



Requirements for building human resources governance: Survey of a sample of managers of tourism corporations

Maysoon Abdullah Ahmed ALshalma
Department of Administration, Faculty of Administration and Economics Business
University of Al Mosul, Iraq

Wardah Abdulkhaleq Abdulalrhman Alhamawndi
Almustansiriyah University, Iraq
Email: hassninr@yahoo.com

Abstract

This research aims at highlighting on the concept of the requirements of building human resources governance by a knowledgeable and conceptual review of this idea through reviewing some of the current researchers and writers. In addition the research illustrates these requirements for government tourism as a field for testing the model and hypotheses. Our current research included three topics, the first dealt with research methodology, the second was devoted to demonstrating and discussing the extant literature of the concept, and the third dealt with showing the field framework results; finally, the research was completed by the conclusions and recommendations reached by the researchers.

Introduction

A great deal attention of researchers and specialists about governance issues has begun interestingly, especially human resources governance as the human resource is the most important and most complex resource. Looking forward to interpreting it through different scientific theories and approaches is important because of its great importance in leading the organizations. It is impossible to imagine an organization's success in applying this approach in the shadow of these challenges without interest in this kind of governance from which the concept of human resource governance has emerged as the top aspect of the organization's hierarchical strategic aims. So, its role, especially in facing the challenges and difficulties experienced by the world in all fields, is vital in helping to obtain great outputs of employees. Thus, the organization by its human resources can be able to respond and adapt to changing environmental conditions. This is by having high- performance work systems, where the employees, in turn, have a wide range of skills and behaviors, and adopt the principles contributing to raising the efficiency of performance and enhancing employee activity.

Topic one: Research Methodology

First: Research problem

The research problem was embodied in the available range of human resources governance principles in the field in question. Thus it contributes to raising the performance of efficiency and enhancing organizational activity which is one of the cornerstones at a key level of business organizations.

In spite of the development that has taken place, in the reality of the Iraqi business establishments and their interest in information and information technology and increasing the scope of specializations in this field, it still requires prompt efforts to revitalize human resources, which constitute the most exceptional and valuable resources owned by the



organization. This what distinguishes one from another organization, so senior management should use the resources in the best possible way and create suitable conditions for them due to their significant role in improving performance levels. This can be through the organization's awareness of the requirements of building human resources governance, and a range of questions can be raised that stem from the problem of this research, most notably the following:

- 1- Is there sufficient awareness in the organization of the importance of upgrading and providing the requirements for building human resources governance?
- 2- Does the organization realize the importance of applying the human resources governance requirements internally?
- 3- Is there an implementation and design of a system including policies and procedures to ensure that the requirements human resource governance are used and monitored at the Ministry level as a whole?

Second: The research importance

This research is considered important at both theoretical and applied levels in Iraq, it adds value. Theoretically, the importance of the current research stemmed from the necessity of the subject as applying human source governance perfectly and accurately as it will raise the performance efficiency and approach the notion of excellent performance. This leads to the required level that results in achieving the organization targets. At the applied level, the spatial importance of research lies in the center of government tourism and work on employing the results of this research and identifying the obstacles of building human resources governance that face the Ministry. The importance of the research can be summarized as follows:

- 1- An opportunity to explore the status of the organization in question about the requirement application of the human resources governance subject is created.
- 2- Presenting a theoretical framework for the literature of current research variables through presenting new ideas for writers and researchers of this field, the study thus giving researchers an opportunity to explore such topics in other fields.
- 3- To benefit from the current research results in the way of investing in the potentials of expertise and skill in determining the requirements of using of good human resources governance.

Third: Objectives

- 1- Clarifying the significances and knowledge indications related to the concept of human resources governance.
- 2- Measuring and analyzing the requirements of building human resources governance.
- 3- The research results can also perhaps contribute to understanding the human resources governance and its variances and availabilities in a way that helps managers make rational decisions in achieving the desired targets.
- 4- To make some suggestions and recommendations regarding the importance of identifying the necessary technical and human potentials and increasing the trust in the organization. This depends on applying the principles and mechanisms of governance as a way in which to treat the weaknesses cases of the organizations performance.

Fourth: research hypotheses

To complement the research methodology and to achieve its objectives, the hypothesis of research stipulates: Providing the criteria for building the human resources governance of the Ministry in question. The hypothesis includes :

- 1- The requirements for disclosure and transparency are one of the fundamental principles for building human resource governance of the field in question.



- 2- Social responsibility requirements are one of the fundamental principles for building human resource governance of the field in question.
- 3- The requirements of justice provide one of the essential principles for building human resource governance of the field in question.
- 4- The independence requirement is one of the fundamental principles for building human resource governance of the field in question.
- 5- Integrity requirements are one of the fundamental principles for building human resource governance of the field in question.

Fifth: research population

To achieve the objectives of the research and to ensure the availability of information in the sample selected, the two researchers relied on a sample including managers working in the center of the Ministry of Planning (Research field), and it consisted of 142 respondents who are relevant to the research subject out of 172 managers of departments, branches, and staff units in center of the Ministry in question.

Sixth: methods of Data collection

The data necessary for covering the theoretical aspects were collected from books, magazines, and internet websites and for the practical aspect, a questionnaire based on the study of Alwale (2014) was used with some modifications according to the nature of researched organization. The form included two sections, the first related to the personal and distinguishable information of the individuals in question, whilst the second included 32 questions related to the requirements of the human resources governance according to the five-dimensional Likert scale. Data were analyzed and processed using statistical tools (arithmetic means, standard deviations, frequencies and percentages).

Topic two: Theoretical framework

First: The concept of human resources governance

Saidi (2014) clarified the concept of human resource governance as a number of leaders aware, belatedly, of those individuals who are the organization's most important wealth and that employee costs represent the highest proportion of spending in the organization. Therefore, the organizations cannot afford to manage such state expenditure in a random way.

Guetat (2015) clarified that human resource governance is the process and practice adopted by the organization in defining roles, authority, responsibilities, decision-making, and inquiring about the staff and management for the benefit of its shareholders. It is also defined as an act of leading the HR function and managing the investments related to the ideal performance by improving the performance of the organization's assets of human resources such as resources, skills and expertise within the organization. In addition to avoiding and mitigating the risks of organizational human resources, it is also enabling human resources to make operational decisions such as planning, monitoring operations, and continuous improvement. Human resource governance has been explained as the system that organizations should adopt in order to ensure that human resources are appropriately managed and monitored in a way that mitigates any resource-related risks Rezaee (2018). So, the concept of human resource governance can be determined according to the two researchers' view as the way or approach, by which all practices and activities of the organization are directed, achieving the its plans strategically, and then developing its systems and the methods of evaluating the organizational performance.



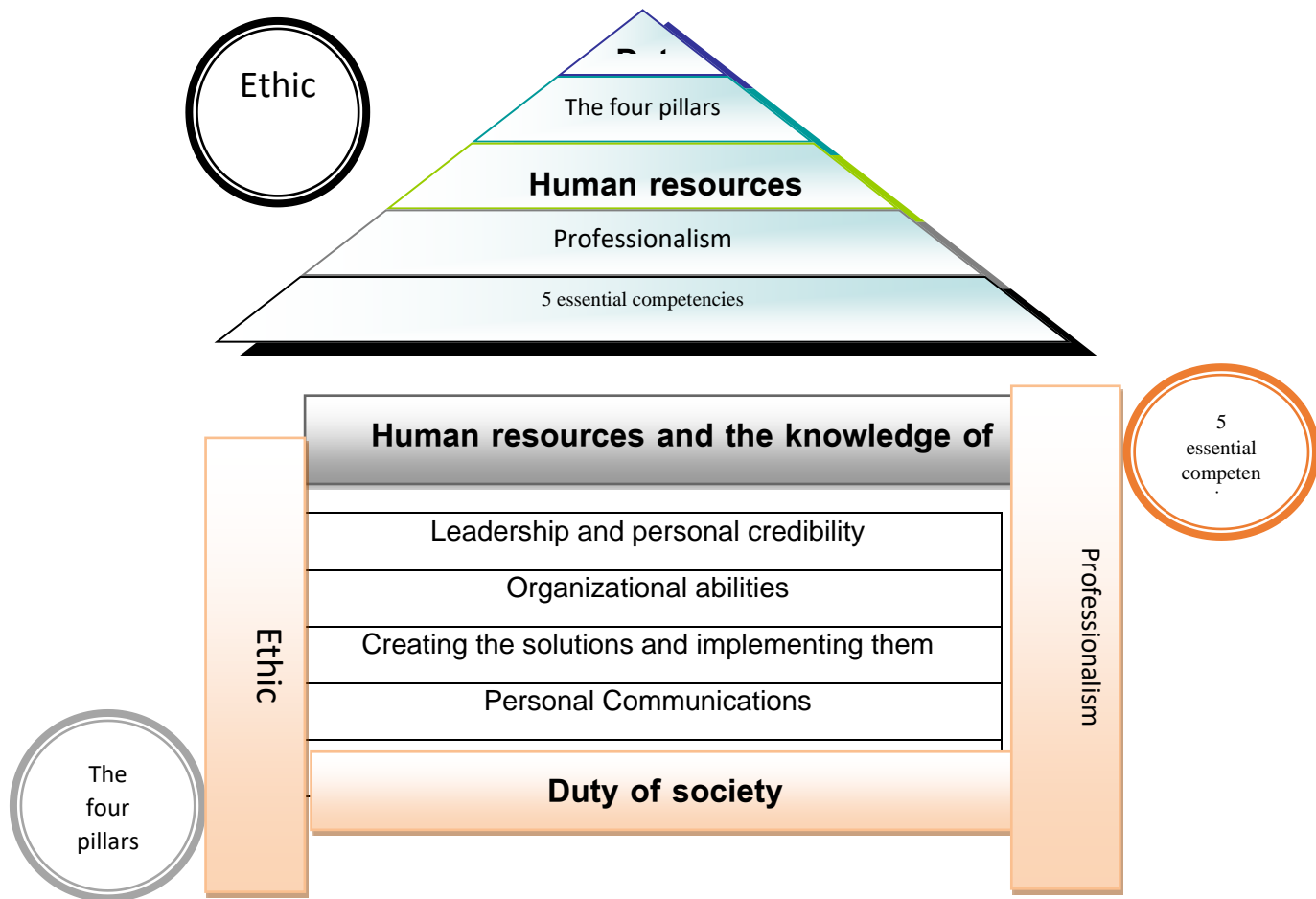
Second: the importance and aims of human resource governance

The aims are determined either by founders and leaders of the organization or by its members and there are those who indicate that more than one party is involved in determining the aims (individuals, leaders, costumers, shareholders, government, community, etc.). Because of many challenges facing organizations nowadays, it is becoming obligatory for the private and public organizations to be more professional and flexible. The process of determining the aims is no longer limited to the politicians and leaders, it has become obligatory to consult the specialists in management as well as internal customers, external customers and other parties. Nicolaidis (2015) argues that the ingenuities and thoughts of stakeholders such as employees are bordering on the strategic planning and management processes of organizations. In addition good HR governance preserves and strengthens all stakeholders' confidence.

Human resource governance is important as it represents an influence of human resource powers through which the individual decisions become effective for actions, ensuring compliance with labour laws and human resources criteria, and elevating them from business partners to human resources governors (Van Rensburg, 2011). Metcalfe(2005) illustrated the importance of the human resource governance as it is an assessment and management of human resource risks (morality risk, preparedness risk, vacancy risk, transition risk, portfolio risk). In addition it clarifies the role of human resource activities and dissensions inside the organization, as well as the control and limits of logical decision making, integration and alignment with priorities of work, transparency of operations, trust and commitment of employees. Adjasi and Dor (2007) indicated that the importance of governance lies in increasing the creative capabilities of organizations aspiring to reach excellence and succeed in the shadow of a competitive environment of rapid change. Thus with the absence of knowledge and awareness of governance as an input, the organizations cannot achieve the success they aspire to. Human resources governance seeks to achieve and raise the efficiency of the performance of organizations and works on developing systems to mitigate or reduce cheating, conflict of interest, and unacceptable actions as well as finding systems for monitoring the organizations performance in addition to finding a framework determining the distribution of all rights and responsibilities and also determining the work-related procedures and plans. There are some objectives (Alawe,2014:4): that can be summarized as follows:

- 1- Fighting all forms of corruption, whether financial, accounting or political.
- 2- Improving and developing organizational management and helping the management council to developing an organizational strategy ensuring making decisions of merging and controlling, based on correct foundations leading to increasing the performance efficiency. The SABPP (2012:3) explained that the importance of human resource governance comes from its human resource capabilities through which individuals' decisions are effective for works such as managing human resource risks and ensuring obeying the work laws, as well as the rules and criteria of human resources. This is in in addition to raising the human resource symbols and criteria to be human resource governors instead of work partners, as it is explained in figure 1. Figure 5 informs us that the location of the human resource governance mediates the five human resource abilities, i.e. it lies at the third level, between talent management and analyses and measuring. Metcalfe (2005) explained that human resource governance is a system of accountability related to clarity and good management of human resources, including career development, communication, fair treatment and participation, thus, it of necessity includes:
 - A- The control and limits of the logical decision making.
 - B- The integration and alignment with the priorities of work.
 - C- The clarity of organization tolerance to various activities.
 - D- The procedure transparency, trust and staff commitment.

E- The provable evidence for the human resource value of business (Figure 1 below):



Third: The bases of human resources governance

Many researchers and interested people have referred to determining the bases of human resources governance, perhaps the most prominent was Rezaee, (2018) who confirmed that human resource governance should be embedded upon three bases as shown in figure 2 below

- 1- Areas that need to be governed.
- 2- Bodies responsible for governance.
- 3- Governance tools. (Figure 2 below)

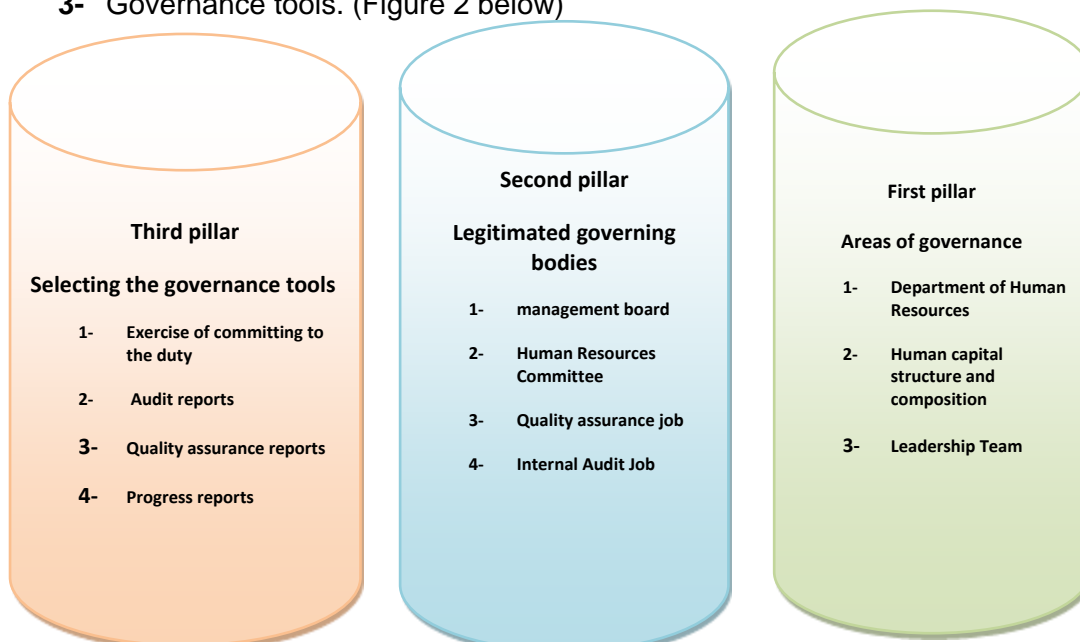




Figure 2: The bases of human resources governance

The bases of human resources governance have great importance in constructing an efficient and effective framework of human resources governance leading to building sound knowledge of human behavior based on a moral base. This knowledge is essential for creating commitment to regulatory objectives; accordingly, the followings have been indicated (Flayyih, Mohammed & Talab, 2019):

- A-** The necessity of determining the policies related to human resources to form a working guide and an initiation point for applying the human resource governance.
- B-** For increasing the efficiency of the staff performance, it must be ensured that the practices of human resources are governed soundly and professionally and that practices are conducted according to determined behaviors coinciding with the principles and objectives of the human resource governance.
- C-** The policies and practices of human resources are not rigid evidences; contrarily they should be modified and developed according to the changes happening in interior and external environments.
- D-** The harmony of policies and practices of human resource governance is critical, as these policies are evaluated through observing whether they are applied actually or not.
- E-** Human resources policies must be read and understood by current and new staff, and should be accessible to everyone, as well as the imperative of presence a statement written by all confirms that the policies of human resource governance have been read and understood. This harmonizes with Nicolaides (2015).
- F-** Human resources governance provides insight and guidance on human resources practices.
- G-** Scrutiny of human resources presents an evaluation for the policies and practices of human resources applied in the organization and its adaptation.
- H-** Human resource experts play an important role in human resource governance by directing the practices of board council work.
- I-** The policies and practices of human resources are considered to be of great importance since they often create form some failure symptoms in organization governance in general and in human resources in particular, This results from inability to determine the aims of human resource governance and plans to achieve them, implementing actions, or even measuring their success.
- J-** Human resource governance requires clear practices for an active management of risk.
- K-** Human resource governance has a main role in developing and maintaining the sound practices in the workplace by their responsibility to establish a moral culture inside the organization.
- L-** Human resource experts with knowledge, skills and experience - can be used to assist business leaders in addressing HR governance, risk and compliance issues.
- M-** Human resource governance practices must include preventive and reactive procedures.

Fourth: the principles of human resource governance

There six principles of human resource governance that need to be considered (Kaplan et al, 2013:5) and these include:

- 1- Strategic orientation and vision that define the roles and priorities expected of the effective parties of the organization as well as the setting of short-term performance measurement criteria.
- 2- Accountability represents the recognition and imposition of responsibility for actions, production and decisions.
- 3- Transparency, demonstrates openness and clarity in decision-making and resources.
- 4- Efficiency, is clarified in the extent to which human resources policies are applied.

- 5- Response, is the capability of organization to respond to employee needs.
- 6- Employee voice, refers to the participation of individuals working in organizations that represent their interests.

Principles were issued by the Organization for Economic Cooperation and Development (OECD) in 2005 and applied in many countries both within and outside the organization (Alwale, 2014: 50) and they include:

- A**– Ensuring an effective legal framework: a governmental framework must be found to encourage the transparency and efficiency inside organizations and it must be consistent with the provisions of the law and clearly define responsibilities among the various supervisory, regulatory and executive bodies.
- B**– Shareholder rights and main functions of owners’ property rights: it is the second principle of governance principles. It should provide protection to shareholders and facilitate their rights protection such as their right to elect members of the board of directors and the right to participate or to obtain adequate information on decisions concerning any essential changes in the organization.
- C**– Equal treatment among workers: this principle ensures equal treatments for all workers as the opportunities must be available for all of them to obtain effective compensation for their rights violations.
- D**– Shareholders’ role: this principle represents confession of the stakeholders’ rights created by law.
- E**– Disclosure and transparency: this principle ensures sound disclosure at the right time on all important subjects dealing with performance of organizations and their property rights.

Fifth: the requirements for building human resource governance

The requirements for building human resource governance were determined by five directions clarified in following figure based on the study of Almansore, (2010) cited in Alwale, (2014:8).

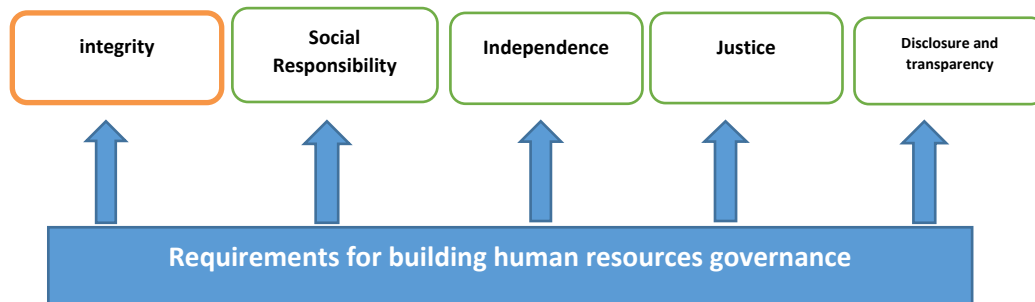


Figure 3. Requirements for building human resources governance

- A- Disclosure and transparency:** Is an important pillar for ensuring trust, integrity and justice in the management procedures of organization and its personnel; as well as making wise decisions. This rule ensures reaching the information fully and clearly all relevant parties interesting in the organization's activity, facilitating the analysis of the organization's operations and identifying the financial and non-financial information. Honest disclosure and transparency represents one of the crucial principles and pillars on which the good governance is erected (Khoury, 2003:3). It includes full clarity in making decisions as well as drawing up the administrative plan and policies and presents them to the authorities concerned in monitoring the performance of the state and its governmental institutes on behalf of the people, since administrative and political practices are subject to accountability and control (Rida, 2011:113). Frynas (2010:169) indicated that the transparency as a term is frequently presented as a synonym to



- incorruption. He also believes that transparency is a vaccine against corruption and it has many positive effects such as improving all healthy activities and reducing their expenses.
- B- Justice:** it is to ratify and respect all interested parties' rights in way that ensure justice. The Organization for Economic Cooperation and Development (OECD) is interested in protecting the rights and interests of the minority shareholders by establishing systems preventing employees within the organization or company, including directors and board members, from taking advantage of their position in the organization (Sullian & Catherine, 2003: 65). Justice has also been defined as the fair approach used by the manager to deal with staff at both the workable and humanitarian levels, as the high or low results of the performance of employees depends on the awareness of workers to the level of justice, i.e. treating the workers with fairness and encouraging them to do their best for work and improving their performance at the work location (Pivi & Hassan, 2015:7).
 - C- Independence:** It is the base that reduces or eliminates the interest conflicts such as a dominance of an executive head over a company or a major shareholder over a board council. The base starts from how councils are formed and committees are appointed and even auditor appointment in a way not allowing any power to influence the decisions of management or the company business (Khoury, 2003:3). Independence shows that there are no unnecessary effects as a result of pressure, which largely eliminates or reduces conflicts of interest between the participating parties (board council, executive management, auditors, owners, other stakeholders) (Alwale, 2014: 54).
 - D- Social responsibility:** Considering the institution as a good venue for raising social awareness of a high level of ideal behavior and values for its employees (Al-Taie, Flayyih, & Talab, 2017). Social responsibility is one of essential values of the governance concept (Nicolaidis, 2017). It means the responsibility of board council towards all parties dealing with the organization as well as helping the employees to familiarize themselves with the work required of them and hold them accountable. It is mainly related to accountability in terms of corrective action or punishment of mismanagement and listed within the delegation of authorities in organizations, where the responsibility helps in implementing operations more fully when workers perform their required work, and rewarding the best and accounting for the mistaken. It also determines the required tasks largely and accurately as well as founding a balanced state in dividing the responsibility according to the specific tasks required (Smith & Lewis, 2011).
 - E- Integrity:** Effective governance concentrates on the presence of financial and moral integrity as an essential base for governance and the items related to internal and external monitoring are also important matters through which the company or organization seeks to ensure its integrity which is needed for sustainability (Nicolaidis & Duho, 2019; Nuer, 2007:331).

Topic three: Practical framework

First: description and analysis of the research results

- 1- The population and research sample:** The researchers seek, by analyzing the data and discussing the results, to show the levels of responses of the research sample members in relation to the investigated research variables, achieving this purpose, we use the statistical tools (means, standard deviations, frequencies and percentages).

The research population consisted of the managers working for the Center of Planning Ministry. A sample of 172 managers were selected after ethical considerations and 30 questionnaire forms were distributed among them. These questionnaires constituted 83% of the total distributed questionnaires.

- B- The test of honesty and stability of the questionnaire:** the form was shown to a group of academic specialists and their observations were taken into account; in addition, the form stability was tested by relying on an Alpha Cronbach test, which is considered



one of the important statistic test for stability used for analyzing statistic form data, where the Alpha Cronbach coefficient of questionnaire items was 0.994 which refers to high stability. Considering the scale honesty, it is calculated from the coefficient of stability by the equation:

$$\text{Honesty} = \sqrt{\text{Stability}}$$

Since the stability is 0.9

$$\text{Honesty} = \sqrt{0.996} = 0.997$$

This high value demonstrates that the scale is honest.

C- The characteristics of the research sample individuals: according to answering the questionnaire form, the characteristics of the sample individuals were recorded.

- 1- Social type: it was explained that 56.34% of the research sample were males and 43.66% were females, shown in the table below.
- 2- Age: the table illustrated that of 17.60% of the sample individuals were 30 and less years old, 24.65% were 31-32 years old, 15.49% were 40-49 years old, 28.17% were 50-59 years old, and 14.09% were 60 an more years old.
- 3- Job position: table 2 demonstrates that 59.86% occupy the department manager position, 28.17% occupy the section manager position, and 11.97% occupy the unit manager position.
- 4- Education: table 2 showed that 21.13% have Ph.D. degrees, 10.56% have Master's degrees, 15.49% have high diploma degrees, 38.73% have bachelor's degrees, and 14.09% have diploma and lower degrees.

Second: identifying the reality of applying the requirements of building human resource governance

The researched Ministry is interested in achieving the requirements of building human resource governance relatively higher than the mathematical mean by five sub-dimensions: (disclosure and transparency, social responsibility, Justice and equity, independence, and integrity). It was indicated that mathematic means, standard deviation, and coefficients of variation related to the research sample had views regarding the requirements of building human resource governance. The table showed a mathematic mean (3.26) higher than the hypothetic mean (3), a standard deviation (1.24) and coefficient of variation (38%), this indicates that the application awareness of human resources governance requirements in the researched Ministry was at an above-average level in the research sample of the organization, which is a good result in the surrounding environment and considering the challenges it faces. The following is an identification for the reality of sub-variations.

First: the reality of applying disclosure and transparency in the researched Ministry

This direction achieved a general mean (3.12) around the hypothetical mean (3). The harmonization dispersed over the mean in the response confirms the standard deviation and coefficient of variation (1.25 and 40% respectively) that reflect the good harmonization of individual sample responses referring the self-awareness of research sample managers. This variant was measured for seven main items. The highest mean value was achieved by item 3 (3.92) which was around the value of hypothetical value with a dispersion relatively moderate responses confirmed by the standard deviation (1.29) and coefficient of variation (32%), while the lowest mean was achieved by item 5 (2.86) with a dispersion of standard deviation (1.27) and coefficient of variation (44%).



Table 3. the values of mathematical means, standard deviation, and coefficient of variation of the research sample individuals, generally about the requirement of human resource governance (n=142)

Disclosure and transparency: Availability of adequate and timely financial and non-financial information to serve decision makers, designate and others			
Items	Mathematical Mean	Standard deviation	Coefficient of variation
1- Presence of a clear organizational structure showing the organizational levels of the ministry	2.91	1.12	38
2- There is a clear vision and mission for the ministry available to all	3.01	1.26	42
3- There are a clear strategy and objectives for the ministry available to all	3.92	1.29	32
4- The organizational regulations and rules that govern and regulate the different activities and determine the powers and responsibilities are clear to all organizational levels	3.14	1.47	46
5- The existence of a guide and description for each job explaining the procedures and the limits of jurisdiction	2.86	1.27	44
6- It issues for the ministry the financial reports regularly and does not hide any information.	2.92	1.45	49
7- The Ministry has a website where information and advertisements are updated directly	3.14	1.32	42
Total	3.12	1.34	41
Social responsibility: it is represented by the institution commitment to maximize the positive effects and minimize the negative effects in society			
1- The Ministry is keen to train its employees and develop their skills	3.33	1.10	33
2- The Ministry is keen to provide modern information about the profession to the Office staff	3.25	1.34	41
3- There is a written guide to the ethics and behavior of the profession in the ministry	3.09	1.68	54
4- The Ministry takes procedures to ensure that its staff comply with the ethics guide	3.86	1.42	36
5- The Ministry is keen to grant academic leave to its staff to increase their monitoring skills	3.58	1.34	37
Total	3.42	1.32	38
Fairness: Respect and recognition of the rights of all parties of Stakeholders to ensure equality			
1- The Ministry's administration shall apply fair systems and regulations in the employing , evaluation and promotion of staff	2.60	1.11	425
2- The Ministry follows objective rules in nominating staff for training courses	3.06	1.18	38%
3- The Ministry follows rules preventing employees and managers from taking advantage of their positions	3.20	1.42	44%
4- The Ministry follows fair systems for executive management rewards	3.99	1.16	29%
5- The administration treats employees based on respecting their personal rights	3.26	1.15	35%
Total	3.26	1.15	35%
Independence: Is the mechanism that reduces or eliminates conflicts of interest such as the dominance of an influential chief over the institution			
1- The Ministry shall be given sufficient independence to perform the observation work in various areas	3.47	1.32	38%
2- The Ministry position and its association with the Council of Ministers supported its independence in the implementation of its monitoring work	3.65	1.32	35%



3- The ministry is able to practice its authority effectively without any external influence	3.03	1.51	49%
4- The powers authorized to the Ministry in the appointment and promotion of its observers are sufficient to ensure the impartiality of their performance and the non-intervention of others	3.33	1.30	38%
5- The Ministry has a sufficient administrative and financial independence without any influence from the supreme authorities of the State	3.14	1.22	38%
Total	3.33	1.28	38%
Integrity: is a means represented by prevention, deterrence and treatment. It adopts the accountability, control and inspection of the organs and public functions in the State			
1- Strengthening special regulations and instructions and expanding the powers granted to anti-corruption institutions	2.62	1.42	54%
2- supporting Integrity and transparency requires adequate support from the senior managements	3.22	1.29	40%
3- Identifying the wrong practices by enhancing integrity and activating the role of accountability in the systems and laws	2.89	1.22	42%
4- The role of media committed to the purpose of detecting corruption crimes and spreading the values of integrity in society must be activated	3.25	1.69	51%
5- Supervisory and monitoring bodies responsible for applying law have the necessary authority, integrity and resources to carry out their duties in a professional and objective manner	3.76	1.37	36%
Total	3.15	1.32	41%
Total requirements for building human resources governance	3.26	1.24	38%

Second: The reality of applying of social responsibility in the Ministry in question

This direction achieved a mathematical mean 3.42 around the hypothetical mean in the table. The dispersed harmony of response over the mean was confirmed by the standard deviation and the coefficient of variation (1.32 and 38% respectively). This variant among items was measured by five major items in which the mathematical means ranged between the highest value achieved by item 4 (3.86) which is around the hypothetical mean with a response of a relatively moderate dispersion confirmed by the standard deviation and coefficient of variation (1.42 and 36% respectively) and the lowest value achieved by item 3 (3.09) with dispersion in response confirmed by the standard deviation and coefficient of variation (1.86 and 54% respectively).

Third: the reality of applying the Justice and equity in the Ministry in question

This direction achieved a general mathematical mean (3.26) around the hypothetical mean shown in table 3. The harmony of dispersion over the mean in the response was confirmed by the standard deviation and coefficient variation (1.15 and 35% respectively) reflecting the good value of harmony among the response of the sample individuals. Regarding the item level, this variant was measured by five major items among them the mathematical means ranged from the highest value (3.99) by item 4 which was around the hypothetical mean with a relatively moderate dispersion in responses confirmed by the standard deviation and coefficient variation (1.16 and 29% respectively), to the lowest value of mathematical mean (3.06) achieved by item 2 with dispersed responses of standard deviation and coefficient of variation (1.18 and 38% respectively).



Fourth: the reality of applying the independence in the Ministry in question

This direction achieved a mathematical mean 3.33 around the hypothetical mean shown in the table above. The harmony of dispersion over the mean of response was confirmed by the standard deviation and coefficient of variation (1.28 and 38% respectively) reflecting the good degree of harmony in the responses of sample individuals. Concerning the item level, this variant was measured by five major items. The mathematical means ranged from the highest value (3.65) achieved by item 2 around the hypothetical mean by relatively moderate dispersion in responses confirmed by the standard deviation and coefficient of variation (1.30 and 35% respectively), to the lowest value (3.03) achieved by item 3 with a dispersion in responses of standard deviation and coefficient of variation (1.51 and 49% respectively).

Fifth: the reality of applying the integrity in the Ministry in question

This direction achieved a general mathematical mean 3.15 around the hypothetical mean illustrated in the table above. The harmony of dispersion over the mean in response was confirmed by the standard deviation and coefficient of variation (1.32 and 41% respectively) reflecting a good harmony degree of responses. Regarding the item level, this variant was measured by five major items where the values of mathematical mean ranged from the highest one (3.76) achieved by item 5 with a relatively moderate dispersion in responses confirmed by the standard deviation and coefficient of variation (1.37 and 36% respectively), to the lowest value (2.62) achieved by item 1 with a dispersion in responses confirmed by the standard deviation and coefficient of variation (1.42 and 54% respectively).

Conclusions and recommendations

Conclusions

- 1- Human resource governance ensures the best use of the organization's resources, thus obtaining results with advantages surpasses the other organizations, and this has been evidenced by from the results of the research.
- 2- It requires the organization to build an integrated system for human resource governance to be the starting point for distinguishing issues.
- 3- Human resource governance is considered the point where the processes and procedures of human resources meet.

Recommendations

- 1- Bringing the culture of human resource governance closer to the workers and spreading it to be best understood by them as well as by the stakeholders.
- 2- The researchers are developing the techniques and methods used for the human resource governance to take advantage of them in the future research.
- 3- Working on issuing laws and instructions for the human resource governance at home and abroad in order to prepare principles appropriate for the environment of Iraqi works by depending upon the value of foreign experiments.
- 4- Organizations have to rely upon a study of governance in general, and one of human resources governance in particular.

References

Al-Taie, B. F. K., Flayyih, H. H. & Talab, H. R. (2017). Measurement of Income Smoothing and Its Effect on Accounting Conservatism: An Empirical Study of Listed Companies in the Iraqi Stock Exchange. *International Journal of Economic Perspectives*, 11(3), 1058-1069.



- Alwale, K. M. (2014). The extent of applying the rules of governance in Iraqi companies," An analytical and applied study on Iraqi public companies, *Journal of Qadisayah Administrative and Economic Sciences*, 17(2).
- Flayyih, H. H., Mohammed, Y. N. & Talab, H. R. (2019). The role of accounting information in reducing the funding constraints of small and medium enterprises in Iraq. *African Journal of Hospitality, Tourism and Leisure*, 8(4), 1-10.
- Frynas, J. G. (2010). Corporate social responsibility and societal governance: Lessons from transparency in the oil and gas sector. *Journal of Business Ethics*, 93(2), 163-179.
- Guetat, S. B. A. & Dakhli, S. B. D. (2015). The architecture facet of information governance: The case of urbanized information systems. *Procedia Computer Science*, 64, 1088-1098.
- Hammad, T.A.A. (2005). Corporate Governance - Concepts - Principles – Experiences, Governance Applications in Banks, University House, Egypt.
- Hijazi, Al-Mursi Al-Sayyed, (2011). Social Costs of Corruption, *Arab Future Magazine*, No. 266-11, Beirut.
- Kaplan, A. D., Dominis, S., Palen, J. G. & Quain, E. E. (2013). Human resource governance: what does governance mean for the health workforce in low-and middle-income countries? *Human resources for health*, 11(1), 6.
- Khoury, Naeem Saba, (2003) Jordan stands for Institutional Control, Jordan Association of Certified Public Accountants.
- Metcalfe, B. D. & Rees, C. J. (2005). Theorizing advances in international human resource development. *Human Resource Development International*, 8(4), 449-465.
- Mohyeldin Tahir Suliman, A. (2008). Links between justice, satisfaction and performance in the workplace: A survey in the UAE and Arabic context. *Journal of Management Development*, 26(4), 294-311.
- Nicolaides, A. (2015). Tourism Stakeholder Theory in practice: instrumental business grounds, fundamental normative demands or a descriptive application? *African Journal of Hospitality, Tourism and Leisure*, 4(2), July-November.
- Nicolaides, A. (2017). Driving Corporate Social Responsibility - An Ethical Approach to Sustainability, *OIDA International Journal of Sustainable Development*, 10(4), 19-34.
- Nicolaides, A. & King Carl Tornam Duho (2019). Effective Leadership in Organizations: African Ethics and Corruption, *Modern Economy*, 10(7), 1713-1743.
- Nuer, T. (2007). Strengthening Statistical Capacity and Good Governance, The Case of Egypt, Arab Institute for Training and Statistical Research, First Arab Statistical Conference, Amman, Jordan.
- Pivi, F. G. & Hassan, Z. (2015). The Impact of Organizational Citizenship Behaviour on Employee's job satisfaction, commitment and turnover intention in Dining Restaurants Malaysia.
- Rezaee, Z. (2018). Corporate Governance in the Aftermath of the Global Financial Crisis, Volume III: Gatekeeper Functions. Business Expert Press.
- Rida, H.H. (2011). Administrative Reform, Al-Raya Publishing House, Amman, Jordan.
- Saidi, M. I., Mansor, N. N. A., Anvari, R. & Hassan, M. A. (2014). Defining HR roles of nursing line manager in workplace learning. *Procedia-Social and Behavioral Sciences*, 129, 148-155.



Smith, W. K. & Lewis, M. W. (2011). Toward a theory of paradox: A dynamic equilibrium model of organizing. *Academy of Management Review*, 36(2), 381-403.

Van Rensburg, H., Basson, J. S. & Carrim, N. M. (2011). Human resource management as a profession in South Africa. *SA Journal of Human Resource Management*, 9(1), 1-15.

Waeli, W.A. (2014). The role of control in good governance. Higher Diploma, Department of Business Administration, College of Management and Economics / University of Baghdad. Equivalent to the Master's in Control and Inspection.