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## **Human Resource Governance & its Role in Entrepreneurial Decision-Making: Analytical Study of a Group of Civil Status Departments in Baghdad Governorate**

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# حاكمية الموارد البشرية ودورها في صنع القرار الريادي دراسة تحليلية لمجموعة من دوائر الاحوال المدنية في محافظة بغداد

2أستاذ دكتورة فضيلة سلمان داود جامعة بغداد - كلية الادارة والاقتصاد

مدرس دکتور $^1$ على فخري عباس كلية الامام الكاظم (ع)

المستخلص

تهدف الدراسة الى معرفه دور حاكمية الموارد البشري في صنع القرار الربادي من خلال التركيز على ابعاد حاكمية الموارد البشرية واثرها على ابعاد صنع القرار الربادي. وتظهر اهمية البحث من خلال تعزيز الشفافية و المشاركة والمسائلة والفعالية والانصياع لحكم القانون داخل المنظمات في تقديم خدمات حكومية جيدة للمواطنين، كما يسلط الضوء على تعزيز التفاعل الإيجابي بين الموظفين والمواطنين من خلال استخدام حاكمية المورد البشري لصنع القرارات الربادية في وزارة الداخلية العراقية. تم الاعتماد في هذه الدراسة على المنهج ألوصفي ألتحليلي وتم اعتماد الإستبانة كأداة رئيسية خاصة بجمع البيانات والمعلومات لموضوع الدراسة حيث بلغ عدد العينات المستجيبة (٢٠) عينة من قيادات في الدوائر التالية (دائرة احوال الرصافة ساحة عنتر, دائرة احوال الاعظمية, دائرة احوال شارع المغرب, دائرة احوال بغداد الجديدة, دائرة احوال المنصور) التابعة لوزارة الداخلية العراقية. وتم استخدام برنامج Spss v.26 لاستخراج النتائج وتحليلها واختبار فرضية الدراسة. وقد توصلت الدراسة الى ان الدوائر المدروسة تنشر تقاريرها بوضوح تام ويشكل رسمي وبالتالي وتوفير المعلومات المطلوبة للمواطنين، مع وجود قنوات اتصال جيدة لتواصل الموظفين مع المواطنين ووجود ثقافة المسائلة بشكل واضح والتي على اساسها يعاقب المخطئ لدى هذه الدوائر. علاوة على ذلك، تسعى الدوائر المبحوثة باستمرار لتحسين خدماتها لتلبية احتياجات المواطنين، وبُعتبر للمعرفة والخبرة السابقة دور كبير في تحسين أدائها وأنشطتها.

الكلمات المفتاحية: حاكمية المورد البشري ، صنع القرار الربادي، وزارة الداخلية

#### **Abstract**

The study aims to understand the role of human resource governance in entrepreneurial decision-making by focusing on the dimensions of human resource governance and its impact on the dimensions of entrepreneurial decision-making. The importance of the study is demonstrated by enhancing transparency, participation, accountability, effectiveness, and compliance with the rule of law within organizations in providing quality government services to citizens. It also highlights the promotion of positive interaction between employees and citizens through the use of human resource governance to make entrepreneurial decisions in the Iraqi Ministry of Interior. The descriptive analytical approach was adopted, Data and information related to the study topic were collected using a questionnaire tool. The number of responding samples reached (20) samples from leaders in the following departments (Rusafa Civil Affairs Department, Antar Square, Adhamiya Civil Affairs Department, Morocco Street Civil Affairs Department, New Baghdad Civil Affairs Department, Mansour Civil Affairs Department) affiliated with the Iraqi Ministry of Interior. SPSS v.26 was used to extract and analyze the results and test the study hypothesis. The study found that the departments studied publish their reports clearly and officially, thus providing citizens with the required

information. They also have good communication channels for employees to interact with citizens, and a clear culture of accountability exists within these departments, based on which mistakes are punished. Furthermore, the departments studied continually strive to improve their services to meet citizens' needs, and prior knowledge and experience play a significant role in improving their performance and activities.

**Keywords:** Human Resource Governance, Entrepreneurial Decision-Making, Ministry of Interior **Introduction** 

The Ministry of Interior (MoI) is a vital hub for guiding policies and implementing procedures to ensure security and stability in society. As these institutions constantly strive to establish a set of laws and regulations that enhance employee accountability and transparency in their dealings with citizens, the MoI seeks to adopt human resource governance as a fundamental framework to enable them to achieve their goals effectively and efficiently. Human resource governance is essential to achieving pioneering decision-making within the MoI. It enables administrative leaders to accurately understand trends and challenges and guide policies and procedures based on sound foundations. Thanks to human resource governance, the MoI can improve its response to security challenges, manage emergencies more effectively, and make swift and effective decisions. Human resource governance enables internal management to improve operational efficiency and reduce costs, enabling it to allocate more resources to developing innovative solutions and improving services provided to citizens. Considering human resource governance as essential to achieving the MoI's goals, administrative leaders within the ministry must invest in implementing best practices in this field. By supporting the role of human resource governance in pioneering decision-making, the MoI can enhance its ability to respond to security challenges and deliver services, particularly civil status services, more efficiently and effectively to citizens.

# Section One: The Scientific Methodology of the Research and Some Previous Studies Introduction:

A methodology is a roadmap that guides a researcher toward completing their research according to scientific standards. Therefore, the current study includes the research problem, its significance, objectives, a theoretical framework, and everything related to the methodology that contributes to the completion of the research.

#### First: The scientific methodology of the research

#### 1- The research problem

The Ministry of Interior is considered one of the important institutions that maintains order in the country, striving to maintain the security and stability of the country. In Iraq, twenty-two years after 2003, after a series of economic, political and social changes, the issue of human resource governance, which plays a role in providing structures and processes that ensure transparency, accountability and compliance with relevant laws and regulations in the decision-making process within government institutions, including the Ministry of Interior, remains a significant issue facing these institutions and their leaders. The Ministry of Interior is also one of the institutions that deals with a large and diverse number of citizens with different cultures and ideologies. This, in turn, leads to numerous pressures and work pressures due to the daily routine of dealing with a multitude of related issues. Therefore, the research problem lies in the weak dissemination of a culture of human resource governance, as well as in identifying the extent to which speed and transparency in decision-making can be achieved through human resource governance.

#### 2- The importance of research

This research enhances the role of the executive and middle levels at the Ministry of Interior in making pioneering decisions. It also guides them to familiarize themselves with scientific terminology that contributes to the accomplishment of work by achieving transparency in the transfer of information, engaging with citizens, ensuring accountability, and adhering to laws to provide high-quality government services. It also guides senior and middle leaders in the Ministry of Interior's departments to anticipate future challenges and effectively invest human resources. It also assists senior leaders in how to increase trust between the government and citizens and promote positive interaction between them through the use of human resource governance strategies.

#### 3- Research Objectives

- **A.** Study the fundamentals of human resource governance and understand how to apply it in the Ministry of Interior.
- **B.** Highlight human resource governance and its role in decision-making.

- **C.** Explore human resource governance tools and how to use them in decision-making processes.
- **D.** Identify the challenges and obstacles that may face the implementation of human resource governance and how to overcome them.
- **E.** Explore the key factors that influence the success of human resource governance strategies in pioneering decision-making.
- **F.** providing recommendations to enhance the effectiveness of human resources governance in achieving the pioneering goals of institutions and companies

### **4-** Operational Definitions:

First: Human Resources Governance: It is the adoption of a set of regulations, laws, and decisions that contribute to the monitoring and supervision of human resources functions in order to achieve optimal utilization and employ them to achieve the organization's overall objectives and improve its performance. Second: Entrepreneurial Decision-Making: It is the process of adopting creativity and innovation as a basis for the decision-making process to arrive at decisions that enable the organization to overcome uncertainties in a rapidly changing environment and occupy a prominent leadership position among similar organizations.

5- **Hypothetical Diagram:** In light of the study's problem and objectives, the most important dimensions of the main variables were clarified, as shown in the diagram below:

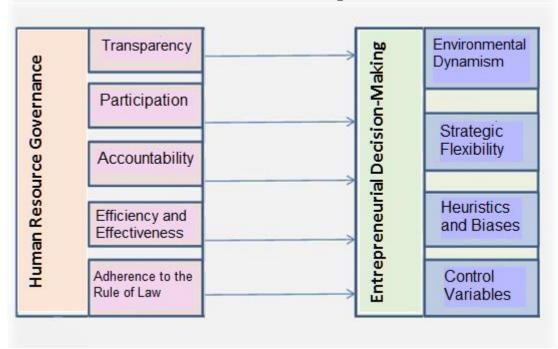


Figure (1) Hypothetical scheme of the study

#### 6- Research Hypotheses

- A. Main Hypothesis
- There is statistically significant effect of HR governance on entrepreneurial decision-making.
- B. Sub-Hypotheses
- There is a statistically significant effect of transparency on entrepreneurial decision-making.
- There is a statistically significant effect of participation in entrepreneurial decision-making.
- There is a statistically significant effect of accountability on entrepreneurial decision-making.
- There is a statistically significant effect of effectiveness and efficiency on entrepreneurial decision-making.
- There is a statistically significant effect of compliance with the law on entrepreneurial decision-making.
- 7- **Research Limits:** The current research is defined as follows:
  - A Human Limits: The research sample was selected from (Director General, Deputy Director General, and department and division managers) in the following departments (Rusafa Civil Affairs Department, Antar Square, Adhamiya Civil Affairs Department, Maghrib Street Civil Affairs Department, New Baghdad Civil Affairs Department, and Mansour Civil Affairs Department). The research sample was distributed according to (gender, age, qualifications, and length of service.(

- B Spatial Limits: The researchers selected the following departments (Rusafa Civil Affairs Department, Antar Square, Adhamiya Civil Affairs Department, Maghrib Street Civil Affairs Department, New Baghdad Civil Affairs Department, and Mansour Civil Affairs Department.(
- C Temporal Limits: The research period extended from October 2023 to April 4, 2024, including the period during which the questionnaire was distributed to administrative leaders, during which data was collected from the research sample.

#### 8- Data and Information Collection Methods

- A Theoretical Aspect: This included books, periodicals, research, magazines, studies, theses, and dissertations, in addition to utilizing the Internet.
- B Practical Aspect: The researcher relied on a questionnaire as the primary means of collecting data and information, as it is the most consistent with the nature of the current study. The questionnaire was designed in accordance with the research objectives. A five-point Likert scale was used to determine responses to the questionnaire's paragraphs.

#### **Second: Previous Studies**

This section includes a brief review of previous studies related to the research topic. These studies were collected and reviewed to understand the theoretical and applied context of the current study. The results of these studies can be useful in analyzing data and developing the theories and analyses used in this study. Previous studies that have addressed the topic of this study in a similar manner include:

First: Studies that addressed the issue of human resources governance

Study title	Human Resource Governance as an Approach to Enhancing the Components of Job Engagement: A Case Study of Algeria Telecom.							
Study Objectives	Aimed this study to determine the extent to which adopting the concept of human resource governance affects levels of job engagement.							
Study Tool	The descriptive-analytical approach was used, along with a review of literature, theoretical and applied studies on human resource governance, and websites on global practices, through a comprehensive analysis of their content.							
Study Methodology	The descriptive-analytical approach							
Main Results	The results showed a clear impact of implementing human resource governance practices on the levels of job engagement of the employees of the institution under study. The study emphasized the need for business organizations to adopt human resource governance practices to maximize returns on investment in human resources, thus achieving the goals of the organization and employees.							
Extent of Similarities and Differences	This study was similar in terms of the methodology used (the descriptive-analytical approach), but the location of the study differed, as it was conducted in telecommunications institutions in Algiers.							
2 - Marsal's Stud	ly (2020)							
Study title	The Role of HR Governance in Human Resource Risk Management							

Study Objectives	This study aimed to understand the concept of governance and its importance, identify the concept of HR risks, reveal the role of governance in human resource risk management, understand the reality of governance practice in Sudanese organizations, and study and analyze the impact of human resource governance on human resource risk management.
Study Tool	The study used the descriptive analytical approach to test the two research hypotheses.
Study Methodology	Descriptive-analytical approach.
Main Results	One of the most important results of the study is that Calder Engineering Limited applies corporate governance, as evidenced by the arithmetic mean of (3.50) with a standard deviation of (0.792), and that there is no statistically significant relationship between human resource governance and human resource risks.
Extent of Similarities and Differences	The study was similar to the current study in terms of its use of the descriptive analytical approach and the use of the questionnaire to collect data. The study differed in the location where the study was conducted, as well as the number and type of samples
3- Al-Dali's St	udy (2017)
Study title	Diagnosing Human Resource Governance in the Kirkuk Health Department
Study Objectives	The study aimed to examine the feasibility of implementing human resource governance in the Kirkuk Health Department, design a proposed model for human resource governance in the Kirkuk Health Department, and propose a project for implementing human resource governance.
Study Tool	Questionnaire, personal interviews, and observation (frequencies, percentages, arithmetic means, weighted arithmetic means, and standard deviations)
Study Methodology	Descriptive-analytical approach.
Main Results	The study found a lack of knowledge among employees in the organization under study regarding human resource governance. Interviews with members of the research sample revealed confusion between the concept of governance and other concepts, an inability to properly change them, and an indication of the lack of a formal or informal human resource governance framework in place in the organization under study.

Extent of	This study was
Similarities	descriptive-anal
and Differences	data, and the use
	. 0.1 .

This study was similar to the current study in terms of its use of a descriptive-analytical approach, the use of a questionnaire to collect data, and the use of the SPSS statistical program. The study differed in terms of the type and number of samples selected for the study.

### Second: Studies that addressed the topic of entrepreneurial decision-making

<b>Study Title</b>	The Impact of Entrepreneurial Decision-Making on Outstanding Performance According to Vigilance
<b>Study Objectives</b>	The aim of the study is to understand the impact of entrepreneurial decision-making on outstanding performance in all its dimensions by examining the interactive role of entrepreneurial vigilance in the company under study, which is an important link in achieving the company's goals of survival and growth. The importance of the study is also evident in helping the Oil Products Distribution Company / Al-Dura direct the attention of senior management in the company under study, given the prominent role these variables play in the Iraqi industrial community. This is particularly true since entrepreneurial decision-making contributes to building a sustainable competitive advantage. This will occur when the company achieves outstanding performance through an entrepreneurial approach and the development of a sound strategic plan by the company's skilled leaders
Study Tool	This study relied on the descriptive analytical approach. The research community was selected as a petroleum products distribution company. Administrative leaders were chosen as a purposive sample for the research, with the research sample totaling (174) individuals distributed across leadership positions in the company under study. A questionnaire was used as the primary tool for collecting data and information for the research, along with personal interviews, supported by a checklist, field visits, and personal observation. The following statistical methods were used: SPSS and AMOS v.23.
Study Methodology	Descriptive analytical approach.
Main Results	The research concluded with several results, the most important of which is the direct role of entrepreneurial decision-making in increasing outstanding performance. The greater the entrepreneurial vigilance, the greater the effectiveness of entrepreneurial decision-making in the company under study. The results indicated a role for entrepreneurial decision-making in increasing the efficiency and effectiveness of

	performance. Entrepreneurial vigilance is also a key tool in monitoring and observing opportunities in the environment.
Extent of	This study was similar to the current study in the dimensions of the
Similarities	entrepreneurial decision as well as the use of a questionnaire to collect
and	information, but differed in the use of checklists and field visits in
Differences	addition to the questionnaire.
Differences	addition to the questionnane.
2- Abdul Hus	ssein (2022). An analytical study of the Central Oil and North
Oil Compani	
Study Title	Entrepreneurial Decision-Making for Industrial Organizations Based on
J	Crisis Management Strategies of Strategic Leaders.
Study	The study aims to understand the role of crisis management strategies in
Objectives	entrepreneurial decision-making among strategists at two companies (the
	Central Oil Company "Al-Dura Refinery" and the North Oil Company
	"Baiji Refinery"). The primary and secondary research variables receive
	significant attention due to the environmental uncertainty and crises that
	plague organizations, particularly the current research sample.
Study Tool	A descriptive analytical comparative approach was adopted, targeting a
	purposive sample of senior levels (general manager, assistant manager,
and Sample	
	department head, division head), totaling (79) respondents from the two
	companies, according to the De Morgan scale. A questionnaire was used
	as the primary research tool to collect data and information, in addition
	to a checklist and personal interviews.
Study	Descriptive analytical approach.
Method	Descriptive unarytical approach.
Witthou	
Main Results	The study reached a set of results, the most important of which was the
	presence of a significant direct relationship between the study variables
	at the overall sample level, and evidence of a significant impact of crisis
	management strategies on entrepreneurial decision-making at the overall
	sample level.
	Sample level.
Extent of	This study differed from the current study in using Morgan's scale as well
Similarity	as adding the opportunity creation variable to the study and was similar
and	to the current study in the rest of the variables (environmental dynamism,
Difference	strategic flexibility, reasoning and biases, control and domination).
Difficience	strategie freatonity, reasoning and biases, control and domination).
3- Al-Shuwai	ier (2003)
Study Title	The Role of Modern Technologies in the Decision-Making Process.
Study 11tte	The Role of Modelli Technologies in the Decision-Making Process.

Study	The study aims to identify the role of modern concepts, methods, systems,
Objectives	and technologies used in the decision-making process. It also aims to determine the extent of the benefits that management can achieve by adopting this approach and using it to improve and develop decision-making. It also identifies the technical and human capabilities necessary to implement modern technologies used in the decision-making process, and the skills managers must possess to utilize modern technologies in the decision-making process.
Study Tool	This study is based on examining the reality of the role of modern technologies in the decision-making process, using a descriptive approach. The researcher relies on collecting, classifying, and analyzing data, linking its implications to reach conclusions.
Study Method	Descriptive Approach.
Main Results	The data analysis yielded several results, including that decision-makers in the Riyadh Region rely on the logical steps of the scientific method in the decision-making process (44.3%) of the study sample. Despite the availability of a fair number of modern technologies, there are other modern technologies that have yet to find their way to the Riyadh Region.
Extent of Similarity and Difference	The previous and current studies are similar in their search for possible solutions to address the decision-making process. It differs in terms of the study methodology, as the descriptive method was used in this study.

Section Two: Human Resources Governance and Entrepreneurial Decision-Making First: Human Resources Governance

#### **1- The Concept of Human Resources Governance**

The term "governance" was introduced by the "International Monetary Fund" and the "World Bank". It was defined as "good management, whether for companies specifically or for the economy in general" (Dawood, 2020: 286). Hussein (2015: 182) indicated that governance means "the system through which companies or institutions are managed and their operations are controlled." Ghadir (2012: 13) defined governance as "a set of laws, regulations, and decisions aimed at achieving quality and excellence in administrative performance by selecting appropriate and effective methods to achieve the plans and objectives of any organized activity, whether in private or public sector units." This term (corporate governance) has been discussed by many management scholars, and researchers have continued to address it without paying attention to the fact that the funds, structures, and laws within companies do not corrupt themselves, but rather through those who manage them—the human resource. Therefore, it is necessary to focus on human resource governance before addressing corporate governance. Heslop. (2003, 2) defines HR governance as the process by which human resource management is led in a manner that will:

- a. Increasing the performance of the organization's human resource.
- b. Assisting the human resource decision-maker in making the right decision.
- c. Fulfilling all credit and financial requirements related to human resources.
- d. Reducing the risks to which individuals are exposed.
- e. Coordination between the employee's job and work priorities.

Ahmed defined it as a set of principles that include: participation, disclosure, openness, transparency, and fairness, through which organizations can control their departments and units, which is reflected in increased productivity and, consequently, the achievement of goals (Ahmed, 2022: 89). Moor (2011, 1) defined human

resource governance as the set of practices and processes organizations adopt to define powers, roles, responsibilities, and decision-making. Al-Jawari defined it as the laws that assist an organization in managing its external and internal affairs (Al-Jawari, 2020: 45). The researchers defines human resource governance as a system that aims to achieve the organization's strategic goals by monitoring and directing human resources in a manner that achieves the goals of the institution in which it operates.

### 2- The Importance of HR Governance

According to Al-Jawari (2020: 47), the following factors make human resources governance crucial:

- A- Compliance with all legal obligations related to human resources with ease and without obstacles.
- B- Human resource governance emphasizes that all decisions made regarding employees are made at the highest level, impartially, and transparently.
- C- HR governance provides the organization with a highly transparent administrative structure, enabling organizations to achieve their core competitive advantages, especially those related to human resources, and implementing proactive measures to address non-compliance.

Martin & McGoldrick (2009, 8) believe that the importance of human resource governance stems from its provision of:

- A- The extent of clarity of human resources policies within the organization
- B- Managing human resource risks, such as ethical risks, redundancy risks, and the risk of underfunding human resources.
- C- Working to make clear and acceptable decisions within the organization.
- D- Aligning human resources management with other functions within the organization.
- E- Working with transparency and clarity, and building respect and trust among individuals within the organization.

### 3- Objectives of Human Resource Governance

There are many aspects to the objectives of human resource governance, which are often linked to the organization's external and internal circumstances, as follows: (Reilly & Williams, 2012: 211, 212)

- 1- Proper control of risks: This aspect has multiple dimensions, as follows:
- A- Compliance with external laws and regulations, as the organization fears that its work will conflict with all regulatory bodies, which will incur high costs due to fines.
- B- Preserving the organization's reputation. News travels quickly and events escalate rapidly, so the organization must prevent these events before they escalate.
- C- Assisting decision-makers in making informed decisions and avoiding decisions that lead the organization to destruction.
- 3. Work to make the decision made clear, so that questions are specific and more transparent.
- d. Test the organization's ability to withstand high work pressure by developing scenarios to determine the appropriate authority for management.
- 2. Emphasize adherence to values, which can lead organizations toward positive goals.
- 3. Achieve harmony and consistency within the organization, especially during mergers and acquisitions.
- 4. Ensure consistency, as David Cushing emphasizes when he says, "We want to achieve justice among individuals within the organization and work to eliminate discrimination in personnel management."
- 5. Work within a unified organization, especially in cases of fragmentation, as governance plays an important role in integrating organizational activities and eliminating decentralization.
- 6. Give utmost priority to functional spending, meaning working to make decisions regarding how to invest funds within the organization.
- 7. Reduce human resource costs, by exploring methods that reduce human resource expenditures, such as adopting automation and standardized performance.

Hussein and Hassan (2016: 252) stated that the objectives of human resource governance are to achieve the following benefits for the organization:

- 1. Supporting the organization's operations to increase profits and reduce losses.
- 2. Building a sustainable competitive advantage for the organization.
- 3. Facilitating the achievement of management objectives through the use and investment of human and technical resources.
- 4. Providing measurable standards between the organization's objectives and the objectives of human resource management.

- 5. Opening new horizons for horizontal and vertical expansion within the organization.
- 6. Protecting the organization's investments.
- 7. Supporting business continuity under all circumstances.

### 4- Dimensions of human resources governance

- A. Transparency: Transparency is clarity and openness in decision-making. Organizations need to operate clearly and openly to make strategic decisions (Kaplan et al., 2013:3). Transparency and participation are considered essential dimensions of governance. Transparency and participation are often viewed in conjunction with accountability, given their close interconnectedness. Promoting transparency strengthens participation and thus enables accountability. Transparency and participation enhance trust between citizens and government, and lead to better development outcomes through the effective participation of various segments of society. (United Nations Development Programme, 2021: 223)
- B. Participation: Citizen participation is a fundamental element of democratic governance. It focuses on citizens' communication and interaction with government via the internet, as transparency and participation complement the two-way communication necessary for constructive democratic governance. Advances in information and communication technologies, particularly the internet, networking services, and social platforms, have reduced the cost of employee participation and increased that participation. (Chen, 2020: 110)
- C. Accountability: Is the obligation that requires others to be held accountable for the responsibility delegated or assigned to them. The more societies and institutions lack accountability, the more dictatorship and authoritarianism prevail. Democratic societies view accountability as the other face of leadership. (Nasr al-Din, 2012: 83). Accountability is often applied to a group within the organization, including key elements such as policymakers, service providers, planners, and support workers. (Kaplan et al., 2013: 3)
- D. Effectiveness and Efficiency: Efficiency refers to the optimal use of energies and resources, and ensuring that the results of operations and institutions are consistent with needs (Saeed, 2019: 38). Efficiency, on the other hand, refers to the extent to which the value of human resources can be determined without loss or waste. It is, in other words, the sustainable use of resources. (Kaplan et al., 2013: 3)
- E. Adherence to the Rule of Law: Governance requires fair legal frameworks that protect the rights of all, drafted impartially and without bias, and implemented by independent bodies. (Basaeed, 2019: 38)

### Second: Entrepreneurial Decision-Making

#### 1- The Concept of Entrepreneurial Decision-Making

A decision is the basis upon which a judgment may be based on a given issue. From a technical standpoint, there are several definitions, some of which are highlighted as follows:

An actual path chosen by an individual as the most appropriate means available to achieve the goal or goals they seek to solve the problem they are preoccupied with. A decision is also defined as the conscious choice between available alternatives in a given situation (Amer and Al-Masry, 2020: 9). Rasheda (2010: 2) explained that the difference between decision-making and decision-making is that decision-making begins with the stage of defining the problem, identifying deviations, gathering relevant information, diagnosing and analyzing the problem, accurately identifying the root causes of the problem, identifying sources and constraints, establishing criteria for successful solutions, deriving and developing alternative solutions, evaluating alternatives, selecting the most appropriate alternative, implementing the decision, and monitoring and supervising feedback. Thus, decision-making is a crucial stage within the decision-making process and is often referred to as the stage of choosing the appropriate alternative. We can conclude that decision-making is a fundamental process in management and planning, as it involves gathering and analyzing information relevant to the topic at hand. The process begins by identifying the problem or opportunity that requires a decision. Related data and information are then collected. The decision-maker then carefully analyzes this information to fully understand the situation and assess possible alternatives for action. This includes assessing the risks and benefits associated with each potential alternative and determining the most appropriate option that aligns with the organization's goals. After a decision is made, it is implemented and followed up to ensure the desired results are achieved. The success of decision-making depends on the manager's or team's ability to effectively utilize knowledge and experience to make sound and successful decisions. As for entrepreneurship, Muhammad and Al-Hamad (2020: 257) explained that it means "the organization's pursuit of exploiting competitive advantages, in addition to exploring innovations

that are considered foundations of competitive advantage. Entrepreneurship enables a company to strike a balance between opportunity-seeking behaviors and competitive advantage-seeking behaviors, focusing its attention on individuals being creative, building trust, and assuming responsibility." Hamouda (2021: 108) defined entrepreneurship as "the process of innovating and developing new methods and approaches to exploit business opportunities." Al-Sayrafi et al. (2020: 20) pointed out that entrepreneurship is "the process of developing and deepening effective institutions that requires an integrated integration of creativity, management, and risk." We can conclude that entrepreneurship represents the process of exploring and developing new and innovative ideas with the aim of achieving success in a specific field. This work includes creating new projects or improving existing processes in innovative and effective ways. Entrepreneurship requires a proactive spirit and a willingness to take risks, as the entrepreneur must be able to adapt to challenges and achieve success in a constantly changing competitive environment. Through entrepreneurship, individuals and companies can make a positive impact on their communities and contribute to economic development and improving the quality of life. Innovation and creativity are among the most prominent features of entrepreneurship, as entrepreneurs seek to find new solutions to problems and meet market needs in innovative and distinctive ways. Abdul Karim (2020: 112) defined the entrepreneurial decision as "the process by which entrepreneurs gather and process information from their internal and external organizational environments in an attempt to reduce uncertainty and choose appropriate actions to find possible alternatives to solve the problems they face now and in the future." By understanding the above definitions, we conclude that an entrepreneurial decision is the process by which entrepreneurs analyze information from their organizational and external environment to identify possible alternatives for solving current and future problems. They take action to reduce uncertainty and choose appropriate steps to achieve the organization's strategic goals. This process includes conducting risk analysis and implementing innovative strategies to achieve sustainable success.

### 2- Features of the Process of Making Decisions

According to Bouali and Rahal (2020: 48–49), the following traits define the decision-making process:

- A- A process involving choice: In which the decision-maker selects the most appropriate alternative from among all the alternatives presented to solve the problem. This selection process is what gives the decision-making process its importance and meaning.
- B- A human and administrative process: As a result of the decision-making process, a decision is issued and implemented by its implementers. For the decision to resonate, it must be met with satisfaction and acceptance by those implementing it.
- C- A thought process: "The decision-making process" is based on the decision-makers' thinking to analyze all data related to the problem being decided, to prepare a set of alternatives, each of which can be a solution to the problem being decided.
- D- A process involving a solution to a problem: In which the decision-maker faces a problem that he seeks to solve by selecting the best alternative, which serves as a solution to the problem, meaning there is no decision.

As (Jabri and Tarai'a, 2018: 32) indicated, the characteristics of the decision-making process are:

- A. Rationalizability: where a level of rationality and rationality can be achieved in decision-making.
- B. Its extension into the past and future: where it is considered a continuation and extension of previous and potential decisions due to their impact on the future.
- C. Joint collective efforts: where the decision-making process is viewed as the result of joint efforts throughout the stages of its preparation and implementation.
- D. Generality and comprehensiveness: where decisions are general and include all types of organizations and their administrative levels.
- E. Continuous dynamics: This process moves from one stage to another in order to achieve the set goals.
- F. It is a complex and sometimes slow process: This characteristic is due to the decision-maker being subject to multiple constraints during decision-making, some of which are legal and others stem from subordinates or others affected by the decision. Furthermore, the The process of determining decisions is sometimes slow because it takes a long time to reach the final stage, which is choosing the appropriate alternative, due to the complexity of the problem under consideration.

Al-Huwaidi (2018: 16) pointed out that the characteristics of a pioneer in entrepreneurship are represented by an ambitious goal and a vision supported by unique ideas, in addition to the strategy and determination

to transform the dream into a tangible reality. The pioneer is characterized by persistence and determination in implementing the idea, showing initiative in striving for its success, and a willingness to take risks in a calculated manner. He also possesses the ability to persuade others to join his idea and make decisions in a positive and constructive manner.

### 3- Objectives of Entrepreneurial Decision-Making

Entrepreneurial organizations are those that seek to develop an internal entrepreneurial spirit, philosophy, and structure that can achieve a greater or higher number of innovations than the average. These organizations include innovation departments and new project teams, and seek to unleash the creative energy of all employees within the organization (Al-Hasnawi, 2010: 91). By examining the definitions of decision-making and entrepreneurship, and the characteristics and attributes of entrepreneurship, we conclude that entrepreneurial organizations seek to achieve the following goals through decision-making:

- A. Achieving growth and expansion: This goal means continuously striving to increase the size of the organization and the scope of its business, whether by opening new markets or expanding activity in existing markets. Expansion aims to achieve leadership and strengthen the company's position in the market, which contributes to achieving greater revenues and profits in the long term. Expansion strategies include the company's acquisition of other companies, the development of new products or services to target new customer segments, and investment in geographic expansion to reach new markets. Expansion must be balanced and thoughtful, taking into account economic, social, and organizational factors to ensure the success of the process and achieve added value for the organization and its shareholders.
- B. Innovation and Creativity: Innovation and creativity in organizations aim to develop new products and services that meet customer needs and aspirations in an effective and innovative manner. This includes continuously updating existing products and exploring new opportunities to improve operations and increase their efficiency. The innovation process relies on encouraging creativity and innovative thinking within the company, as well as building a work environment that encourages innovation and the exploration of new opportunities. Innovation and creativity can contribute to enhancing a company's competitiveness in the market, attracting more customers, and achieving greater commercial success. Innovation and creativity require allocating sufficient resources and encouraging collaboration and interaction between various departments within the company, as well as interacting with customers and better understanding their needs and aspirations.
- C. Achieving Profitability and Sustainability: Achieving profitability and sustainability is a primary goal for organizations, as leaders and managers strive to achieve sustainable profits that ensure the company's long-term market continuity. This goal includes achieving an appropriate financial return on investments and achieving the company's specific financial objectives. Profitability must be achieved sustainably and in a balanced manner, taking into account the economic, social, and environmental aspects of the business process. Achieving profitability and sustainability enhances confidence among investors and shareholders and contributes to attracting the necessary funding to support the company's growth and achieve its future goals.

#### 4- Dimensions of Entrepreneurial Decision

- A. Environmental Dynamism: The dynamic environment affects various variables and organizational performance. One of the most important factors used to characterize the external environment is a dynamic environment. This trait describes turbulence, instability, variability, or a certain amount of change. In an environment that is more dynamic or changeable, these dynamics also apply to integration and demand functions. Environmental uncertainty rises as more anomalies are noted and it gets harder to forecast what will happen next. Other coordination and integration strategies, such horizontal linkages, must be used in this situation. Therefore, this dynamism can be taken into account in the analysis, influence, and relationship between shared information and process outcomes. Dynamism also refers to the rapid movement of the environments in which organizations operate, as changes cannot be predicted due to high environmental uncertainty. (Abdul Hussein, 2022: 122)
- B. Strategic Flexibility: The term strategic flexibility was first used by Eccles in the 1950s. Strategic flexibility is the capacity of both the organization and its external environment. Organizational capabilities, at their core, involve the organization's ability to interact with variables. Strategic flexibility refers to a firm ability to identify significant shifts in the external environment and quickly allocate resources to new business cycles to respond to environmental changes (Abdul Hussein, 2022: 122).

- C. Heuristics and Biases: Heuristics refers to the process of drawing conclusions by analyzing available information, while biases refer to the influence of personal and external factors on the decision-making process. When businesspeople rely on heuristics, they may be more susceptible to personal influences and biases in assessing information and making decisions. For example, they may tend to select data that supports their preconceived assumptions, leading to unbalanced or inaccurate decisions. On the other hand, organizational managers may be more consistent in using heuristics and assessing information more objectively, as they often deal with organizational structures and procedures that require high levels of professionalism and objectivity in decision-making. In general, this difference in the use of heuristics and biases between business people and organizational managers reflects the nature of their work and the pressures they face in the workplace, which influence how they analyze information and make decisions. (Abdul Karim, 2020: 58)
- D. Control Variables: Many control variables are included in both primary and confirmatory studies. These variables are identified after a recommendation to select control variables based on theoretical and scientific reasoning, as well as evidence from the existing literature. Thus, each control variable represents alternative explanations for entrepreneurs' opportunity evaluation ratings. General knowledge, experience, and the specific opportunity have been documented as influencing entrepreneurs' opportunity evaluations. We therefore controlled for participants' age, education, years of entrepreneurial experience, and general experience in opportunity evaluation. Perceptions of risk can influence opportunity judgments, and we controlled for this by asking each participant how risky they considered the investment. These perceptions can affect satisfaction with prior and subsequent decisions. Decision regret and decision satisfaction were controlled for, as they were developed and modified for the entrepreneurial context (Abdul Karim, 2020: 60).

### **Section Three: The Practical Aspect**

#### Introduction

We conducted a practical study in some civil status departments affiliated with the Ministry of Interior in Baghdad Governorate to highlight the importance of the role of HR governance in pioneering decision-making. The study results indicated the following:

### First: Description of the research sample's responses to HR governance First Dimension: The reality of transparency as a dimension of HR governance

The results of the statistical analysis indicated that the mean for HR governance was (4.0775), with a standard deviation of (0.4499), and a coefficient of variation of (0.1103), which indicates a very high tendency among the study sample members to favor HR governance. Furthermore, there is a high degree of homogeneity in the opinions of the study sample.

The research results in the table above indicate that paragraph (1), which stated (the Ministry shall electronically announce the governance principles it is committed to implementing), obtained an arithmetic mean of (4.30), which indicates an excellent tendency of the research sample members regarding the paragraph. This was confirmed by the standard deviation of the paragraph (0.571), which indicates the homogeneity of the sample members regarding the decision. This was confirmed by the personal interviews in the departments in which the study was conducted, and this was confirmed by the results of the coefficient of variation (0.174). As for the second paragraph, which states (the Ministry shall electronically publish its organizational structure and job description), its results indicate that it obtained an arithmetic mean of (3.80), which indicates a very high tendency of the sample members regarding the paragraph. The standard deviation of the second paragraph, estimated at (0.768), confirms the above and indicates that the sample members are homogeneous regarding the paragraph. This was confirmed by the results of the coefficient of variation (0.202). As for the third paragraph, which states: "The Ministry shall publish an annual report on its performance on its website," and the fourth paragraph, which states: "Performance reports shall be clear and provide the required information," their position is almost identical to the first paragraph.

Table (1) Description of the study sample's responses to the transparency paragraphs

	rable (1) Description of the stady sample 3 responses to the transparency paragra												
	Phrase	Totally	Agree	Neutral	Disagree	Totally	Mean	Standard	Coefficient				
		agree				disagree		deviation	of				
									variation				
١	The Ministry	٧	١٢	١			٤,٣٠	.,071	0.174				
	continuously announces												
	the governance principles												

	it is committed to implementing for its employees.							
۲	The Ministry always publishes its organizational structure and job descriptions publicly.	٤	٨	٨		٣,٨٠	•,٧٦٨	٠,٢٠٢
٣	The Ministry publishes an annual performance report on its website.	٦	١٤			٤,٣٠	٠,٤٧٠	٠,١٠٩
٤	The performance reports are clear and provide the required information.	٨	١.		۲	٤,٢٠	• , , , , 4 £	٠,٢١٢.

#### The Second Dimension: The Reality of Participation as a Dimension of HR Governance

In this table, which contains the paragraphs related to the participation dimension, paragraph (5), which discusses "the availability of participation as part of the HR governance strategy within the Ministry of Interior," has an arithmetic mean of (0.10), indicating a very high tendency among sample members toward this paragraph. This is confirmed by its standard deviation of (0.641), which indicates the homogeneity of sample members regarding this paragraph. This is further confirmed by its coefficient of variation of (0.156). As for paragraph (6), which states "there are sufficient communication channels between ministry employees and citizens to collect their suggestions," the results indicate that its arithmetic mean is equal to (3.55). This indicates a very high tendency among sample members toward this paragraph. This is confirmed by its estimated standard deviation of (0.999), which indicates very little homogeneity among sample members regarding this paragraph. As for paragraphs (7 and 8), the results of their analysis are almost similar to the previous two paragraphs.

Table (2) describes the study sample's responses to the participation dimension

	Phrase	Totally agree	Agree	Neutral	Disagree	Totally disagree	Mean	Standard deviation	Coefficient of variation
٥	Participation is available as part of the HR governance strategy within the Ministry of Interior.	٥	١٢	٣			٤,١٠	•,7٤١	٠,١٥٦,
٦	There are sufficient communication channels between the Ministry and citizens to gather their suggestions.	٤	٦	٧	٣		٣,٥٥	•,999	٠,٢٨١
٧	There are internal directives or policies that promote the role of participation in decision-making within the Ministry.	٧	11	,	,		٤,٢٠	• ,٧٦٨	•,147
٨	There are steps that can be taken to improve and enhance citizen participation in HR governance processes within the Ministry.	٤	17	۲	۲		٣,٩٠	٠,٨٥٢	۰,۲۱۸

### The Third Dimension: The Reality of Accountability as a Dimension of HR Governance

From the previous table, which contains questions related to the accountability dimension, the results of paragraph (9), which states, "There are mechanisms and standards followed by the Ministry to ensure accountability in all aspects of its work," indicate that it obtained an arithmetic mean of (4.15). This indicates a very high tendency among sample members regarding the paragraph. This was confirmed by the paragraph's standard deviation of (0.587), which indicates the homogeneity of sample members regarding the paragraph. This was confirmed by the results of the coefficient of variation of (0.141). As for paragraphs 10, 11, and 12, almost the same applies, except for paragraph 12, which obtained a standard deviation of (1.137), which indicates the dispersion or heterogeneity of sample members regarding the paragraph.

Table (3) describes the study sample's responses to the accountability dimension paragraphs.

Pui	agi apiis.								
	Phrase	Totally agree	Agree	Neutral	Disagree	Totally disagree	Mean	Standard deviation	Coefficient of variation
٩	The Ministry follows mechanisms and standards to ensure accountability in all aspects of its work.	٥	١٣	۲			٤,١٥	٠,٥٨٧	٠,١٤١
١.	A culture of accountability exists within the Ministry, supporting the HR governance strategy.	٦	٨	٤	۲		٣,٩٠	•,٩٦٨	٠,٢٤٨
11	There is interest in developing new policies and procedures to improve the level of accountability within the Ministry.	٨	١.	1	,		٤,٢٥	•,٧٨٦	٠,١٨٤
١٢	There are independent oversight mechanisms within the Ministry that monitor and evaluate performance on a regular basis.	٤	١.	۲	٣	1	٣,٦٥	1,187	۰٫۳۱۱

#### Fourth Dimension: The Reality of Effectiveness and Efficiency as a Dimension of HR Governance

Paragraph (13) shown in the table above, which states "the existence of efficiency and performance evaluation standards for HR governance projects implemented by the Ministry," yielded an arithmetic mean of (3.58). This indicates a very high tendency among sample members regarding the aforementioned paragraph. This was confirmed by the standard deviation of (0.745), which indicates the homogeneity of sample members regarding the paragraph. This was confirmed by the coefficient of variation result. Paragraph (16), which states "there is a need to improve training and development for employees to increase their effectiveness and efficiency," yielded an arithmetic mean of (4.30), which indicates a very high tendency among sample members regarding the paragraph and falls within the area of complete agreement and approval. This is confirmed by the standard deviation result, which indicated the homogeneity of sample members regarding the paragraph, with the exception of one individual who differed from the rest of the samples. This was confirmed by the coefficient of variation result for the paragraph of (0.214). Paragraphs 14 and 15 are almost similar to paragraph 16, with a difference in the degree of homogeneity of the sample members regarding the paragraph.

Table (4) Description of the sample responses on the efficiency and effectiveness dimension.

Phrase Totally agree Neutral Disagree Totally Mean Standard Coefficient disagree disagree variation

١٣	The existence of efficiency and performance evaluation standards for HR governance projects implemented by the Ministry.	٣	17	٤	١		٣,٨٥	•,٧٤٥	•,19٣
١٤	The existence of specific challenges facing achieving effectiveness and efficiency within the Ministry.	٤	١٤	1	١		٤,٠٥	•,٦٨٦	•,179
10	The existence of tools and applications used by the Ministry to improve operational efficiency and achieve its objectives.	٥	15	۲			٤,١٥	•,014	۰٫۱٤۱
١٦	There is a need to improve employee training and development to increase their effectiveness and efficiency.	٩	١.			1	٤,٣٠	•,9٢٣	٠,٢١٤

Fifth Dimension: Availability of Compliance with the Rule of Law as a Dimension of HR Governance Paragraph (17) in the previous table, which states "Compliance with the Rule of Law within the Ministry of Interior through the Use of HR Governance Practices," obtained an arithmetic mean of (4.45). This indicates an excellent tendency among sample members regarding the paragraph, and that it falls within the range of complete agreement and consensus. This is confirmed by the homogeneity of sample members regarding the paragraph, as a result of its obtaining a standard deviation of (0.510). This is confirmed by the results of the coefficient of variation and the responses of sample members under study. As for the second paragraph in the table, numbered (18), which talks about (the existence of mechanisms and policies followed by the Ministry to ensure compliance with national and international laws and legislation), the results indicate that it obtained an arithmetic mean of (4.20), which indicates a very high tendency of the sample members regarding the aforementioned paragraph. This is confirmed by its obtaining a standard deviation of (0.510), which indicates the homogeneity of the sample members regarding the paragraph. This was confirmed by the opinions of the sample members, in addition to its obtaining a coefficient of variation of (0.146). As for paragraph number (20), which states (the existence of specific mechanisms to address any violations of laws and legislation that occur in human resources management functions within the Ministry), it does not differ much from the above. Paragraph (19), which states, "There are measures that can be taken to enhance compliance with the rule of law in the activities of the Ministry of Interior," also received a very high degree of support from sample members for the paragraph, as a result of it having an arithmetic mean of (4.20), but it received a standard deviation of (0.912), which indicates that there is a semi-weak homogeneity among sample members regarding the paragraph, as confirmed by the coefficient of variation of (0.222).

Table (5) Availability of compliance with the rule of law as one of the dimensions of human resources governance.

	Phrase	Totally agree	Agree	Neutral	Disagree	Totally disagree	Mean	Standard deviation	Coefficient of variation
17	Compliance with the rule of law within the Ministry of Interior through the use of HR governance practices.	٩	11				٤,٤٥	.,01.	۰٫۱۱٤
١٨	The Ministry has mechanisms and policies in place to ensure compliance with national and international laws and regulations.	٦	١٢	۲			٤,٢٠	٠,٦١٦	٠,١٤٦

19	There are measures that can be taken to enhance compliance with the rule of law within the Ministry of Interior.	٦	١٢	,	,	٤,١٠	۰,۹۱۲	٠,٢٢٢
۲.	The Ministry has specific mechanisms to address any violations of laws and regulations that occur in human resources management functions within the Ministry.	ź	10	1		٤,١٥	•,£٨٩	۰٫۱۱۷

#### The second variable: Entrepreneurial decision-making

The first dimension: Environmental dynamism refers to the rapid movement of the environment in which the organization operates and the unpredictable changes due to high environmental uncertainty.

The research results shown in the table above indicate that paragraph (21), which states, "The Ministry is constantly developing its services to meet citizens' needs," achieved an arithmetic mean of (4.55), indicating an excellent tendency among the study sample members regarding the paragraph. This is confirmed by the paragraph's standard deviation of (0.656), which indicates the homogeneity of the sample members regarding the paragraph. This was confirmed by direct listening to the sample members under study, and confirmed by the result of the coefficient of variation for the paragraph of (0.132). Paragraph (22), which states, "It is difficult for the Ministry to predict changes in citizens' needs," had an arithmetic mean of (4.20), indicating a very high tendency among the sample members under study regarding the paragraph. This was confirmed by the standard deviation of the paragraph (0.616), as well as the views of the sample studied in the relevant departments. This was confirmed by the coefficient of variation (0.146). The remaining paragraphs in the table, i.e. (23 & 24), do not differ significantly from the two paragraphs that preceded them.

Table (6) Description of the study sample's responses regarding the dynamic environment dimension

	Phrase	Totally agree	Agree	Neutral	Disagree	Totally disagree	Mean	Standard deviation	Coefficient of variation
۲۱	The Ministry is constantly developing its services to meet citizens' needs.	١٢	٧	1			٤,٥٥	٠,٦٠٥	٠,١٣٢
77	It is difficult for the Ministry to predict changing citizen needs.	٦	١٢	۲			٤,٢٠	٠,٦١٦	٠,١٤٦
74	The Ministry faces difficulties in achieving its goals in a dynamic environment.	٥	١.	۲	٣		٣,٨٥	٠,٩٨٨	٠,٢٥٦
7 £	The Ministry has strategies that are compatible with the external environment.	٦	١٢	١	,		٤,١٥	•,٧٤٥	•,1٧٩

The second dimension: Strategic flexibility refers to the organization's ability to identify key variables in the external environment and quickly allocate resources to new cycles of work in response to environmental changes.

Looking at the table above, we find that the results showed that paragraph 25, which states, "The ministry has the ability to reformulate strategies very quickly due to rapid environmental changes," had an arithmetic mean of (3.90), indicating a very high tendency among sample members toward the paragraph. This was confirmed by the paragraph's standard deviation of (0.788), which indicates the homogeneity of sample members regarding the paragraph, which was identical to the opinions of sample members in the civil status departments where the study was conducted. This is confirmed by the coefficient of variation result of (0.202). This statement applies almost equally to the two subsequent paragraphs (26), which states, "The ministry adopts a

set of strategic measures to address the environmental changes it faces," and (27), which states, "Many changes are made to the ministry's services on a regular basis."

Table (7) Description of the study sample's responses to the paragraphs of the strategic flexibility dimension

	Phrase	Totally agree	Agree	Neutral	Disagree	Totally disagree	Mean	Standard deviation	Coefficient of variation
70	The Ministry has the ability to quickly reformulate strategies due to rapid environmental changes.	٤	11	٤	1		٣,٩٠	•,٧٨٨	•,٢•٢
*1	The Ministry is adopting a set of strategic measures to address the environmental changes it faces.	٣	١٤	١	۲		٣,٩٣	•,٧٨٨	٠,٢٠٠
77	Many changes are made to the Ministry's services on a regular basis.	١.	٩	)			٤,٤٥	٠,٦٠٥	•,1٣٥

The third dimension: Control variables: The process of selecting variables based on theoretical logic, which represents possible alternative interpretations for evaluating alternative opportunities. The study results in the table above indicate that paragraph (28), which states, "The Ministry has a large number of years of practical experience," achieved a mean of (4.45), indicating an excellent bias among sample members regarding the paragraph. This was confirmed by the standard deviation of (0.510), which indicates the agreement or homogeneity of sample members regarding the paragraph. This was confirmed by the coefficient of variation of (0.114), where we can see that most of the individuals' answers were in agreement or completely agreed. As for paragraph (29), which states, "The Ministry makes timely decisions to address the problems it faces," the sample members had a very high bias regarding it, as it achieved a mean of (4.10). This was confirmed by the standard deviation of (0.788), which indicates the homogeneity of sample members regarding the paragraph. This was confirmed by the standard variation of (0.192). The same applies to paragraphs (30 & 31).

Table (8) Description of the study sample's responses to the paragraphs of the control and control variables

	Phrase	Totally agree	Agree	Neutral	Disagree	Totally disagree	Mean	Standard deviation	Coefficient of variation
۲۸	The Ministry has many years of practical experience.	٩	))				٤,٤٥	٠,٥١٠	٠,١١٤
79	The Ministry makes timely decisions to address the problems it faces.	J-	11	۲	١		٤,١٠	•,٧٨٨	٠,١٩٢
٣.	Previous knowledge and experience influence the nature of work and activities within the Ministry.	۱۳	٦		١		٤,٥٥	•,٧٥٩	٠,١٦٦
٣١	The Ministry has extensive experience in evaluating and selecting opportunities.	٨	٨	٣	١		٤,١٥	٠,٨٧٥	۰,۲۱۰

Fourth Dimension: Reasoning and Biases Cognitive biases refer to thinking processes that involve specific conclusions or hypotheses. Reasoning refers to a set of ideal decision-making tools. The research results indicate that paragraph (32), which states that "the Ministry sets pre-defined goals and strives to achieve them with ideal results," obtained an arithmetic mean of (4.40). This indicates an excellent tendency among sample members regarding the paragraph, as confirmed by the standard deviation of (0.754), meaning that most responses were in the approval stage, as confirmed by the coefficient of variation of (0.171). The second paragraph in the table above, numbered (33), which states (the Ministry avoids uncertain situations to the greatest extent), obtained an arithmetic mean of (4.30), which indicates an excellent tendency towards the paragraph by the individuals of the study sample. This was confirmed by the result of the standard deviation (0.470), which indicates the homogeneity of the individuals of the sample regarding the aforementioned paragraph. This was confirmed by the result of the coefficient of variation (0.109). As for the third paragraph, numbered (34), which states (the Ministry adopts long-term strategic plans directed towards achieving goals), it obtained an arithmetic mean of (4.35), which indicates an excellent tendency of the individuals of the sample regarding the paragraph. This was confirmed by the result of the standard deviation of the paragraph (0.587), which indicates the homogeneity of the individuals of the research sample regarding the paragraph. This was confirmed by the result of the coefficient of variation of the paragraph (0.134). As for paragraph (35), which stated that (a large number of decisions in the ministry are affected by psychological, personal and emotional factors), there was a great dispersion of sample members regarding it, and this was confirmed by the result of its standard deviation (1.342). The results also indicated that it obtained a calculation mean of (3.30), which indicates the homogeneity of sample members regarding the paragraph, and this was confirmed by the result of its coefficient of variation (0.406).

Table (9) Description of the study sample responses regarding paragraphs after inference and bias

	Phrase	Totally	Agree	Neutral	Disagree	Totally	Mean	Standard	Coefficient
		agree				disagree		deviation	of variation
٣٢	The Ministry sets pre-defined goals and strives to achieve them with optimal results.	١٠	٩		١		٤,٤٠	•,٧0٤	٠,١٧١
٣٣	The Ministry avoids uncertain situations to the greatest extent possible.	7	١٤				٤,٣٠	٠,٤٧٠	۰,۱۰۹
٣٤	The Ministry adopts long-term strategic plans geared toward achieving goals.	٨	11	١			٤,٣٥	٠,٥٨٧	٠,١٣٤
٣٥	A large number of decisions within the Ministry are influenced by psychological, personal, and emotional factors.	٤	7	٥	۲	٣	٣,٣٠	1,727	٠,٤٠٦

Third: Testing the Research Hypotheses

**First: The first main hypothesis:** There is a statistically significant impact of human resource governance on entrepreneurial decision-making.

Table (10) The Impact of HR Governance on Entrepreneurial Decision-Making

•													
	Independent		В		sij	$R^2$	F	sig	Dependent				
	variable								variable				
	Human	A	1.063	2.002	0.061	0.659	34.716	0.000	Entrepreneurial				
	Resources								decision				
	Governance	b	0.763	5.892	0.000				making				

The results of the statistical analysis indicate that the coefficient of variation (R2) reached a value of (0.659), indicating that the independent variable represents approximately (66%) of the dependent variable. This is indicated by the F test (F=34.716), which indicates the influence of HR governance on entrepreneurial decision-making. The constant value (a=1.063) indicates that when HR governance is (zero), the value of the dependent variable (entrepreneurial decision-making) will not be less than this value (1.063). The regression coefficient (b=0.763) indicates that adding one value to the independent variable will increase the dependent variable by the same value. The choice of (t=5.812) demonstrates that formal variables are very important in the study model.

**Second:** The first sub-hypothesis: There is a statistically significant effect of transparency on entrepreneurial decision-making.

Table (11): The effect of the transparency dimension on entrepreneurial decision-making

IJ	1). The effect of the transparency unitension on entrepreneurial decision-making											
	Independent	В		t	sij	$\mathbb{R}^2$	F	sig	Dependent			
	variable								variable			
	transparency	A	۲,٥٦٠	٣,٥٩٦	٠,٠٠٢	٠,٢٢٥	0,717	٠,٠٣٥	Entrepreneurial			
									decision			
		b	۰,۳۸۹	۲,۲۸۳	٠,٠٣٥				making			

Looking at the table above, we find that the coefficient of variation (R2) reached a value of (0.225), which explains approximately 23% of the variance in entrepreneurial decision-making. The F test (F=5.212) with a probability value of Sij=0.035 less than 0.05 indicates that the transparency variable has an impact on the dependent variable (entrepreneurial decision-making), but this impact is very weak compared to the other variables. The constant value a=2.560 indicates that when the transparency variable is equal to zero, the value of entrepreneurial decision-making will not fall below this value (2.560). The regression coefficient b=0.389 shows that adding one value to the transparency variable will increase the entrepreneurial decision-making variable by the same value. The t-test = 3.596 indicates that the transparency variable is significant in the study model.

**Third:** The second sub-hypothesis: There is a statistically significant effect of participation in entrepreneurial decision-making.

Table (12) The effect of participation in entrepreneurial decision-making

14	) The chect of	Pai	ucipatio						
	Independent		В	t	sij	$R^2$	F	sig	Dependent
	variable								variable
•	Participation	а	1,970	٤,٩٨٣	*,***	٠,٦٥٨	٣٤,٦٢٢	*; * * *	Entrepreneurial decision
		b	.,011	0,115	*,***				making
			ı	ı	ı	ı		I	1

In the table above, the results of the statistical analysis indicate that the coefficient of variation (R2) obtained a value of (0.658), meaning that the independent variable represents approximately (66%) of the dependent variable. This is indicated by the test (F=34.622), which indicates the presence of an impact of the participation variable on entrepreneurial decision-making. The constant value (a=1.925) indicates that when the participation dimension is (zero), the value of the dependent variable (entrepreneurial decision-making) will not be less than this value (1.925). As for the regression coefficient (b=0.571), it indicates that when adding one value to the independent variable, the dependent variable will increase by the same value. If you look closely, the test (t=5.884) shows that the participation variable is very important in the study model. Therefore, we can reject the null hypothesis (no effect) and accept the positive hypothesis, which states that (there is a statistically significant effect of participation in entrepreneurial decision-making).

Fourth: The third sub-hypothesis: There is a statistically significant effect of accountability on entrepreneurial decision-making.

Table (13) The effect of accountability on entrepreneurial decision-making.

ŀ	is, the chect of	y on cht	i cpi cnec	ii iai ucc	iston-ina	Kilig.			
	Independent		В	t	sij	$R^2$	F	sig	dependent
	Variable								variable
L									
	Accountability	a	۲٫۸۱٦	0,101	*,***	۳۱۳, ۰	۸,۲۰٦	٠,٠١٠	Entrepreneurial
									decision
		b	٠,٣٤٠	۲,۸٦٥	•,•1•				making

In Table (13), we can see that the results of the statistical analysis indicate that the coefficient of variation (R2) reached a value of (0.313), indicating that the accountability dimension represents approximately (31%) of the dependent variable. This is indicated by the F test (F=8.206), which indicates the presence of an impact of the participation variable on entrepreneurial decision-making. The constant value (a=2.816) indicates that when the accountability dimension is (zero), the value of the dependent variable (entrepreneurial decision-making) will not fall below this value (2.816). The regression coefficient (b=0.340) indicates that adding one value to the accountability variable will increase the dependent variable (entrepreneurial decision-making) by the same value. If we look at the t test (t=2.865), we find that the accountability variable is relatively important in the study model.

**Fifth: The fourth sub-hypothesis:** There is a statistically significant impact of effectiveness and efficiency on entrepreneurial decision-making.

Table (14) The impact of effectiveness and efficiency on entrepreneurial decision-making

 The impact of effectiveness and efficiency on entrepreneurial decision-making											
Independent		В	t	sij	$R^2$	F	sig	dependent			
Variable								variable			
Efficiency	а	٠,٩٥٠	7,717	٠,٠٤٠	۰,٧٦١	٥٧,٢٩٧	*,***	Entrepreneurial			
and								decision			
Effectiveness	р	٠,٧٨٩	٧,٥٦٩	*,***				making			

The table above shows that the results of the statistical analysis indicate that the coefficient of variation (R2) reached a value of 0.761, indicating that the effectiveness and efficiency dimension represents approximately 76% of the dependent variable. This is indicated by the F test (F=57.297), which indicates a strong influence of the effectiveness and efficiency variable on entrepreneurial decision-making. The constant value (a=0.950) indicates that when the effectiveness and efficiency dimension is zero, the value of the dependent variable (entrepreneurial decision-making) will not fall below this value (0.950). The regression coefficient (b=0.789) indicates that adding one value to the effectiveness and efficiency variable will increase the dependent variable (entrepreneurial decision-making) by the same value. Looking at the t test (t=7.569), we find that the accountability variable is very important in the study model.

**Sixth: Fifth sub-hypothesis:** There is a statistically significant influence of compliance with the law on entrepreneurial decision-making.

Table (15) Description of the study sample's responses to the legal compliance paragraphs

<u></u>	<i>j</i> Description	I OI tII	c study s	ampie s	esponse	o to the r	egai com	onunce p	our agraphs
i	independent	В		t	sij	$\mathbb{R}^2$	F	sig	dependent
,	variable								variable
t	the legal	a	7,107	٣,١٨٩	•,••0	•,٢٩٩	۹,۱۰۸	• , • • ٧	Entrepreneurial
	compliance								decision
	1	b	•, ٤٧٩	٣,٠١٨	• , • • ٧				making
									making

The table above shows that the results of the statistical analysis indicate that the coefficient of variation (R2) reached a value of 0.299, meaning that compliance with the law represents approximately 33% of the dependent variable. This is indicated by the F test (F=9.108), which indicates the influence of the effectiveness and

efficiency variable on entrepreneurial decision-making. The constant value (a=2.152) indicates that when compliance with the law is zero, the value of the dependent variable (entrepreneurial decision-making) will not fall below this value (2.152). The regression coefficient (b=0.479) indicates that adding one value to the compliance with the law variable will increase the dependent variable (entrepreneurial decision-making) by the same value. If we look at the t test (t=3.018), we find that compliance with the law has reasonable importance in the study model. From the above, it can be said that there is a correlation or influence of compliance with the law, but at a very weak degree compared to the other variables. Conclusion: Ultimately, hypothesis testing reveals that all positive hypotheses are acceptable, while the null hypotheses are rejected. Human resource governance and all its dimensions are of great importance in entrepreneurial decision-making.

#### **Section Three: Conclusions and Recommendations**

#### **First: Conclusions**

- 1. It was found that the departments surveyed within the Iraqi Ministry of Interior publish annual reports on their work performance.
- 2. These published reports are characterized by clarity and provide the required information to citizens.
- 3. There is transparency in communication between the departments surveyed and citizens.
- 4. The departments surveyed have an acceptable culture of accountability to support the use of human resource governance strategies.
- 5. There are challenges facing the civil status departments surveyed that hinder the achievement of efficiency and effectiveness in implementing human resource governance.
- 6. There is an urgent need to train and develop employees in the departments under study on the welfare provided by human resource governance.
- 7. The departments surveyed are continuously striving to develop their services to meet the needs of citizens.
- 8. The departments surveyed face difficulties in achieving their goals due to the dynamic environment.
- 9. Previous knowledge and experience play a significant role in improving the nature of work and activities within the departments surveyed.

#### **Second: Recommendations**

- 1. Strengthen communication with citizens by publishing reports regularly and within short periods for relevant departments.
- 2. Continue to increase the clarity of published reports so that information reaches those who need it in a more objective manner.
- 3. Strengthen communication channels between relevant departments and citizens to understand their needs on the one hand and guide them to the correct procedures on the other.
- 4. Work to create and enhance a culture of accountability to better utilize human resource governance strategies.
- 5. The challenges facing the work of relevant departments must be identified and analyzed in the study to find appropriate solutions.
- 6. Develop appropriate training programs to train employees to develop their skills and capabilities in line with the nature of their work.
- 7. Utilize all available capabilities to continuously develop services and meet citizens' needs.
- 8. Find creative solutions to address the dynamic environment.
- 9. Enhance knowledge and expertise by providing sound information bases, supporting, motivating, and retaining highly skilled and experienced individuals, and creating a positive work environment that attracts and promotes innovation.

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