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REVIEW ARTICLE

THE ROLE OF BUSINESS SCHOOLS IN PALESTINIAN UNIVERSITIES IN ACHIEVING SUSTAINABLE DEVELOPMENT GOALS

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ABSTRACT

Sustainable development plays a vital role in improving the quality of human life economically, socially, and environmentally worldwide because it enables countries and economies to use their resources efficiently to achieve economic growth. The purpose of this research is to examine the act of business schools at Palestinian universities by their study plan in achieving the sustainable development goals (SDGs) (G1, G4, G8, G9, G12, G16, G17), due to their strong relationship with business sector in the local market, in addition to examining whether the graduates of business schools have the required competencies and required skills for the local market. The research would be quantitative research by using a survey questionnaire designed by the researchers for collecting data. Key Findings: According to study plans of business schools, all items above have means between (3.37) and (3.90) which means (between medium and high), for SDG's means between (3.51) for both SDG's: Responsible Consumption and Production, and No Poverty, and (3.85) for Quality Education, while achieving sustainable development goals had mean (3.71) which means high. According to graduates' competencies of business schools fit the needs of employers in the local market in relevant to SDGs, all items above had means between (3.17) and (3.73) which means (between medium and high), for SDG's means between (3.23) for Industry, Innovation, and Infrastructure and (3.66) for Quality Education, while achieving sustainable development goals had mean (3.45) which means high. There is no significant difference at ($\alpha=0.05$) between University Faculty Members and Palestinian Markets according to how business schools fit the needs of employers in the local market in relevant to SDGs in all items and SDGs, since significant level > 0.05 , except items and SDG's, this difference related for University Faculty Members in all of items and SDG's below:

- Study plans of business school tackles the accountability and transparency principles. **Industry, Innovation, and Infrastructure.**
- Study plans of business school tackle the economic challenges.
- Study plans of business school tackle the industrial challenges. **Partnerships for the Goals.**
- Study plans of business school promote international standardization.
- Study plans of business school promote capacity building in operational expertise.

KEYWORDS

Sustainable Development, Economic Growth, Innovation, Business Schools, Local Market.

1. INTRODUCTION

Sustainable development has become a pressing issue to be addressed and tackled by policymakers and economists worldwide due to its impact on the quality of human life. The term of sustainable development was formulated historically by (Burntland Commission) report. The concept of sustainable development is defined as, "Advocates that development must be planned to meet to necessities of the present generation's capacity to meet their own" (Caiado et al., 2018). International organizations and international research centers adopted sustainable development goals (SDGs) in their development plans as the main priority for the development process due to its significance in holistic development and economic growth. The 17 sustainable development goals (SDGs) were adopted by the United Nation in 2015 as a universal call to action to end poverty, protect the planet, and achieve social, economic, and environmental development and sustainability (UNDP, 2015).

The business experts, and researchers in the international conferences are focusing on achieving the sustainable development goals in their debate, due to the significance of developing the knowledge and exchange applicable ideas that are beneficial to achieve economic growth. Research and education at universities contribute in generating knowledge and innovating new applicable ideas that are necessary for developing new business models and business entrepreneurship which are highly important for guiding the capital venture, businessmen and investors to launch new start-up companies and develop their management styles in confronting the market challenges to improve the competitive advantage of their products and services by formulating new strategies and new marketing plans in the age of globalization and accelerating technological revolution and international disasters like pandemic Covid-19.

All of these international transformations impose new challenges on governments, research centers, universities and policymakers to start

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thinking about new strategies, new scenarios, and action plans to cope with all of these challenges, and the role of researchers and universities in their different fields is central in creating the required knowledge to improve the humans' life quality and overcome the life challenges. Preparing the future generations, and future leaders with the required competences and skills that enable them to lead their institutions efficiently and participate in achieving economic growth and sustainable development in all productive sectors. So that this research will examine the role of business schools at Palestinian universities by their study plan in achieving the sustainable development goals (SDGs) (G1, G4, G8, G9, G12, G16, G17), due to their strong relationship with both the business sector in the local market in addition to examining whether the graduates of business schools have the required competences and required skills for the local market.

2. LITERATURE REVIEW

Sustainable development is defined as the “the modality of development that enables countries to progress, economically and socially, without destroying their environmental resources (with reference to country policies), “consequently the sustainable development needs ‘built-in’ approaches, understood as deep-rooted implementation of higher education for sustainable development, can be more effectively facilitated by an approach which links staff development and organizational change” (Leal 2011; Barth et al., 2012). Education for sustainable development is expected to both make people more aware and better qualified to take part in shaping future developments responsibly and to raise their awareness of the problems related to sustainable development and bring forth innovative contributions to all economic, social, environmental, and cultural issues (Bath and Rickman, 2015).

Cebrian and Junyent defined sustainable development as “the ability to shape future scenarios by active participation in modelling and transforming society towards sustainable practices”, and in higher education it includes research, operations, community outreach, assessment and reporting, collaboration with other universities, making SD an integral part of the institutional framework, on-campus life experiences, and ‘Educate-the-Educators’ programs (Cebrian and Junyent, 2015; Lozano et al., 2017). Sustainable development “is concerned with the creation and sustaining the conditions for current and future generations of humans to live well on the planet, and this requires building strong partnerships in close collaboration with colleagues, students, and community organizations to explore values and attitudes toward sustainability and social justice” (Sims and Falkenberg, 2013).

Attainment of sustainable development needs the integration of not only the its economic dimension but also its environmental and social dimensions at all levels, (Dhahri and Omri, 2018). According to a study, “the definition of sustainable development sets the basic conditions that are necessary to fulfill the ecological and social systems to not degrade systematically, and the sustainability principles are developed to be refined as come as close possible to criteria ‘necessary’, sufficient’, General ‘concrete’, and non-overlapping “. Sustainable development is “a change processes in higher education institutions and it is influenced by awareness, structure of organization, and financial and human resources, and the cooperation between different departments and stakeholder is highly needed to embrace the sustainable development” (Broman and Robèrt, 2017; Verhulst and Lambrechts, 2015).

Sustainable development is “a method that enables all professionals with a high level of power and responsibility in every company, government department, NGOs to think and act in a sustainable way, and an introduction to sustainable development at basic level should be compulsory element in the study programs of each discipline in every university” (Roorda et al., 2017). Sustainable development goals (SDGs) “is a grand challenge not only for governments and society in general, but also for businesses that supply goods and services we use every day, and academics have dual role which involves researches as well as teaching the next generation of businesses leaders, in addition to the academics role in establishing baseline of business requirements associated with SDGs and business academics now need to rise this grand challenge” (Christ and Burritt, 2019).

Sustainable development “emphasizes the interdependence among social, economic, and environmental dimensions of sustainability, and the Enhancing of sustainability performance requires deep changes in organizations, supply chains and communities and this can only happen through learning and innovation (Silvestre and Țircă, 2019). Sustainable development “demands that individuals today consider the capability-sets of future people in their current choices, and understanding the impact of current lifestyles on the capabilities of future generations would give us the factual basis for discussing whether lifestyles are sustainable or not

(Lessmann and Rauschmayer, 2013). Sustainability programmers in higher education institutions are supposed to convey these competences in sustainability and enable graduates to make contributions to resolving challenging societal problems and building sustainable future , and graduate with interpersonal competences that fits the needs of the government, businesses and civil society (Wiek et al., 2015).

Transformative learning, leadership development Is the first and foremost personal development involving in the whole person, mind, heart, and soul, and issue centered learning, future relevant learning needs to be organized around social, environmental and economic issues rather than around isolated business disciplines and reflective practice and enabling students learn from experiences made (Dyllick, 2015). As the whole stakeholders should cooperate in achieving the sustainable development goals the political process should consider the scientific knowledge and evidence already in early stages of policy cycle, and it is important to evaluate the implementation policy of sustainable development from time to another time and determine the relevant indicators socially, economically and environmentally (Hák et al., 2016). The Implementation of sustainable development goals (SDGs) would need a challenge the business – as usual, approach to growth and it needs also continuous coordination between business schools and the local market to propose new strategies and methods for achieving those goals to sustain the sustainable development in all aspects of life (Gupta and Vegelin, 2016).

The 5p’s of sustainable development goals are Planet, people, prosperity, peace, and Partnership (FAO 2015).

Sustainable development 5P’s	Meaning
Planet	Protect our planets and natural resources and climate for further generations.
People	End poverty and hunger in all forms and ensure dignity and equality.
Prosperity	Ensure prosperous and fulfilling lives in harmony with nature.
Peace	Foster peaceful, just inclusive societies.
Partnership	Implement the agenda through solid global partnership.

The concept of sustainable development as a constraint to unchecked growth is gaining support from governments, corporations, and environmental groups around the World, and all nations need to focus on Educational patterns, social and cultural factors, income inequality to achieve sustainable development (Prizzia, 2017). Sustainable development can be defined as, “The future we want “. This definition consists of three main pillars. The first one is economic sustainability, which means satisfying the present consumptions levels without compromising future needs. The second one is social sustainability which encompasses notions of equity, empowerment, accessibility, cultural identity and institutional stability. The last one is environmental sustainability which is related to nature environment and how it remains productive and resilient to human life (Mensah, 2019).

“The function of education as a means of implementation of concrete goals of sustainable development serve the acquisition of competences that are required to attain sustainable development goals by conveying the specific competences that fostering students participation in achieving sustainable development goals by developing curriculum , competences, and teacher training and learning for future, so the Sustainable development in education means “ focusing on those action competences that are necessary for teachers to design lessons for their students to take part in achieving the sustainable development goals in their life practices” (Bertschy et al., 2013). Firms pursue sustainability for ethical end economic reasons. Therefore, sustainability means “The right thing to do and the smart thing to do.” Moreover, the organizations must be highly competitive to gain the best resource, (human and natural) to increase their profitability, for this reason the human competences are highly required in “how students personalize sustainability in their careers and /or lives “to take part in achieving the sustainable development goals (Stubbs and Cocklin, 2008).

Sustainable development “is the kind of development which satisfies the current needs without endangering the future in a way of providing separate individuals or their groups with different value-based orientations, political preferences, or assumptions about human natures to agree whether these criteria were satisfied in a concrete program.” (Ciegis et al., 2009). Sustainable development is “a long-term stability of economic and environment, and this achievable through the integration of acknowledgement of economic, environmental and social concerns throughout the decision making process, and in practice sustainable

development requires the integration of economic, environmental, and social objectives across sectors, territories, and generations, and it requires elimination of fragmentation, environmental, social and economic concerns must be integrated throughout decision making process” (Emas, 2015). Sustainable development is the process of observing human development in relation to natural resources capacity and community needs, and it is also maintaining the natural, human social and human capital needed to achieve income and living standards, so the concept of sustainable development is based on three dimensions settled in balance, ecological, social, and economic pillars of sustainability (Tomislav, 2018).

Education for sustainable development means “including key sustainable development issues into teaching and learning, for example: poverty, green environment, disaster risk reduction etc. It also requires participatory teaching and learning models that motivate and empower learners to change their behavior and take actions for sustainable development, as well as research results confirm the key role that education for sustainable development can play and securing a sustainable future for the generations to come, so the sustainable development promotes competences like critical thinking, imagining future scenarios, and making decisions in collaborative way (Pauw et al., 2015). Sustainable development calls for new awareness of the need to achieve sustainable well-being by integrating all of the stakeholders in the process of decision making, and strengthen the partnerships between all partners, researchers, local market, government to sustain the SDGs. New organizational sensibility is required to manage, promote, and ensure sustainable development. A managerial approach is the key to mobilize energy, coping with the challenges to promote sustainable development

(Di Fabio, 2017).

Sustainable development was the first that is based on managing economic growth /prosperity and sharing benefits in a co- evolutionary perspective with the eco system. Creativity, innovation, and imagination is important for development process which starts from academia, and some good practices of economy are related to cultural heritage as a key development resource (Fusco 2013). “Higher education has a vital role for sustainable development and building of a learning society. It has the responsibility to conduct scientific research that is necessary to generate the new knowledge needed and train the leaders and teachers for tomorrow, as well as communicate this knowledge to decision makers and the public at large (Waas et al., 2010). Sustainable development can be described as “a negotiation in which workable compromises are found that address objectives of competing interest groups, and it requires a participation of diverse stakeholders and perspectives” (Robert et al., 2005). This research adopts the definition of sustainable development as the integration process of economic, environmental, and social objectives across sectors and territories to improve human quality life and achieve well-being.

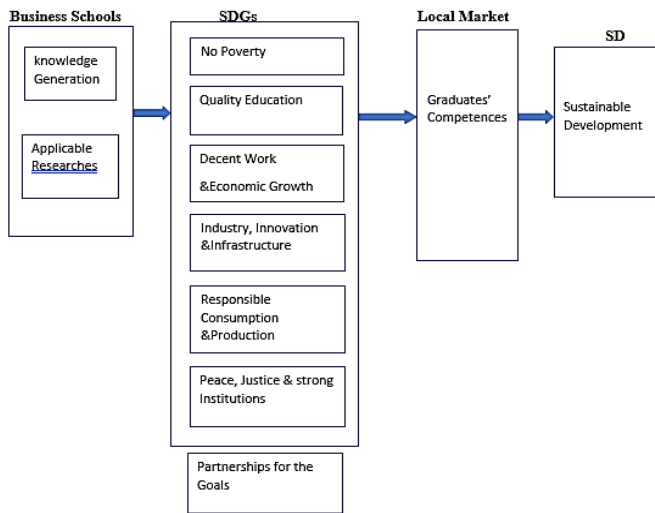
2.1 Sustainable Development Goals

Businesses are necessary for participants in moving the capacity towards sustainability through the sustainable development goals (SDGs), because of their economic, social, and environment impacts (Christ and Burritt, 2019).

Sustainable development goals (SDGs) that will be tackled in this research and relevant to business sector according to United Nation are summarized in the following table (United Nation 2015):

Goal Number	Goal	Definition
SDG 1	<p>NO POVERTY</p> 	<p>Ends poverty every where</p> <p>Create sound policy frameworks at the national, regional and international levels, based on pro-poor and gender-sensitive development strategies, to support accelerated investment in poverty eradication actions.</p>
SDG 4	<p>QUALITY EDUCATION</p> 	<p>Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.</p> <p>Ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture’s contribution to sustainable development.</p>
SDG 8	<p>DECENT WORK AND ECONOMIC GROWTH</p> 	<p>Promote sustained, inclusive, and sustainable economic growth, full productive employment, and decent work for all.</p> <p>Adopt and implement promotion investment regimes for less developed countries.</p>
SDG 9	<p>INDUSTRY, INNOVATION AND INFRASTRUCTURE</p> 	<p>Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation.</p> <p>Increase the access of small-scale industrial enterprises, particularly in developing countries, to financial services, including affordable credit, and their integration into value chains and markets.</p>
SDG 12	<p>RESPONSIBLE CONSUMPTION AND PRODUCTION</p> 	<p>Ensure sustainable consumption and production patterns.</p> <p>Develop and implement tools to monitor sustainable development impacts for sustainable tourism that creates jobs and promotes local culture and products to achieve efficient use of natural resources.</p>
SDG 16	<p>PEACE, JUSTICE AND STRONG INSTITUTIONS</p> 	<p>Promote peaceful and inclusive societies for sustainable development, provide access to justice for all to build effective, accountable, and inclusive institutions for all.</p> <p>Ensure responsive, inclusive, participatory and representative decision-making at all levels.</p>
SDG 17	<p>PARTNERSHIPS FOR THE GOALS</p> 	<p>Revitalize the global partnership for sustainable development.</p> <p>Enhance international support for implementing effective and targeted capacity-building in developing countries to support national plans to implement all the sustainable development goals.</p>

2.2 Theoretical Framework of Sustainable Development Goals:



2.3 Research Problem

The study in hand investigates the role of business schools in Palestinian universities in achieving the sustainable development goals. Palestinian universities are playing a vital role in creating knowledge for Palestinian generations which is contributing to achieving sustainable development goals and economic prosperity. Thereby, the impetus of this research is to examine the role of business schools in Palestinian universities in achieving the sustainable development goals.

3. METHODOLOGY

2.4 Importance of the Study

The importance of this research stems from the strong relationship between the business schools in Palestinian universities and private and governmental sectors in enhancing the sustainable development goals by its contributions in developing the knowledge and research to improve humans' life quality and guiding the policy makers and businessmen to achieve their goals efficiently. Moreover, the role of business schools in providing the local market with qualified graduates every year who have the required competences and skills to participate in economic growth. In consonance with past studies review, few researches if any, examine the business schools at Palestinian universities and its impact on business schools and sustainable development. For those reasons, there is a need to study the role of Palestinian universities in achieving sustainable development goals.

2.5 Objectives

The primary objectives of this study is:

- To examine the role of business schools at Palestinian Universities in achieving sustainable development goals.
- To examine the required graduates' competences of business schools that fit the employers' needs.

2.6 Research Questions

In accordance with the mentioned research objective, this study intends to answer the following questions:

- To what extent do the study plans of business schools tackle the sustainable development goals?
- To what extent do the graduates' competences of business schools fit the needs of employers in the local market in relevant to SDGs?

Table 1: Business School SDG's Items

No	Item
Q. 1	Quality Education
Q. 1.1	Study plans of business school gives priority to processes and service quality rather than to their quantity.
Q. 1.2	In the study plans of business school, we are fully concerned with using technology.
Q. 1.3	In Study plans of business school, we are fully concerned with economic environment.
Q. 1.4	In study plans of business school, we are fully concerned with market needs.
Q. 1.5	In study plans of business school, we are fully concerned with applying knowledge in new practical situations.
Q. 2	Decent Work and Economic Growth
Q. 2.1	Study plans of business school tackle the recent investment regimes.
Q. 2.2	Study plans of business school tackle the technological innovation .
Q. 2.3	Study plans of business school have a well-established communication channel with local market.
Q. 2.4	Study plans of business school are guiding entrepreneurs for creating new business projects.
Q. 2.5	Study plans of business school explain how to reallocate financial and human resources in different productivity sectors.
Q. 3	Industry, Innovation and Infrastructure
Q.3.1	Study plans of business school promote innovation by empowering its students with required skills .
Q. 3.2	Study plans of business school tackle the environmental challenges.
Q. 3.3	Study plans of business school tackle the economic challenges .
Q. 3.4	Study plans of business school tackle the industrial challenges.
Q. 3.5	Study plans of business school tackle the infrastructural challenges .
Q. 4	Responsible Consumption And Production
Q. 4.1	Study plans of business school promote innovation in using technology for increasing productivity.
Q. 4.2	Study plans of business school promote innovation in consuming goods and resources.
Q. 4.3	Study plans of business school tackle the challenges of recycling and reduce waste of businesses and consumers.
Q. 4.4	Study plans of business school promote entrepreneurship for new projects of using renewable sources of energy .
Q. 4.5	Study plans of business school tackle the social responsibility regarding the conservation of the environment.
Q. 5	Peace, Justice And Strong Institutions
Q. 1.1	Study plans of business school tackle the international management systems.
Q. 5.2	Study plans of business school tackle the accountability and transparency principles.
Q. 5.3	Study plans of business school tackle the social responsibility of businesses for enhancing peaceful community.
Q. 5.4	Study plans of business school tackle the effective governance.
Q. 5.5	Study plans of business school tackle the injustice work conditions.
Q. 6	Partnerships For the Goals
Q. 6.1	Study plans of business school promote partnerships with local market and other stakeholders.
Q. 6.2	Study plans of business school promote improving access to technology .
Q. 6.3	Study plans of business school promote improving the international business.
Q. 6.4	Study plans of business school promote international standardization.
Q. 6.5	Study plans of business school promote capacity building in operational expertise.
Q. 7	No Poverty
Q. 7.1	Study plans of business school focus on how to cooperate with various stakeholders to fulfill basic needs of Palestinian community.
Q. 7.2	Study plans of business school focus on how to improve the circumstances of the most vulnerable territories in Palestinian community.
Q. 7.3	Study plans of business school focus on how to improve the use of natural resources .
Q. 7.4	Study plans of business school concentrate on how to achieve food-security in Palestinian community.
Q. 7.5	Study plans of business school tackle the policies and frameworks for alleviating poverty.

A descriptive approach will be used in this study through forming questionnaire distributed to the faculty members at business schools at Palestinian universities and to employers in Palestinian market. Moreover, secondary data will be obtained from published reports or online database. The population of the study will include the different business faculty members at Palestinian universities in West Bank as well as the employers in the Palestinian Market. The sample for the survey will be a random sample comprising of faculty members of business schools at Palestinian Universities in addition to employers in the local market.

3.1 Population

The population of the study includes two sub-populations as follows:

- 1- (64) Business faculty members at Palestinian universities in West Bank,
- 2- (210) Employers in the Palestinian Market in both governmental and private sectors.

3.2 Sample

Simple random sample were selected from study population as follows:

- 1- (52) Business faculty members at Palestinian universities in West Bank, about (81.3 %) of the population.
- 2- (88) Employers in the Palestinian Market in both governmental and private sectors, about (50 %) of the population.

3.3 Response Rate

- 1- (81.3%) was the response rate of the Business faculty members at Palestinian universities.
- 2- (83.8%) was the response rate of the employers in the Palestinian Market.

Table 2: Local Market SDG's Items

No	Item
Q. 1	Quality Education
Q. 1.1	Graduates of business school give priority to processes and service quality rather than to their quantity .
Q. 1.2	Graduates of business school are able to cope with international quality standards.
Q. 1.3	Graduates of business school are able to cope with economic environment .
Q. 1.4	Graduates of business school are able to cope with market needs .
Q. 1.5	Graduates of business school are able to apply knowledge in new practical situations.
Q. 2	Decent Work and Economic Growth
Q. 2.1	Graduates of business school are able to cope with recent investment regimes.
Q. 2.2	Graduates of business school are able to cope with technological innovation.
Q. 2.3	Graduates of business school are able to established communication channel with local market.
Q. 2.4	Graduates of business school are entrepreneurs and able to establish new business projects .
Q. 2.5	Graduates of business school are able to reallocate financial and human resources in different productivity sectors
Q. 3	Industry, Innovation And Infrastructure
Q. 3.1	Graduates of business school are able to create new innovative ideas.
Q. 3.2	Graduates of business school are able to overcome the environmental challenges.
Q. 3.3	Graduates of business school are able to overcome the economic challenges.
Q. 3.4	Graduates of business school are able to overcome the industrial challenges.
Q. 3.5	Graduates of business school are able to overcome the infrastructural challenges.
Q. 4	Responsible Consumption And Production
Q. 4.1	Graduates of business school are able to promote innovation in using technology for increasing productivity.
Q. 4.2	Graduates of business school are able to promote innovation in consuming goods and using resources.
Q. 4.3	Graduates of business school are able to cope with the challenges of recycling and reduce waste for businesses and consumers.
Q. 4.4	Graduates of business school are able to innovate new projects in using the sources of renewable energy.
Q. 4.5	Graduates of business school are socially responsible to conserve the environment.
Q. 5	Peace, Justice And Strong Institutions
Q. 5.1	Graduates of business school are able to cope with international management systems .
Q. 5.2	Graduates of business school are committed with accountability and transparency principles in their work.
Q. 5.3	Graduates of business school are committed to safety for peaceful community.
Q. 5.4	Graduates of business school are able to accomplish their tasks effectively.
Q. 5.5	Graduates of business school are able to adapt with new work conditions .
Q. 6	Partnerships For The Goals
Q. 6.1	Graduates of business school are able to promote partnerships with local market and other stakeholders.
Q. 6.2	Graduates of business school are able to promote access to technology .
Q. 6.3	Graduates of business school are able to cope with international business context .
Q. 6.4	Graduates of business school are able to apply international standards in their work.
Q. 6.5	Graduates of business school are able to promote capacity building in operational expertise.
Q. 7	No Poverty
Q 7.1	Graduates of business school are able to cooperate with various stakeholders and customers to fulfill basic needs of Palestinian community.
Q 7.2	Graduates of business school are able to participate in improving the circumstances of the most vulnerable territories in Palestinian community .
Q 7.3	Graduates of business school are able to participate in improving the use of natural resources.
Q 7.4	Graduates of business school are able to participate in achieving food-security projects in Palestinian community.
Q 7.5	Graduates of business schools are able to apply the local policies for alleviating poverty.

3.4 University Faculty Members

Table 3: Distribution of University Faculty Members According to University

University	Number	Percentages %
Birzeit University	5	9.6
An-Najah National University	5	9.6
Al-Quds University	4	7.7
Bethlehem University	5	9.6
Arab-American University	6	11.5
Al-Quds Open university	8	15.4
Palestine Technical University	14	26.9
Hebron University	3	5.8
Missing	2	3.8
Total	52	100

About one quarter of University Faculty Members works in Palestine Technical University, (15.4%) from Al-Quds Open university, (11.5%) from Arab-American University, the lowest percentage in Hebron University (5.8%).

3.5 Palestinian Market

Table 4: Distribution of Palestinian Market Managers According to Gender

Gender	Number	Percentages %
Male	64	72.7
Female	24	27.3
Total	88	100

About (72.7%) of Palestinian Market Employees were males, the other quarter are females.

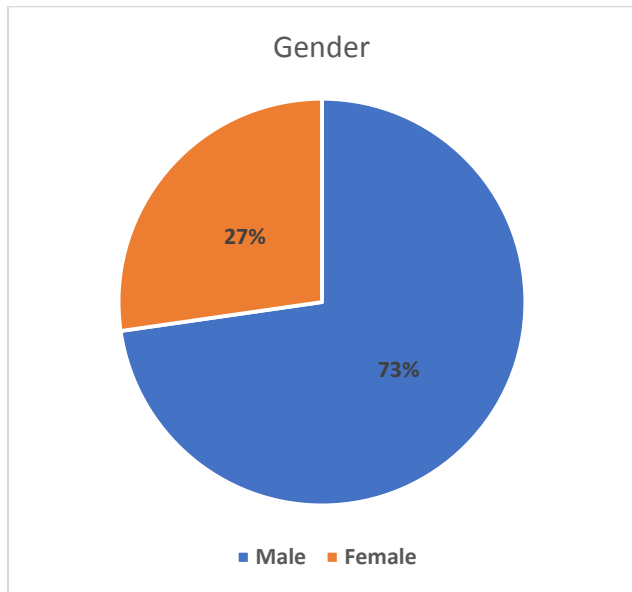


Figure 1: Distribution of Palestinian Market Managers According to Gender

Table 5: Distribution of Palestinian Market Managers According to Sector

Sector	Number	Percentages %
Governmental Sector	31	35.2
Private Sector	57	64.8
Total	88	100

About (64.8%) of Palestinian Market Employees works in private sector, (35.2%) works in governmental sector.

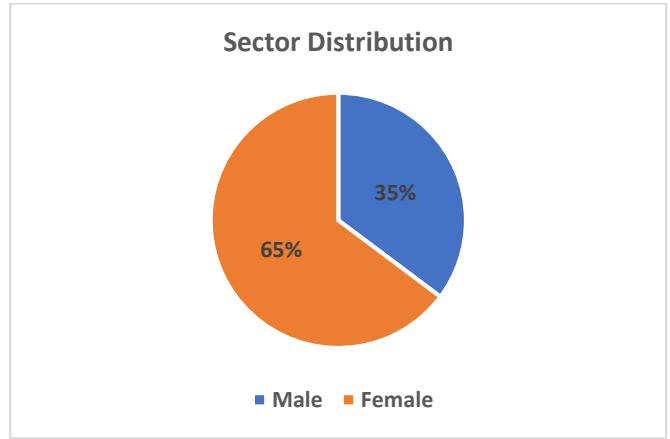


Figure 2: Distribution According to Sector

3.6 Limitations of the Study

- Due to the recently political and military circumstances, this study will be limited to Palestinian universities in West Bank, excluding those in Gaza Strip.
- This study will examine only 7 SDGs from 17 SDGs, due to their relevance to business sector.

3.7 Reliability

3.7.1 University Faculty Members

Table 6: Reliability values for SDG's Goals

SDG's Goals	Cronbach's Alpha
Quality Education	0.871
Decent Work and Economic Growth	0.886
Industry, Innovation, and Infrastructure	0.928
Responsible Consumption and Production	0.919
Peace, Justice, and Strong Institutions	0.890
Partnerships For the Goals	0.887
No Poverty	0.911
Achieving Sustainable Development Goals	0.979

Cronbach's Alpha values for SDG's Goals were high, their values between (0.886) and (0.928), also Achieving Sustainable Development Goals have Cronbach's Alpha (0.979) which is very high.

3.8 Palestinian Market

Table 7: Reliability values for SDG's Goals

SDG's Goals	Cronbach's Alpha
Quality Education	0.773
Decent Work and Economic Growth	0.830
Industry, Innovation, and Infrastructure	0.888
Responsible Consumption and Production	0.794
Peace, Justice, and Strong Institutions	0.863
Partnerships For the Goals	0.866
No Poverty	0.858
Achieving Sustainable Development Goals	0.964

Cronbach's Alpha values for SDG's Goals were high, their values between (0.773) and (0.883), also Achieving Sustainable Development Goals have Cronbach's Alpha (0.964) which is very high.

4. RESULTS

Results of this study were presented according to the following questions:

Before analysis, data was recoded as follows: (1) for "Strongly Disagree", (2) for "Agree", (3) for "I don't Know", (4) for "Disagree", and (5) for "Strongly Agree", the following scale was adopted to arrange items and domains as follows:

- 4.2 and above: Very High
- 3.4 - less than 4.2: High
- 2.6 - less than 3.4: Medium
- 1.8 - less than 2.6: Low
- 1 - less than 1.8: Very Low

Table 8: To what extent do the study plans of business schools tackle the sustainable development goals?

Item	Mean	Std. Deviation	%	Degree of Response
Study plans of business school gives priority to processes and service quality rather than to their quantity	3.90	0.755	78	High
In study plans of business school, we are fully concerned with using technology.	3.84	0.946	76.8	High
In Study plans of business school, we are fully concerned with economic environment.	3.84	0.946	76.8	High
In study plans of business school, we are fully concerned with market needs.	3.78	0.966	75.6	High
In study plans of business school, we are fully concerned with applying knowledge in new practical situations.	3.88	0.887	77.6	High
Quality Education	3.85	0.733	77	High
Study plans of business school tackle the recent investment regimes .	3.51	0.967	70.2	High
Study plans of business school tackle the technological innovation.	3.57	1.082	71.4	High
Study plans of business school have a well-established communication channel with local market.	3.57	1.044	71.4	High
Study plans of business school are guiding entrepreneurs for creating new business projects.	3.51	1.084	70.2	High
Study plans of business school explain how to reallocate financial and human resources in different productivity sectors.	3.48	0.983	69.6	High
Decent Work and Economic Growth	3.53	0.876	70.6	High
Study plans of business school promote innovation by empowering its students with required skills.	3.85	0.908	77	High
Study plans of business school tackle the environmental challenges.	3.61	1.000	72.2	High
Study plans of business school tackle the economic challenges.	3.68	0.983	73.6	High
Study plans of business school tackle the industrial challenges.	3.66	0.987	73.2	High
Study plans of business school tackle the infrastructural challenges.	3.40	1.014	68	High
Industry, Innovation and Infrastructure	3.63	0.871	72.6	High
Study plans of business school promote innovation in using technology for increasing productivity.	3.73	0.896	74.6	High
Study plans of business school promote innovation in consuming goods and resources.	3.59	1.023	71.8	High
Study plans of business school tackle the challenges of recycling and reduce waste of businesses and consumers.	3.37	0.999	67.4	Medium
Study plans of business school promote entrepreneurship for new projects of using renewable sources of energy.	3.37	1.058	67.4	Medium
Study plans of business school tackle the social responsibility regarding the conservation of the environment.	3.51	1.007	70.2	High
Responsible Consumption and Production	3.51	0.867	70.2	High
Study plans of business school tackle the international management systems	3.90	0.900	78	High
Study plans of business school tackle the accountability and transparency principles.	3.84	0.857	76.8	High
Study plans of business school tackle the social responsibility of businesses for enhancing peaceful community.	3.63	0.871	72.6	High
Study plans of business school tackle the effective governance.	3.75	0.977	75	High
Study plans of business school tackle the injustice work conditions.	3.53	0.902	70.6	High
Peace, Justice and Strong Institutions	3.73	0.752	74.6	High
Study plans of business school promote partnerships with local market and other stakeholders.	3.82	0.865	76.4	High
Study plans of business school promote improving access to technology.	3.88	0.816	77.6	High
Study plans of business school promote improving the international business.	3.69	1.049	73.8	High
Study plans of business school promote international standardization.	3.71	1.064	74.2	High
Study plans of business school promote capacity building in operational expertise.	3.75	0.997	75	High
Partnerships For the Goals	3.77	0.799	75.4	High
Study plans of business school focus on how to cooperate with various stakeholders to fulfill basic needs of Palestinian community.	3.65	0.796	73	High
Study plans of business school focus on how to improve the circumstances of the most vulnerable territories in Palestinian community.	3.45	0.923	69	High
Study plans of business school focus on how to improve the use of natural resources.	3.49	0.925	69.8	High
Study plans of business school concentrate on how to achieve food-security in Palestinian community.	3.41	1.004	68.2	High
Study plans of business school tackle the policies and frameworks for alleviating poverty.	3.55	0.966	71	High
No Poverty	3.51	0.794	70.2	High
Achieving Sustainable Development Goals	3.71	0.733	74.2	High

According to study plans of business schools tackle the sustainable development goals, all items above had means between (3.37) and (3.90) which means (between medium and high), for SDG's means between

(3.51) for both SDG's: Responsible Consumption and Production, and No Poverty, and (3.85) for Quality Education, while achieving sustainable development goals had mean (3.71) which means high.

For Quality Education Goal, all items had means between (3.78) and (3.90) which means high), while Quality Education Goal had mean (3.85) which means high.

For Decent Work and Economic Growth Goal, all items had means between (3.48) and (3.57) which means high, while Quality Education Goal had mean (3.53) which means high.

For Industry, Innovation and Infrastructure Goal, all items had means between (3.40) and (3.85) which means high, while Industry, Innovation and Infrastructure Goal had mean (3.63) which means high.

For Responsible Consumption and Production Goal, all items had means between (3.37) and (3.73) which means (between medium and high), while Responsible Consumption and Production Goal had mean (3.85) which means high.

For Peace, Justice and Strong Institutions Goal, all items had means between (3.53) and (3.90) which means high, while Peace, Justice and Strong Institutions Goal had mean (3.73) which means high.

For Partnerships for the Goals Goal, all items had means between (3.69) and (3.88) which means high, while Partnerships for the Goals Goal had mean (3.77) which means high.

For No Poverty Goal, all items had means between (3.41) and (3.65) which means high, while No Poverty Goal had mean (3.51) which means high.

Table 9: To what extent do the study plans of business schools tackle the sustainable development goals?	
SDGs Goals	%
Quality Education	77
Decent Work and Economic Growth	70.6
Industry, Innovation and Infrastructure	72.6
Responsible Consumption and Production	70.2
Peace, Justice and Strong Institutions	74.6
Partnerships For the Goals	75.4
No Poverty	70.2
Achieving Sustainable Development Goals	74.2

According to graduates' competences of business schools fit the needs of employers in the local market in relevant to SDGs, all goals above had means between (70.2%) for goals "Responsible Consumption and Production" & "No Poverty" and (77%) for Quality Education, while achieving sustainable development goals which means (high), while achieving sustainable development goals had mean (74.2%) which means high.

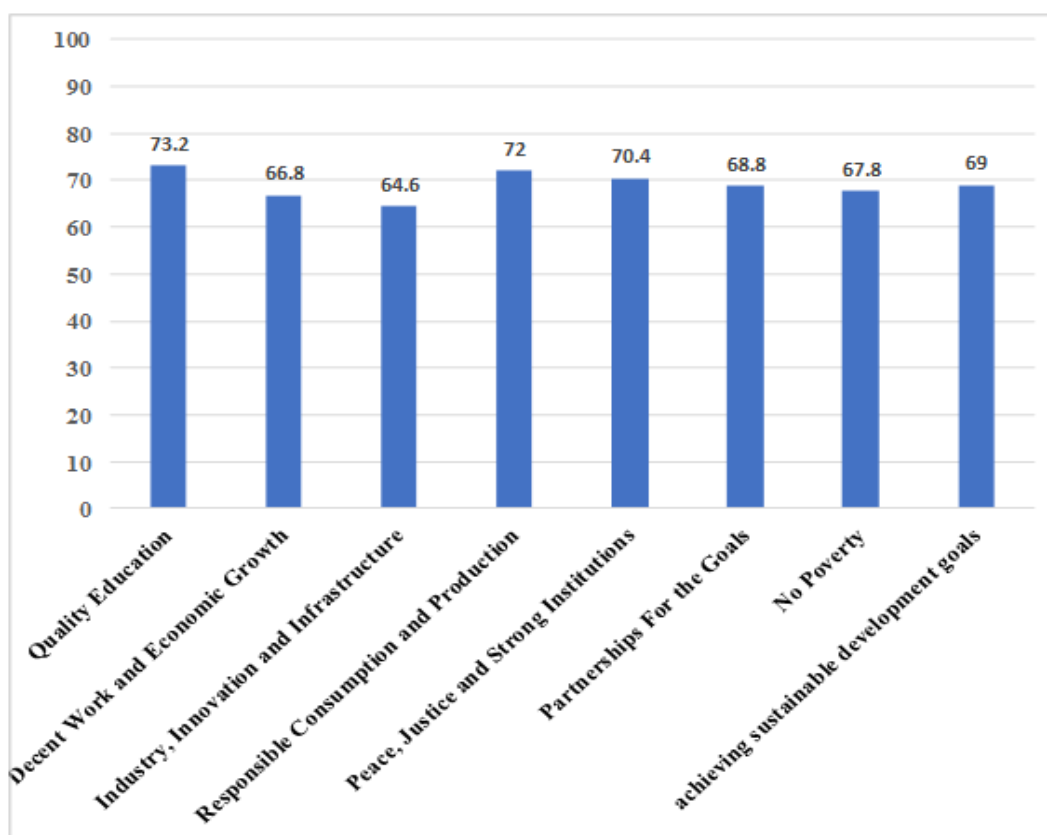


Figure 3: Percentages of sustainable development goals that are tackled by study plans of business schools.

To what extent do the graduates' competences of business schools fit the needs of employers in the local market in relevant to SDGs?

According to graduates' competences of business schools fit the needs of employers in the local market in relevant to SDGs, all items above had means between (3.17) and (3.73) which means (between medium and high), for SDG's means between (3.23) for Industry, Innovation, and Infrastructure and (3.66) for Quality Education, while achieving sustainable development goals had mean (3.45) which means high.

For Quality Education Goal, all items had means between (3.55) and (3.83) which means high), while Quality Education Goal had mean (3.66) which means high.

For Decent Work and Economic Growth Goal, all items had means between (3.17) and (3.38) which means medium, while Quality Education Goal had mean (3.34) which means medium.

For Industry, Innovation and Infrastructure Goal, all items had means between (3.06) and (3.49) which means (between medium and high),

while Industry, Innovation and Infrastructure Goal had mean (3.23) which means medium.

For Responsible Consumption and Production Goal, all items had means between (3.44) and (3.73) which means (between medium and high), while Responsible Consumption and Production Goal had mean (3.60) which means high.

For Peace, Justice and Strong Institutions Goal, all items had means between (3.40) and (3.65) which means high, while Peace, Justice and Strong Institutions Goal had mean (3.52) which means high.

For Partnerships for the Goals Goal, all items had means between (3.26) and (3.65) which means (between medium and high), while Partnerships for the Goals Goal had mean (3.44) which means high.

For No Poverty Goal, all items had means between (3.22) and (3.55) which means (between medium and high), while No Poverty Goal had mean (3.39) which means medium.

Table 10: To what extent do the graduates' competences of business schools fit the needs of employers in the local market in relevant to SDGs?

Item	Mean	Std. Deviation	%	Degree of Response
Graduates of business school give priority to processes and service quality rather than to their quantity .	3.65	0.817	73	High
Graduates of business school are able to cope with international quality standards.	3.83	0.900	76.6	High
Graduates of business school are able to cope with economic environment.	3.75	0.950	75	High
Graduates of business school are able to cope with market needs .	3.55	1.103	71	High
Graduates of business school are able to apply knowledge in new practical situations.	3.55	1.082	71	High
Quality Education	3.66	0.707	73.2	High
Graduates of business school are able to cope with recent investment regimes.	3.38	1.168	67.6	Medium
Graduates of business school are able to cope with technological innovation .	3.33	1.248	66.6	Medium
Graduates of business school are able to established communication channel with local market .	3.55	1.005	71	High
Graduates of business school are entrepreneurs and able to establish new business projects.	3.17	1.375	63.4	Medium
Graduates of business school are able to reallocate financial and human resources in different productivity sectors.	3.27	1.201	65.4	Medium
Decent Work and Economic Growth	3.34	0.930	66.8	Medium
Graduates of business school are able to create new innovative ideas.	3.49	1.213	69.8	High
Graduates of business school are able to overcome the environmental challenges.	3.26	1.264	65.2	Medium
Graduates of business school are able to overcome the economic challenges.	3.17	1.366	63.4	Medium
Graduates of business school are able to overcome the industrial challenges.	3.06	1.281	61.2	Medium
Graduates of business school are able to overcome the infrastructural challenges.	3.16	1.193	63.2	Medium
Industry, Innovation and Infrastructure	3.23	1.051	64.6	Medium
Graduates of business school are able to promote innovation in using technology for increasing productivity.	3.44	1.123	68.8	High
Graduates of business school are able to promote innovation in consuming goods and using resources.	3.49	1.061	69.8	High
Graduates of business school are able to cope with the challenges of recycling and reduce waste for businesses and consumers.	3.66	0.829	73.2	High
Graduates of business school are able to innovate new projects in using the sources of renewable energy.	3.73	1.047	74.6	High
Graduates of business school are socially responsible to conserve the environment.	3.69	1.032	73.8	High
Responsible Consumption and Production	3.60	0.758	72	High
Graduates of business school are able to cope with international management systems .	3.65	0.923	73	High
Graduates of business school are committed with accountability and transparency principles in their work.	3.45	1.134	69	High
Graduates of business school are committed to safety for peaceful community.	3.57	0.920	71.4	High
Graduates of business school are able to accomplish their tasks effectively.	3.40	1.099	68	High
Graduates of business school are able to adapt with new work conditions .	3.51	1.072	70.2	High
Peace, Justice and Strong Institutions	3.52	0.831	70.4	High
Graduates of business school are able to promote partnerships with local market and other stakeholders.	3.53	1.070	70.6	High
Graduates of business school are able to promote access to technology .	3.65	0.943	73	High
Graduates of business school are able to cope with international business context .	3.37	1.080	67.4	Medium
Graduates of business school are able to apply international standards in their work.	3.26	1.146	65.2	Medium
Graduates of business school are able to promote capacity building in operational expertise.	3.39	0.957	67.8	Medium
Partnerships For the Goals	3.44	0.842	68.8	High
Graduates of business school are able to cooperate with various stakeholders and customers to fulfill basic needs of Palestinian community.	3.55	1.016	71	High
Graduates of business school are able to participate in improving the circumstances of the most vulnerable territories in Palestinian community .	3.55	0.909	71	High
Graduates of business school are able to participate in improving the use of natural resources.	3.40	1.078	68	High
Graduates of business school are able to participate in achieving food-security projects in Palestinian community.	3.22	1.055	64.4	Medium
Graduates of business schools are able to apply the local policies for alleviating poverty.	3.24	1.145	64.8	Medium
No Poverty	3.39	0.833	67.8	Medium
Achieving Sustainable Development Goals	3.45	0.731	69	High

Table 11: To what extent do the graduates' competences of business schools fit the needs of employers in the local market in relevant to SDGs?

SDGs Goals	%
Quality Education	73.2
Decent Work and Economic Growth	66.8
Industry, Innovation and Infrastructure	64.6
Responsible Consumption and Production	72
Peace, Justice and Strong Institutions	70.4
Partnerships For the Goals	68.8
No Poverty	67.8
Achieving Sustainable Development Goals	69

According to graduates' competences of business schools fit the needs of employers in the local market in relevant to SDGs, all goals above had means between (64.6%) for Industry, Innovation, and Infrastructure and (73.2) for Quality Education, while achieving sustainable development goals which means (between medium and high), while achieving sustainable development goals had mean (69%) which means high. Comparison between University Faculty Members and Palestinian Markets

Hypothesis: No significant difference at ($\alpha \leq 0.05$) between University Faculty Members and Palestinian Markets according to how they fit with SDGs needs

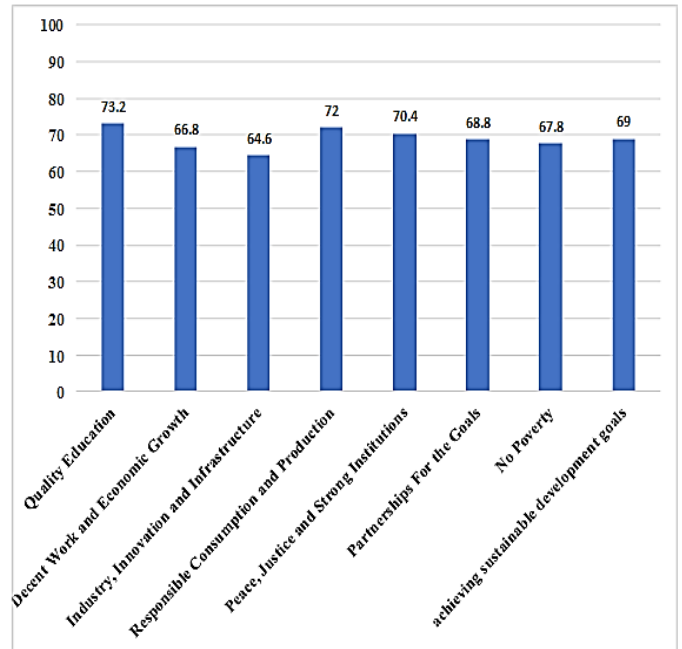


Figure 4: Percentages of graduates' competences of business schools that fit the needs of employers in the local market in relevant to SDGs.

Table 12: Comparison between University Faculty Members and Palestinian Markets according to how they fit with SDGs needs

Item	Work	N	Mean	Std. Deviation	t	df	Sig.
Study plans of business school gives priority to processes and service quality rather than to their quantity.	Faculty Members	51	3.90	0.755	1.817	137	0.071
	Palestinian Market	88	3.65	0.817			
In study plans of business school, we are fully concerned with using technology.	Faculty Members	51	3.84	0.946	0.084	137	0.933
	Palestinian Market	88	3.83	0.900			
In Study plans of business school, we are fully concerned with economic environment.	Faculty Members	51	3.84	0.946	0.558	137	0.578
	Palestinian Market	88	3.75	0.950			
In study plans of business school, we are fully concerned with market needs.	Faculty Members	51	3.78	0.966	1.287	137	0.200
	Palestinian Market	88	3.55	1.103			
In study plans of business school, we are fully concerned with applying knowledge in new practical situations.	Faculty Members	51	3.88	0.887	1.886	137	0.061
	Palestinian Market	88	3.55	1.082			
Quality Education	Faculty Members	51	3.8510	0.733	1.486	137	0.140
	Palestinian Market	88	3.6636	0.7078			
Study plans of business school tackle the recent investment regimes.	Faculty Members	51	3.51	0.967	0.697	137	0.487
	Palestinian Market	88	3.38	1.168			
Study plans of business school tackle the technological innovation	Faculty Members	51	3.57	1.082	1.142	137	0.256
	Palestinian Market	88	3.33	1.248			
Study plans of business school have a well-established communication channel with local market.	Faculty Members	51	3.57	1.044	0.129	137	0.897
	Palestinian Market	88	3.55	1.005			
Study plans of business school are guiding entrepreneurs for creating new business projects.	Faculty Members	51	3.51	1.084	1.511	137	0.133
	Palestinian Market	88	3.17	1.375			
Study plans of business school explain how to reallocate financial and human resources in different productivity sectors.	Faculty Members	46	3.48	0.983	0.999	132	0.320
	Palestinian Market	88	3.27	1.201			
Decent Work and Economic Growth	Faculty Members	46	3.5261	0.876	1.130	132	0.261
	Palestinian Market	88	3.3386	0.930			
Study plans of business school promote innovation by empowering its students with required skills.	Faculty Members	47	3.85	0.908	1.796	133	0.075
	Palestinian Market	88	3.49	1.213			
Study plans of business school tackle the environmental challenges.	Faculty Members	46	3.61	1.000	1.617	132	0.108
	Palestinian Market	88	3.26	1.264			
Study plans of business school tackle the economic challenges.	Faculty Members	44	3.68	0.983	2.211	130	0.029
	Palestinian Market	88	3.17	1.366			
Study plans of business school tackle the industrial challenges.	Faculty Members	44	3.66	0.987	2.737	130	0.007
	Palestinian Market	88	3.06	1.281			
Study plans of business school tackle the	Faculty Members	42	3.40	1.014	1.151	128	0.252

Table 12: Comparison between University Faculty Members and Palestinian Markets according to how they fit with SDGs needs

Item	Work	N	Mean	Std. Deviation	t	df	Sig.
infrastructural challenges.	Palestinian Market	88	3.16	1.193			
Industry, Innovation and Infrastructure	Faculty Members	40	3.6300	0.871	2.115	126	0.036
	Sector	88	3.2273	1.051			
Study plans of business school promote innovation in using technology for increasing productivity.	Faculty Members	51	3.73	0.896	1.534	137	0.127
	Palestinian Market	88	3.44	1.123			
Study plans of business school promote innovation in consuming goods and resources.	Faculty Members	51	3.59	1.023	0.540	137	0.590
	Palestinian Market	88	3.49	1.061			
Study plans of business school tackle the challenges of recycling and reduce waste of businesses and consumers.	Faculty Members	51	3.37	0.999	-1.820	137	0.071
	Palestinian Market	88	3.66	0.829			
Study plans of business school promote entrepreneurship for new projects of using renewable sources of energy.	Faculty Members	51	3.37	1.058	-1.918	137	0.057
	Palestinian Market	88	3.73	1.047			
Study plans of business school tackle the social responsibility regarding the conservation of the environment.	Faculty Members	51	3.51	1.007	-1.018	137	0.310
	Palestinian Market	88	3.69	1.032			
Responsible Consumption and Production	Faculty Members	51	3.5137	0.867	-0.629	137	0.530
	Palestinian Market	88	3.6023	0.758			
Study plans of business school tackle the international management systems.	Faculty Members	51	3.90	0.900	1.580	137	0.117
	Palestinian Market	88	3.65	0.923			
Study plans of business school tackle the accountability and transparency principles.	Faculty Members	51	3.84	0.857	2.120	137	0.036
	Palestinian Market	88	3.45	1.134			
Study plans of business school tackle the social responsibility of businesses for enhancing peaceful community.	Faculty Members	51	3.63	0.871	0.373	137	0.710
	Palestinian Market	88	3.57	0.920			
Study plans of business school tackle the effective governance.	Faculty Members	51	3.75	0.977	1.869	137	0.064
	Palestinian Market	88	3.40	1.099			
Study plans of business school tackle the injustice work conditions.	Faculty Members	51	3.53	0.902	0.101	137	0.920
	Palestinian Market	88	3.51	1.072			
Peace, Justice and Strong Institutions	Faculty Members	51	3.7294	0.752	1.511	137	0.133
	Palestinian Market	88	3.5159	0.831			
Study plans of business school promote partnerships with local market and other stakeholders.	Faculty Members	51	3.82	0.865	1.634	135	0.105
	Palestinian Market	86	3.53	1.070			
Study plans of business school promote improving access to technology.	Faculty Members	51	3.88	0.816	1.457	135	0.147
	Palestinian Market	86	3.65	0.943			
Study plans of business school promote improving the international business.	Faculty Members	51	3.69	1.049	1.690	136	0.093
	Palestinian Market	87	3.37	1.080			
Study plans of business school promote international standardization.	Faculty Members	51	3.71	1.064	2.242	136	0.027
	Palestinian Market	87	3.26	1.146			
Study plans of business school promote capacity building in operational expertise.	Faculty Members	51	3.75	0.997	2.068	136	0.041
	Palestinian Market	87	3.39	0.957			
Partnerships For the Goals	Faculty Members	51	3.77	0.800	2.269	135	0.025
	Palestinian Market	86	3.44	0.842			
Study plans of business school focus on how to cooperate with various stakeholders to fulfill basic needs of Palestinian community.	Faculty Members	51	3.65	0.796	0.613	137	0.541
	Palestinian Market	88	3.55	1.016			
Study plans of business school focus on how to improve the circumstances of the most vulnerable territories in Palestinian community.	Faculty Members	51	3.45	0.923	-0.587	137	0.558
	Palestinian Market	88	3.55	.909			
Study plans of business school focus on how to improve the use of natural resources.	Faculty Members	51	3.49	0.925	0.513	137	0.609
	Palestinian Market	88	3.40	1.078			
Study plans of business school concentrate on how to achieve food-security in Palestinian community.	Faculty Members	51	3.41	1.004	1.073	137	0.285
	Palestinian Market	88	3.22	1.055			
Study plans of business school tackle the policies and frameworks for alleviating poverty.	Faculty Members	51	3.55	0.966	1.629	137	0.106
	Palestinian Market	88	3.24	1.145			
No Poverty	Faculty Members	51	3.51	0.794	0.841	137	0.402
	Palestinian Market	88	3.39	0.833			
Achieving Sustainable Development Goals	Faculty Members	40	3.71	0.733	1.854	124	0.066
	Palestinian Market	86	3.45	0.711			

There is no significant difference at ($\alpha \leq 0.05$) between University Faculty Members and Palestinian Markets according to how business schools fit the needs of employers in the local market in relevant to SDGs in all items and SDGs, since significant level > 0.05 , except items and SDG's, this difference related for University Faculty Members in all of items and SDG's below:

Study plans of business school tackle the accountability and transparency principles. The mean of Faculty members (3.84) was higher than the mean of managers (3.45) in the Palestinian market.

4.1 Industry, Innovation, sand Infrastructure

Study plans of business school tackle the economic challenges. The mean of Faculty members (3.68) was higher than the mean of managers (3.17) in the Palestinian market.

Study plans of business school tackle the industrial challenges. The mean of Faculty members (3.66) was higher than the mean of managers (3.06) in the Palestinian market.

The mean of indicator of Industry, Innovation, and Infrastructure (3.6300) was also higher than the same indicator for the mean of managers (3.2273) in the Palestinian market.

4.2 Partnerships for the Goals

Study plans of business school promote international standardization. The mean of Faculty members (3.71) was higher than the mean of managers (3.26) in the Palestinian market.

Study plans of business school promote capacity building in operational expertise. The mean of Faculty members (3.75) was higher than the mean of managers (3.39) in the Palestinian market.

The mean of indicator of Partnerships for the Goals (3.77) was also higher than the same indicator for the mean of managers (3.44) in the Palestinian market.

Table 13: Comparison between University Faculty Members and Palestinian Markets according to how they fit with SDGs needs?

SDGs Goals	University Staff	Palestinian Market
Quality Education	77	73.2
Decent Work and Economic Growth	70.6	66.8
Industry, Innovation and Infrastructure	72.6	64.6
Responsible Consumption and Production	70.2	72
Peace, Justice and Strong Institutions	74.6	70.4
Partnerships For the Goals	75.4	68.8
No Poverty	70.2	67.8
Achieving Sustainable Development Goals	74.2	69

There is no significant difference at ($\alpha \leq 0.05$) between University Faculty Members and Palestinian Markets according to how business schools fit the needs of employers in the local market in relevant to SDGs in all items and SDGs, since significant level > 0.05 , except items and SDG's, except SDG's, this difference related for University Faculty Members in all of items and SDG's below:

4.3 Industry, Innovation, and Infrastructure, Partnerships for the Goals.

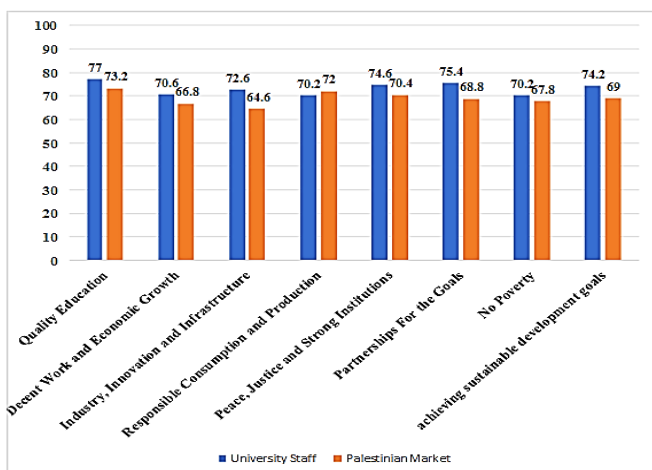


Figure 5: Comparison between University Faculty Members and Palestinian Markets according to how they fit with SDGs needs

5. CONCLUSIONS

According to study plans of business schools tackle the sustainable development goals, all items above had means between (3.37) and (3.90) which means (between medium and high), for SDG's means between (3.51) for both SDG's: Responsible Consumption and Production, and No Poverty, and (3.85) for Quality Education, while achieving sustainable development goals had mean (3.71) which means high. According to graduates' competences of business schools fit the needs of employers in the local market in relevant to SDGs, all items above had means between (3.17) and (3.73) which means (between medium and high), for SDG's means between (3.23) for Industry, Innovation, and Infrastructure and (3.66) for Quality Education, while achieving sustainable development goals had mean (3.45) which means high. There is no significant difference at ($\alpha \leq 0.05$) between University Faculty Members and Palestinian Markets according to how business schools fit the needs of employers in the local market in relevant to SDGs in all items and SDGs, since significant level > 0.05 , except items of SDG's, this difference related for University Faculty Members in all of items of SDG's below:

Study plans of business school tackle the accountability and transparency principles.

Industry, Innovation, and Infrastructure.

- Study plans of business school tackle the economic challenges.
- Study plans of business school tackle the industrial challenges.

Partnerships for the Goals.

- Study plans of business school promote international standardization.
- Study plans of business school promote capacity building in operational expertise.

Criticism:

Business schools of Palestinian universities are tackling the sustainable development goals in all items of SDG's in the point of view of faculty members because the responses mean of all items was high except the goal Responsible Consumption and Production in two items: First, study plan of business school tackle the challenges of recycling and reduce waste of businesses and consumers. Second, study plan of business schools promote entrepreneurship of new projects of using renewable sources of energy, the responses mean for these two items was medium which means that business schools should provide their students with the knowledge on how to innovate new ideas and projects to reduce waste of businesses and waste of consumed products and discuss more case studies related to this subject inside the classrooms, in addition to discuss more case studies and provide students with more knowledge on how to seize the opportunity to innovate in renewable energy such as solar energy and winds energy and enhancing the cooperation with government and private sector to develop the sources of renewable energy.

Palestinian market in the point of view of General managers and business owners confirmed that the graduates of business schools at Palestinian Universities are tackling with the following sustainable development goals in a medium level: First, decent work and economic growth, Second industry, innovation and infrastructure, and finally, no poverty. The decent work and economic growth means the Palestinian market needs qualified graduates who have the knowledge and ability to cope with recent investment regimes, technological innovation, entrepreneur graduates who are able to establish new business projects, and finally to be able to reallocate financial and human resources in different productivity sectors. Industry Innovation and infrastructure means that the Palestinian market needs qualified graduates who have the knowledge and ability to overcome the environmental challenges, economic challenges, industrial challenges, and infrastructural challenges. No poverty, means that Palestinian market needs qualified graduates who are able to cooperate with various stakeholders and customers to fulfill basic needs of Palestinian community, improving the circumstances of the most vulnerable territories in Palestinian community, improving the use of natural resources, new business ideas and projects to achieve food-security in Palestinian community, and finally applying the local policies for alleviating poverty. Business school at Palestinian universities should take into their consideration these goals in their study plans and concentrate more on them based on the Palestinian Market need.

There is a significant difference at ($\alpha \leq 0.05$) between University Faculty Members and Palestinian Markets according to how business schools fit the needs of employers in the local market in relevant to SDGs items, and

this difference related for University Faculty Members in all of items of SDG's below:

Study plans of business school tackle the accountability and transparency principles.

Industry, Innovation, and Infrastructure.

- Study plans of business school tackle the economic challenges.
- Study plans of business school tackle the industrial challenges.

Partnerships for the Goals.

- Study plans of business school promote international standardization.
- Study plans of business school promote capacity building in operational expertise.

Business school at Palestinian Universities should concentrate more in providing their students with accountability and transparency principles in theory and practice to apply them in their job locations ,in addition to concentrate more on the economic challenges in their study plans by discussing more case studies and scenarios of economic crisis and how overcome them though environmental crisis and international pandemics , moreover to concentrate more on industrial challenges and how to develop the national industry whereas the Palestinian industry still traditional industry in the marble industry, class industry, food industry, and clothes industry which needs to be developed by using advanced technology to convey to mobility industry by seizing the solar energy and innovating more machines by solar energy. Business schools at Palestinian Universities should also promote international standardization and provide their students with the required knowledge to be able to compete in international markets, in addition to enhance the practical side and operational expertise in their study plans by adopting practical side besides the theoretical side to develop the students' skills.

RECOMMENDATIONS

Business schools at Palestinian Universities should concentrate on providing their students with the knowledge on how to innovate new ideas and projects to reduce waste of businesses and waste of consumed products and discuss more case studies related to this subject inside the classrooms, in addition to provide students with more knowledge on how seize the opportunity to innovate ideas and projects in using the natural resources (renewable energy such as solar energy and winds energy), moreover to enhance the cooperation between the governmental and private sector to develop the sources of energy and natural resources. Business schools in their study plans should concentrate also on the knowledge and the ability to cope with recent investment regimes, technological innovation, entrepreneurships to establish new business projects. In addition to provide students on how to deal with economic and industrial challenges and how to cooperate with various stakeholders and customers to fulfill basic needs of Palestinian community to participate in improving the circumstances of the most vulnerable territories in Palestinian community, and improving the use of natural resources to achieve food-security in Palestinian community to alleviate poverty.

Business school at Palestinian Universities should also focus on providing their students with accountability and transparency principles in theory and practice to apply them in their job locations, in addition to tackle the economic challenges in their study plans by discussing more case studies and scenarios of economic crises and environmental crises and how to prepare the required plans to overcome them. As well as concentrating on international standardization and provide the students with the required knowledge to be able to compete in international markets. Study plans of Business schools should also enhance the practical side and operational expertise in their study plans by adopting practical side besides the theoretical side to develop the students' life skills. Business schools and business firms in the Palestinian market should increase their cooperation and coordination to cope with new scientific and economic challenges in local and international market and increasing the practical side by employing the students partially to improve their skills and to prepare them for professional life. Government should also enhance the cooperation with private sector and business schools at Palestinian universities by creating the required policies to guide the business cycle in the local market and encouraging the innovative ideas and new business entrepreneurships which will contribute in improving the economic growth.

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