T.C.
CANKIRI KARATEKIN UNIVERSITY
INSTITUTE OF SOCIAL SCIENCES
BUSINESS ADMINISTRATION DEPARTMENT

THE IMPACT OF STRATEGIC PLANNING ON THE PERFORMANCE OF NON-PROFIT ORGANIZATIONS

Yahya ALHENDİ

MASTER'S THESIS

Supervisor
Assoc. Prof. Aydın BERAHA

Çankırı – 2023

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SCIENTIFIC ETHICS STATEMENT

In the process from the proposal stage to the conclusion of the study titled [*The Impact of Strategic Planning on the Performance of Non-profit Organization*], which I prepared as a master's thesis, I carefully followed the academic ethics and rules, that I obtained all the information in the thesis within the framework of academic ethics and tradition, that I prepared in accordance with the rules of writing the thesis. I declare that I cited every citation as a reference and that the works I have benefited from are those shown in the bibliography.

24 / 10 / 2023

Signature

Yahya ALHENDI

TEZ KABUL VE ONAY

ÇANKIRI KARATEKİN ÜNIVERSITESI

SOSYAL BİLİMLER ENSTİTÜSÜ MÜDÜRLÜĞÜNE

YAHYA ALHENDI tarafından hazırlanan *(The Impact of Strategic Planning on the Performance of Non-profit Organizations)* başlıklı bu çalışma 24.10.2023 tarihinde yapılan tez savunma sınavı [oybirliği] başarılı bulunarak jürimiz tarafından İşletme Anabilim Dalı'nda Yüksek Lisans tezi olarak kabul edilmiştir.

TEZ JÜRİSİ ÜYELERİ (Unvanı ‹Adı ve Soyadı)

Danışman: Doç. Dr. Aydın BERAHA İmza ………...……..

Üye: Prof. Dr. Ela Özkan CANBOLAT İmza ………………..

Üye: Doç Dr. Emre Burak Ekmekçioğlu İmza ….…...………..

ONAY

Bu tez ‹Çankırı Karatekin Üniversitesi Sosyal Bilimler Enstitüsü Yönetim Kurulunun 13.10.2023 tarih ve 2023/44-02-A sayılı oturumunda belirlenen jüri tarafından kabul edilmiştir.

Prof. Dr. Coşkun POLAT

Enstitü Müdürü

PREFACE

Over the years, so many people have crossed my path who have been directly or indirectly involved in this research. As a result, I devote the opening few paragraphs of this thesis to them.

I'd like to thank my supervisor, Assoc. Prof. Dr. Aydın BERAHA, for his trust, valuable guidance, and consistent motivation during my master's program. Also, for the time and effort he put in to assist me with this research. I would also like to thank all of my instructors who have contributed to my education throughout my life.

Finally, I want to thank my family and friends for their support.

24/10/ 2023

Yahya ALHENDI

ABSTRACT

Thesis Title	**:** The Impact of Strategic Planning on the Performance of Non-profit Organization
Author of the Thesis	**:** Yahya ALHENDI
Supervisor	**:** Assoc. Prof. Dr. Aydın BERAHA
Department	**:** Business Administration
Type of Thesis	**:** Master's
Acceptance Date	**:** 24/10/2023

This study aimed to show the impact of strategic planning on the performance of non-profit organizations. While the population of the research consists of non-profit organizations in Gaziantep, the sample was selected from among these organizations (12 organizations). 384 people, including program managers, presidents and project coordinators working in these institutions, participated in the research. The research questions consist of 40 items. Research data was collected through a survey. In the light of the data obtained, firstly the validity and reliability of the research were tested, and then correlation and regression analyzes were conducted for the three determined hypotheses. As a result of regression analysis, it was determined that strategic planning application positively affects the performance of non-profit organizations. Correlation analyze indicates that there is a positive, moderate and statistically significant relationship between strategic planning in non-profit organizations. Correlation analyze indicates there is a positive correlation between strategic planning in non-profit organizations.

Keywords: Strategic Planning, Non-Profit Organizations, Business Performance

ÖZET

Thesis Title	**:** Stratejik planlamanın kar amacı gütmeyen kuruluşların performansı üzerindeki etkisi
Author	**:** Yahya ALHENDI
Supervisor	**:** Doç. Dr. Aydın BERAHA
Department	**:** İşletme
Thesis Type	**:** Yüksek Lisans
Date	**: 24/10/2023**

Bu çalışma, stratejik planlamanın kar amacı gütmeyen kuruluşların performansı üzerindeki etkisini göstermeyi amaçlamıştır. Araştırmanın evrenini Gaziantep'te bulunan kar amacı gütmeyen kuruluşlar oluştururken, örneklemi de bu kuruluşlar arasından (12 kuruluş) seçilmiştir. Araştırmaya bu kurumlarda çalışan program yöneticileri, başkanlar ve proje koordinatörlerinden oluşan 384 kişi katılım göstermiştir. Araştırma soruları 40 maddeden oluşmaktadır. Araştırma verileri anket yoluyla toplanmıştır. Elde edilen veriler ışığında öncelikle araştırmanın geçerlilik ve güvenilirliği test edilmiş daha sonra belirlenmiş olan üç hipotez için korelasyon ve regresyon analizleri yapılmıştır. Regresyon analizi sonucunda stratejik planlama uygulamasının kar amacı gütmeyen kuruluşların performansını olumlu yönde etkilediği tespit edilmiştir. Korelasyon analizi, kar amacı gütmeyen kuruluşlarda stratejik planlama ile operasyonel başarı arasında pozitif yönlü, orta derecede ve istatistiksel olarak anlamlı bir ilişki olduğunu göstermektedir. Korelasyon analizi ayrıca kar amacı gütmeyen kuruluşlarda stratejik planlama ile hizmet sunumu kalitesi arasında da pozitif bir ilişki olduğunu ortaya koymaktadır.

Anahtar Kelimeler: Stratejik Planlama, Kâr Amacı Gütmeyen Kuruluşlar, İşletme Performansı

ABBREVIATIONS

BSC	Balanced Scorecard
ISO	International Organization for Standardization
PCCDP	The Palestinian Center for Communication and Development Policies
UNICEF	United Nations International Children's Emergency Fund

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1. INTRODUCTION

The vast majority of business organizations recognize the importance of strategic planning for their long-term survival, especially non-profit organizations. Strategic planning is used to improve organizations performance, direct their energy optimally, and ensure that their members work towards one goal and assess and direct this goal to interact with the changing environment. In short, strategic planning means a process in which the organization determines how to reach what it seeks and, at the same time, what the organization will do to achieve its goals. Organizations that adopt the strategic planning approach always perform better in the long run than other business organizations that do not undertake the process. Veterans and experts in this field alike agree that strategic planning makes the organization focus on the main strategies that must be followed and the actions that must be taken if they are to be achieved. Therefore, all departments and divisions must align their activities with the comprehensive strategic plan of the organization. Therefore, strategic planning is a process that applies to the organization. As soon as the strategic plan is agreed upon at the higher administrative levels in the organization, the process of spreading and developing work plans, departments, and functions begins, and thus everyone's contribution to the vocabulary of the strategic planning process is achieved. Finally, strategic planning that is accomplished by work teams whose members have excellent knowledge of decision-making is usually better than strategic planning that is carried out by a group of individuals who do not have the skills. Work teams usually provide coordination and excellent communication between functional units, which helps them succeed. The joint efforts of all identify the most appropriate solutions to the problems facing the organization.

2. STRATEGIC PLANNING

2.1. The Concept of Strategic Planning

Strategic planning and the resulting long-term goals, and the subsequent medium- and short-term goals and their conversion into programs, policies, events, and executive plans are considered the cornerstone of the life of business organizations, where organizations analyze the prevailing local and global conditions and study the changing needs and their consequences on the organization's work and what it means. All of this is an opportunity or a threat, as the organization diagnoses its internal capabilities and capabilities to identify its strengths and weaknesses, then seeks to adapt to the data "by developing appropriate strategies to adapt to the data, such as exploiting the available opportunities and getting over threats and obstacles to maintain the continuity" of its survival and reach its goal of assuming the leading position in all areas of its activity. The importance of strategic planning has increased in the era of globalization, successive variables, competition, and the need emanating from the external environment, so "the organization has become more concerned than ever before with" knowing everything that is happening outside its borders, including economic variables and data. At the beginning of the fifties, important economic and social changes occurred in the United States of America that led to an increase in the purchasing power of consumers and a change in their consumption patterns in light of technological developments. As a result of this occurrence, the concept of long-range planning emerged for the purpose of developing long-term plans and setting goals. The concept of long-term planning became popular in the mid-sixties, especially at a time "when the US government was concerned with the economic planning" process (Ozbekhan, 1968: 35).

Strategic planning represents a complementary stage to the long-range planning process according to a strategic vision, developmental planning, and implementation, using multiple analytical methods to form a spatial matching and developmental approach. The essence of strategic planning lies in identifying future opportunities and threats. Making decisions at the present time to take advantage of those opportunities and avoid those threats can be the basis for planning, which means designing a desirable future and knowing the methods of achieving it. The management philosophy of the strategic planning system is based on the fact that it is a continuous process that begins with defining organizational goals, defining the strategies and policies necessary to achieve these “goals, and developing detailed plans to ensure that the strategies are implemented to achieve” the final results (Wilson, 1994: 12).

Organizations’ work systems differ according to the environment in which they operate, and there is no single specific system for strategic planning that requires adoption by all organizations. Strategic planning is designed according to the characteristics and nature of each organization, but there remain general features, principles, and basics that most administrators agree upon when practicing strategic planning (Steiner, 1979: 30).

The researchers began by defining planning in many forms. Some of them defined it as a process that includes defining the various goals, policies, procedures, and programs, as well as methods of work, funding sources, knowledge of expected problems, and methods of addressing them, and that it is a mental process concerned with defining in advance what must be accomplished by a person or group. During a specific period of time, to achieve certain objectives using policies, procedures, rules, and strategies developed by the senior management (Policastro, 2003: 1).

Planning is also defined as "a process by which the institution formulates its goals based on accurate information, with the aim of overcoming expected problems and constantly developing its performance." Some writers saw planning as a systematic, organized mental process that includes, among many things, studying and examining environmental variables, envisioning future trends, defining the organization's mission and its future objectives, then defining the activities and events, resources and “budgets, operational plans, and tactical plans to accomplish the works and activities” (Steiner, 1979: 34).

Strategic planning processes are comprehensive, from the standard level through the strategic level and ending with the operations level. Accordingly, strategic planning has been defined as "long-term formulations, strategic plans, and policies that determine or change the characteristics or directions of the organization." It includes decisions that focus on setting goals, changing those goals and the resources used to achieve them, and the policies that regulate the acquisition and use of these resources. It is defined as "the process of defining the main objectives of the business organization, as well as defining the policies and strategies that govern operations, as well as the management and use of resources to achieve those objectives (Anthony, 1965: 25).

The concept of strategy is not new, as there are many definitions and concepts that researchers have dealt with as a result of the multiplicity of their directions and ideas, as well as the development of the concept over time and the multiplicity of areas of its use. There are those who believe that the strategy is a unified, integrated, and broad plan that links competitive advantages for the organization and the environmental difficulties that are designed to ensure that the basic objectives of the organization and the environmental challenges that are designed are achieved through their serious implementation by the organization (Al-Qahtani, 2010: 9).

In another definition of strategy, it is the method chosen by management to take advantage of the available resources and accomplish the best results by making use of the institutions' strengths and overcoming the weaknesses they suffer from (Al-Salami, 2000: 120).

It is also known as a single, comprehensive, and integrated plan linked to features used by economic institutions to deal with various environmental challenges, as it is designed to secure the achievement of its basic objectives through the correct implementation of it. The strategy is also defined as the means used to achieve the goals and connect all parts. The economic institution, covering all its fields and achieving integration between all these parts. As the strategy is known, it represents the general framework that allows the economic enterprise to define its long-term goals and then work to achieve them by mobilizing all available internal and external resources (Al-Khafaji, 2004: 31).

Strategic planning is defined as "the process of making decisions and setting goals, strategies, and future time programs, as well as the scientific method that management resorts to in monitoring, implementing, and following up on resources" and employing and managing them in order to reach the desired goal (Khattab, 1989:4).

Strategic planning is "the process by which the organization's future is conceived and imagined, and the process of developing procedures and processes necessary to achieve this future." And some also define it as taking decisions related to defining the mission of the organization, formulating policies, and defining the objectives of the organization, which determines its method. Strategic planning is a process consisting of several stages, which distinguishes it from other organizations. Stages that start with formulating the organization's mission and vision and defining the organization's future goals. Through this, decisions can be made and activated in a manner commensurate “with the development plans surrounding the organization” (Al-Sarn, 2003: 299).

There are three levels of strategic planning (Abdel-Muttalib, 2010: 31). First of all, strategic planning at the organization level is defined as the management of activities that define the distinctive characteristics of the organization, which distinguish it from other organizations; the basic mission of this organization; the process of resource allocation; and the management of the concept of partnership between the strategic business units that follow it.

Secondly, “strategic planning at the level of strategic business units (activity strategy)” is related to the administration of these business units. Those plans enable the organization to work effectively in a particular field of business and participate in the objectives of the organization as a whole. The activity strategy is dependent on the secondary-level managers in the organization (Abdel-Muttalib, 2010: 32).

The third one is strategic planning at the functional level which is usually divided into a range of subsections. Functionally, most organizations tend to have independent organizational units for each of "production, marketing, finance, and individuals." Each organizational unit has great importance in contributing to the organization as a whole. Career, noting that planning at the functional level is not concerned with the daily operations that are determined within the organization, but a general framework for guidance is established, and basic ideas are renewed that are adhered to by those who supervise “these operations through the development of administrative commitment to a set of general policies” (Abdel-Muttalib, 2010: 33).

2.1.1. Schools of Planning Thoughts

The strategic thinking that supports building the organization's strategy has evolved in the business environment. Within the framework of this development, some researchers presented schools of thought that represented different directions for formulating strategy and building strategic planning processes. These schools are summarized below, each of which represented processes in strategic planning based on special foundations in this school, as follows (Mintzberg and Lampel, 1999: 3-40):

- Design school is based on systematic, orderly, and conceptual processes that attempt to formulate the strategic plan in the light of analyzing environmental “opportunities and threats along with internal strengths and weaknesses”.

- Planning school: The ideas of this school were developed in parallel with the ideas of the previous school, and it believes that the organization’s plan can be built through a formal system of planning in which certain organizational and procedural procedures play an essential role. In addition to the main managers, planning specialists can play an important role in making plans with clear foundations and integrated and comprehensive plans. The main strength of this school is the presence of a formal system of planning, but it suffers from the problem of bureaucratic procedures.

Planning has been shown to represent one option among many alternatives, so it restricts freedom of action and initiative, while later planning philosophies see that the basic problem in the planning process is the ability of the organization's management to make flexible options. Thus, the plan works to expand the freedom of action and not restrict this freedom, and this opinion is supported by many researchers, previously and currently, as they believe that the main goal of the plan is to increase the freedom of the organization and its initiative in dealing with and facing future uncertainties, so the plan does not end or remove uncertainty. Make sure, but the organization teaches how to live with it, and in this context, the planning philosophies have developed within the framework of the development taking place in the organization’s ability to deal with the future and develop and make decisions. The planning philosophies can be summarized as follows (De Madariage, 1968: 35).

This philosophy was developed by economists, industrialists, and businessmen, and later it was reinforced by the principles of scientific and traditional management. Doing the best that can be done, not just doing good, excellent, or enough. This philosophy considers that the options before the organization can be known, their characteristics determined, and their results accurately estimated, and the decision maker has the ability and means to do so. Thus, choosing the optimal alternative from among these alternatives, if this philosophy is applicable in light of limited and small operations, is certainly not suitable for unclear strategic and fuzzy operations. Characteristics of this philosophy are as follows (Al-Ghalbi and Al-Saad, 1995: 65-68).

- Objectives are formulated with quantitative standards, and one acceptable measure of the organization's performance (profit) is adopted. The highest results are targeted when making decisions.

- The decision-maker has the means and ability to determine the value, characteristics, and requirements of all “the alternatives in hand to the decision-maker”.

- The formulation of objectives and the solutions to alternatives are based on models. Mathematical, statistical, quantitative methods, operations research methods, and mathematical economics.

- Planning based on this philosophy is based on developing the resources used to achieve a specific performance and maximizing the targeted results from that. Planning works on the optimal use of resources and means of production compared to human resources.

2.1.2. Criticisms on Planning Philosophy

The most important criticisms directed at this planning philosophy are as follows.

- It's more imaginary philosophy than realistic. The optimization approach is generally more suitable for operational planning than for strategic planning.
- Difficulty managing planning horizons by the central control unit because events can happen and cannot be expected.
- This philosophy represents an entry into many detailed processes that are difficult to manage. There are a lot of clearly defined plans, and therefore the plans become more restricted if used at the strategic level (Al-Ghalbi and Al-Saad, 1995: 67).

The ideas of this philosophy go back to the researcher Herbert A. Simon, who criticized the philosophy of optimization as not being applicable to complex real-world problems. This philosophy is known as the philosophy of contentment because it is based on doing something well and sufficiently, not necessarily with the best that can be done. The fact that the environment is wide and complex, that the decision-maker has limited means and capabilities, and the presence of many parties with different interests in their goals and directions that are supposed to be included in the decision led to the need to work within limited and possible alternatives, and the administration must take the satisfactory alternative to all these constraints and determinants and not the optimal alternative. Therefore, this philosophy in the field of planning is based on Steiner (1979) is as follows:

- Determine goals that are supposed to be appropriate for all parties and groups.
- Using general and multiple criteria to measure objectives, such as profitability, return on investment, market share, growth, expansion, and others.
- Develop a limited number of satisfactory alternatives to address the imbalance in current policies when formulating procedures, programs, and policies.
- Accreditation often relies on financial aspects in building plans and rarely gives other considerations, as human and material resources are very important. The importance of planning is to focus on the survival of the organization more than its growth and development. Its philosophical vision is to formulate a possible plan that is better than an ideal plan that is not possible.

The main criticisms of this philosophy are as follows:

- This type of planning does not broaden the understanding of the tasks planned by the system or the planning processes themselves.
- The planner rarely engages in research and studies to expand his information and perceptions of planning operations within the framework of this philosophy. This type of planning cannot be considered comprehensively forward-oriented because it requires less money, skills, and time compared to other philosophies.
- This philosophy considers the need for the organization to respond to changes in its external business environment and internal situation and to adapt its condition, perceptions, and activities according to these changes. Flexibility is an essential feature of this philosophy, as it makes the organization more able to successfully cope with environmental changes. Planning based on the philosophy of adaptation is characterized by the following: (Taylor, Bernard, 1985: 5).
- Plans are formulated in the light of the belief that the main planning values are not only within the content of the plan but also include its procedures and methods. The value of planning for the manager is enhanced through their participation in the planning process and in the method of managing and directing it, and it does not remain confined to the framework of its final output.
- The need for planning increases as a result of the shortcomings of the management and control systems in covering the basic aspects of work. Therefore, planning represents an attempt to reduce and eliminate cases of chaos and confusion caused by human resources in the organization. Confirmation, namely, non-existence.
- Realization of the future appears as a result of three cases of certainty and complete ignorance. Each case is met with a different type of planning, as confirmation is faced with planning based on limiting and directing resources. As for certainty, it is dealt with in the case of emergency and crisis planning, while complete ignorance may be suitable for response planning. In general, planning based on the philosophy of adaptation is characterized by the following: The turbulent, complex, and rapidly changing environment makes it difficult to

perceive and control the movement of its variables. Adaptation planning is a response to the actual and potential changes that are encountered, which weakens its effectiveness.

- The need for the organization to be flexible in order to meet the requirements of the environment. There are two types of adaptation: the first is positive adaptation, which means that the system changes its behavior in a way that makes it work more efficiently in the changing environment. The second is effective adaptation, which means that the system changes its environment in order to raise the efficiency of its current and future behavior.

As for the most important criticisms directed at this philosophy, they are the lack of intellectual and methodological clarity of some of the data, and the management of the organization should strive to derive what it deems appropriate. From a business perspective. It is noted that the first three directions can fall within the framework of the above philosophies: as the central control system searches for optimization at work, planning is a framework for renewal that represents an entry point for broadening horizons and marrying the philosophy of satisfaction. As for strategic management, it was presented as a philosophy based on expanding freedom of action, flexibility, initiative, and changing adaptation. As for political planning, it is a philosophy based on the objectives contained in the planning process, representing a possible solution to the conflict between the objectives of the organization on the one hand and the objectives of stakeholders from within and outside it. Whereas it means researching the futures and building the desired future in light of the organization’s limited and predictive ability, the side of intuition, guessing, and previous experience is a case that helps the organization build rapid-changing multi-directional plans, and it looks at the fact that planning is not just technical methods but a renewable and creative philosophy (Kaufman et al., 2003).

2.2. Definitions of Strategic Planning Schools

2.2.1. Positioning School

This school focuses on the content of plans and their components through a comprehensive analysis of the various dimensions of the organization's work environment and related objectives. Operations are nothing but analytical processes based on important data in the organization's work environment. Planning has become specialists in analysis and composition for the purpose of putting the organization in a position Better competitive compared to competitors The main point of strength in this school is that it is fundamentally directed by the forces of competition and the internal capabilities of the organization, in that it is problematic to rely on large-scale analysiswithout focusing on actions.

2.2.2. Entrepreneurial School

Strategy formulation and strategic planning are the primary tasks of the supreme leader of the organization, who has a high ambition that is embodied in a vision that the organization works to achieve. Therefore, the processes of formulating the basket must be directed within the framework of this vision, which constitutes the basic strength of the organization. This school is characterized by its focus on the leader and his vision for the future of the organization, while the main weakness is the lack of integrated systems for work.

2.2.3. Cognitive School

Within the framework of the ideas of this school, the planning processes in Latin are nothing but cognitive and intellectual processes based on interpretations of the given information and the synthesis of this knowledge in a way that leads to options that can be implemented. What distinguishes this school is that it takes into account the different conditions of the organization in the light of a systematic and scientific vision for the allocation of various resources, while its main weakness is represented in the irregularity of such processes, procedures, and links to the capabilities of specialists and scientific and intellectual managers and their previous experiences.

2.2.4. Learning School

The ideas of this school emerged through the practical challenges faced by the rest of the schools. It is based on the initial ideas of the researchers Ray Brook and Lindblom, who see that decisions and therefore the planning processes involved in them follow an incremental formula, meaning that they are corrected through experience and the current realistic situation. The basic strength of this school is that it is based on continuous learning processes and is not based on prior predictions only, while its weakness is represented in trying to experiment and correct, which means not having a vision that directs the organization to the distant future.

2.2.5. Power School

There are those who call it the Political School, and this school assumes that the planning processes are only stages of equality and conflict between the various influential poles. The good and the weak points of this school are the lack of a fixed system to regulate relationships.

2.2.6. Cultural School

This school believes that culture has a basis for strategy and planning processes and that these processes must take into account the social dimension and its impact on the final choices of the organization. It is represented by focusing attention on sharing beliefs and values by members of the organization, while noting that its weakness is represented in the inability to make these values clear, ambiguous, and structured concepts in the organization and for its various employees.

2.2.7. Environmental School

The formulation of the strategy can be seen, according to this school, as summarizing the degree of freedom of the organization in making the necessary maneuvers to deal with inter-events. The school is represented by the ability of the strategic choice to create a state of conformity with the internal and external environment of the organization. This is the main point of strength in this school, as it focuses on the environment and gives it great importance in strategy and strategic planning processes. And not just intermediate data.

2.2.8. Configuration School

Strategy and strategic planning processes are differentiated and take different forms over time. Planning processes can be systematic and mechanical in a stable environment, but creative or entrepreneurial in dynamic conditions. Therefore, synthesis between a group of variables is necessary for success under various circumstances and conditions. This is because the main strength of this school is represented in choosing the right strategy and strategic planning processes at the right time, but its main weakness is that it is accidental in the curriculum and has a random nature (Ozbekhan, 1968: 36).

2.3. Characteristics of Strategic Planning

The achievement of the strategic plan is largely related to what it contains: unique, renewable, flexible, and capable of responding to environmental changes and data. Also, the plan itself cannot be the basis for success without active intervention to develop the processes resulting from the plan. It indicates that a successful strategic planning process has a set of characteristics as follows: The strategic planning process has a visionary and real meaning in the sense that the ideas contained in the plan must be exploited with a clear and future-oriented perspective (Kovitz et al., 2003).

- It is supported by a framework, not just material predictions.
- It is a holistic and integrative process, not a collection of dispersed visions, values, goals, and ideas.
- Development through an integrated work team. Good strategic planning processes give direction, not confusion as a result of going into too much unwarranted detail.
- Good strategic planning processes are customer-oriented, considering market needs and environmental requirements rather than just self-oriented planning processes.
- A good strategic planning process is interactive and is affected by the intersection of the dimensions of the environment, not myopia, and directed by the interaction of events within.
- The strategic planning process is priority-driven, not just sporadic add-ons.
- That strategic planning should be realistic and should not be a process of political bargaining.

Implementation is the key to achieve. The strategic planning process is results-oriented, not shelved for show-off. That the strategic planning process be measured and contain a set of criteria and indicators, not just a loose space. It is important that the strategic planning process be given action, not procrastination or respite. The strategic planning process is an ongoing process, not an episodic one. California State Department of Finance adds a set of characteristics that an effective strategic planning process has, namely Full support and attribution by the senior management of the strategic planning process. Participatory in the strategic planning process, that is, the participation of both employees and management in it. The strategic planning process defines and clarifies specific responsibilities.

- To be active towards the available opportunities and not be late as reactions to the inter-events.
- An effective strategic planning process is adventurous and offensive, not passive and reactive.
- That the strategic planning process be offensive and open, and that the strategic planning process be accelerated and flexible (Moore, 1998: 29).

2.4. The Importance of Strategic Planning

In the literature, many researchers indicate the importance of strategic planning and its benefits. Some have gone into great depth about the effectiveness of strategic planning. Strategic planning requires resources and is necessitates the effort of all organization. Because it introduces the activities and directions of the organization. Despite "the confusing nature of the strategic planning process, the benefits far" outweigh the difficulties. Strategic planning is concerned with the changes that occur in strategic capabilities and tasks. Strategic planning helps in developing "the concept of the organization, which in turn make it possible to formulate plans and activities" (Moore, 1998).

The benefits of strategic planning are provided with information to assist in the decision-making process, which links short- and long-term goals, while stating that the importance of strategic planning stems from its benefits as follows: It provides the “framework for decision-making at all levels of the organization”. Clarifies and demonstrates future threats and opportunities. Specific goals for achievement. It provides a basis for measuring performance. Serves as a channel of communication. Works to develop teams that focus on the future of the organization. provides for training needs. Prior to strategic planning, it can be said that strategic planning is a formal process that leads to aligning the organization as a whole with individuals, processes, and procedures with a clear, complete, and desirable future state, which is confirmed through answering the following questions: What is the depth and impact of the organization and its response to future events? (Kaufman et al., 2003:41)

2.5. Steps of Strategic Planning

Strategic planning in its entirety is a process that includes a set of procedures. This process is completed. Through stages and methodological steps recognized by many writers and according to many models that have been put forward by management scholars, represented in the following steps: (Al-Douri, 2005: 17).

2.5.1. Strategic Analysis of the External Environment

Before the organization begins formulating the strategy, the strategic management performs a strategic analysis of the environmental forces surrounding the organization due to the importance of their impact on its objectives and activities. It is a “set of tools used by the strategic management to diagnose the extent of change in the external environment, identify opportunities and threats, and diagnose features” and competitive advantages in the organization in order to control its internal environment. Analysis of the external environment also helps managers achieve a positive relationship between the environment and the objectives of the organization. The environment in general is the field or field that the organization has to be active in to interact with to achieve its goals. The analysis of the external environment means the process of exploring economic and social factors and variables (technological, political, cultural, and competition forces) in order to identify the opportunities and threats that exist in the direct and indirect external environment of the organization, to know the sources “of these opportunities and threats by dividing them into” elements and sub-parts, and to understand the influence relationships between them on the one hand and between them and the business organization on the other. other. This step looks at the external world in which the organization operates, and it helps to determine the sector in which it operates, what problems it has to face, the opportunities that the organization can use, the changes it expects, how they will affect the organization, and where the energy needed to bring about change lies. It is expected that this step will lead to identifying the problems, their causes, and needs, and thus determining what the organization needs to do. The importance of this step lies in staying in touch with the environment in which the organization operates (Al- Douri, 2005: 18).

2.5.2. Strategic Analysis of the Internal Environment

The organization conducts “a strategic analysis of the internal environment in order to determine” its current “strengths and weaknesses and identify” the strengths and weaknesses expected in the future. A clear understanding of the organization’s resources and capabilities is indispensable in relation to the strategic plan, and the success of the organization’s strategies will not be determined unless it has the ability to advance them. Every institution has aspects of strength that it can build on and aspects of weakness that need to be improved. It is assumed that the analysis of the internal environment (strengths and weaknesses) gives a clear idea of what the capabilities of the existing institution are. Researchers and writers have differed in identifying environmental factors.

Some emphasized the organization's resources represented by financial, human, productivity, and moral resources, and others emphasized administrative and organizational factors represented by the organization's structure and culture, in addition to the organization's resources as functional factors represented by production, marketing, personnel, and finance. Some focused-on factors such as finance and profitability, and others emphasized the organization's resources. The internal environment represents the current and future physical, human, and financial capabilities of the organization and the values of its senior management personnel, which greatly affect the goals and strategies of the organization.

Figure 2.1: Strategic analysis of the internal environment

Source: (Khattab, 2001: 29)

These factors may represent strengths for it or constraints that it should work to avoid or minimize. The internal environment can be defined as all functional areas within the organization as a function of financial management, human resource management, activities, and others (Khattab, 2001: 29).

It is noted from the previous pyramid that the planning process begins with setting a clear message and vision for the strategy to be implemented, so that the goals are clearly defined to facilitate the process of achieving them, and accordingly, it is possible to build the overall strategy from which the unit strategies emanate, and then the functional strategies of an executive nature emerge from them (Al-Karkhi, 2014).

2.6. Benefits of Strategic Planning

There are several things that drive organizations to think about strategic planning, which can be summarized as follows: (Mohamed, 2010: 886-912).

- The continuous change in the environment surrounding organizations and the increase and overlapping of factors affecting the external environment of the yard.

- The rapid technological progress that has led to and continues to bring about remarkable changes in the work environment also determines the nature of organizations work.

- The expansion of markets and the variation of their characteristics led to the need for organizations to adopt comprehensive strategic planning for all factors that affect the markets targeted by the organization.

- The scarcity of resources and the necessity of distributing them according to their specific importance and priorities require planning. A strategic strategy that enables organizations to use their available resources in a rational manner to meet their needs and achieve the objectives for which they were established Increasing the intensity of competition at all local, regional, and global levels and the emergence of competitors This necessitated the preparation and development of strategic plans to face future challenges.

- There is a significant weakness in the financial performance when the real results are far from the expected results and the gap is wide between what has been accomplished in the current year and what has been achieved in previous years (Mohamed, 2010: 886 - 912).

2.7. Methods of Strategic Planning

In general, senior management in organizations is directly responsible for the planning process. However, it strives to find consistency and harmony between the objectives of the organization and its human of prompted her to involve other managers, heads of departments of and sometimes workers from various administrative levels in the strategic planning process, according to the method used Therefore used strategic planning is usually practiced through four methods:

- Planning from top to bottom: as the senior management in the organization formulates and prepares

- The strategic plan is then sent to the departments and sections for implementation and is usually linked. This method is centralized by organizations.

- Planning from the bottom up: Where the senior management in the organization asks the heads of departments

- Sections present their annual plans as well as reports on the progress of work in these departments and sections. Then senior management reviews and compiles these plans and makes the necessary adjustments in order to bottom-up it within a strategic plan that serves the organization in all its departments.

- A mixture of (top-down) and (bottom-up) planning is often a followed method in large organizations by merging the two methods together through coordination between senior and middle management. Planning team: Using this method, the firm forms a team for the planning process. The strategic plan includes participants from all administrative levels in the organization in addition to consultants and other parties from outside the organization (Al-Attal, 2008: 27- 28).

2.8. Obstacles to Strategic Planning

Despite the importance of strategic planning and the spread of its concept on a global scale, it is not without its trials. as it still faces a number of trials that lead to stumbles or even its absence, and the most prominent of these trials are what follows. The rapid changes in the environment drive the plan The strategy is to face a new reality other than the one on which it was built, and since the plan The strategy is a long-term plan, the instability of conditions over the years Covered by the plan may lead to its stumbling and perhaps its failure to achieve its objectives Table 2.1 summarizes the obstacles to strategic planning.

Table 2.1: Obstacles to Strategic Planning

• A set of traps in which the organization's management falls within the framework of the strategic planning and strategic plan processes:	
• The fascination with success and the belief that this success is continuous and will always be repeated make everyone feel that	• The plan is expressive of eloquence and has an ornate and glamorous framework.
• There is no need for the best work to be done continuously. • Bigger is better. If growth is a desirable condition, it must be in line with the rest of the data in the organization's work environment.	• Weak dissemination of the plan and its failure to communicate it to all aspects of the organization's work • Middle ground is best; in other words, compromise options are not always considered in favor of the organization.
• Ignore the organization's culture. • Lack of accurate and correct estimation means no competition. • Not customer-oriented. • Insufficient or inefficient administrative requirements and requirements • Do not raise obstacles and restrictions; avoidance of basic and critical issues	• Falling within the concept of self-satisfaction with performance away from reference comparisons. • That the planning processes and the strategic plan become an extrapolation • Ignore the competition.

Source: (Bean, 1993)

- The inability of the organization's management to build and implement a strategic plan: the management may be aware of the importance of strategic planning but nonetheless have the ability to formulate or implement a strategic plan. Resistance to change in the organization is represented in the refusal of the organization's personnel to adhere to policies and procedures. the new strategic planning process and adherence to the usual status quo.

- Limited financial resources: the lack of material capabilities necessary to cover the expenses of the plan Strategy often leads to stumbling in its implementation, even if it is well formulated and constructed. Weak organizational structure and lack of clarity of responsibilities within the organization. The lack of a structure A clear “organizational structure that meets the needs of strategic work and the lack of distribution of responsibilities and powers”. The correct form at all administrative levels leads to the formation of a major obstacle in front of the strategic planning process.

- Lack of necessary statistical information and data: The strategic planning process relies on an ongoing basis to collect and analyze data on the organization and its surrounding environment. Without this data, a strategic plan cannot be built or evaluated.

- Linking strategic planning to the crisis period: The belief that strategic planning is phased planning for a specific period or during a specific crisis is a misconception that limits its role in developing the organization and ensuring its survival.

- Senior management's preoccupation with routine problems: Senior management's concern with routine problems Journaling leads to distraction from the development and implementation of the most important plans (Majeed, 2014: 17).

3. PERFORMANCE OF NON-PROFIT ORGANIZATIONS

3.1. Concept of Performance

Performance is defined as the outcome “of a job, work, or activity” (Brown and Harvey, 2006). Performance is also defined as the result of an activity (Robbins and Judge, 2007). Successful organizations are preoccupied with knowing the extent to which their performance rates have reached against their counterparts from competing organizations and exploring how their competitors work to improve their level of performance. Successful organizations use modern means that contribute to increasing the speed and accuracy of work and reducing costs through the application of technology. Successful organizations are also characterized by their ability to reformulate old patterns in a modern form and create new ones due to their ability to mix the talents of their members with the experiences they have gained. To put its employees in situations where they face problems that they have to solve, as they must be fully prepared to change the method if necessary, and also make the performance of the employees harmonize with the performance of the organization, so that the result is raising the level of the organization’s performance
2007).

3.1.1. The Relationship Between Performance and Organizational Facto

There is a close correlation between performance and many organizational factors such as leadership, participatory leadership, feedback, motivation, efficiency, and effectiveness, as follows:

Supportive leadership includes a set of behaviors through which the manager shows concern for the needs and feelings of employees. West noted that healthcare professionals were more creative when they obtained a high level of social support from their managers. Andrews also showed that teams of scientists produced the best innovative results when their managers gave them freedom of action and many opportunities to influence important decisions. Studies have shown that managers' practices and attitudes are responsible for employee engagement and performance (Müller, 2008).

Participatory leadership can be broadly defined as representing forms of participation in decision-making with workers and delegation of authority to workers as individuals or groups. Studies show that participatory leadership leads to high employee performance. Finally, this is evident when workers have information and ideas that the leader does not have, and they want to cooperate with the leader in finding a good way to achieve their common goals. Research indicates that participation in decision-making improves the quality of the decision. Delegation is a unique form of participatory leadership that improves employee performance when used in appropriate situations. Undermining is successful when employees have competence, commitment to the organization's goals, and the desire to assume important responsibilities (Al-Shamaa and Hammoud, 2005).

Studies indicate that feedback contributes to facilitating the completion of tasks and that the effectiveness of feedback depends on three factors: the source of feedback, its recipients, and the message it carries. With regard to the source of feedback, workers receive feedback, generally from their colleagues. Research indicates that feedback from external parties is also very important and effective. It was found that feedback contributes to motivating workers because it satisfies their need to know the actual results of work activities. This may lead to improved performance and higher productivity. The more feedback workers receive on how well they did their jobs, the more they will know about the results they achieved. By knowing their results, workers can understand the returns on the jobs they perform. Knowledge of results can be improved by increasing workers' direct contact with clients or by providing them with feedback on how their jobs fit into and contribute to the overall operation of the organization. The importance of feedback lies in allowing workers to make appropriate adjustments, especially if they are continuous and provided in a timely manner, and in holding workers responsible for examining their work themselves (Wheaton and Cameron, 2001).

The attitudes of managers are considered one of the aspects that motivate workers to indulge in their daily tasks and enhance internal motivation. When managers are controlling or hostile, they monitor workers' behavior closely, make decisions without involving workers, provide feedback in a rigid way, and pressure workers to think, feel, and act in certain ways. Exercising control in a strict manner reduces internal motivation, diverts the focus of workers away from work activities, and makes it focused on external interests (Qassem, 2009).

3.1.2. Methods of Measuring Performance

Achieving efficiency in organizational performance is achieved through senior management's awareness of the vision and objectives of the organization, which helps in the process of measuring the degree of job performance to be achieved. Their satisfaction, which is one of the basic indicators of achieving performance efficiency, There is a strong and positive relationship resulting from the process of interaction of organizational performance factors and the correct application of the strategic planning process, which is achieved by linking the environmental elements surrounding the organization with its organizational structure and the size of the organization in one framework in order to enhance the ability of the organization adapts to the scarcity of the required resources and exploits the different environmental conditions to achieve its objectives. And that is by adopting the wise method of heading towards achieving preference and trying to reconcile the required goals with the use of the available resources in the organization. Exaggerating the possibility of achieving the goals with insufficient available resources makes the organization suffer from severe failures in its overall activities and operations. Thus, it becomes clear to us that appropriate strategic planning is one of the successful indicators for achieving efficient performance (Glaister et al., 2007: 391).

Direct indicators include quantitative measures of efficiency, which represent the amount of the relationship between costs and benefits of projects and programs and the percentage of financial expenditure on the implementation of projects provided to beneficiaries, are audited on a regular basis by an official internal and external financial control system.

Qualitative measures of efficiency are represented by the high level of quality of the services provided, the evaluation of projects and the extent to which they achieve the required objectives from an applied point of view, as well as the evaluation of projects from the point of view of beneficiaries and clients from civil society institutions and measuring the extent of their satisfaction and assessing their needs by conducting interviews or surveys in the field. In order to achieve the conditions of sustainability, which is considered one of the factors for increasing the efficiency of the performance of organizations and developing their development strategy, the main strategy to ensure sustainability and achieve the impact of projects is to invest in human capital and empower beneficiaries and civil society institutions (Piskurich, 2006: 145).

Indirect indicators for measuring efficiency are carried out by measuring employee satisfaction, the extent of high morale among employees in the organization, the rate of performance efficiency, and the optimal use of resources. Since the criterion of financial profit in non-profit organizations is not an indicator for measuring effectiveness and efficiency, performance efficiency is measured by measuring the ratio of outputs to inputs as a measure of when programs provide services annually within the budget and the time allocated to them, measuring the number of beneficiaries annually from each program, and percentage job rotation.

- Monitor the quality of programs.
- Services provided by non-profit organizations
- Follow-up on the extent of development and progress in light of the work plans, budgets, and allocated time set in advance and specified for each project
- Ensuring the provision of financial and material resources and allocating them to programs and projects (Benett et al., 2012).

3.2. The Concept of a Non-Profit Organization

Much has been written about for-profit institutions, organizations, or companies. Indeed, multiple sciences and in-depth research have been conducted on this type of for-profit institution. However, institutions or non-profit organizations have not gained this momentum from in-depth research. The difference in essence is profitability, but there are many common things and areas between the two types, with differences between them because the main intent is not profitability in organizations or non-profit institutions. In such institutions, this tangible concept of profit and loss may not be available, but the profit takes on a moral dimension, which is the fulfillment of national, social, or humanitarian duty and the provision of social services without charge, at cost, or at a reasonable price, as in some non-profit institutions that provide health or treatment services. Non-profit institutions are based on the self-initiative of members of the community and rely on financial support from the members of the community, each according to their specialized financial ability. The sources of income for these foundations are usually:

- Individual donations from people on a regular or irregular basis
- Donations made by founding members
- Donations made by economic institutions and companies.
- Grants and donations provided by institutions and ministries
- Volunteers donate their time according to specializations or skills required.
- Return on services provided by these institutions (Al-Zayer, 2010).

Non-profit institutions can be defined as those institutions (organizations) that provide a service to society that meets societal needs that are not met by the public sector (the government or the private sector), and they are institutions that do not intend to achieve profitability from their work. Therefore, they are community institutions that do not belong to the government sector, and they are not affiliated with the private sector (profitable in nature), and some describe them as third-sector institutions or civil society institutions. The concept of non-profitability and independence from governments has become a global characteristic. For example, the United Nations High Commissioner for Refugees imposes a set of conditions for establishing a non- governmental organization, including:

- not looking for profit
- not to be commercial
- to be non-governmental
- legally registered
- committed to universal human values and practices (Democratic Institute, 2006).

3.2.1. Categories of Non-profit Organizations

Non-profit institutions differ from each other according to their specialization, and those with the same specialization may differ in their strategies and methods of work according to their circumstances and geographical location. Thus, non-profit organizations cover a wide range of specializations and fields, such as: (Courtney, 2002).

- The charitable field and songs in all their forms
- The social field includes such things as the family, children, women, youth, students, education, drug control, and clubs.
- The legal and human rights field, such as workers' rights, expatriate rights, protection of journalists, and freedom of expression.
- The humanitarian field, such as detainees, prisoners, refugees, and the fight against poverty.
- The health and environmental fields, such as disease control, awareness raising, and environmental preservation.
- Cultural, intellectual, artistic, and literary venues include dissemination of dialogue, exchange of views, rapprochement of religions, the arts, and conferences.
- The professional field, such as trade unions and federations in their various disciplines, and men.
- The religious field, such as centers for memorizing the Qur'an, advocacy, and endowments.
- Research centers such as research centers, political, strategic, and intellectual studies, and thought forums The field of standards and Organizations specialize in setting standards (incomprehensible) and standards for setting standards, foundations, and standards for various professions such as ISO, environmental standards, construction, management, and other professions (Courtney, 2002).

There are international non-profit organizations such as the Red Cross, UNICEF, and many United Nations institutions. In addition, governments themselves may establish non-profit institutions to deal with internal issues in their country, especially in the social and cultural fields. There are non-profit organizations that are not international and not governmental, and they are the ones we will focus on in this book more than others, i.e., non-profit and non-governmental organizations, in the sense that they do not have an institutional relationship with a local government or with international governments. These non-profit and non-governmental organizations exist in two forms: First, these are international non-profit and non-governmental organizations such as Amnesty International and World Vision, which have branches and offices in many countries around the world. Second, they are local non-profit and non-governmental institutions, i.e., those that are active in a specific country (Foundation Center, 2013).

3.2.2. The Role of Non-profit Organizations in Community Work

Civil society organizations are one of the most important pillars that serve the issues of their societies. It also constitutes the contemporary image of society from which advanced human thought emerged in response to the needs of society and the needs of its members, starting with social and health care, the environment, and development, down to human rights. It is also an expression of noble human values such as social solidarity. Positive participation to alleviate the suffering of others facing problems and raise the standard of life Civil society in the countries of the world, especially in democratic societies, plays an important role in building the foundations of democratic life and the political formation of these societies and contributes to the promotion of civil behavior through the dissemination and promotion of a set of values and principles that aim to develop and grow society. The nature of the work of civil society institutions is summed up in the fact that they are the true auxiliary of the authority because the work of these institutions revolves around follow-up, development, and evaluation. Oversight and accountability, and most importantly, the active contribution to the development of society through the dissemination of the concepts of social accountability. In general, organizations today play very important roles for the benefit of societies and individuals as they work to meet the needs of society in various fields, whether economic, social, or developmental (Al-Sheikhly, 2013: 48).

3.2.3. Success Factors for Non-profit Organizations

The most important success factors for non-profit organizations non-governmental and non-profit institutions in the world, like other non-profit and non-profit organizations in other countries, have the same conditions for success in terms of good management, follow-up, leadership, and evaluation. However, non-profit institutions, because of their dealings with the popular sector in various disciplines and groups, have a set of principles and factors that help success and continuity if they are adhered to and dealt with on a regular basis, and we single them out in this respect (Palestinian Center, 2011).

1. Honesty
2. Transparency
3. Peacefulness, continuity, and constancy
4. Equal treatment
5. Innovation and creativity
6. Good marketing

3.2.3.1. Honesty

Honesty is the foundation and essence of work in a non-profit organization. In the trust, financial support is delivered. In trust, donors trust the distribution of donations, whether in kind, cash, or services. In trust, the foundation distributes services or products to those in real need. The honesty of the non-profit organization is like the meeting and serenity of the glass; if it is scratched, it will remain a bump that does not go away (Palestinian Center, 2011).

3.2.3.2. Transparency

The concept of transparency is based on the principle that there are no issues in public affairs that are hidden from the citizen. It is a means of holding public officials accountable and fighting corruption, and by this, it means clarity in the job, duties, financial and in-kind sources, the course of transactions, and the ways in which the official performs his role, and that information is accessible to all.

3.2.3.3. Peacefulness

Peacefulness is related to continuity and constancy by nature. Non-profit institutions, by their nature, origin, and essence, are service institutions that cover parts that the state cannot cover. They provide humanitarian services to those in need, so they are peaceful institutions of a civil nature that form what is now known as civil society. Therefore, non-governmental and non-profit institutions are civil institutions with a peaceful purpose and a peaceful performance and implementation that are far from the patterns of non-peace. On the other hand, the credibility of a non-profit organization requires continuity in business. There is no doubt that continuity in work requires success in the idea, success in planning, and success in implementation. Continuity also requires good management and good behavior, as well as the need to rehabilitate young generations to ensure continuity in work over the years (Essam, 2009).

3.2.3.4. Equality

Dealing even when non-profit institutions deal with humanitarian aspects in general, this matter requires dealing with man as a living being honored by God Almighty, who is affected by feelings and emotions, affected by good treatment, and offended by practices that are far from right. From here, dealing with the target group of the service, or the donor category, requires good treatment and, at its peak, equality in dealing without discrimination of one race over another or bias towards a party, category, or orientation. Equality means similarity, that is, similarity in destiny, value, rights, and duties for the purpose of preventing discrimination between one person and another in order to obtain a need, benefit, or advantage unjustly. Equality does not negate consideration or appreciation for others who have their own consideration in special and specific places, such as the elderly, scholars, people with disabilities, and so on. Thus, equality is a means and a way of achieving justice and equality, as well as a principle sanctioned by the Sharia, acceptable to normal souls, and dictated by the nature of civilization and social life (Attia, 2006).

3.2.3.5. Innovation

Creativity, and their development. In order for creativity and determination to be achieved, there must be cadres and workers with professionalism and dedication to work. The origin of creativity is the desire to accomplish something that coincides with a feeling of need and want for this thing or for one of its good effects. Necessity is the mother of invention, as they say, and the origin of determination is the burning of work and the keenness to develop it and for the institution to be a pioneer in its work. This requires a good selection of employees and requires only qualification and training through the Human Resources Council for the Canadian volunteer and non-profit sector. Employees of non-profit institutions need to be qualified in many areas, including legal knowledge. Marketing campaign management Project management Development of financial resources Writing proposals Strategic planning and follow- up financial evaluation contract management human resource management. Also, according to the Canadian Council, 71% of institutions have a budget for training and developing their employees, and 95% of large non-profit organizations with more than 100 employees allocate a budget for training and development, and 88% of medium- sized non-profit organizations with 11–99 employees allocate a budget for training and development, while 65% of small enterprises with fewer than 10 employees allocate a budget for training and development (Hassan, 2010).

3.2.3.6. Marketing

We present here the concept of marketing for non-profit organizations as a new concept, etc. There are those who feel ashamed or shy about it, thinking that some of its aspects reflect some vulgarity or outrage. Here, the concept of good marketing and promotion of non-profit organizations is presented to a broader extent, as we mean by it: the ability to convince others of the organization; the ingenuity of attracting donors; the good distribution of services; the good transmission of a positive image of the organization; good reception and kindness; the ability to promote and a good presentation with mental logic, emotional arguments, and kindness. Demand from good people and good marketing in this comprehensiveness requires the presence of a set of procedures, knowledge, and activities, including marketing and promotional plans for the organization's activities and projects, an effective program to devote human relations and revitalize external relations, and the existence of a solid network of institutional relations that focuses on the needs of target groups and provides the best services. To the public compared to others, and the existence of a comprehensive database of customers and other targets (Al-Adlouni, 2002: 13).

3.3. Effectiveness and Efficiency of Performance and Ways to Measure it

The performance of the institution includes a set of variables and basic elements that play a fundamental role in shaping the role of the organization and thus determining the efficiency and effectiveness of its role. Among these variables are those related to environmental conditions, including those related to the constituent elements of the structure and performance of the organization, and these two variables affect the formation of the organization's strategy. And when measuring the performance of the organization through this variable (strategy), the criteria and indicators for the process of measuring the performance of the organization must reflect the strategic dimension of the organization in terms of the formulation of goals, their comprehensiveness, the plans set, the human and behavioral dimension, and the effectiveness of the institution's performance in general (Abawi, 2006: 166).

Effectiveness is the process of achieving goals through the optimal and balanced use of the available internal and external resources in order to increase market share, achieve customer satisfaction, and achieve growth. Efficiency represents the optimal use of the available resources (material, human, financial, and informational) and the lowest possible costs for the organization in order to obtain the required outputs, and it is mathematically represented by the relative relationship between inputs and outputs. The concept of efficiency is equivalent to the concepts of productivity and effectiveness, and efficiency is one of the institutional performance appraisal standards. Efficiency means doing things correctly, and it is the extent to which the cost of the product is as low as possible. The organization becomes highly efficient when it invests its available resources in areas that give the greatest returns (Simons, 2000: 122).

Organizations often suffer from two basic problems: Poor distribution of resources according to general plans and goals. Lack of optimal utilization of resources, which makes it difficult to obtain resources in the quantities and qualities necessary to perform the activity. The diversity and differences in the concept of institutional performance in theory and practice affected the determination of measurement indicators. There are economic indicators for measuring the performance of the organization, which are the general characteristics of performance measures. Measuring institutional performance, as it thus constitutes measures of institutional efficiency and effectiveness that can be measured by using the Balanced Scorecard (BSC), which is one of the efficiency measurement tools that have developed in recent years, is not only used to measure performance, but it is also used today as an organizational framework for implementing a successful management strategy. Changing what is measured makes a significant impact on the behavior of managers and employees and helps the organization improve its performance (Wheelen and Hunger, 2012: 144).

3.4. Dimensions of Non-Profit Organizations

The first dimension is trust, which means trusting it and preserving the funding, donations, and aid that it receives without neglecting it. The credibility of the non-profit organization is formed through the dimension of trust, and the more it preserves the donations and spends them in the right aspects, and the more it moves away from personal benefit, the more it rises in the ladder of trust, and the public’s confidence in it increases, thus increasing its returns and the volume of donations it has. As for the second dimension, it is the professional dimension related to it, through the design and implementation of mechanisms to address the services granted to the institution or the cash and in-kind donations that it obtained from donors and donors, so that it becomes valid for delivery to the groups and segments that benefit from it.

The Palestinian Center for Communication and Development Policies (PCCDP) (2011) examines the “role of civil society organizations” in promoting the concepts of good governance. As for the third dimension, it is: the human dimension represented in completing the task by delivering the service to those concerned through designing and implementing the work mechanisms entrusted to it and delivering its services to the target groups and segments; the speed of delivery; the accuracy of delivery; the impartiality of implementation and distribution; and thus, achieving the humanitarian or charitable goal.

3.5. Findings in Literature

Al-Sheikhly (2013) studied on “the impact of strategic planning on the efficiency of the performance” of non- governmental organizations, operating profitability in Jordan, and the role of entrepreneurial orientation. The study aimed to show “the impact of strategic planning on the efficiency of the performance of non-profit organizations” operating in Jordan and the role of pioneering orientation in it. To achieve this goal, the researcher used the method The descriptive, analytical, and causal methods are applied through the applied method, which “includes the use of many statistical methods and treatments related to the subject of the study”. The researcher used the questionnaire as a tool for the study, and to represent the study community from all non-profit organizations operating in Jordan, six of these women were selected using the purposive sampling method, whereby 160 questionnaires were distributed to the employees of the upper and middle management in the sample institutions. Of these, 144 were retrieved, with a recovery rate of 90%. 54 Among the most important findings of the study was that the level of environmental surveying intensity practiced in non-profit organizations from the point of view of the study sample was high. The level of planning flexibility in non-profit organizations, from the point of view of the study sample, was high. horizon levels Schematics and schematic status in non-profit organizations were high. The researcher recommended the necessity of linking the outputs of the strategic planning process by the firm’s non-profit organizations with each other to achieve the cumulative structure in a systematic and comprehensive manner, which has a positive effect on the long-term efficiency level. It also recommended the need to give lower management Non-profit organizations have more time to implement their procedural processes effectively.

Wadi and Al-Ashqar (2009) conducted a research study on the reality of the practice of strategic planning among managers of local NGOs in the Gaza Strip. “The study aimed to identify the reality of strategic planning” in non- governmental organizations. Gaza Strip, the researchers used the analytical- descriptive approach and the field study. The questionnaire was used as a tool for the study, representing the study population of managers of local non-governmental organizations. In the Gaza Strip, in which the number of permanent employees is 10 or more, or in which the number of permanent employees is 10 or more. Its volunteers reached 20 or more, the number of community members reached 133, and the survey method was used to study them. Mass. Among the most prominent findings of the study are: 67% of directors of non-governmental organizations have clarity about the scientific concept of strategic planning. The director of non-organizations does not consider skills, competencies, and information systems as quantitative obstacles facing the planning process, in the sense that they are available to them, while they pointed to other obstacles, the most important of which is the lack of financial capabilities, not receiving enough support from the authority, and a high turnover rate. The researchers recommended increasing interest in holding training courses on administrative skills in general. And with strategic planning in particular, managers should work to establish a culture of planning strategy in their organizations and to enhance the participation of workers and take their points of view. There is a need for some organizations to reconsider their vision and mission, as it is necessary for their authority. The Palestinian Authority shall provide all possible financial, moral, and legislative support to these organizations.

Aboramadan and Borgonovi (2016) managed “a study on strategic management practices as a key determinant of superior non-governmental organizations’ performance”. The study aimed to test the impact of the practices of the elements of strategic management (environmental analysis, strategy formulation, implementation, and evaluation) on the financial and non-financial performance of international NGOs operating in the Palestinian territories. The researcher adopted the quantitative method. A correlational survey (correlational survey) and the questionnaire were used as tools for the study. The study population consists of all international non-governmental organizations operating in the Palestinian territories. There are 99 organizations, of which 79 were selected using the random sampling method. Three questionnaires were distributed for each organization, for a total of 237, 160 of which were retrieved, with a recovery rate of 68%. The results of the study showed that strategic management practices have a strong positive effect not only on the financial performance but also on the non-financial performance of these organizations. The two researchers recommended non-governmental organizations adopt strategic management as a means to achieve higher performance.

Sophia and Owuor (2015) studied “effects of strategic planning on organizational growth”. Their held a case study of the Kenya Medical Research Institute, Kemri. The study aimed to identify and determine the impact of strategic planning activities on institutional growth. The study adopted the descriptive research method, and the questionnaire was used as a tool for the study. The study consists of 200 of the total number of workers at the various administrative levels of the aforementioned institute. Above, the community was divided into four groups according to administrative levels (managers, chiefs, etc.), departments, middle-level managers, and staff, and 50 of them were selected using a simple sampling method. Among the most important findings of the study are: Effective strategic planning depends on implementation. There is clear and appropriate strategic planning in the firm that helps it evaluate its business by setting long-term goals, monitoring performance, and allocating resources to improve performance and ensure the growth of the stalk. The study recommended that it is the duty of the institution if it wants to investigate. You must work on applying effective strategic planning, so you can increase the size of the company. Profits, revenues, number of customers, employees, and thus greater growth of the company.

Julian (2013) managed a research study on the relationship between strategic planning and organizations’ performance in non-governmental organizations (NGOs). The author’s case study carried out in ActionAid, Kenya. The study aimed to identify and find out how strategic planning can help ActionAid in Kenya improve its programming. The researcher used the case study method and used two types of research. The interactive interview as a study tool. Structured interviews and in-depth interviews were conducted with 12 people from the administrative staff of the organization, and the other interviews with management staff of partner organizations. Among the most important findings of the study are: The management of the organization is based on the development of the plan. The strategy is based on periodic reviews and is in coordination and harmony with the national plan for the region. The monitoring and evaluation unit in the organization conducts periodic reviews in order to measure the track record, sharing results and reports with employees and stakeholders for the purpose of making continuous adjustments. Based on feedback and in order to keep the implementation of the strategic plan on track, the study also concluded that there is a difference between the results and the methods that are used to measure the effectiveness of the strategic planning of the organization, which stresses the need to choose the appropriate approach to measure the relationship between strategic planning and organization performance. The study concluded with a number of recommendations, most notably: The organization should improve the quality of its programs. To broaden the effect, annual plans must be drawn up on the basis of accumulated income as well. It should reconsider its overall focus in light of the workload at the initiative level, and the organization must realize that achieving its ambitious strategy represents a major challenge.

4. THE IMPACT OF STRATEGIC PLANNING ON THE PERFORMANCE OF NON-PROFIT ORGANIZATIONS

4.1. Importance of the Research

Strategic planning is the best way to know the different capabilities of the institutions that are available. It enables the ability to measure and improve performance and also contributes to optimal utilization and distribution of resources commensurate with the nature and size of the various activities, in addition to developing plans and strategies to face emergency matters expected to occur in the future, which enhances the ability of the organization to adapt to the rapid changes in the surrounding environment. Strategic planning represents an important part of the administrative process, as it is considered one of the most important, prominent, and renewed concepts in recent times. It is a continuous process based on anticipating future changes in each environment. External and internal, evaluating past and present performance levels, evaluating opportunities and risks, and developing goals, policies, strategies, and implementation plans under continuous monitoring and follow-up to determine what must be done during a specific period and with a specific implementation mechanism. Today, non-profit (non-governmental) organizations and institutions play very important roles. For the benefit of societies and individuals, as it plays a fundamental role in meeting the needs of society in different fields, whether economic, social, or developmental, the role is clearly demonstrated. The actor who has been affected by these politicizations in recent years in the process of community development By integrating, empowering, and enhancing the capacities of the beneficiaries and community members, the desired positive change can be sustainable. The mission of these institutions is achieved through cooperation with local governments in order to achieve its objectives within the system of laws and policies followed, which governs their work like other components of society.

The following hypotheses were developed related to the impact of strategic planning on the performance of non-profit organizations:

H1: Strategic planning has positive effect on the performance of non-profit organizations.

4.2. Method of the Study and Sample Selection

A survey was conducted of 384 non-profit organization workers in Gaziantep city. There are 12 firms with international activities. These firms include non-profit activities, and a simple random sample was used to reach the result and evaluation. “It is a method of selecting a sample consisting of population units under inquiry so that each potential sample has the same probability of being the extracted sample. “So that the simple random sample is derived from the statistical population”. Each item has an equal chance of being part of the sample, and a simple random sample is used that in the study” (ijecm.co.uk).

The conducted survey was developed by *(Tapinos, Efstathios, Dyson, and Meadows, 2005)*

4.3. Data Collection Tools

“The questionnaire in the research stage consisted of three parts. In the first part, five questions were asked to determine the demographic features. The second part of 20 sentences consists of the strategic planning scale, and the third part consists of 20 items that make up” the performance of non-profit organizations (Aqilan, 2016).

4.4. Methods of Analysis

“The data obtained from the survey results were analyzed through the SPSS 23 program. The results related to the demographic features of the participants and the evaluation of the general demographic features of the employees of” (ijecm.co.uk) non- profit organizations in Gaziantep were examined. Then, reliability and validity analyses were performed with respect to the strategic planning and performance of non-profit organizations. Then, “correlation analysis, relationships between research variables, and regression analysis were studied” (ijecm.co.uk).

4.5. Analysis and Findings

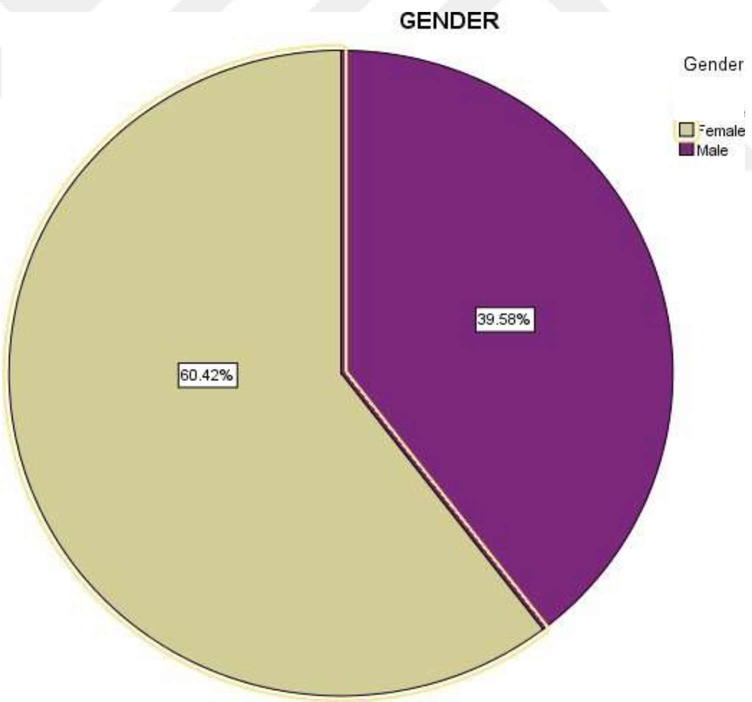
4.5.1. Findings Related to Demographic Features

In this section, findings related to demographic characteristics are summarized. According to Table 4.1 and Figure 4.1, 39.6% of the participants are male whereas 60.4% of the participants are female.

Table 4.1: Gender distribution of participants

Gender	Frequency (f)	Percentages (%)
Male	152	39.6
Female	232	60.4
Total	384	100

Figure 4.1: Gender distribution

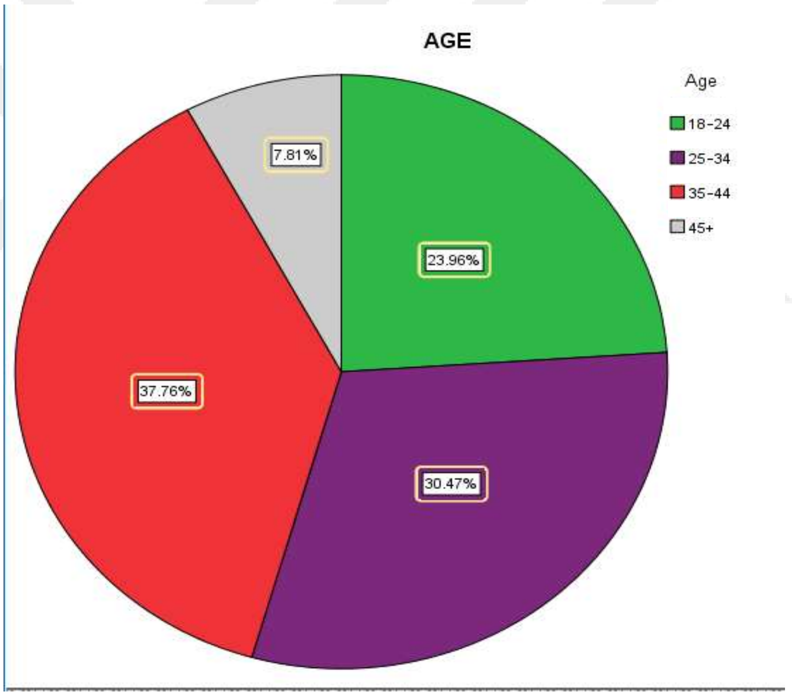


As can be seen from Table 4.2 and Figure 4.2, 24.0% of the 384 survey participants who took part inthe study consisted of participants aged 18–24 years, 30.5% of them aged 25–34 years,and 37.8% aged 35–44 years of age or older, 7.8% of whom are 45 years of age or older.

Table 4.2: Frequency table showing the age distribution

Age	Frequency (f)	Percentages (%)
18- 24	92	24.0
25- 34	117	30.5
35- 44	145	37.8
45+	30	7.8
Total	384	100

Figure 4.2: Age Distribution

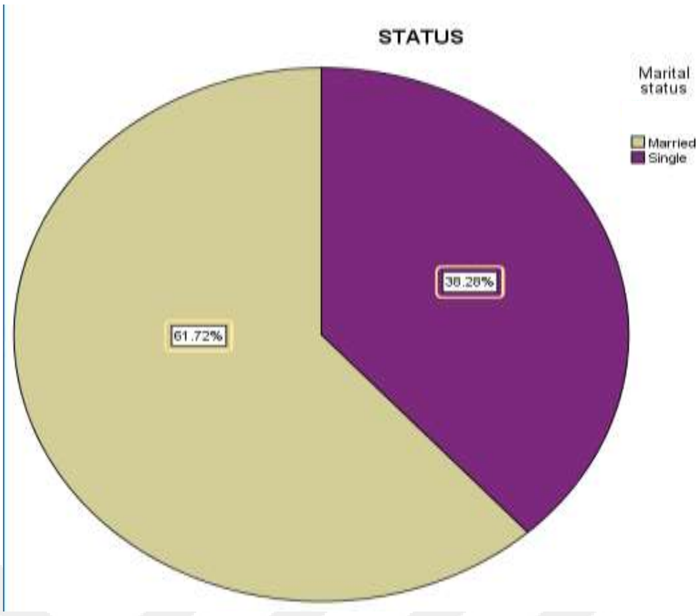


As can be seen from Table 4.3 and Figure 4.3, 38.3% of the 384 survey participants who participated in the research were single, and 61.7% were married.

Table 4.3: Frequency table showing the distribution of marital status

Marital Status	Frequency (f)	Percentages (%)
Single	147	38.3
Married	237	61.7
Total	384	100

Figure 4.3: Distribution of Marital Status

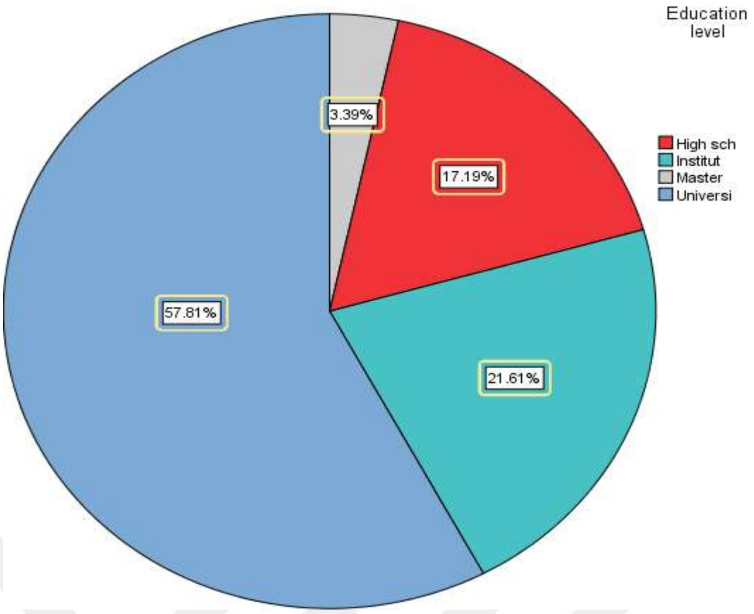


As can be seen from Table 4.4 and Figure 4.4, 17.2% of the 384 study participants are from high school, 21.6% from an institute, 57.8% from a university, and 3.4% from a masters.

Table 4.4: Level of educational distribution of the research participants

Education	Frequency (f)	Percentages (%)
High School	66	17.2
Institute	83	21.6
University	222	57.8
Master	13	3.4
Ph.D.	0	0
Total	384	100

Figure 4.4: Level of Educational Distribution of the Research Participants

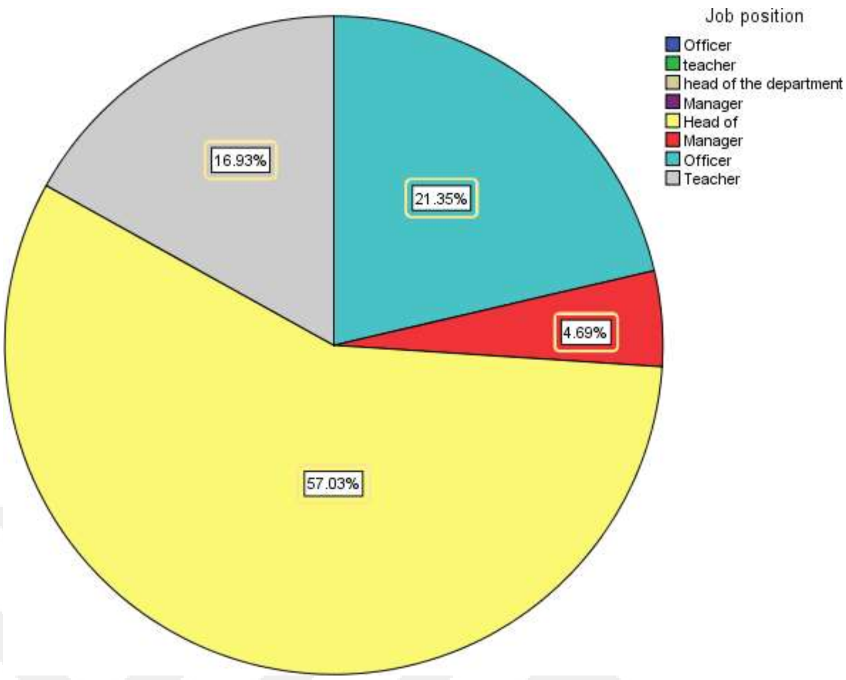


As can be seen from Table 4.5 and Figure 4.5, 57.0% of the 384 survey participants who participated in the research are heads of department, 4.7% are managers, 21.4% are officers, and 16.9% are teachers.

Table 4.5: Table showing the job position of the participants

Job Position	Frequency (f)	Percentages (%)
Head of the Department	219	57.0
Manager	18	4.7
Officer	82	21.4
Teacher	65	16.9
Total	384	100

Figure 4.5: Level of Job Position of the Research Participants



4.5.2. Variable Results

In this part of the study, the results of descriptive statistics that are normality, skewness and kurtosis analysis as well as the reliability and validity analysis will be included in relation to the strategic planning and performance of non-profit organizations.

4.5.2.1. Normality, Skewness and Kurtosis Tests of Strategic Planning

Table 4.6 shows normality, skewness and kurtosis tests for strategic planning the result of the analysis shows that the kurtosis test for strategic planning was 0.602, and since it is smaller than 3, that is, it is oblate, and the graph shows the amount of kurtosis. The result of the analysis in the skewness test for strategic planning was 0.777, meaning that the skewness is positive towards the right, as Figure 4.6 also shows. In normality test shown at Table 4.7, since the value of the Kolmogorov Smirnov test is: .000, which is smaller than < 0.05, that is, the data for the strategic planning variable does not follow a normal distribution.

Table 4.6: Descriptive statistics of strategic planning

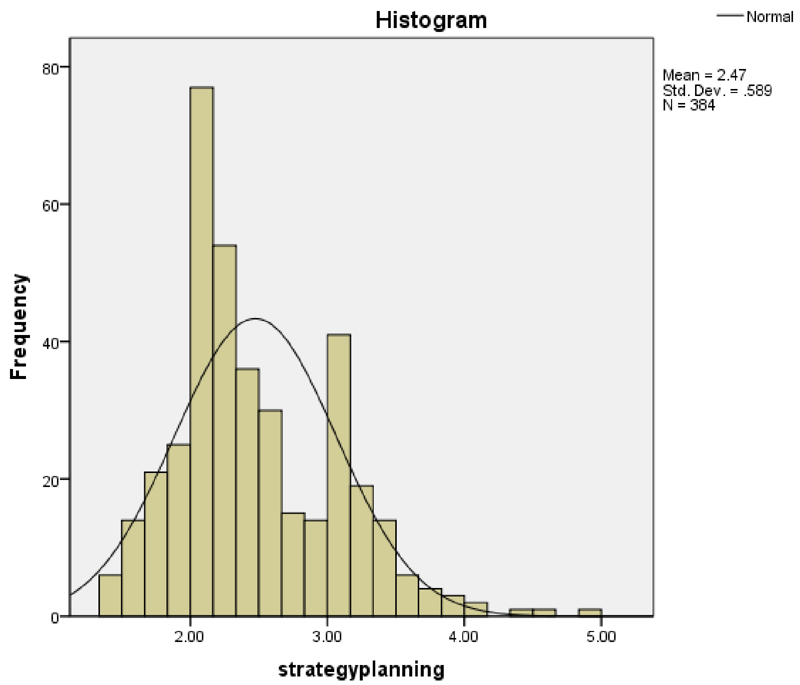
		Statistic	Std. Error
Mean		2.4739	.03005
95% Confidence Interval for Mean	Lower Bound	2.4148	
	Upper Bound	2.5329	
5% Trimmed Mean		2.4488	
Median		2.3000	
Variance		.347	
Std. Deviation		.58879	
Minimum		1.35	
Maximum		4.90	
Range		3.55	
Interquartile Range		.80	
Skewness		.777	.125
Kurtosis		.602	.248

Table 4.7: Normality test of strategic planning

Tests of Normality						
	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
strategyplanning	.128	384	.000	.952	384	.000

a. Lilliefors Significance Correction

Figure 4.6: Histogram of strategic planning



4.5.2.2. Normality, Skewness and Kurtosis Tests of Performance of Non-profit Organizations

Table 4.8 shows normality, skewness and kurtosis tests for the performance of non-profit organizations the result of the analysis shows that the kurtosis test for the performance of non-profit organizations was 3.569, and since it is greater than 3, that is, it is pointed, and the graph shows this. The result of the analysis in the skewness test for the performance of non-profit organizations was 1.786, meaning that the skewness is positive towards the right, as Figure 4.7 also shows. In normality test shown at Table 4.9, since the value of the Kolmogorov Smirnov test is .000, which is smaller than < 0.05, that is, the data for the non-profit organization performance variable does not follow a normal distribution.

Table 4.8: Descriptive statistics of performance of non-profit organizations

		Statistic	Std. Error
Mean		2.3996	.02698
95% Confidence Interval for Mean	Lower Bound	2.3466	
	Upper Bound	2.4527	
5% Trimmed Mean		2.3483	
Median		2.2500	
Variance		.280	
Std. Deviation		.52876	
Minimum		1.30	
Maximum		4.75	
Range		3.45	
Interquartile Range		.39	
Skewness		1.786	.125
Kurtosis		3.569	.248

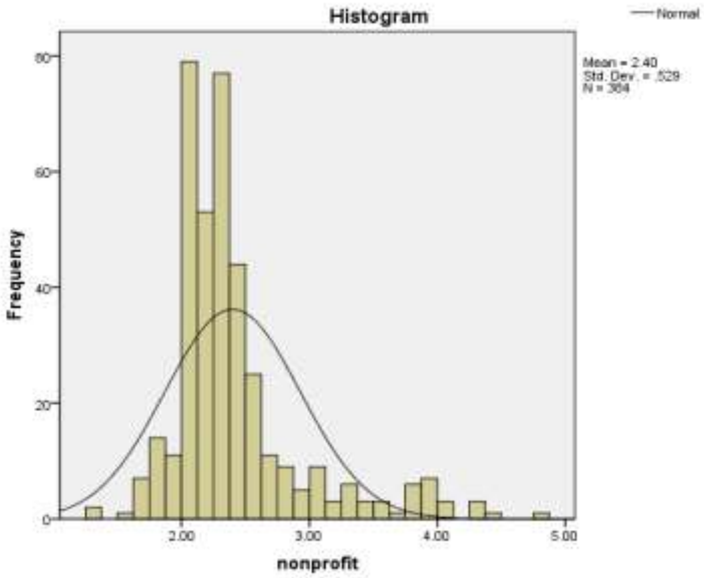
Table 4.9: Normality test of performance of non-profit organizations

Tests of Normality

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
nonprofit	.212	384	.000	.820	384	.000

a. Lilliefors Significance Correction

Figure 4.7: Histogram of performance of non-profit organizations



4.5.2.3. Reliability and Validity Tests in Relation to the Strategic Planning Scale

To determine the extent to which strategic planning has been applied through factor analysis, Kaiser-Meyer-Olkin (KMO) values, and measurement elements that will not be included in the analysis. According to the results of the analysis, it was determined that item 15 of the Strategic Planning Application Scale should be removed from the analyzes because factor loads are less than 0.50. The results of the factor analysis are shown in the Table 4.6.

Table 4.10: Reliability and Validity Tests of the Strategic Planning Scale

STRATEGIC PLANNING	Factor Loads
11. Strategic planning is a study enterprise vulnerability for treat and reduce them.	.791
10. Strategic planning is a study external threats that may affect organization to avoid it in the future.	.758
12. Strategic planning is a study external opportunity for invested in the interest of the institution.	.752
8. Strategic planning is Develop a long-term plan that extends from 3-5 years, specifying a vision and mission of the institution	.657
7. It expresses the concept of strategic planning on the process of monitoring and hiring resources Available and managed to access desired goals.	.732
13. Strategic planning is no different about long-term planning	.619
4. The organization's strategic plan is prepared as one of the quality requirements.	.583
5. Strategic planning is a system for setting strategies, objectives, and policies, and appropriately human and material resources for Implement strategies	.548
6. Strategic planning is a process A comprehensive scientific based on foresight The future and realizing the changes associated with the analysis of the internal environment and external to the institution.	.545
14. The organization chooses strategies in line with the vision, mission and goals of the organization.	.521
17. The Chairman and members of the Board of Directors participate in setting the strategic plan.	.708
16. The strategic objectives are consistent with the vision and mission of the institution.	.698
18. The organization chooses strategies in accordance with its internal capabilities and external conditions.	.666
20. The organization sets specific strategic goals that are measurable and applicable	.654
2. The organization's strategic plan is prepared with the aim of using it in management the organization and the distribution of its resources efficiently and effectively.	.610
19.The organization determines its strengths and weaknesses by analyzing the internal environment.	.579
3.The organization's strategic plan is prepared for the purposes of competing with other institutions.	.547
9. Strategic planning is a study Enterprise strength for maintain and increase it.	.540
1. The Foundation's strategic plan is prepared in order to obtain funding from donors.	.511
K.M.O= .691 Measure of Sampling Adequacy (Barlett’s) p=,000 Cronbach Alfa=.940	

4.5.2.4. Tests of Reliability and Validity in Relation to the Performance of Non-profit Organizations Scale

To determine the performance of nonprofit organizations through factor analysis, Kaiser- Meyer-Olkin (KMO) values, and measurement items that will not be included in the analysis. According to the results of the analysis, it was determined that elements 38, 39, 32, 29, and 31 should be removed from the analysis because factor loads are less than 0.50. The results of the factor analysis are shown in Table 4.7 and Table 4.8.

Table 4.11: Factors revealed from factor analysis on the performance of non- profit organizations

Factors	Extract Value	Variance Explained	Total variance	Cronbach Alfa
1. Confidence in the performance of non-profit organizations	6.754	33.768	33.768	.873

Table 4.12: Elements under factors revealed on the performance of non- profit organizations

Factor	Element	Factor Loads
1	23. It improves the performance of the organization's staff and enhances their sense of belonging through their participation in the preparation andimplementation of the plan.	.741
1	21. Performance levels and the achievement of goals are continuously measured in theorganization.	.707
1	24. The strategic plan is modified, if necessary, based on feedback.	.688
1	22. The organization relies on clear standards and performance indicators to judge the plan and evaluate its outputs.	.681
1	25. The opinion of beneficiaries and stakeholders from outside the organization is taken into account to evaluate the performance of the strategic plan through feedback.	.644
1	40. The organization uses clear performance indicators to monitor the implementation of its strategic plan.	.607
1	36. The organization is keen to form work teams with different skills.	.565
1	30. The corporation is constantly identifying the needs of all categories of its customers.	.522
1	37.The organization seeks to direct its objectives towards the needs of the local community.	.512
1	27. The Foundation is interested in measuring the speed of response to the service provided to all categories of beneficiaries.	.512
1	38. The sources and resources available in the organization help raise the level of innovation.	.490
1	39. The organization adheres to the timetable of the strategic plan.	.448
1	32. In selecting project ideas, the organization relies on the possibility of converting them into successful services.	.418
2	26. The extent of the clarity of the concept of strategic planning in non-profit organizations	.682
2	34. The organization seeks to accurately achieve its objectives.	.617
2	28. The Foundation contributes to providing moral and material support to beneficiaries and civil society organizations.	.606
2	29. The Foundation seeks to develop its relations with institutions related to the nature of its work.	.499
2	31. The Foundation is interested in dialogue sessions with groups of society to reflect its interest.	.496
3	35. The organization is keen to implement its projects in a new way.	.800
3	33. The organization is keen to invest in opportunities in an effective manner.	.580
K.M.O= .927 Measure of Sampling Adequacy (Barlett's) p=,000 Cronbach Alfa=.861		

We remove questions (33) and (35) because two items don't bring about a dimension even if the factor analysis score is upper than 0.50

4.5.3. Correlation Analysis

Table 4.9 shows the correlation analysis of variables within the research. Asa result of the correlation analysis, it was decided to accept the H1 hypotheses. It is expected that there is a positive relationship between strategic planning and the performance of non-profit organizations. As shown in the correlation table, there is a positive and medium relationship between the application of strategic planning and the performance of non-profit organizations, and H1 hypotheses were accepted.

Table 4.13: Correlation Analysis of Variables

	Strategic Planning	Performance OfNon-Profit Organizations
Strategic Planning	1	,522** (,000)
Performance ofNon-Profit Organizations	,522** (,000)	1

4.5.4. Regression Analysis

To test the H1 of the study, a regression analysis was performed. The results of the analysis are presented below. As a result of the analyses conducted within the scope of the research, a significant relationship was identified between strategic planning and the performance of non-profit organizations ($P < 0.05$). This result shows that the application of strategic planning positively affects the efficiency of the performance of non-profit organizations. Hypothesis H1 was accepted. R Square value is calculated as 0.271 indicating that strategic planning explains 27.1% of the change in the performance of non-profit organizations.

Table 4.14: Regression Analysis Results

Model		Unstandardized Coefficients		Standardized Coefficients	T	P
		B	Std. Error	Beta		
1	(Constant)	1,087	,119	,522	9,031	,000
	Strategic Planning	,582	,049	,522	11,973	,000

5. RESULTS

The result of examining the answers given in the questionnaire form for this study is: The result of the correlation analysis, indicate that strategic planning positively affects the performance of non-profit organizations. As a result, there is a positive, medium, and statistically significant relationship between strategic planning and the performance of non-profit organizations. The second hypothesis was a regression analysis.

- As a result of the analysis conducted within the scope of the research, it was determined that there is an important relationship between strategic planning and the performance of non-profit organizations.

- With the increased application of strategic planning, the efficiency of the performance of non-profit organizations increases.

- A significant impact of the application of strategic planning on the efficiency of the performance of non-profit organizations was noted.

Through the results achieved by the current study, the researcher found the following conclusions: The practice of non-profit institutions for strategic management in a deep and correct manner and the extent to which they apply its elements of strategic planning, including dimensions and variables, in cooperation with all levels of management in an integrated and objective manner. The commitment and application of non-profit institutions to strategic directions and to local and international public policies. Non-profit organizations adhere to the organization's internal policies and procedures. Deep cooperation between non-profit organizations and stakeholders, including supporters, beneficiaries, and partner dealers from the local community, leads to an increase in the efficiency of non-profit organizations.

6. CONCLUSION

Strategic planning is a crucial stage in any organization. The study clarified the importance of paying attention to the strategic planning process through the challenges facing the study. The study confirmed that strategic planning is an analytical mental process for choosing the appropriate future location of organizations as a result of the intensity of competition between institutions and the transformation in the needs of society. The organization depends on the changes occurring in the external environment and the extent of the organization’s adaptation to them. The study showed that the contribution of senior and middle management in non-profit organizations to strategic planning processes is profound and effective.

The study confirmed the awareness of non-profit organizations of the importance of collecting information about beneficiaries from multiple sources and following the method of studies and research to know their needs and take their opinions on an ongoing basis. The study showed that non-profit organizations adopt strategic flexibility in implementing their operations, and that the planning horizon for senior management and donors takes up sufficient time to make strategic decisions. The study showed the adoption of the entrepreneurial approach in non-profit organizations to ensure gaining support. From funding bodies (global and local), and reflecting their current and future directions in line with national and international strategies.

7. DISCUSSION

The results of the study are consistent with the study of Al-Shakily (2013), in the result of his study that there is a statistically significant relationship between all strategic orientation variables and competitive advantage For higher education institutions in the Gaza Strip, Al-Dahdar considered strategic planning one of the most important The factors that are considered an input to achieving quality are also consistent with the study of Awad (2013), which concluded that (62.6%) believe that their planning systems helped in strategic innovation. More than ever, it also agrees with the study of Wadi and Al-Ashqar (2009), which studied “the role of total quality management in developing university education to meet the challenges of the twenty-first century. It was concluded that strategic planning contributes positively to achieving the principles of comprehensive quality in. University education, and this result is consistent with the study community’s orientation towards clarity of concept and degree Their interest in strategic planning is also consistent with the study of Aboramadan and Borgonovi (2016), which concluded that managers of senior departments in Jordanian public institutions have positive attitudes towards the advantages of strategic planning. In comparison with the results of our study, which was conducted within the scope of the research, it was found that there is an important relationship between strategic planning and the performance of non-profit organizations, and this supports the results of previous studies. As the application of strategic planning increases, the efficiency of the performance of non-profit organizations increases. It was noted that there is a significant impact of applying strategic planning on the efficiency of performance of non-profit organizations.

8. RECOMMENDATIONS

The necessity of exchanging experiences, tracking policies and trends, establishing a common database between non-profit organizations, and striving to develop their relations with other non-profit organizations that provide similar services, i.e., moving towards building integrated strategies to meet needs and face challenges.

- The need to give lower management in non-profit organizations more space and time to carry out their non-profit organization operations.

- Encouraging the planning of new programs and projects in order to achieve the method of taking risks in geographical expansion and creating new ways to meet needs.

- The necessity of optimal use of control outputs and information in order to achieve the analytical pioneering approach

- The need to prepare strategic plans for non-profit organizations in a way that is in the interest of achieving the objectives of the larger national strategic plan requires the presence of a monitoring body that works to create the required harmony and integration and follow up on this matter.

- The need to involve workers more in the preparation of the strategic plan, the formation of a team for strategic planning, and the distribution of tasks among its members, as the principle of participation is one of the most important principles of successful strategic planning.

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APPENDIX

QUESTIONNAIRE

Gender: Mr. Mrs.

Marital status: Single Married

Age: 18–24 25–34 35–44 45+

Education level: High school Institute University Master Ph.D.

Job position: Officer Head of the Department Teacher Manager

	STRATEGIC PLANNING	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1	The Foundation's strategic plan is prepared to obtain funding from donors.					
2	The organization's strategic plan is prepared with the aim of using it in management The organization and the distribution of its resources efficiently and effectively.					
3	The organization's strategic plan is prepared for the purposes ofcompeting with other institutions.					
4	The organization'sstrategic plan is prepared as one of the quality requirements.					
5	Strategic planning is a system for setting strategies, objectives, and policies, and appropriatelyHuman and materialresources for Implement strategies					
6	Strategic planning is a process A comprehensive scientific based on foresight. The future and realizing the changes associated with the analysis of the internal environment and external to the institution.					
7	It expresses the concept of strategic planning on the process of monitoring and hiring resources Available and managed to access desired goals.					
8	Strategic planning is Develop a long-term plan that extends from 3-5 years, specifying a vision and mission of the institution.					
9	Strategic planning is a study Enterprise strengthfor maintain and increase it.					
10	Strategic planning is a study External threats that may affect organization toavoid it in the future.					
11	Strategic planning is a study Enterprise vulnerability for treat and reduce them.					
12	Strategic planning is a study External opportunityfor invested in the interest of the institution.					
13	Strategic planning is nodifferent about long-term planning.					
14	The organization chooses strategies in line with the vision, mission, and goals of the organization.					
15	The organization developsa clear and written vision for it.					
16	The strategic objectivesare consistent with the vision and mission of the institution.					
17	The Chairman andmembers of the Board of Directors participate in setting the strategic plan.					
18	The organization chooses strategies in accordance with its internal capabilities and external conditions.					
19	The organization determines its strengths and weaknesses byanalyzing the internal environment.					
20	The organization sets specific strategic goals that are measurable and applicable.					

PERFORMANCE OF NON-PROFIT ORGANIZATIONS		Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
21	Performance levels and achievement of goals are continuously measured in the organization.					
22	The organization relies on clear standards and performance indicators to judge the plan and evaluate its outputs.					
23	It improves theperformance of the organization's staff and enhances their sense ofbelonging through theirparticipation in thepreparation and implementation of the plan.					
24	The strategic plan is modified, if necessary, based on feedback.					
25	The opinion of Beneficiaries and stakeholders from outside the organization is taken to evaluate the performance ofthe strategic plan through feedback.					
26	The extent of the clarity of the concept of strategic planning in non-profit organizations					
27	The Foundation is interested in measuring the speed of response to the service provided to all categories of beneficiaries					
28	The Foundation contributes to providing moral and material support to beneficiaries and civil society organizations					
29	The Foundation seeks to develop its relationships with institutions related to the nature of its work.					
30	The corporation isconstantly identifying the needs of all categories of its customers.					
31	The Foundation is interested in dialogue sessions with groups insociety to reflect its interest.					
32	In selecting project ideas, the organization relies on the possibility of converting them into successful services.					
33	The organization is keen to invest in opportunities in aneffective manner.					
34	The organization seeks toaccurately achieve its objectives.					
35	The organization is keen toimplement its projects in a new way.					
36	The organization is keen onforming work teams with different skills.					
37	The organization seeks to direct its objectives towardsthe needs of the local community.					
38	The sources and resourcesavailable in the organization help raise the level of innovation.					
39	The organization adheres to the timetable of the strategic plan.					
40	The organization uses clear performance indicators to monitor the implementation of its strategic plan.					

CURRICULUM VITAE

KİŞİSEL BİLGİLER

ORCID	
Adı Soyadı	Yahya ALHENDI
Doğum Yeri	
Doğum Tarihi	

LİSANS EĞİTİM BİLGİLERİ

Üniversite	International University for Science and Technology
Fakülte	Faculty of Economy 2006-2011
Bölüm	Department of Business Administration

YÜKSEK LİSANS EĞİTİM BİLGİLERİ

Üniversite	Çankırı Karatekin University
Enstitü	Graduate School of Social Sciences 2020-
Anabilim Dalı	Present Business Administration Department

YABANCI DİL BİLGİSİ

İngilizce	YDS (…..) YÖKDİL (….) TOEFL (….) EILTS (….)
…	

İŞ DENEYİMİ

Çalıştığı Kurum	
Görevi/Pozisyonu	
Tecrübe Süresi	

KATILDIĞI

Kurslar	
Projeler	

İLETİŞİM

Adres	
E-mail	