size of the study sample, as questionnaires were distributed to (175) employees, and a number of (5) categories were chosen from each branch of the bank (general manager, deputy general manager, director Branch, department head, department manager). (164) questionnaires have been used Recovered with a recovery rate of (93.71%). The study showed a number of results, the most important of which is the availability of dimensions of strategic innovation at a high level in Islamic banks in Palestine with a relative weight of (82.22%). In addition, that there are no differences between the averages estimates about the reality of the study variables in Islamic banks due to (gender, age group, educational qualification, number of years of service, job title).
- Study of (Keshta et al., 2020) aimed at identifying strategic creativity and its impact in enhancing the perceived organizational reputation in Islamic banks in

Palestine. The study adopted the descriptive analytical approach, and a questionnaire was designed as a tool for the study, and the study community has been represented by all employees in Islamic banks from the top and middle management, and the study has been applied On the Palestinian Islamic Bank and the Arab Islamic Bank; A comprehensive inventory method was used, given the small size of the study sample, as questionnaires were distributed to (175) employees, and a number of (5) categories were chosen from each branch of the bank, namely (general manager, deputy general manager, branch manager, head of department, director Department), and (164) questionnaires were retrieved, with a recovery rate of (93.71%). The study showed a number of results, the most important of which are: The dimensions of strategic innovation are available at a high level in Islamic banks in Palestine, with a relative weight of (82.22%). The perceived organizational reputation is available at a high level in Islamic banks in Palestine at a rate of (79.931%). There is a direct relationship of statistical significance between the application of strategic innovation in its dimensions and the level of enhancing the perceived organizational reputation in Islamic banks in Palestine. There is a statistically significant effect of the reality of applying strategic innovation on the level of enhancing the perceived organizational reputation in Islamic banks in Palestine by (45.90%), and that the remaining (54.1%) in the impact on enhancing the perceived organizational reputation is due to other variables, with the exception of the dimension of the strategic innovation environment Function, and does not affect the strengthening of organizational reputation.

- Study of (Subramanian & Vrande, 2019), which aimed to identify the role of intellectual capital in stopping new product development projects, where the impact of intellectual capital dimensions was studied in the study, namely (human, structural, and social capital). Information The researcher analyzed the data of the study sample of projects amounting to 1168 projects, and the study showed that projects that contain the previous intellectual capital dimensions are less likely to stop providing their services.
- Study of (Abu Libdeh, 2019), which aimed to identify intellectual capital and its role in achieving institutional excellence at Al-Quds University. The impact of three dimensions of intellectual capital (human, structural, and social capital) was studied. The researcher used the analytical descriptive approach. Building a questionnaire to collect data from the study sample of 217 members of the academic staff at Al-Quds University. The study showed that the availability of intellectual capital and institutional excellence is moderate.
- Study of (Salim et al., 2018) aimed to identify the lean management and its impact on the achievement of creativity among the employees of Jawwal, and to indicate the availability of flexible management tools

(organization of the work site, continuous improvement, standard work, multi-function workers, Six Sigma), and to determine their ability to achieve creativity in its different dimensions (problem solving and decision making, changeability, accept risk, encourage creativity). The researchers used the analytical descriptive method. The study was applied to the Jawwal Company in Gaza Governorate - the North Branch (85 employees). The questionnaire was used as a tool for study, and the comprehensive inventory method was used. (75) Questionnaires were recovered with a recovery rate of (96%). The study concluded with a number of results, the most important of which is the impact of the flexible management tools and the achievement of the elements of creativity through: (standard work, multi-function workers, and six sigma). There are also no statistical differences between the opinions of the sample of the study due to the graceful management and creativity in Jawwal Company in terms of (Gender, qualification and years of service). The researchers recommend a number of recommendations, the most important of which are: Increase interest and expansion in the use of lean management tools because they have a clear impact on the achievement of elements of creativity, focusing on tools that have the greatest impact in achieving the elements of creativity (continuous improvement, standard work, Six Sigma).

- Study of (Msallam et al., 2018) aimed to identify the level of creativity of the workers in Jawwal in its different dimensions (problem solving and decision making, changeability, acceptance of risks and encouragement of creativity). The researchers used the descriptive analytical method. The study applied to Jawwal, The questionnaire was used as a tool for study, and the comprehensive inventory method was used and 75 responses were retrieved (96%). The study concluded with a number of results: Jawwal's interest in creativity, where he obtained a high approval rate according to the opinions of the company's employees. The order of the dimensions of creativity was as follows: It ranked first after "problem solving", followed by "encouraging creativity, then after accepting the risk" and finally solving "changeability." There were also no statistical differences between the sample of the study Jawwal Company (Gender, qualification, and years of service).
- Study of (Al Shobaki et al., 2018) aimed at finding out the level of Entrepreneurial creativity among Palestinian university students through a study conducted on students from different disciplines at Al-Azhar and Al-Quds Open Universities in Palestine-Gaza Strip. The sample size was 120 students, which was divided equally between the two universities. A Entrepreneurial innovation scale of (15) paragraphs and (87.50%) was recovered. The study found that there is a good level of Entrepreneurial creativity among Palestinian university students which reached 68.51%. There were no statistically significant differences due to the university variable in the

Entrepreneurial creativity and there were no statistically significant differences in the Entrepreneurial creativity among Palestinian university students due to the gender variable between males and females.

- The study of (Cortes et al., 2018), which aimed to identify organizational management practices that involve intellectual capital as a facilitating path to innovation in its various forms. The researcher used the descriptive analytical approach. To achieve the purpose of the study, the researcher conducted personal interviews to collect data, and the results showed that The Company's management focuses on organizational practices represented in human capital and structural management. The study confirmed that intellectual capital contributes to generating strategic alternatives that achieve competitive advantage.
- The study of (Inkinen et al, 2017), which aimed to examine how intellectual capital formations and various knowledge management practices are related to the performance of the organization. The study showed that companies that are interested in managing their intellectual capital and using their knowledge over companies that are interested in that.

#### **Comment on Previous Studies**

By reviewing previous studies, we note the lack of previous studies. It was noted that the subject of intellectual capital has received widespread attention from researchers. The following is a review of the similarities and differences between the current study and previous studies to clarify the research gap that the research seeks to cover.

**In Terms of Subject Matter:** By presenting previous studies, the researchers found that some of them dealt with the issue of intellectual capital, and the places for applying previous studies varied, including Palestinian ones such as the study (Abu Libdeh, 2019), including Arabic ones such as the study (Abdel Razek, 2020), and foreign ones. Such as the study (Subramanian & Vrande, 2019) and others.

**In Terms of Time:** All previous studies are recent, as they were conducted (2017-2022).

**In Terms of Place:** The places of application of previous studies varied, including the Palestinian study (Abu Libdeh, 2019), the study (Abusharekh et al., 2020), and the study (Keshta et al., 2020), including the Arabic study, such as the study (Abdel Razek, 2020), including foreign ones, such as the study (Subramanian & Vrande, 2019).

**In Terms Of Methodology:** The current study agreed with most of the previous studies in using the descriptive analytical approach, due to its suitability for the subject of the study in terms of collecting research data.

**In Terms Of The Study Tool:** The current study agreed with all previous studies in using the questionnaire as a tool for collecting data from the study sample, except for the study (Abdel Razek, 2020) that used personal interviews.

**In Terms of the Study Population and Study Sample:** The places of application of previous studies differed, including private organizations, public organizations, and governmental

ones. The study sample also varied, including managers, officials, academics, and others.

#### **The benefits of the current study from previous studies:**

The current study benefited from previous studies in the following:

1. Get acquainted with the latest studies that dealt with the issue of intellectual capital.
2. Enriching the study with the theoretical aspect due to the large amount of information contained in each study.
3. Determine the variables of the study and formulate its hypotheses.
4. Choosing the appropriate method for the study, which is the descriptive analytical method.
5. Determine the study tool, which is the questionnaire, as an appropriate tool for the subject of the study.
6. Building conclusions and final recommendations, and comparing results.

#### **Distinguishes the Current Study from Previous Studies**

What distinguishes this study from previous studies is that it:

1. According to the researchers, this study is considered one of the relatively rare studies that examined the intellectual capital variables in NGOs in Palestine.
2. The study was applied to NGOs Organizations in the southern Palestinian governorates because of their great role in attracting intellectual capital through their various programs and services.

#### **Conceptual Frameworks**

One of the results of entering the era of technology and knowledge is the focus on the human element as the real influencer in the success of societies in general and operating organizations in particular, where the prevailing belief before the information revolution was that the wealth of nations consisted only of tangible material assets such as the fixed assets of organizations, and they did not take any Interest in the extent of the impact of the human element on the formation of those wealth, but after this development, the traditional concepts changed and new concepts based on knowledge began to appear. The interest in the human element leads, along with capital assets, to an increase in the value of the gross product of countries and institutions (Nour et al., 2010).

Intellectual capital represents the real capital of organizations, and the scope of this concept has expanded to include the physical, financial, moral, cultural, and mental capabilities available to the organization. and the opportunities offered by the information revolution (Ulrich 1998).

Ross (2001) defined it as the intellectual material that includes knowledge, information, intellectual property and experience that is put to use in order to create wealth, because today's economy is fundamentally different from the economy of yesterday in terms of considering intellectual capital as one of the most important components of modern organizations that must be measured and managed.

Intellectual capital can be called by other names such as intangible capital or knowledge capital, and a distinction must be made between the concept of intellectual, material and



human capital, as physical capital is represented in the organization's assets such as real estate, equipment and stocks, while human capital represents the skills, accumulated experiences and innovations that it possesses. The employees of the organization, hence the intellectual capital consists of human capital and differs from the physical capital.

Stewart (1997) identified a set of bases on which employees can be considered intellectual capital, which distinguishes employees from others, in the sense that no one possesses the same skills and information from other competing organizations, in addition to the information strategy available to them, meaning that skills and information have Any value can pay to get it.

### **The Importance of Intellectual Capital**

One of the most important results of the information revolution and the emergence of globalization is that a different phenomenon has begun to spread in business organizations, which is the high importance of intangible assets, or what is called intangible assets, as they have become the largest percentage of the assets of organizations. Where it becomes clear that these intangible assets are the knowledge accumulated in the minds of human resources resulting from the actual practice of work, the exchange of ideas and experiences with colleagues in the work teams and the follow-up of competitors, in addition to training and development efforts in which organizations invest huge amounts of money, as this growing and accumulated knowledge It is the real wealth of organizations and even of the state itself, and it is therefore what is now called "intellectual capital". For this reason, the real competition between organizations and even between states has become in the development of intellectual capital by all possible means, and even by attempting to steal intellectual elements distinguished from competitors or Organizations and other countries, where workers in organizations with knowledge and experience are the main source of intellectual capital, and then doubles the interest in developing systems and techniques for managing human resources in order to deal positively with these scarce resources of value (Nour et al., 2010).

(Druker, 1999) believes that the importance of intellectual capital emanates from its being the most valuable asset in the twenty-first century in the light of an economy called the knowledge economy because it represents a force capable of making fundamental modifications to everything in the work of their organizations as well as their successive economies and innovations. Knowledge-based Intellectual capital has become a strategic resource and a competitive weapon that constitutes an effective force for this economy and the main source of wealth and prosperity for the organization and individuals. (Ghen, 2004) also said that the importance of intellectual capital emerges from the fact that it in itself represents a competitive advantage for the organization, especially since organizations are competing today on the basis of the knowledge, information and skills that they have, so paying attention to it is an inevitable issue imposed by the nature of the contemporary scientific and technological challenge. In addition, it is the most important source of

wealth and pillars of strength for any organization, and caring for it is an issue imposed by the nature of the contemporary scientific and technical challenge, as high intellectual capabilities are the most important weapons that nations and peoples adopt in the current global conflict, and (Stewart, 1997) indicated that intellectual capital It is difficult to manage, in contrast to tangible or tangible capital, which is easy to manage. The first cannot be caught, seen, or evaluated at specific prices. Therefore, we find that many managers ignore the most important property of their companies, although they have to prove its existence and role. Because it is the main reason for which the beneficiaries pay to obtain it, represented in the products and services provided. As for the second, the process of evaluating and calculating it is clear and accurate.

In addition to the above, (Bani Hamdan, 2001) showed that the importance of intellectual capital is represented in the following points:

- It is the basic weapon of the organization in today's world because the intellectual assets represent the hidden force that guarantees the survival of the organization.
- It is considered in the organization as a competitive advantage.
- It is a buried treasure
- It is considered the source of wealth generation and development for the organization and individuals, and it is able to generate imaginary wealth through its ability to register patents.

### **Components of Intellectual Capital**

Administrative views differ on the main and sub-components of intellectual capital in terms of its components and types, as there is no general agreement about it. Bontis, 2001) divided the components of intellectual capital into the following elements:

**First- Human Capital:** It is the knowledge preserved in the mind of the individual worker, which the organization does not possess, but rather is linked to the individual personally, and is represented in skills, creativity, and experience. According to (Drucker, 1985), the organization, whatever its nature, quality, and ownership, has one real resource, which is the human element. It is the source of creativity and innovation and the source of achieving competitive advantage through full investment of its energies and capabilities. (Koulopwlos & Frappaolo 1999) defined human capital as "value the accumulated knowledge available to individuals", and it is defined as a mixture of the elements of knowledge related to skills, the accumulation of experience, creativity and innovation, and the ability of the organization's personnel to perform their tasks. It is clear to its workers, and it is a cumulative value for the knowledge of the workers, and its scope is defined by individual knowledge.

Jaradat et al., (2011) summarizes the importance of human capital as follows:

- It is considered one of the critical and unique sources that affect performance, because the knowledge, skills, experience, education, capabilities, etc. that individuals possess directly affects the performance of organizations,

- because an organization that has rich human capital can compete, survive, grow and develop due to the creativity of the workers. And new innovations
- Helping to create, innovate and create new knowledge that will be used and employed in developing the work of the organization.
  - A rare resource that is difficult for others to imitate or simulate, and this requires the organization to preserve, develop and take care of it and not allow its loss.
  - It helps in achieving the competitive advantage of the organization, as the current competition between organizations is based on innovation and introducing new products as quickly as possible, and this cannot be achieved by the organization without human teams with rich human capital so that they can enhance and develop the competitive advantage of their organizations
  - It helps increase the efficiency of using assets and achieves higher productivity. Training is one of the components of human capital. The person who possesses training and qualification will be more able to use the various assets of the organization with high efficiency.
  - It has a direct impact on the ability of entrepreneurs and owners of new ideas in terms of securing the financing capital necessary to start new projects.

**Second- Structural Capital:** It includes the structural ability to move and develop initiatives, by taking into account new expectations and recognizing new ideas, concepts and tools adapted to change, which include culture, organizational models, processes, and procedures. It is the second main component of intellectual capital. As defined by Coates, (2000), it is the foundational structures of human capital, including organizational capabilities to meet market requirements, and also includes the quality of technical information systems and access to them, company visions, information bases, organizational concept and documentation, and it represents the organizational structure of the company and its material Solid, and its value depends on extending its ability to enable the company to encapsulate and motivate the use of human capital, i.e. the knowledge of the company in serving its objectives, and the researchers define it as “all the components that support the workers in the performance of their work and is represented by the infrastructure supporting the workers, and the structural capital is owned by the organization It remains with it even when the workers leave it. Structural capital includes traditional things such as buildings. Hardware, computer hardware, software, processes, patents and trademarks, as well as their information system.

Brooking (1997) identifies the following components as basic components of structural capital:

- Management Philosophy: What the company's leaders think about its people and their mission.
- Company culture: how the company behaves and values.
- Management Procedures: The mechanisms through which the company implements its philosophy.

- Information technology systems: i.e. the systems through which the company implements its administrative procedures.
- Network systems: the ability of computers to interlock with others, which provides ways to reach users, processors, and information bases.
- Financial relations: Good relations with banks and investors provide the company with the flexibility it needs to obtain financing and respond to the demands of the environment.
- Structure: The arrangement of responsibilities that defines the status of the organization's members and the relationships between them.
- Strategy: It means the goal of the organization and the means it uses to achieve those organizational goals.

**Third- Relationship Capital (Relational Capital):** It reflects the nature of the relationships that link the organization with its customers, suppliers and competitors. It is the third component of intellectual capital and refers to the value embedded in the organization's relations with its customers and customer satisfaction and loyalty to the organization. It is also called customer capital or customer capital. External money. It is defined as the knowledge related to the stakeholders, especially customers who influence the life of the organization, and accordingly the essence of this component lies in the knowledge existing with the customers that must be acquired by ensuring their continued loyalty to the organization and gaining new customers. Customers to achieve their satisfaction and loyalty by identifying the knowledge required to meet their needs and desires and forming a network of strategic alliances with the environment in order to encourage it to join the organization and gain its approval and push it towards building intimate relationships with customers, and because this resource is associated with relationships with customers, it is often measured on the basis of seniority in relationships Where marketing literature agrees that long-term relationships with customers can be a powerful source of competitive advantage and value creation (Solitander, 2006).

Relational capital is two-fold (internal and external), as the value of the organization is achieved according to this point of view according to its relationship with its customers, whether internal (the organization's human resources) or external (beneficiaries of goods and services), as customer satisfaction and loyalty are positive indicators of the organization's ability to extend the body Cooperation and satisfying their desires and needs, and the organization that retains its customers achieves competitive advantages represented by enhancing the intellectual capabilities leading to the creation of added value, as preserving the internal customer capital requires unremitting efforts by the Human Resources Department and the development and maintenance of programs (Abbas, 2004).

According to (Mazlan, 2005), relational capital consists of all the relationships that link the organization with its stakeholders, such as suppliers, government agencies,

investors, customers, distribution channels, and strategic alliances established by the organization.

In sum, intellectual capital with its basic components (human capital, structural capital, and relationship capital) has become an important resource in most contemporary organizations, and in order for organizations to survive, continue, and compete with them, the focus should be on intellectual capital. Hence, competition between organizations has become heavily dependent on Developing and developing the intellectual capital to achieve competitive advantages, and the interaction between these three types of capital is what helps determine the real value of the total intellectual capital of the company.

#### **Characteristics of Intellectual Capital**

Eid (2010) believes that intellectual capital has a number of characteristics, the most prominent of which are:

**First- Organizational Characteristics:** They are related to the institutional environment, which includes the presence of intellectual capital at all administrative levels, in varying proportions with regard to the strategic level.

- Flexibility that helps continuous renewal through individuals.
- The organization contained informal relations.
- The distance from administrative centralization and the tendency towards decentralization in administration is clear.

**Second- Occupational Characteristics:** It is related to the management of human elements within the organization, which includes:

- Possessing many rare professional skills and accumulated experience, so that it is difficult to replace them.
- Have a high degree of organizational learning.
- Enrichment training and not necessarily an academic certificate.

#### **Second- Personal and Behavioral Characteristics:**

Personal and behavioral characteristics are related to the human element and its self-construction, including Davis, (1996):

- The tendency to take risks to a large extent, and to undertake unknown actions and activities, and love to work in light of instability.
- Benefit from the experiences of others.
- Innovation, initiative and presentation of new ideas
- Confidence in decisions and not hesitate to make them.
- Possessing high levels of intelligence, in addition to good insight.
- Serious perseverance in work, and high self-confidence.

#### **Intellectual Capital Development**

Bani Hamdan (2001) believes that in order to develop intellectual capital, it requires organizations to:

**First - Attracting Intellectual Capital:** This dimension reflects the efforts made by the organization to search for individuals with high capabilities and skills, in addition to

providing an appropriate climate to attract people with expertise and competencies by providing their economic and social needs to meet their desires.

**Second- Intellectual Capital Industry:** This dimension represents the policies and practices adopted by the organization in forming its own intellectual capital, by following a number of systematic procedures such as programs, training courses and programs for developing social relations among the members of the organization in a way that helps to create a knowledge fabric specific to the organization. As a competitive advantage for the organization over others.

**Third- Activating Intellectual Capital:** Possession of knowledge in organizations is considered insufficient to be a competitive advantage of a strategic nature capable of growing and adapting to environmental changes, unless this knowledge is activated and placed in an executive position with a flexible nature capable of maintaining the smooth flow of knowledge between organizational levels. In line with developments and changes in the internal and external work environment.

**Fourth- Preserving Intellectual Capital:** The problem of many companies lies in the depletion of users through retirement, resignation, or transfer to other departments within the company. In the company and what is good or bad for the company, but there are no incentives or means to exchange knowledge or ways to transfer that knowledge that these users possess to others within the company, and this knowledge may be the weapon used by the company to raise its value and its share in the local and global markets. Human resource managers in many international companies are concerned about the high rate of employee turnover in their companies, because this exposes them to great costs in searching for a replacement employee who has the best knowledge of his work. Therefore, human resource managers must preserve the intellectual capital of their company, in addition to the necessity of requiring all employees of the company to preserve this unique asset for tangible.

**Fifth- Attention to the Beneficiary's Capital:** This dimension reflects the means and methods adopted by the organization to develop and develop its own capital of relationships, by paying attention to the opinions, aspirations and suggestions of customers (beneficiaries) and taking them into account when designing new products and services or modifying existing products and services.

From the foregoing, we can say that the key to the organization's success and the secret of its survival lies in the correct investment of its intellectual energies and intellectual capital in a way that strengthens it and works to nurture it and ensure its preservation through:

- Develop creative capabilities, improve productivity and increase profitability.
- Improving relations with beneficiaries and suppliers and providing distinctive products and services.

**Methodology and Procedures:**

The methodology and procedures of the study are considered a major axis through which the applied side of the study is accomplished. Accordingly, the researchers in this part will address the procedures that were followed in preparing the study by clarifying the study methodology and its community, and then identifying the sample on which the study was applied, as well as preparing a tool The main study (questionnaire) and the mechanism of its construction and development and the extent of its validity and stability. This part ends with the statistical treatments that were used in analyzing the data and drawing conclusions.


**First- Study Methodology:** The researchers used the analytical descriptive approach in order to achieve the objectives of the study, through which it attempts to describe the phenomenon under study, analyze its data, and the relationship between its components, the opinions raised about it, and the processes involved.

**Second - The Study Population:** Through the problem of the study and its objectives, the target population of the study consists of workers in the Palestinian NGOs Organizations that practice their work in the southern Palestinian governorates.

**Third- The Study Sample:** The simple random sample method was used to collect the data of the study, as an electronic questionnaire was distributed to the study population, and (222) applicable questionnaires were retrieved.

**Fourth- Study Tool:** the questionnaire is the most widely used and widespread tool among researchers, and the questionnaire is defined as "a tool that includes a number of dimensions, axes, and paragraphs used to obtain opinions or data by a group of respondents according to certain controls, and the respondents respond themselves to it, and it is written and written, In order to conduct the applied study, the researchers prepared a questionnaire in order to measure the role of intellectual capital among Palestinian NGOs.

**Table 1:** Scores of the scale used in the questionnaire

<b>response</b>	<b>Strongly Disagree</b>				<b>Strongly Agree</b>
<b>Degree</b>	1	2	3	4	5

**The Standard Used In the Study**

To determine the criterion adopted in the study, the length of the cells was determined in the five-point Likert scale by calculating the range between the degrees of the scale (5-1 = 4) and then dividing it by the largest value in the scale to

obtain the length of the cell i.e. (4/5 = 0.80) and then This value has been added to the lowest value in the scale (the beginning of the scale which is an integer) in order to determine the upper limit of this cell, and thus the length of the cells has become as shown in the following table:

**Table 2:** The criterion adopted in the study

<b>SMA</b>	<b>Relative Weight</b>	<b>Degree Of Approval</b>
From 1- 1.80	From 20%- 36%	Very Weak
greater than 1.80- 2.60	Greater than 36%- 52%	Weak
Greater than 2.60- 3.40	Greater than 52%- 68%	Medium
Greater than 3.40- 4.20	Greater than 68%- 84%	Big
Greater than 4.20 - 5	Greater than %84- %100	Very Large

In order to interpret the results of the study and judge the level of response, the researchers relied on arranging the arithmetic averages at the level of the domains of the questionnaire, and the level of the paragraphs in each domain, and the researchers determined the degree of approval according to the test approved for the study.

**Validity of The Study Tool:** The validity of the questionnaire reflects the measurement of the paragraphs of the questionnaire, what it was intended to measure. The validity of the questionnaire was verified through the following:

**The Validity of the Opinions of the Arbitrators "Virtual Honesty":** The researchers presented the study tool in its initial form to a group of arbitrators from university professors and specialists. To which he belongs, and the adequacy of the phrases to cover each of the study axes, in addition to suggesting what they deem necessary to amend or delete the wording of the phrases, and based on the observations and directions made by the arbitrators, the

researchers made the amendments agreed upon by the arbitrators.

**The Validity of The Internal Consistency:** it means "the extent to which each paragraph of the questionnaire is consistent with the axis to which this paragraph belongs. It was calculated on the sample of the exploratory study of (20) questionnaires, by calculating the correlation coefficients between each paragraph and the total score of the axis to which it belongs."

**The results of the internal consistency of the intellectual capital axis**

The following table shows the correlation coefficient between each paragraph of the domains of the "Intellectual Capital" axis and the total score for the domains, which shows that the correlation coefficients shown are a function at a significant level ( $\alpha \leq 0.05$ ), and thus the domain is considered valid for what was set to measure it.

**Table 3:** The results of the validity of the internal consistency of the dimensions of intellectual capital



No.	R	SIG.	No.	R	SIG.	No.	R	SIG.
Human Capital			Structural Capital			Relational Capital		
1	.685	*0.000	1	.590	*0.006	1	.868	*0.000
2	.864	*0.000	2	.555	*0.011	2	.915	*0.000
3	.663	*0.000	3	.725	*0.000	3	.662	*0.001
4	.819	*0.000	4	.734	*0.000	4	.819	*0.000
5	.853	*0.000	5	.792	*0.000	5	.811	*0.000
6	.889	*0.000	6	.873	*0.000	6	.690	*0.001
7	.835	*0.000	7	.787	*0.000	7	.772	*0.000
8	.821	*0.000	8	.805	*0.000	8	.663	*0.001
9	.923	*0.000	9	.789	*0.000	9	.553	*0.001
10	.837	*0.000	10	.874	*0.000	10	.809	*0.000

\* The arithmetic mean is statistically significant at the significance level ( $\alpha \leq 0.05$ ).

**Second- Structure Validity:** Structure validity is considered one of the measures of the validity of the tool, which measures the extent to which the objectives that the tool wants to reach, and shows the extent to which each field of study is related to the total score of the questionnaire items.

The following table shows that all correlation coefficients in all domains of the questionnaire are statistically significant at a significant level ( $\alpha \leq 0.05$ ), and thus all domains of the questionnaire are considered true to what they were set to measure.

**Table 4:** Correlation coefficient between the score of each domain of the questionnaire and the total score of the questionnaire

Domain	Pearson Correlation Coefficient	Probability Value (Sig.)
Human Capital	.821	*0.000
Structural Capital	.846	*0.000
Relational Capital	.984	*0.000
<b>Total score for intellectual capital</b>	.948	*0.000

\* The arithmetic mean is statistically significant at the significance level ( $\alpha \leq 0.05$ ).

**Reliability:** The stability of the questionnaire means that the questionnaire gives the same results if it is reapplied several times in succession, and it also means to what degree the scale gives close readings each time it is used, or what is the degree

of its consistency, consistency, and continuity when it is used repeatedly at different times.

The researchers verified the stability of the study questionnaire through Cronbach's Alpha Coefficient, and the results were as shown in the following table:

**Table 5:** Cronbach's alpha coefficient to measure the stability of the resolution

Domain	The Number Of Paragraphs	Cronbach's Alpha Coefficient
Human Capital	10	0.953
Structural Capital	10	0.915
Relational Capital	10	0.913
<b>Total score for intellectual capital</b>	30	0.967

It is clear from the results shown in the previous table that the value of Cronbach's alpha coefficient is high for each domain, ranging between (0.707, 0.983), while it reached (0.983) for all paragraphs of the resolution, and this means that the stability is high and statistically significant. Thus, the resolution in its final form is applicable. The researchers have confirmed the validity and stability of the study questionnaire, which makes him fully confident in the validity and validity of the questionnaire to analyze the results, answer the study questions and test its hypotheses.

**Answering the study questions and testing hypotheses:**

To answer the questions of the study, the arithmetic and relative mean, standard deviation, and the arithmetic mean were used.

**Q1-:** What is the reality of intellectual capital in NGOs Organizations in the southern Palestinian governorates?

A set of sub-questions were derived from the main question, as follows:

**Q1-1-:** What is the reality of human capital in NGOs Organizations in the southern Palestinian governorates?

To answer this question, the arithmetic mean, relative weight, standard deviation, and arrangement were used. The results are shown in the following tables:

**Table 6:** The arithmetic and relative mean and standard deviation for each item in the field of "human capital."

#	Item	SMA	Standard Deviation	The Relative Arithmetic Mean	Rank
1.	The employees in the organization are highly skilled	4.23	0.968	84.60%	1

2.	The employees have sufficient experience to perform their duties efficiently and effectively	4.16	0.932	83.20%	2
3.	Employees can generate new ideas in their work	3.81	1.103	76.20%	8
4.	The organization is keen on the participation of its members in training courses to increase their knowledge and implement the work.	3.85	0.913	77.00%	6
5.	Employees can find simple solutions to complex problems.	3.82	1.110	76.40%	7
6.	Employees seek to broaden their search for knowledge to increase their ability to perform tasks	3.61	1.027	72.20%	10
7.	Employees have creative abilities to deal with emergency situations	3.73	1.033	74.60%	9
8.	Employees have the ability to adapt to work stress	3.95	1.028	79.00%	5
9.	Employees have the ability to take responsibility at work	4.14	0.993	82.80%	4
10.	Employees share knowledge by providing it to those who need it	4.16	0.947	83.20%	2
<b>All paragraphs of the field together</b>		3.9610	0.81432	79.22%	

\* The arithmetic mean is statistically significant at the significance level ( $\alpha \leq 0.05$ ).

From the previous table, the following can be concluded:

- The arithmetic mean for the first paragraph, "The employees in the organization are highly skilled," is 4.23 (total score out of 5), meaning that the relative arithmetic mean is 84.60%, which indicates a very large agreement by the respondents on this paragraph.
- The arithmetic mean for the sixth paragraph, "employees seek to expand their search for knowledge to increase their ability to perform tasks," is 3.61, meaning that the relative arithmetic mean is 72.20%, and this means that there is a high degree of agreement by the respondents on this paragraph.

In general, it can be said that the arithmetic mean for the field of human capital is 3.96, and that the relative arithmetic mean is 79.22%, and this means that there is a high degree of agreement by the respondents on the paragraphs of this field. The researchers explain this that NGOs aim to maintain competencies and then develop them to other levels, in order to give them sufficient experience in their field of work and to achieve awareness and know-how. Human capital applies to them.

These results agreed with the study (Abu Libdeh, 2019), which showed the availability of intellectual capital and institutional excellence to a moderate degree, and the study (Al-Jinini et al., 2019), which showed that all dimensions of intellectual capital have positive effects on technical innovation and entrepreneurial orientation. In particular, relational capital, and human capital have the strongest effect, and the study (Subramanian & Vrande, 2019), which showed that projects that contain the previous dimensions of intellectual capital are less likely to stop providing their services, and the study of Cortes et al., (2018)), which It showed that the company focuses on organizational practices represented in human capital and structural management, and the study (Inkinen et al, 2017) showed that companies should take care of managing their intellectual capital.

**Q1-2-:** What is the reality of structural capital in NGOs Organizations in the southern Palestinian governorates?

To answer this question, the arithmetic mean, relative weight, standard deviation, and arrangement were used. The results are shown in the following tables:

**Table 7:** The arithmetic and relative mean and standard deviation for each paragraph of the "structural capital" field

#	Item	SMA	Standard Deviation	The Relative Arithmetic Mean	Rank
1.	The organization has effective and modern information systems that contribute to the speedy completion of the work as required.	3.96	0.938	79.20%	6
2.	The organization has an organizational structure that provides great degrees of clarity in the existing relationships between all employees at all levels.	3.91	0.920	78.20%	7
3.	The organization is keen to provide employees with all the information systems equipment necessary to perform the work.	4.03	1.093	80.60%	3
4.	An organization's information systems and procedures support good ideas.	3.81	0.984	76.20%	9
5.	Enables past and maintained records in the organization as a primary work reference	3.84	1.029	76.80%	8

6.	Codified knowledge resources are major limitations due to their accessibility and legality	4.23	1.100	84.60%	1
7.	Oversight mechanisms are formalized	3.97	1.117	79.40%	5
8.	The procedures in place in the organization limit the waste of time and effort in making decisions	4.12	1.105	82.40%	2
9.	The style, procedures, skills and values of the organization enhance the identity and distinctiveness of the organization	3.77	1.062	75.40%	10
10.	The organization works to develop its culture to provide employees with a distinct identity in achieving a common understanding of its goals and principles.	3.99	0.954	79.80%	4
<b>All paragraphs of the field together</b>		3.9622	0.84157	79.24%	

\* The arithmetic mean is statistically significant at the significance level ( $\alpha \leq 0.05$ ).

From the previous table, the following can be concluded:

- The arithmetic mean for the sixth paragraph, "Resources of written knowledge are considered basic restrictions due to their ease of access and their legality" is equal to 4.23 (total score out of 5), meaning that the relative arithmetic mean is 84.60%, which indicates that there is a very large agreement by the respondents on this paragraph.
- The arithmetic mean for the ninth paragraph, "The organization's method, procedures, skills, and values enhance the organization's identity and distinction" is 3.77, meaning that the relative arithmetic mean is 75.40%, and this means that there is a high degree of agreement by the respondents on this paragraph.

In general, it can be said that the arithmetic mean for the structural capital field is 3.96, and the relative arithmetic mean is 79.24%, and this means that there is a high degree of agreement by the respondents on the paragraphs of this field. The researchers explain this that NGOs Organizations try as much as possible to possess the important technological equipment and resources that help them in accomplishing

their work, and to promote the values and concepts of those organizations, and the permanent attempts of those organizations to possess organizational and technological capabilities.

These results agreed with the study (Abu Libdeh, 2019), which showed the availability of intellectual capital to a moderate degree, and the study (Subramanian & Vrande, 2019), which showed that projects that contain the previous dimensions of intellectual capital are less likely to stop providing their services, and the study of Cortes et al. al., (2018)), which showed that the company's management focuses on organizational practices represented in human capital and structural management, and the study confirmed that intellectual capital contributes to generating strategic alternatives that achieve competitive advantage.

**Q1-3-:** What is the reality of relational capital in NGOs Organizations in the southern Palestinian governorates?

To answer this question, the arithmetic mean, relative weight, standard deviation, and arrangement were used. The results are shown in the following tables:

**Table 8:** The arithmetic and relative mean and standard deviation for each paragraph of the "relational capital" domain

#	Item	SMA	Standard Deviation	The Relative Arithmetic Mean	Rank
1.	The organization strives to fulfill the desires of customers and maintain good relations with them.	3.99	0.925	79.80%	8
2.	The organization cares about its relationship with its partners and has a database on them.	3.96	1.073	79.20%	10
3.	The organization is interested in studying changes in the competitive environment to keep abreast of its development.	4.12	0.974	82.40%	2
4.	The organization seeks to provide value-added services to its clients	3.99	1.035	79.80%	8
5.	The organization is well aware of the needs of its customers.	4.12	1.002	82.40%	2
6.	Commitment between partners can encourage rules of reciprocity and a high level of trust	4.23	1.036	84.60%	1
7.	The organization and its partners exchange knowledge among themselves, enabling them to enhance existing knowledge	4.00	1.080	80.00%	7
8.	The organization enters into cooperation agreements with external partners to develop common knowledge	4.07	0.937	81.40%	4
9.	The organization develops its relationship with external partners, enabling it to exchange experiences and integrate information	4.03	1.176	80.60%	5

10.	The organization maintains long-term relationships with its partners	4.03	1.141	80.60%	5
<b>All paragraphs of the field together</b>		4.0527	0.89345	81.05%	

\* The arithmetic mean is statistically significant at the significance level ( $\alpha \leq 0.05$ ).

From the previous table, the following can be concluded:

- The arithmetic mean for the sixth paragraph: "Commitment between the partners enables the rules of reciprocity to be encouraged and the existence of a high level of trust" equals 4.23 (total score out of 5), meaning that the relative arithmetic mean is 84.60%, which indicates a very large agreement by the respondents on this clause.
- The arithmetic mean for the second paragraph, "the organization cares about its relationship with its partners and has a database on them," is 3.96, meaning that the relative arithmetic mean is 79.20%, and this means that there is a high degree of agreement by the respondents on this paragraph.

In general, it can be said that the arithmetic mean for the field of relational capital is equal to 4.05, and that the relative arithmetic mean is 81.05%, and this means that there is a high

**Table 9:** The arithmetic mean, relative weight, standard deviation, and arrangement for all fields of intellectual capital

#	Item	SMA	Standard Deviation	The Relative Arithmetic Mean	Rank
1.	Human Capital	3.9610	0.81432	79.22%	3
2.	Structural Capital	3.9622	0.84157	79.24%	2
3.	Relational Capital	4.0527	0.89345	81.05%	1
<b>Total score for intellectual capital</b>		3.9919	0.80471	79.84%	

\* The arithmetic mean is statistically significant at the significance level ( $\alpha \leq 0.05$ ).

From the previous table, it is clear that the highest domain is the relational capital domain, which has an arithmetic mean of 4.05 and a relative weight of 81.05, while the human capital domain has the lowest domain, with an arithmetic mean of 3.96 and a relative weight of 79.22, and that the arithmetic mean of all domains of intellectual capital in NGOs is 3.99 (The total score is out of 5), meaning that the relative arithmetic mean is 79.84%, and this means that there is a high degree of agreement by the respondents on the intellectual capital items in NGOs in general.

The researchers attribute this to the fact that relationships and networking are among the most important priorities of NGOs Organizations that aim through these relationships to obtain funding. Therefore, we find that relational capital comes in the first place, followed by structural capital, which is one of the most important indicators of the existence of NGOs Organizations built on the foundations of It is strong through its administrative structures, orientations, and technical capabilities, followed by trained and qualified human capital to exercise its duties and its ability to contribute to achieving the vision and goals of the organization.

These results agreed with the study (Al-Jinini et al., 2019), which showed that all dimensions of intellectual capital have positive effects on technical creativity and entrepreneurial orientation, especially relational capital, and human capital has the strongest effect, and the study (Subramanian & Vrande, 2019), which showed that projects that contain

degree of agreement by the respondents on the paragraphs of this field.

The researchers explain this because NGOs are well aware of the importance of relationships, both from the targeted groups, who are the reason for their actual presence in the field of institutional and community work, through their relationship with external and internal partners as well as funders.

These results agreed with the study (Al-Jinini et al., 2019), which showed that all dimensions of intellectual capital have positive effects on technical creativity and entrepreneurial orientation, and in particular relational capital has the strongest effect, and the study (Subramanian & Vrande, 2019), which showed Projects that contain the previous intellectual capital dimensions are less likely to stop providing their services.

**Analysis of all areas of intellectual capital in NGOs:**

previous intellectual capital dimensions are less likely to stop providing their services, and the study of Cortes et al., 2018), which showed that company management focuses on organizational practices represented in human capital and structural management, and the study confirmed That intellectual capital contributes to generating strategic alternatives that achieve competitive advantage, and the study (Inkinen et al, 2017) showed that companies should take care of managing their intellectual capital and their knowledge tool.

**Conclusions**

The following Results and recommendations were reached: The results showed that the total score for intellectual capital amounted to (79.84%), with a high degree. The dimensions of intellectual capital came in order as follows:

- The relative weight of relational capital (81.05%) ranked first.
- The relative weight of structural capital (79.24%) ranked second.
- The relative weight of human capital (79.22%) ranked third.

**Recommendations**

In light of the results, there are a set of recommendations, as follows:



- The need to provide a budget for training and development.
- The need to build clear foundations to motivate and encourage employees in organizations
- Giving the management of institutions complete freedom for employees to make decisions.

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