

FINANCIAL MANAGEMENT SYSTEM ADOPTION IN QATAR: A CONCEPTUAL FRAMEWORK

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Abstract

The purpose of this research is to validate a conceptual framework of adopting Financial management system in the Ministry of Education & Higher Education in Qatar, by studying the importance of Top Management support, Vendor support, User satisfaction, and Complexity on the decision to adopt Financial management system (FMS) by the Ministry of Education & Higher Education in Qatar, alongside with the role of Organizational culture as mediating factor. In observing a better theorized concept for this framework, the research reviewed the recent published literature on the adopting of new technologies in many fields and industries, at the same time, the researcher reviewed the recent published literature about Qatari environment . To make sure the research instrument is reliable and valid, the researcher conducted a pilot study on 30 respondents, and the pilot study was conducted through two tests: reliability test and multiple regression analysis. The researcher found that all of the research instrument sections scored a sufficient Cronbach alpha level to validate the conceptual framework. These results are reflected on the theoretical and practical implications, which is summarized to reflect the case study of Qatari organizations. As Qatari Organizations would increase the rate of adopting of Financial management system by considering the results of the current study, the finding can be a very useful guide in the decision. The results and implications were discussed and explained further in this paper alongside the limitations of this study, conclusion and suggested future research recommendations.

Keyword: FMS Adoption, Top Management support, Vendor support, User satisfaction, and Complexity, Organizational culture, Qatar

1.INTRODUCTION

Our world operates in an artificial engineered manner, where individuals are able to execute activities in their work life. This is because we are continuously being challenged by technology. When a revolutionary invention is launched, it poses a dilemma for businesses whether or not the new innovation can achieve social support from customers (Leyton et al., 2015). Studying and recognising the manner in which people embrace and use emerging technology is very important for both researchers and clinicians. The main considerations that affect consumers when determining whether or not to implement a new machine across the various operating systems or software programmes involves the preexisting reliability of the IT. For an information system to work and for it to achieve approval by the people, it has to be embraced among the representatives of the public, therefore the technology has to be effective in gaining public acceptance. Understanding users' adoption and usage of a new IT can play an important role in deciding users' needs and reducing business danger, particularly with rapid changes in IT technology such as Mobile technology (Aldhaban, 2016).

Qatar has been gaining a good reputation as a rapidly developed country in the Middle East, according to the Organization for Economic Co-operation and Development (OECD) (2010) Qatar was ranked among the "Affluent" with technology adoption in the past two decades (OECD, 2010). For this advancement, studies focused on the Qatari case recently. For example, the article of Al-Shafi (2008) examined "the adoption of free wireless Internet parks (iPark) by Qatari citizens as a means of accessing electronic services from public parks using a survey-based study this research set out to

examine the Qatari citizens' perceptions of the iPark initiative". Results of the survey showed that "there is a positive level of relation between the independent variables, usefulness, ease of use, Internet safety, and Internet speed/response time and one dependent variable, intention to use the iPark in Qatar. The paper provides a discussion on the key findings, research implications, limitations, and future directions for the iPark initiative in Qatar (Al-Shafi, 2008)".

Moreover, Musa et al. (2015) conducted "a research in the purpose of examining the factors that influence the customers' intention in adopting Mobile Payment Device (MPD) technology in an emerging economy (Qatar). Unified Theory of Acceptance and Use of Technology Model (UTAUT) is employed as the basis for the proposed research model. A questionnaire survey is used as a tool to collect the data". Research results reveal that "performance expectancy, social influence, and perceived information security have direct significant effects on consumer's behavioral intention to adopt the MPD. It is also found that effort expectancy has indirect effect on intention through performance expectancy. Demographic factors such as gender, age, and self-reported knowledge about MPD moderate the relationship between behavioral intention to adopt MPD and the predicting variables" (Musa et al., 2015).

Furthermore, Al-Shafi & Weerakkody (2007) "to gain a better understanding of the e-government initiative in Qatar. Using a survey questionnaire, this paper hopes to identify key issues that may need to be considered for e-government success from a citizen's perspective in Qatar this research found that, despite a superior ICT infrastructure, issues such as lack of awareness, bureaucratic business practices and citizens' satisfaction levels with the current national e-government strategy were influencing the adoption of e-government services in the State of Qatar" (Al-Shafi & Weerakkody, 2007).

In addition, another paper from Al-Shafi & Weerakkody (2008) "examined an extended technology acceptance model (TAM) that proposes individual differences, technology complexity, and trust environment constructs to determine perceived usefulness and perceived ease of the iPark initiative by using a survey-based study". Results of the survey showed that "among other constructs Wireless Internet trust and technology complexity has a significant effect on perceived

usefulness of iPark services" (Al-Shafi & Weerakkody, 2008).

The purpose of this study is to validate a conceptual framework of adopting Financial management system in the Ministry of Education & Higher Education in Qatar, by studying the reliability of research instrument that includes Top Management support, Vendor support, User satisfaction, and Complexity on the concept of the Adoption of Financial management system (FMS) in the Ministry of Education & Higher Education in Qatar, alongside Organizational culture as mediating.

2. LITERATURE REVIEW

The recent global financial crisis has largely affected the financial condition of many public sector entities, emphasizing the importance of constantly monitoring it to avoid financial distress. Supervising financial condition would mean providing public managers with relevant information to support their decision-making processes concerning public service delivery (García-Sánchez et al., 2014), improving efficiency and effectiveness in resource allocation. Along this line of thought, the International Public Sector Accounting Standards Board (IPSASB, 2012) has emphasized the impact of governmental decisions on future long-term financial sustainability.

Effectiveness refers to when a public sector entity actually achieves its mission (Rainey & Steinbauer, 1999), namely, whether it does well what it is supposed to do, that is, providing adequate services to citizens (García-Sánchez et al., 2014). According to Osborne et al. (2014), in the wake of the New Public Management paradigm, scholars have principally investigated the efficiency of public sector entities rather than their effectiveness. In line with the New Public Governance paradigm, scholars now call for further research to put governmental effectiveness at the heart of the current academic debate (Osborne et al., 2014).

To measure and represent effectiveness, this study assumes as a starting point the approach proposed by Kaufmann et al. (2011), who defined governance through three dimensions:

- A. The process by which the government is selected, monitored and replaced
- B. The capacity of the government to effectively formulate and implement public policies

C. The respect of citizens and the state towards the institutions that govern economic and social interactions among them (Kaufmann et al., 2011).

The private sector is deemed critical for job creation, provision of goods and services, honing skills and providing opportunities for entrepreneurs to create wealth and value (Abor et al., 2019).

Brigham and Houston (2019) distinguished a list of differences between the financial management in the public sector and financial management in the private sector:

- The main difference between Public finance and Private Finance is the public sector is made up of all government agencies, corporations, and local offices. The private sector is made up of companies, individuals, and companies.
- The primary goal of the public sector is to build social gains while the private sector is to make money.
- The ultimate winners of the public sector strategy are the people themselves, whereas the beneficiaries of the private finance strategy are the managers, shareholders, or individuals themselves.
- Revenue can be obtained without one's consent in Public Finance but the same doesn't work out for Private finance.
- Public finance focus on investments for long terms but Private Finance focus on Short term investments (Brigham & Houston, 2019).

2.1. Top Management support

The first segment of the current study is about the relationship between Top Management support and Adoption of Financial Analysis System. Many studies focused on this relationship and studied the effect of the Top management support on the Adoption of FMS. First, the purpose of the study by Low, Chen, & Wu (2011) is to investigate the factors that affect the adoption of cloud computing by firms belonging to the high-tech industry, among the eight factors examined in this study was top management support. Based on the positive effect in the logistic regression, it is clear, according to the researchers, the adoption of new technology requires top management support and an adequate capability in technology integration (Low et al., 2011) In addition, according to the findings of Maduku, Mpinganjira, & Duh (2016) among the significant

factors, perceived top management support exerts the strongest influence on the intention of SMEs' decision-makers/managers to adopt mobile marketing. Top management, as per this study, should thus be convinced that the benefits of the mobile marketing innovation far outweigh its costs, and if top management became more knowledgeable about the innovation and its benefits, they would be more like to develop a positive adoption intention and also support its adoption (Maduku et al., 2016).

Moreover, Chae, Yoo, Kim, & Chae (2011) studied the role of top management support on the adoption of Clinical Decision Support Systems (CDSS), which they found that top management support was not strongly associated with the adoption of CDSS (Chae et al., 2011). Therefore, it could be hypothesized that:

H1: There is a relationship between Top Management support (TMS) and Adoption of FMS in Qatar (FMS).

2.2. Vendor support

The second segment of the current study is about the relationship between Vendor support and Adoption of Financial Analysis System. Many studies focused on this relationship and studied the effect of the vendor support on the Adoption of FMS. First, the survey results of MacLennan and Van Belle (2014) confirmed that vendor support for system integration and development tools is significant for use of SOA and SOA project success systems. Furthermore, vendor support for integration and development tools are significant factors for both SOA adoption and SOA project success systems (MacLennan & Van Belle, 2014).

Moreover, according to Ahmadi, Nilashi, Shahmoradi, and Ibrahim (2017), Vendor support has a positive effect on the hospital's adoption of HIS. With respect to the environmental dimension factors in this study, the present study discovered that mimetic pressure from competitors and vendor support are significant factors that differentiate HIS adopters from non-adopters (Ahmadi et al., 2017).

In addition, Safari, Safari, Hasanzadeh, and Ghatari (2015) found that vendor support is the most influential factor on the adoption of cloud computing, this study tried to provide a model for the adoption of cloud computing in SMEs based on technology, organization, and environment (TOE) framework along with individual

characteristics (Safari et al., 2015). Therefore, it could be hypothesized that:

H2: There is a relationship between Vendor support (VES) and Adoption of FMS in Qatar (FMS).

2.3. User satisfaction

The third segment of the current study is about the relationship between user satisfaction and Adoption of Financial Analysis System. Many studies focused on this relationship and studied the effect of the user satisfaction on the Adoption of FMS. First, results from Gupta, Yousaf, & Mishra (2020) indicated that user satisfaction has a positive impact on adoption of mobile wallet, which reiterates that as long as consumers' post-adoption evaluative judgements of an M-wallet are positive, they will re-engage with it (Gupta et al., 2020). In addition, the purpose of the study by Dlodlo (2014) was to examine the influence of user satisfaction on and adoption of M-payment Services. Findings suggested that user satisfaction has been validated as a significant predictor of future intention to use M-payment service i.e. re-purchase intention in M-payment Services (Dlodlo, 2014)

Moreover, Hadji and Degoulet (2016) studied the relationship between end-user satisfaction and clinical information system (CIS) adoption, the findings of this study stated that user satisfaction and system adoption had a significant relationship (Hadji & Degoulet, 2016). Therefore, it could be hypothesized that:

H3: There is a relationship between User satisfaction (SAT) and Adoption of FMS in Qatar (FMS).

2.4. Complexity

The third segment of the current study is about the relationship between Complexity and Adoption of Financial Analysis System. Many studies focused on this relationship and studied the effect of the Complexity on the Adoption of FMS. First, according to Mndzebele (2013) found that complexity has a positive relationship with the extent of EC adoption. The results indicate that the relationship between complexity and the extent of EC adoption is stronger than it is between compatibility and the extent of adoption of EC (Mndzebele, 2013).

However, using Diffusion of Innovation as a baseline theory in the study of Al-Jabri and Sohail, (2012) found that Complexity have an insignificant effect on mobile

banking adoption (Al-Jabri & Sohail, 2012). Therefore, it could be hypothesized that:

H4: There is a relationship between Complexity (COM) and Adoption of FMS in Qatar (FMS).

2.5. Organizational Culture mediating effect

In this study, the research will attempt to assess the mediating role of organizational culture on the relationships between Top Management support, Vendor support, User satisfaction, and Complexity with Adoption of FMS in Qatar. Many studies focused on the mediating role of organizational culture between the factors that affect adopting technologies. First, Shao et al. (2012) developed a theoretical model to explore the mediating effect of organizational culture and knowledge sharing on transformational leadership and ERP adoption. As per the results of this study, organizational culture played a significant mediating role between Transformational leadership and adopting ERP (Shao et al., 2012).

In addition, Nyeko, Niwe, Langmia, and Mayoka (2020) examined the mediation effect of organization culture in the relationship between information technology (IT) competence and IT governance adoption in Ugandan public universities. The researchers found that the occurrence or existence of organization culture partly acts as a pathway or conduit in the IT competence and IT governance adoption in the Ugandan public universities. Thus, IT competence and organizational culture are factual drivers of IT governance adoption in Uganda's public universities (Nyeko et al., 2020). Therefore, it could be hypothesized that:

H5: There is a relationship between Organizational culture (OCL) and Adoption of FMS in Qatar (FMS)

H5a: There is a mediating effect of Organizational culture (OCL) on the relationship between Top Management support (TMS) and Adoption of FMS in Qatar (FMS)

H5b: There is a mediating effect of Organizational culture (OCL) on the relationship between Vendor support (VES) and Adoption of FMS in Qatar (FMS)

H5c: There is a mediating effect of Organizational culture (OCL) on the relationship between User satisfaction (SAT) and Adoption of FMS in Qatar (FMS)

H5d: There is a mediating effect of Organizational culture (OCL) on the relationship between Complexity (COM) and Adoption of FMS in Qatar (FMS)

3. METHODOLOGY

Primary data for 30 respondents was collected from the employees working in Ministry of Education & Higher Education in Qatar. The data was collected from Managerial departments that are reporting to the finance department. The researchers contacted all three departments through emails, personal visits and telephone and acquired permissions to obtain data collection. As the population of the employees (users) working in the above-mentioned ministry was unknown therefore non-probability sampling was utilized and questionnaires were distributed to the employees on the basis of their willingness to participate in the study.

4. INSTRUMENT DEVELOPMENT

Development of Instruments were carefully made to reflect the nature of the study. Questionnaire was developed including 30-items for this study. The

variables (Top Management support, Vendor support, User satisfaction, Complexity, Organization Culture, and Adopting FMS) were measured using the 5-point Likert Scale, with 5 being 'Strongly Agree' and 1 being 'Strongly Disagree'.

5. DATA ANALYSIS

The pilot study aims to test the research instrument's reliability. Nunnally and Bernstein (1994) describes reliability as the accuracy of the calculation, or the degree to which an instrument calculates the same way any time it is used on the same subjects under the same situation. In this analysis, SPSS version 26.0 will be used to calculate the reliability of the test instruments by measuring the value of Cronbach's Alpha, which shows the internal consistency; Cronbach's Alpha values greater than 0.70 would be regarded as appropriate degree of the instrument's reliability (Hair et al., 2014; Nunnally & Bernstein, 1994). See Table 1.

Table 1: Instrument Development and Reliability

Construct	Items(s)	Cronbach Alpha (for 30 respondents only)	Source
Top management Support	TMS1: Top management actively seeks middle managers' opinions and ideas on financial systems adoption TMS2: Top management is open to new ideas and initiatives for new financial systems adoption TMS3: Top management appreciate that middle manager's experiments with new ideas and products for financial systems TMS4: The organization established research and innovation committee at	.851	(Hassan & Shukri, 2019)

	various level to develop financial systems		
	TMS5: Top management appreciate experiments on new financial systems for use and adoption		
Vendor support	VES1: I believe that vendor support help the organization to reduce in cost of purchase	.868	(Ravi & Vithalrao, 2017)
	VES2: Vendor support significantly play role in balancing between customer requirements and delivery rapidness of customized products		
	VES3: I think that vendor support change the rates of technological change		
	VES4: The support of suppliers and vendors reduce inventory costs		
	VES5: Support from Vendors help elevating trust in financial management system		
User satisfaction	SAT1: The decision to use the financial management system was a wise one	.887	(Pallab & Munish, 2015)
	SAT2: Adopting financial management system ' decision should consider the factor of user satisfaction		
	SAT3: I am satisfied with the security aspects in the financial management system		

	SAT4: The overall experience that I have had with financial management system services has been satisfactory.		
	SAT5: Overall, I am satisfied with using financial management system		
Complexity	COM1: The vision and benefits for the adopting financial management system can be clearly articulated. COM2: The adopted financial management system are familiar to the organization. COM3: Acceptance criteria for quality and regulatory requirements can be well defined. COM4: Accurate, timely, and comprehensive data reporting in the financial management system is possible. COM5: Lines of responsibility for tasks and deliverables can be defined.	.921	(Maylor et al., 2013)
Organizational culture (OCL)	OCL1: Decisions are usually made at the level where the best information is available OCL2: Working in this organization is like being part of a team OCL3: My organization continuous invests in the skills of employees	.859	(Hassan & Shukri, 2019)

OCL4: There is a clear and consistent set of values in this organization that governs the way we do business
OCL5: When disagreements occur, we work hard to achieve solutions that benefit both parties in the disagreement

Adoption of FMS (FMS)	<p>FMS1: My organization plans to adopt financial management system in the near future</p> <p>FMS2: I am willing to adopt doing the tasks through financial management system in the near future</p> <p>FMS3: I would like to recommend other organizations to adopt financial management system</p> <p>FMS4: I predict other organizations in Qatar would adopt financial management system</p> <p>FMS5: Overall, adopting the financial management system great step forward</p>	.862	(Han et al., 2017; Mtebe & Raisamo, 2014)
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6. CONCEPTUAL FRAMEWORK

In this study, the research conceptual framework consists of Adoption of FMS in Qatar as a dependent

variable; Top Management support, Vendor support, User satisfaction, and Complexity as independent variable; and Organizational culture as Mediating Variable, as shown in Figure 1.

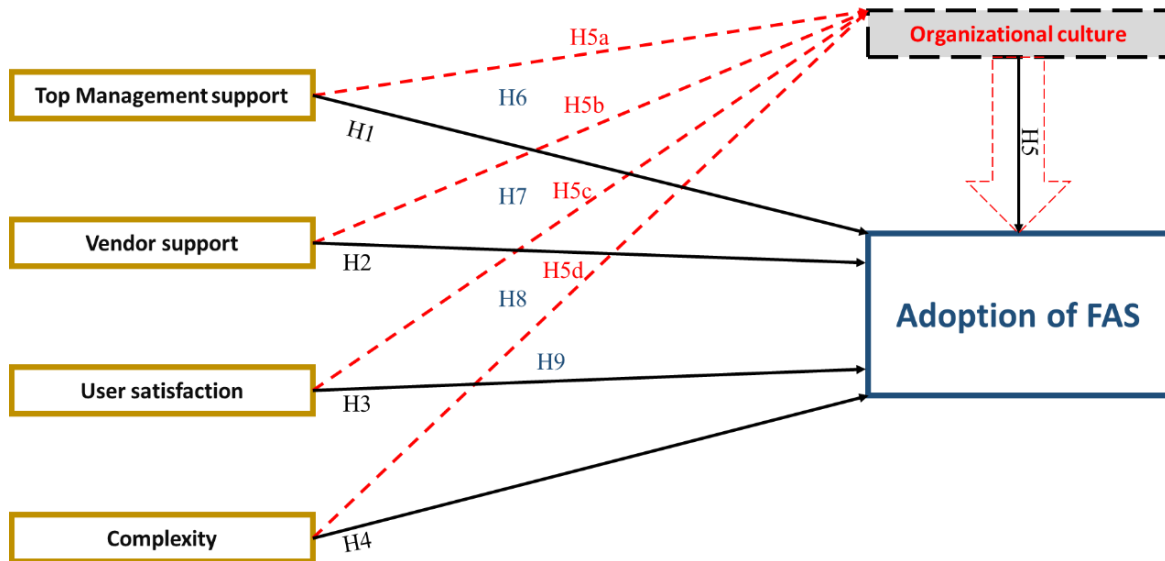


Figure 1 Research Framework

Top management support: The extent to which top management perceives the importance of innovation and is involved in related activities (Gangwar, 2020). It is the degree to which senior management understands the importance of the IS function and the extent to which it is involved in IS activities (Lin et al., 2015).

Vendor support: Vendor support means Services provided by the vendor for items such as consulting, education, maintenance, training, and management of the information systems or Telecommunications Systems, systems planning, development and integration (Fardipour, 2011).

User satisfaction refers to the user's comfort and acceptability of a computer application during the consumption of the content and the interaction with the system (Konradt et al., 2016). Essentially, there are two types of definition for the customer (user) satisfaction concept, based on different approaches. The process-oriented approach considers consumer satisfaction as the difference between expected satisfaction and achieved satisfaction, whereas the outcome-

oriented approach regards satisfaction as an attribute extracted from a product or service after its consumption (Magalhaes de Sá, 2008).

Complexity is referred to as a perceived level of difficulty to use or understand the innovation (Rogers, 2003).

Organizational Culture is the basic pattern of shared beliefs, behaviors and assumptions, acquired over time by members of an organization, as a result of a common learning process, which endure organizational behavior. Interpreted as integrating several layers: some more visible (external manifestations, commonly denominated as artifacts); some others invisible (underlying assumptions); mediated by espoused values (Henriques & O'Neill, 2016).

Adoption of technology: it is a process that begins with awareness of a specific type of technology or device, and progresses through stages ending in use or rejection of the technology (Hayes & Chapman, 2011).

7. FINDINGS DISCUSSION

Table 4-12 Summary of Structural Model (PLS bootstrapping)

	Hypothesis	Std. Beta	Std. Error	T values	P values	Decision	VIF	R ²	Q ²
H1	TMS -> FMS	-.088	.056	1.556	P>.05 (.060)	Rejected	3.161	.636	.435
H2	VES -> FMS	.087	.062	1.395	P>.05 (.082)	Rejected	3.819		
H3	SAT -> FMS	.227	.060	3.762	P<.001 (.000)	Supported	3.412		
H4	COM -> FMS	.164	.045	3.617	P<.001 (.000)	Supported	2.052		
H5	OCL -> FMS	.508	.048	10.609	P<.001 (.000)	Supported	2.339		
H6	TMS -> OCL	.261	.057	4.559	P<.001 (.000)	Supported	3.002	.572	.329
H7	VES -> OCL	-.006	.071	0.090	P>.05 (.464)	Rejected	3.819		
H8	SAT -> OCL	.145	.066	2.194	P<.05 (.014)	Supported	3.363		
H9	COM -> OCL	.482	.047	10.350	P<.001 (.000)	Supported	1.508		

Table 4-15 the results of PLS bootstrapping for the direct and indirect effect

H	Relationship	Path P1 Beta	Path P2 Beta	Path P3 Beta	Indirect P1*P2	Std Error (Total indirect)	t value (Total indirect)	Confidence Interval		Decision
								Lower	Upper	
H5a	TMS -> OCL -> FAS	.261***	.508***	-.088	.132***	.030	4.397	.085	.181	Supported
H5b	VES -> OCL -> FAS	-.006	.508***	.087	-.003	.036	.089	-.060	.056	Rejected
H5c	SAT -> OCL -> FAS	.145*	.508***	.227***	.074*	.034	2.166	.017	.133	Supported
H5d	COM -> OCL -> FAS	.482***	.508***	.164***	.245***	.035	7.016	.188	.302	Supported

*** P<0.001, ** P<0.01, * P<0.05

The purpose of this study is to validate a conceptual framework of adopting Financial management system in the Ministry of Education & Higher Education in Qatar, by studying the reliability of research instrument that includes Top Management support, Vendor support, User satisfaction, and Complexity on the concept of the Adoption of Financial management system (FMS) in the Ministry of Education & Higher Education in Qatar, alongside Organizational culture as mediating. The research applied the quantitative method on a 30 items questionnaire. The researcher found that all of the constructs scored a sufficient Cronbach Alpha level above 0.7 for the first 30 respondent, which means that the instrument is reliable and the conceptual framework is valid for further empirical study.

These findings were inconsistent with the literature. For instance, the purpose of this paper authored by El-Haddadeh et al., (2010) "is to explore empirically the implementation of e-government in a developing country in the Gulf Cooperation Countries (GCC) and the key challenges that influence implementation. A case

study (using interview-based research) was undertaken within the State of Qatar. After reviewing the available literature, the paper first proposes a conceptual model, which was then used to explore e-government related change by considering the key forces influencing implementation from an organizational, technological, social and political context". The empirical results "confirmed previously findings in literature and identified a number of new issues that were influencing e-government implementation in Qatar which were not explicitly discussed in prior e-government research" (El-Haddadeh et al., 2010).

Another paper by Irani et al. (2009) aimed "to gain a better understanding about the adoption and diffusion of e-Government services from Qatari citizen's perspective. Using a survey-based study this paper describes citizens' behavioral intention and adoption in terms of applying and utilizing the Unified Theory of Acceptance and Use of technology (UTAUT) model to explore the adoption and diffusion of e-government services in the state of Qatar. A regression analysis was conducted to examine the influence of e-government

adoption factors". The empirical data revealed that "performance expectancy, effort expectancy, and social influences determine citizens' behavioral intention towards e-government" (Irani et al., 2009).

Furthermore, another paper by Atalay, Biermann, & Kalfagianni (2016) aim "to argue if the recent adoption of renewable energy technologies in the Gulf countries (Case study of Qatar) and its striking variation can be explained by theories of policy transfer." According to the researchers, "there is no support for the alternative hypothesis of a strong direct influence of the international climate regime. Furthermore, the policy transfer hypothesis and political leadership stand as coexisting influences on renewable energy technology adoption, rather than competing ones. Based on an extensive study of primary and secondary sources, local reports and country analyses of international organizations, and personal interviews with key experts, this paper lays out in detail how transfers of renewable energy policies take place in the Gulf; their drivers; and their impacts" (Atalay et al., 2016).

8. RESEARCH IMPLICATIONS

This study was focusing on determining what factors have influence on adopting Financial Analysis System. In light of literature review, 9 hypothesis were developed for the research framework. Theoretically, the current research integrated many theories to get the conceptual framework for this study. The researcher reviewed eight theories, namely Social Capital Theory, Knowledge-Based View Theory, Strategic Choice Theory, Theory of Reasoned Action (TRA), Theory of Planned Behavior (TPB), Unified Theory of Acceptance and Use Technology (UTAUT), Technology Acceptance Model – TAM, and Diffusion of innovations (DOI). In addition to the theories, the researcher reviewed a sufficient body of literature that focused on the relationships represented in the current study, and the Qatari cases that were relevant to this study. In order to achieve better results from this study, the researcher has introduced Organizational Culture as mediating effect of the relationship between the variables. The target population for this study are the employees of the Ministry of Education & Higher Education and Higher Education. In addition, with regard to methodological implication, the researcher has used SPSS for descriptive analysis, while the researcher analyzed the

measurement and structural model, which considered a modern tool for the quantitative research methodology.

9. RESEARCH LIMITATIONS AND RECOMMENDATIONS

In this study, several limitations were surrounding the process of conducting the study, as following:

1. This study was limited to single case study, which is the staff of the Ministry of Education & Higher Education and Higher Education in Qatar, studying other Ministries' staff would increase the study outcomes.
2. Another limitation of this study was the type of sectors of this study; this study focused on a government-owned organization, implementing the research framework of this study on the private companies would come back with different and varied results.
3. Geographically, this study focused on the Qatari Case only.
4. This study was conducted during a short period of time, redoing the same study with the same framework for longer period of time would enhance the results
5. This study was limited to single mode of research methods, which was the quantitative research methods, interviewing the staff and analyze their opinion on the factors affecting employee engagement and employee performance using qualitative research methods would be another or additional way to perform this study.
6. This study was limited to validate the conceptual framework, an empirical study would result into a better understanding on the relationship between the variables, which will the researchers' next step.

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