

# **SMART**

## **Journal of Business Management Studies**

(A Professional, Refereed, International and Indexed Journal)

---

**Vol-17 Number-2**

**July - December 2021**

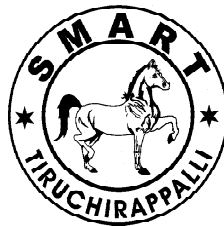
**Rs.500**

---

**ISSN 0973-1598 (Print)**

**ISSN 2321-2012 (Online)**

**Professor MURUGESAN SELVAM, M.Com, MBA, Ph.D, D.Litt**  
Founder - Publisher and Chief Editor



**SCIENTIFIC MANAGEMENT AND ADVANCED RESEARCH TRUST  
(SMART)**

***TIRUCHIRAPPALLI (INDIA)***

***www.smartjournalbms.org***

**MANAGEMENT AND GOVERNANCE PRACTICES IN  
NON-GOVERNMENTAL ORGANIZATIONS : EVIDENCE FROM THE  
TUNISIAN CONTEXT**

**Karim Haj Ayed\***

*University of Sousse,  
Faculty of Economic Sciences and Management of Sousse,  
Cite Riadh, Sousse 4023, Tunisia  
hajayedkarim@yahoo.fr*

*and*

**Mondher Kouki**

*The International Finance Group,  
Faculty of Management and Economics Sciences of Tunis,  
University Campus, B.P. 248, El Manar II, Tunis 2092, Tunisia  
mondher.kouki@fsegt.utm.tn*

**Abstract**

*This paper proposes to assess whether Non-Governmental Organizations (NGOs), in the Tunisian context, are implementing principles of good governance and good management. Using a questionnaire to conduct the survey, the empirical results, obtained from 27 NGOs, revealed that “the application of accountability” and “the mission implementation” were the most relevant variables, that characterized governance and management in Tunisian NGOs. Further, the cross sectional regression indicated that the governance quality improved positively the management quality in the non-profit sector.*

**Keywords:** Governance, Management and Non Governmental Organizations.

**JEL Code:** G39, L31, M10 and M19.

**Paper Received :** 09-03-2021

**Revised :** 30-03-2021

**Accepted :** 30-06-2021

---

\* Corresponding Author

## 1. Introduction

The role of non-governmental organizations, in the production of services of general interest, has become one of the most debated issues in recent years. Since the end of the 1990s, researchers have observed a significant rise in NGOs against the background of increasing media coverage of people's needs and recourse to humanitarian aid after armed operations. The concept of governance helps NGOs to face changes and implement relevant practices in this field in order to achieve their objectives. According to **Freeman and Reed (1983)**, these organizations play a crucial role in completing the missions assigned to them and in satisfying the different stakeholders (**Quéinnec and Haddad, 2004; Binder, 2007**). However, **Bayle (1999, 2001 and 2007)**, **Quéinnec and Igalens (2005)**, **Boncler (2006)** and **Causton (2008)** observed that governance practices, within NGOs, can, in turn, affect their management, the main components of which are ethics (**Aoun 2001, D'elloy 2004, Zieglé 2006 and Montclos 2008**), the functioning of the entity (**Wassenaar 2006, Valéau 2003, Quéinnec and Igalens 2005 and Bartoli 2005**) and managerial performance (**Bayle 1999**). These pillars are closely related and any positive or negative change in one leads to a change in the other. Thus, as indicated by **Bayle (1999)**, managing ethics, grounded in social principles, NGOs achieved managerial performance (fulfilling the mandate, satisfaction of beneficiaries, and promotion of the social sphere...). Consequently, implementing basic governance principles (transparency, responsibility, accountability and fairness) may help to face these challenges. Indeed, the more the NGO integrates these components in the decision-making and control processes, the more it improves its management quality (**Batifoulier**

**2000, Ryfman 2006 and 2007, Rouyat 2000, Bayle 2001 and 2007, Zoukousa 2006 and Garrault 2008**).

## 2. Review of Literature

The relevant literature traces the main arguments, leading to the genesis of governance, mainly within companies and the emergence of the notion of "corporate governance". This notion then evolved over time into a set of principles, guiding the management of firms, to curb lack of "fairness", enhance responsibility of managers and essentially to rally the interests of the different stakeholders. In other words, promoting governance practices amounts to transparency, responsibility, fairness and accountability. According to **Charreaux (1997)**, **Quéinnec and Haddad (2004)**, **Binder (2007)**, **Boncler (2006)** **Charreaux (2002)**, governance of NGOs is the set of mechanisms for resolving conflicts of interest, allocating financial resources in an optimal manner and achieving the objective of the organization through the establishment of the role and responsibilities of the various bodies of the NGO **Renz DO (2007)** and the implementation of means to achieve a reliable and efficient structure. Such governance is sought in order to achieve the NGO's mission, set the responsibilities of the actors, promote transparency and overcome the complexity of the relationship between volunteers and employees. Several studies have clearly shown that such governance can only be effective when it is translated into a partnership between heterogeneous stakeholders. In this regard, **Charreaux (2000)** and **Valéau (2003)**, **Boncler (2006)** also propose a partnership model, based on stakeholder governance of NGOs. The literature indicates that NGO governance is guided by a set of social economy, principles of non-profitability, independence and

management autonomy principles. Therefore, the foundation of NGO governance is “decision-making”, i.e., good governance is allowing for appropriate decision-making throughout the NGO managerial process. In addition, good governance makes it possible to face crises and dysfunctions, likely to affect the organization. In short, good governance is tested only in bad times (**Batifoulier 2000, Ryfman 2006 and 2007, Rouyat 2000, Bayle 2001 and 2007, Zoukhoua 2006 and Garrault 2006**).

On the other hand, management of NGOs is assessed by its three key components, namely, ethics, operation mechanisms of NGOs and finally, managerial performance. Once ethics is respected, it facilitates the management of the NGO but it generates crises and dysfunctions when abused. The management of an NGO essentially revolves around the project or the mission to be accomplished, **Hasmath Reza and Hsu Jennifer (2016)**. Operation mechanisms are broken down into several phases. The essential phase is to prepare the implementation of a project or a mission, according to the needs mentioned by the target beneficiaries. The other phases represent the implementation of the mission. It is about looking for the right path, that leads to the achievement of the NGO’s objectives. Permanent control allows for checking the success rate of the NGO operating process. Performance is considered to be the third pillar of NGO management, **Bucoy, Juliet (2011)**. It is studied differently from that of companies, given the absence of any measure of financial profitability or monetary outputs. Indeed, several researchers, including **Moore, M. and Stewart, S. (2000), Bayle (2001), Oster (1995), Knauff, Berger and Gray (1991) as well as Valéau (2003)**, predict that the measurement of the performance of an NGO is only carried out through evaluation of

actions in relation to a purely qualitative mission. This performance is displayed through three levels, which are closely linked to the project or mission of the organization. Researchers distinguish between social performance, technical-economic performance and political performance.

### 3. Statement of the Problem

Good governance is an everlasting challenge for any organization. This highlights the importance of the key fact that NGO management, sets the operational mechanisms, necessary to implement the mission of the NGO. Hence studying the contribution of governance to NGO management is a legitimate research venue to pursue, especially in an emerging country like Tunisia. This is a well justified research on this theme, which is almost totally absent in these countries. The main problem, to which this study tries to provide theoretical and empirical answers, is the nature of the contribution of governance to the management of NGOs. In other words: *Can the quality of governance contribute to improving the quality of NGO management in Tunisia?*

### 4. Need of the Study

As a result, any NGO strives not only to promote the quality of its governance but also to link it with performance and management. Accordingly, it is very important to study the nature of the relationship between governance and management of NGOs. Indeed, previous studies showed little interest in examining this topic at an international level. Therefore, this study aims to fill this gap and enrich the relevant literature.

### 5. Objectives of the Study

- i) To improve the practice of governance in the management of NGOs.

- ii) To investigate the relationship between governance and management in NGOs.

## 6. Hypotheses of the Study

**H-1:** Governance quality improves the management quality of NGOs.

**H2:** Governance quality is neutral compared to the quality of NGO management.

**H3:** Governance quality disrupts the quality of management of NGOs.

## 7. Research Methodology

The aim of this study was to determine the impact of governance mechanisms on the management of Tunisian NGOs.

### 7.1 Sample Selection

The sample of the study mainly consisted of Tunisian NGOs, whose reach goes beyond the national level.

### 7.2 Sources of Data

The researchers interviewed those involved in the governance or management of the NGO, i.e. members of the board of directors, executive directors and presidents. The researchers identified 27 active Tunisian NGOs. The final number of NGOs, from whom data were obtained about their governance and management practices, was 21 (**Table-1**).

### 7.3 Period of the Study

The present study was initiated and the data were marshaled, during the period from January to May 2016.

### 7.4 Tools used in the Study

Data were analyzed by using Descriptive Statistics, ANOVA and Regression, with the aid of Statistical Package for Social Sciences-SPSS.

## 8. Data Analysis

### 8.1 Choice of Variables

In order to determine the contribution of governance to NGO management, the researchers developed a questionnaire which was administered to the sample Tunisian NGOs.

### 8.2 Empirical Validation of the Determinants of Governance Quality and Management Quality in Tunisian NGOs

#### i) Descriptive analysis of management quality and governance quality of Tunisian NGOs

The results are reported in **Table-2**. Generally, all respondents often agreed that all activities were effective within their organizations. Indeed, this reflected a good quality of management in Tunisian NGOs. Quality of governance was assessed through the degree of application of basic governance principles by NGOs. The results are reported in **Table-3**.

#### ii) Factor analysis of the determinants of management quality and governance quality

The factor analysis was conducted to assess the relationship between management quality of NGOs and the four basic principles of governance. The results revealed that the variables, “application of accountability” and “application of transparency”, contributed the most to the factor 1, quality of governance of NGOs. In general, however, the four principles are very representative of the factor. The loadings of each variable were very high. The application of the four principles would determine the quality of governance of NGOs with the more supreme role for accountability, transparency and responsibility. Results, regarding management quality, revealed that all the four

items of the managerial process were largely represented in the model. Indeed, the definition of the mission, its implementation, its monitoring and evaluation and communication with the stakeholders, were very significant in determining the quality of management of NGOs.

### iii) Analysis of the impact of governance on quality management in Tunisian NGOs

In this research, component (G) indicated the quality of governance of Tunisian NGOs. The component, to assess the quality of management of NGOs, was denoted by (M). The results have revealed that transparency improved the management of NGOs, as a valuable input, responsibility as a decisive input and fairness and accountability as two medium inputs. The linear regression will clarify more the nature of the contribution.

### 8.3 Descriptive Statistics

Descriptive Statistics reported that Tunisian NGOs enjoyed good management and governance systems. The extreme scores of these two variables ranged between 2 and 5, which indicated that there was no NGO, with poor management or with poor governance practices. In addition, management and governance scores indicated that the latter generally recorded high values (3, 4, 5), at 95% and 98%, for each of the scores respectively. Similarly, the results revealed close pair-wise scores: 33.8% of cases of management score = governance score and 32% of cases of governance score > management score (Table-4).

The objective was to predict the quality of management (M), rated through the quality of governance of NGOs, denoted as (G). The regression was written as follows:  $M_i = \alpha_0 + \alpha_1 G_i + \varepsilon_i$  and the hypothesis was tested.

$$H_0: \alpha_1 = 0 \text{ and } H_1: \alpha_1 \neq 0$$

The results of ANOVA analysis of variance are presented in Table-5A. For a model to be relevant, the contribution of the independent variable, in our case, quality of governance (G), should be of a high value and the residuals between the observed values and the regression line should be low. To test this relevance, the data were subjected to the Fisher test. By calculating this statistic, the results tested the hypothesis that none of the independent variables could contribute to explain (M). According to Table-5A,  $F = 8.195 > 1$  and in addition,  $\text{Sig.} = 0.006 < 0.05$ . Hence the result rejected the null hypothesis of lack of contribution of governance to management of NGOs. There is, therefore, a statistically significant relationship between quality of governance and quality of management in this regression. According to Table-5B,  $R = 0.339$ , indicating a rather poor quality relationship ( $R$  was less than 1) and the correlation coefficient, squared, at  $R^2 = 0.115$ . In other words, the proportion of the variability of the dependent variable (M) could be explained by the regression model. Moreover, as a general rule,  $R^2$  being 0.2 was considered weak, between 0.2 and 0.4, moderate, and above 0.4 strong. Accordingly, the quality of governance could explain 11.5% of the variation of the quality of management of NGOs. This rate seemed to be low compared to the theoretical result, which implied that governance adequately improved the quality of management of NGOs, and hence hypothesis one is confirmed and also the rejection of hypothesis two and three of our research.

76.9% of respondents affirmed that governance was not widespread in Tunisia,

- Dispersed role of management at 46.2% indicated that executive tasks were done by

the Board of Directors while 30.8% stated that it was done by executive management.

- Application of the four basic governance principles, was partial in Tunisian NGOs and that quality of governance could explain 11.5% of the variation of the quality of management. It was an unexpected outcome, in contrast to the results of researchers like **E. Bayle (2000)**, **J. Carver (2006)**, **E Quéinnec and L Haddad (2004)**, **Junki Kim (2003)**. Indeed, these pioneers of research on NGO governance insisted on the valuable contribution of governance to the management of tertiary sector structures. Then, conducting a sensitivity analysis, should give value to our two key parameters, **(Table-5C)**. The sign of the coefficient of governance  $\alpha$  was positive:  $= 0.339 > 0$ . This confirmed hypothesis one, which states that governance appropriately improves the management of NGOs Hence the **H-1: governance quality improves management quality of NGOs**, was accepted. Bearing on this finding, the study writes the following regression equation:

$$M = 0.339 G - (1.376) E^{-16}.$$

There is also a positive relationship between the independent and dependent variables, i.e. between governance and management. In other words, if governance were to improve by one unit, quality of management would increase by 33.9%. For the intercept, it simply signified whether it was different from 0. The study has concluded that the probabilities of obtaining a t-value of 2.863, if the value of the intercept  $\alpha$  was zero and less than 0.05 ( $p = 0.006$ ),  $\alpha$  was therefore, different from zero and hence the quality of governance did contribute significantly to predicting the quality of management of NGOs. This model cannot be generalized, given

the low coefficient or the poor quality of this relationship, as indicated by our data. This was also confirmed by stakeholders' responses, at 47.7%, who stated that governance provided valuable contribution to management, against 36.9%, who claimed that this contribution was decisive. Neutral contribution was rejected. Thus the quality of governance improved the quality of management of NGOs. However, the degree of improvement was slightly low, given that the concept was still in the implementation and positioning phases. Hence Tunisia should seek ways to promote governance for its NGOs, to positively affect the quality of their management.

## 9. Finding of the Study

- The result found a statistically significant relationship between quality of governance and quality of management, through the simple linear regression method.
- The results also revealed that improvement of management, through governance in NGOs, was of a low potential and inconsistent with what the regression data showed.
- Therefore, it is recommended to promote governance in the non-profit sector, through training managers, setting up an institutional framework, able to oversee governance and management, rectifying the regulations in effect, encouraging structures to be fully implemented and applying basic governance principles.
- In conclusion, the study accepted the hypothesis one.

## 10. Suggestions

In general, the contribution of governance to the management of NGOs is significant. However, in the Tunisian context, governance, within NGOs, was still under construction and

its contribution to improving management remained a little low, given that the concept was not too widespread among Tunisians. The results should broaden the perspective of the small number of studies, that have examined this topic, such as **Oster (1995)**, **E. Quénec and L. Haddad (2004)**, **EA Zoukous (2006)**, **J. Boncler (2006)** and **E Bayle (2007)**.

### 11. Conclusion

The study tried to determine the contribution of governance to management of NGOs. Governance improves the management of NGOs, through its four principles of decision-making and the promotion of control activity (H1 must be accepted). Thus, it reduces management abuses and possible dysfunctions, by improving the nature of the relationship between the different stakeholders, promoting collaboration among members and upholding the social objectives. Governance, therefore, is of crucial importance to non-profit entities. As **P. Ryfman (2006)** put it: "being an NGO does not exempt you from having to govern yourself". In fact, it is the tool, to put in place relevant and functional practices, to lead to the success of the mission. In this regard, the results confirmed hypothesis one: quality of governance improves the quality of management of NGOs. But in the Tunisian context, governance within NGOs is still under construction.

### 12. Limitations of the Study

The present study was made during a transition period, after the Tunisian revolution, which might have influenced the quality of the data collected and the significance of the results.

### 13. Scope for Further Research

This study was carried out in the Tunisian context. The researchers would like its scope to be expanded to make it meaningful in the

international context. This will make it possible to establish a comparative study to improve governance practices within the various NGOs.

### 14. References

- Anne Binder (2007)**. "Governance: should he talk much" [www.administrance.fr/IMG/pdf/article\\_la\\_revue\\_du\\_financier.pdf](http://www.administrance.fr/IMG/pdf/article_la_revue_du_financier.pdf).
- Anne Stevenot (2005)**. "Corporate governance financed by capital / investment: a law and finance approach to cognitive approach", 14<sup>th</sup> International Conference of Strategic Management, [www.strategie-aims.com](http://www.strategie-aims.com)
- Annie Bartoli (2005)**. "The management in public organizations," Wiley, collection Public Management, 2<sup>nd</sup> edition.
- Bucoy, Juliet (2011)**. "NGO Governance: Management and Accountability", published by the Trinitian Scholar, Trinity University of Asia,
- Charreaux . G (1997)**. "Corporate governance: Corporate Governance, theories and facts" ed. Economica, coll. Management Research.
- Drucker. P. (1999)**. "The Future of Management, "Paris, Editions Village Mondial.
- Bayle, E. (2001)**. Les modes de gouvernance des organisations à but non lucratif: une étude appliquée aux fédérations sportives nationales. *La Revue des Sciences de Gestion: Direction et Gestion* (188-189), 83.
- Emmanuel Bayle (2007)**. "The governance of federations of associations with a public service mission: The case of French sport federations".
- Emmanuel Bayle (1999)**. "Management and performance of organizations aim n lucrative one: the case of national sports federations, "PhD in Management Science, University of Limoges.



- Eric-Alain ZOUKOUA (2006)** “Associations: A challenge for theories of governance? “Search” What management Day for associations?”, IAE de Tours.
- Erwan QUEINNEC and Jacques IGALENS (2005)**. “Non-governmental organizations and management ” Vuibert edition, 2005.
- Erwan Queinnec (2006)**. ”The astonishing growth of French humanitarian NGOs with regard to their management situation: An example of institutional entrepreneurship? “Search” *What management Day for associations?*”, IAE de Tours.
- Mayaux, F. (1996)**. Noyau stratégique des associations: Quel partage des pouvoirs entre dirigeants bénévoles et dirigeants salariés? [Strategic Core of Associations: How Are Powers Shared Between Volunteer and Paid Managers?]. PhD Sciences de Gestion. University of Lyon.
- Francis Batifoulier (2000)**. “The voluntary paradox: The risky articulation of values, logic and powers , “the New Bore No. 59/60-
- H. Garrault (2008)**. “*The governance of associations* ”.
- Hasmath, Reza Hsu, Jennifer (2016)**, “NGO Governance and Management in China”.
- J. Boncler (2006)**. “In the interest of management research to work on governance managers associations ”.
- Julien Rouyat (2000)**. “NGO governance and formal MFIs” BIM n°66- April 2000.
- Junki Kim (2003)** “Accountability, Governance, and Non-governmental Organizations: A Comparative Study of Twelve Asia Pacific Nations”.
- Michelle Causton (2008)**. ”Grassroots Governance: Governance and the Non-Profit Sector”, Certified General Accountants of Ontario. First E edition.
- Manu Carricano, Fanny and Laurent Poujol Bertrandias (2008)**. ”Data Analysis with SPSS ”, 2<sup>nd</sup> edition.
- Moore, M. and Stewart, S. 2000**, ‘Corporate Governance for NGOs?,’ in D. Eade, ed. Development, NGOs, and Civil Society, Oxfam, Oxford.
- Oster. S (1995)**. ”Strategic management for non-profit organizations”, Oxford University Press.
- Philippe Ryfman (2006)**. ”Governance: new stage in the structuring of NGOs ”.
- Philippe Ryfman (2006)**. ”Governance Practice ”, [www.vacarme.eu.org/article533.html](http://www.vacarme.eu.org/article533.html)
- Philippe Ryfman (2007)**. ”Non-governmental organizations (NGOs): an indispensable player of humanitarian aid ”.
- Queinnec E, L Haddad (2004)**. “Professionalize management, management professionalization : NGOs face the dilemmas of growth”. (in E. Quéinnec, Igalens J. (Eds), Non-governmental organizations and management, Vuibert).
- Renz DO (2007)** ‘Nonprofit governance and the work of the board’. Midwest Center for Nonprofit Leadership, University of Missouri
- Sandro Arcioni and Emmanuel Bayle (2008)**. “The governance of NGOs: the case of International Sports Federations”.
- Valeau, P (2003)**. “Different ways to manage the associations, “French Review of Management.

**Table-1: Sample of Tunisian NGOs (2016)**

Sl. No.	Tunisian NGOs	Number of directors
1	Young international chamber (jci)	6
2	Tunisian Union of Social Solidarity (UTSS)	5
3	Tunisian union for the mentally retarded (utaim)	2
4	Tunisian General Labor Union (ugtt)	6
5	Tunisian union of industry, commerce and crafts (utica)	4
6	Ettaâouen association	2
7	Tunisian association for cultural and artistic development	2
8	Child voice association	4
9	Tunisian consumer organization (odc)	2
10	Tunisian scout association	3
11	Kairouan association for integrated development (akdi)	2
12	SOS children's villages tunisia	2
13	Tunisian organization for education and the family (otef)	3
14	Tunisian League for Human Rights (ltdh)	4
15	Tunisian forum for economic and social rights (ftdes)	3
16	Association unesi	4
17	Union of workers of tunisia (utt)	3
18	Tunisian Association of Democratic Women (ATFD)	4
19	Amnesty tunisia	2
20	General union of students of tunisia (uget)	1
21	Union of graduates-unemployed (udc)	1
	Total number of directors	65

Source: Primary Data computed using SPSS (2016)

**Table-2: Description of the Effectiveness of NGO Activities**

	not totally agree	quite agree	moderately agree	often agree	Totally agree
The definition of the mission.	-	-	15.4	47.7	36.9
The implementation of the mission.	-	-	18.5	43.1	38.5
Monitoring and evaluation of the mission.	-	7.7	21.5	35.4	35.4
Communication with stakeholders.	-	3.1	23.1	44.6	29.2
Management of activities.	-	6.2	29.2	40	24.6
The search for funding.	-	13.8	27.7	30.8	27.7

Source: Primary Data computed using SPSS (2016)

**Table-3: Description of the Application of Governance Principles during the Mission of the NGO**

	<b>Completely applied</b>	<b>Partially applied</b>	<b>Still to position</b>
<b>Transparency</b>	<b>69.2</b>	26.2	4.6
<b>Fairness</b>	36.9	<b>52.3</b>	10.8
<b>Accountability</b>	<b>63.1</b>	32.3	4.6
<b>Responsibility</b>	43.1	<b>53.8</b>	3.1

Source: Primary Data computed using SPSS (2016)

**Table-4: Results of Descriptive Statistics of the Quality of Management and Quality of Governance of NGOs, (2016)**

	<i>Quality NGO management: M score</i>	<i>Quality NGO Governance: G score</i>
<i>Mean</i>	3.83	4.2
<i>Median</i>	4	4
<i>Maximum</i>	5	5
<i>Minimum</i>	2	2
<i>Std Dev</i>	0.876	0.73
<i>Skewness</i>	-0.227	-0.565
<i>Kurtosis</i>	2,258	2.854
<i>JB (p-value)</i>	0.358	0.171
<i>Score = 0</i>	0	0
<i>Score = 1</i>	0	0
<i>Score = 2</i>	3	1
<i>Score = 3</i>	20	9
<i>Score = 4</i>	26	33
<i>Score = 5</i>	16	22
<i>GS / MS = 1</i>	<b>33.8%</b>	
<i>GS / MS &gt; 1</i>	<b>32.3%</b>	
<i>GS / MS &lt; 1</i>	<b>33.8%</b>	

Source: Primary Data computed using SPSS (2016)

**Table-5A: Results of Analysis of Variance for Analysing Impact of Quality of Governance on Quality on Management**

ANOVA						
Model		Sum of squares	Df	Average of squares	F	Sig.
1	Regression	7.367	1	7.367	<b>8.195</b>	<b>0.006a</b>
	Residual	56,633	63	0.899		
	Total	64,000	64			
at. Predicted values: (constant), quality of governance						
b. Dependent variable: quality of management						

Source: Primary Data computed using SPSS (2016)

**Table-5B: Results of Model Summary for Analysing Impact of Quality of Governance on Quality on Management**

Model summary				
Model	R	R-two	R-two adjusted	Standard error of estimate
1	<b>0.339a</b>	<b>0.115</b>	0.101	0.94812586
at. Predicted values: (constant), quality of governance				
b. Dependent variable: quality of management				

Source: Primary Data computed using SPSS (2016)

**Table-5C: Results of Coefficients of Regression for Analysing Impact of Quality of Governance on Quality on Management**

Coefficients a					
Model	Non-standardized coefficients		Standardized coefficients	t	Sig.
	AT	Standard error	Beta		
(Constant)	<b>-1.376E-16</b>	0.118		0.000	1,000
quality of governance	<b>0.339</b>	0.119	0.339	2,863	0.006
at. Dependent variable: quality of management					

Source: Primary Data computed using SPSS (2016)