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Keywords: *corporate social responsibility, human resource management, accountant skills.*

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Human Resource Factors and its Effect on Accountants in Jordanian Banks

Hamdallah, Madher E.[α], Abed, Susan R.[σ] & Srouji, Anan F.[ρ]

Abstract- The study aims to identify the relationship between accountant skills and how they practice their roles in the banking sector with human resource factors, and if demographic factors may affect such a relation. To achieve the goals of the study, data was collected from Jordanian banks through a questionnaire specially designed for that and handed out to a sample of accountants, 120 questionnaires were valid for analysis, about 87.5% of the distributed questionnaires. The results of the study showed that there was a relationship between accountant skills and how they practice their roles in the banking sector with human resource factors. Furthermore, results also revealed a positive relationship between gender, age, and education as demographic factors affecting the realization of how accountant skills and practice roles in the banking sector effect human resource factors.

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I. Introduction

Corporate Social Responsibility was known and dealt with from the past, but in new manners these days. For in The World Business Council for Sustainable Development (WBCSD) (2002) it was defined in general as the commitment of the company to contribute to the sustained economic development by working with employees, their families, the local community, and the entire society in order to improve life quality. And as in Albdour and Altarawneh, (2012) it refers to making business decision associated with ethical values, compliance with requirements, and respect for people, communities and environment.InBayat (2011) organizations have started to pay more attention to staff members, improvement of work methods and are encouraged to search for employees in recent years, which is due to the "valuable human capital" smart organization to rise.

Human Resource Management as part of Corporate Social Responsibility has become a very important issue for the banking sector and as in McWilliamset al., (2006) banks have begun to realize that a successful business is not only concerned with the economic aspects of organizational activity such as profitability and growth, but also, in the actions that appear to further some social good, beyond the interests of the firm and that which is required by law. As in Maier &Brunstein (2011) employees show high satisfaction when the firm supports them to achieve their career goals. Those who perceive high organizational support have more job performance than those who are not perceive organizational support (Bishop et al. 2000).

Tariq Khan et al. (2012) explained how human resource development in organizational perspective is focused in narrow sense by its function on learning, education, training and development to the human resources selected and recruited to identify, assure, and help to develop the key competencies that enable individuals to perform current or future jobs with planned individual learning accomplished through training, on-the-job learning, coaching or other means. Human resource development along with education and training also involves activities related to, empowerment, awareness raising, skills enhancement, team building, community mobilization and development, organization development, entrepreneurship development, sensitization and conscientisation, human resource planning and policies.WhileKaruppaiyan (2012) summarized that human resource department initiates and facilities are supposed to increase loyalty of all employees towards business improvement through quality culture, proponents of human resource management claim that total quality management can be implemented in any organization and it can result into improved products, financial performance and services, reduced costs and more satisfied customers and employees.

Human resources implement in organizational processes such as production, supply, marketing, and after-sale. Employees participate to solve quality problems in organizations through total quality management practices, and that employees should join the decision-making process, and participate to solve quality problems to obtain quality assurance,and that awards given to employee involvement and process management in total quality management increases their level of loyalty towards the organization (Uysal, 2012). Dhamija (2012) argued that the only vital value for an enterprise is the experience, skills, innovativeness and insights of its people for human resources are the key components in every organization. It represents total knowledge, talent, and attitude, creative ability, aptitude

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and belief of an individual involved in affairs of an organization. Management of human resources is an integral part for every concern. It is associated with people at work and their relationships within and outside the enterprise. And because perceived organizational support means that organization support employees in their social and work life. Amount of organizational support generates an outcome of human resource practices, which is called organizational commitment (Allen et al., 2003).

II. Literature Review

Although there seems to be a lack of studies addressed to human resources (Wan Ismail& Al-Taee, 2012). Tariq Khan et al. (2012) described it as a relatively young academic discipline but an old and well-established field of practice.

Performance management and its relation with human resources was studies in different manners for Bayat (2011)investigated the performance management, evaluation of the performance management cycle, improve productivity, performance, benefits, performance management, performance management disadvantages, comparative study, which were outlined by the performance indicators and measurement model. Results showed that performance evaluation and feedback on the knowledge, strengths and weaknesses, performance and position in the organization will determine the environmental changes, and the major aim of the evaluation is to determine and define the gaps when performance standards are not defined.While Shaban (2012) aimed to evaluate the efficiency of human resources functions and to control quality check on human resource activities through human resource auditing, by focusing on human resource functions, managerial compliance, and human resource climate. Results showed that audit could be measured as a measure to evaluate the personnel activities, climate, and compliance of an organization's policies.

Job satisfaction and human resource practices are also related, for Wendong et al. (2008) investigated how job analysis (job skills) affect job satisfaction, commitment and job involvement, were data was obtained from 272 employees in different Chinese companies. And results revealed that job satisfaction, affective commitment, and job involvement were related to job analysis in the context of job skills. While Ali and Akhter(2009) studied the present level of job satisfaction among the faculty members of private universities in Bangladesh. By using a survey, results showed that faculty members are overall satisfied with their present condition, except the factors like training facilities, and some physical facilities and distribution of courses, and that there is no significant difference between male and female faculty members regarding job satisfaction.Jacob and Jolly (2012) determined that if individuals perceive certain practices in a positive light, then there's a very good chance that they will consider the rest of the human resources practices with the same positive outlook and vice versa by a adopting a cross sectional survey and quantitative survey methodology. Results showed a strong and positive relationship when it comes to the perceptions of the employees from different nationalities toward the human resource management policies, and a negative attitude was toward working conditions, labor welfare facilities, accidents and safety measures, grievance settlement procedures and multi-cultural environment, while there was a positive attitude towards recruitment and selection, training and development, promotion and transfer, salary structure, supervision, communication and workers participation in management.

It was also important to study how human resource practices may have an impact management and responsibility. As an example Abutayeh and Al-Qatawneh(2012) aimed to examine the effect of human resource practices on job involvement in Jordan through studying six major human resource practices divided to job analysis, selection, training, performance appraisal, compensation, and career management by distributing a survey to 15 companies, and results showed that all human resource practices have a positive effect whereas training had the lowest effect. In another way Albdour and Altarawneh(2012) investigated the impact of internal Corporate Social Responsibility (CSR) practices on Employees' Engagement, by examining five internal CSR practices that are: training and education, human rights, health and safety, work life balance and workplace diversity on the two dimensions of employees' engagement Job Engagement and Organizational Engagement. A proposed model was tested on frontline employees working in the banking sector. Results revealed that all the relationships were significant between internal CSR and employee engagement and that work life balance was the least adopted dimension of internal CSR, and results also showed that internal CSR practices on organizational engagement was greater compared with job engagement. While Wan Ismail & Al-Taee(2012) investigated the link between gender, leadership traits and transformational leadership as viewed from human resource management strategy by a conceptual model. Results demonstrated that there are gender differences in leadership, and there is a relationship between leadership traits and transformational leadership and human resource management strategy. And it also revealed that female leaders were more transformational than male leaders in their leadership styles.

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III. Hypotheses

a) First main hypothesis

There is no significant relationship between accountant skills and how they practice their roles in the banking sector with human resource factors.

b) Second main hypothesis

There is no significant relationship between accountant skills on how they practice their roles in the banking sector and the demographic factors (gender, age, education, and experience).

IV. Research Methodology

a) Measuring Instrument

The research was carried out by primary data, collected by using a structured questionnaire,carried from Albuali (2011) study and the data was analyzed by using PASW statistics 18 software. The first part of the questionnaire contained the demographic factors which were gender, age, education, and experience. While the second part measured the relationship between accountant skills and how they practice their roles in the banking sector with human resource factors.

The scale of measuring was Likert type (five-point scale), and answers were ranged between highly agree, agree, somewhat agree, disagree, and highly disagree.

The reliability test was applied to examine the internal consistency of the research instrument. The Cronbachs' alpha coefficient was (.74) which confirms the reliability of the questionnaire.

b) Research Population and Sample:

Accountants in different Jordanian Banks were the target population of the study, chosen randomly, for the questionnaire was administered to accountants, and 105 questionnaires were valid for analysis from120 questionnaires distributed, with a rate of return of 87.5%.

c) Methods of Data Analysis

The descriptive and analytical statistical techniques were applied in the analysis by using mean, standard deviation, percentage and frequency. Also t and F -tests were applied to test the study hypotheses.

V. Results of the Study and Hypotheses Testing

a) Demographical Characteristics Analysis of Respondents

Table 1 shows the distribution of the sample according to their gender, age, education, and experience.

The table illustrates that 57.1% of the respondents are male. As well as 40% of the respondents are 30 and below. As for the education 60% hold a bachelors' degree in accounting and 40% have a 5 year experience or even less. In general, the previous results suggest that respondents are able to absorb the questionnaire and provide reliable information.

Table 1 : Demographic Factors

Independent variable	Type of independent variable	Frequency	percent
gender	male	60	57.1%
	female	45	42.9%
	total	105	100%
age	30 and below	42	40%
	31-35	18	17.1%
	36-40	24	22.9%
	41-45	9	8.6%
	Above 45	12	11.4%
	total	105	100%
education	Diploma	15	14.3%
	Bachelors	63	60 %
	Masters	27	25.7%
	total	105	100%
experience	5 years and less	42	40%
	6-10	39	37.1%
	11-15	12	11.4%
	Above 15	12	11.4%
	total	105	100%

b) Descriptive Analysis

Descriptive Analysis was used to assess the results obtained from the questionnaire as in table (2).

Table 2 : Descriptive Statistics for different factors expected to affect human resource management as in accountant skills and how they practice their roles

Items	Mean	Standard Deviation
Functional carry out the duties according to the regulations and instructions	4.1429	0.83699
Functional secretariat and a sense of responsibility	4.3714	0.59254
Respect for presidents and career commitment ethics	4.2571	0.94083
Refrain from taking advantage of functional for personal purposes	3.9714	0.84872
Maintaining safety on public funds and property	4.2000	0.89227
Justice, impartiality and honesty with others	4.2000	0.85934
Treatment of subordinates threw litigations and appreciation	4.1714	0.81403
Respect work timeliness and ability to maintaintime	3.8571	1.02309
Ability to respect citizens and facilitate the completion of their transactions	4.2571	1.02871
Total	4.1587	0.48281

Table 2 shows the arithmetic means of the phrases related to different factors expected to affect human resource management in the accounting

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department in Jordanian banks. The overall mean of the respondents was (4.1587) and the standard deviation was (0.48281), all paragraphs were above the default mean (3), which confirm respondents' belief in the existence of awareness among accountants working in Jordanian banks on different factors expected to affect human resource management.

c) Hypotheses Testing

Table 3.1 : H1 Testing hypotheses based on the use of t-test.

Hypotheses	Mean	Calculated T	Sig.
H1	4.0571	5.031	0.000

*Note: * significant at a level of 0.01*

Table 3.2 : H2 Testing hypotheses based on the use of F-test.

H2	Type of variable	mean	F	Sig.
Gender	male	4.0722	4.652	0.033*
	female	4.2741		
Age	30 and below	4.1111	7.609	0.000*
	31-35	3.7593		
	36-40	4.3889		
	41-45	4.5556		
	Above 45	4.1667		
Education	Diploma	4.4222	3.749	0.027*
	Bachelors	4.0688		
	Masters	4.2222		
Experience	5 years and less	4.0952	2.020	0.116
	6-10	4.1368		
	11-15	4.4722		
	Above 15	4.1389		

*Note: * significant at a level of 0.05*

Table 3 (a.) illustrates that the value of calculated (t) for the first main hypothesis (H1) amounted to (5.031) with the significance level of (0.00), which washigher than the tabulated (t) value ($\alpha = 0.01$). So the first hypothesis is rejected, which states that "There is no significant relationship between accountant skills and how they practice their roles in the banking sector with human resource factors.

The second main hypothesis was tested by using One Way Anova including Post Hoc tests (Sheffe, and Dunett's C) to test the degree of homogeneity presented in table 3 (b). Results showed a positive significant relationship for the gender variable for F was (4.652) at a significant level of (0.033), and results showed that females were more realizable of the relationship between accountant skills and how they practice their roles in the banking sector with a mean of (4.2741). Also a positive significant relationship for the age variable,was (7.609) at a significant level of (0.000) were the highest mean for ages 41-45 was (4.5556). For education a positive significant relationship for education appeared were F was (3.749) at a significant level of (0.027) and the highest mean was for diploma educated respondents.While there was no significant relationship between respondents experience and accountant skills and how they practice their roles in the banking sector. So the second main hypothesis was accepted for the experience variable, and rejected for the remaining demographic variables.

VI. Conclusion

The objective of this study was to determine the relationship between accountant skills and how they practice their roles in the banking sector with human resource factors, and if demographic factors may affect such a relation.

Results of this study indicated that there was a relationship between accountant skills and how they practice their roles in the banking sector with human resource factors. Furthermore, results also revealed a positive relationship between gender, age, and education as demographic factors affecting the realization of how accountant skills and practice roles in the banking sector effects human resource factors.

The implications of this study emphasized on the importance of human resource factors that influence accountant skills and how they practice their roles. While the study took some factors, future research may take other variables into consideration.

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