THE ROLE OF HUMAN RESOURCES COMPETENCE, INTERNAL CONTROL SYSTEM, AND FINANCIAL ACCOUNTABILITY IN ENHANCING ORGANIZATIONAL PERFORMANCE: THE MODERATOR ROLE OF HUMAN RESOURCE MANAGERS

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***ABSTRACT**. This study examines the role of internal control systems, human resource competencies, and financial accountability in organizational performance as viewed by human resource managers. The research was carried out in Jordanian business organizations. The sample included executives from 130 companies listed on the Amman Stock Exchange. A questionnaire was created and distributed to collect data, which was then analyzed using SPSS version 25. According to the study, financial accountability, internal control systems, and human resource competencies all contribute to the improvement and enhancement of organizational performance, and human resource managers play an important role in this. According to the study, organizations should strive to include such components at all levels to achieve effectiveness and gain a competitive advantage.*

Keywords: Human Resources Competencies, Internal Control System, Financial Accountability, Human Resource Managers, Organizational Performance, Business Organization.

INTRODUCTION

Human resource managers (HRM) must play an active role in strategically improving an organization's performance in today's competitive environment. Many human resource managers are not capable or qualified to lead their organizations to success. Even though human resource managers are aware of their job responsibilities, failure to demonstrate the organization's performance resulted in a significant decrease in the human resources department in various companies. Managers can improve their human resource competencies (HRC) by gaining in-depth knowledge and putting it into practice, which will improve their organization's performance [50].

The proper combination of competencies will result in improved organizational performance. Competency is defined as a skill, knowledge, experience, attitude, trait, or ability that enables people to be progressive in their interactions with others at work, home, school, and in the community. They forecast the success of the human resource (HR) profession and vary according to the nature of the position held by HR professionals. HR professionals should build trusting relationships with their customers. Competency has many meanings and is still one of the gentlest terms in management development, occupational, and organizational literature. Six competencies are critical: operational leadership, problem-solving abilities, customer orientation, communication abilities, team orientation, and results in orientation [37].

Organizations today face a complicated, dynamic, and intimidating environment; much thought has been given to regular businesses and their adaptations to changing environmental conditions [5,33], and ways to enhance performance by flexibility, efficiency, and effectiveness [34]. In line with this, an internal control system (ICS) is a method that allows managers to assess how well an organization is run and how its resources are used. This approach helps to bring order to organizations by providing direction and consistency. An effective method of centrally controlling provides supervisors with ways to deliver their programs with responsibility, as well as the logical assurance that they will meet the established targets and objectives. [20] In addition to HRC and ICS, the human resource department of any organization has a dynamic relationship with the finance department, even though both departments are considered to be poles apart in the sense that human resources speak people's language and finance speaks numbers. Despite their differences, the human resources and finance departments cannot be considered separately; they must work together like DNA strands for an organization to succeed. [45]. According to Salam [41], one of the primary responsibilities of the HR manager is to determine whether the organization has the resources necessary to improve its expertise and capabilities. They also need to keep the talent involved, which means that to retain and achieve this goal, the finance department must budget, hire new employees, and arrange training programs for the existing workforce to improve their work performance.

This is the point at which the finance department is unable to calculate the return on investment as well as justify the value due to issues and struggles in the cost justification. It is necessary to remove these cultural barriers or hurdles between both departments, which will allow them to work together more effectively. One way to overcome this barrier is to use technology and analytics to provide quantifiable results of any HR activities to the finance department. This enables the HR department to speak the language of finance by utilizing various standards such as employee engagement and customer satisfaction scores, human capital ROI, compensation and financial resource allocation, and so on, which can assist HR in rationalizing their financing request; this barrier is the use of technology and analytics which will provide quantifiable results of any HR activities to the finance department. This enables the HR department to speak the language of finance by using different standards such as employee engagement and satisfaction scores from (the customers, human capital ROI, compensation and allocation of financial resources, etc.) which can assist HR to rationalize their financing requests [42]. The study derives its significance from this point by emphasizing that human resource competencies, internal control systems, and financial accountability (FA) are what HR managers should focus on and strive for to improve organizational performance. Jordan's organizations in the business sector have a low achievement level. This is an issue that is frequently addressed at various levels within the country, despite Jordan's regional expertise in human resources and Jordan's outstanding respected ability in various fields such as information technology, communication, and administrative sectors [33]. This study takes into account the aforementioned factors and provides a comprehensive view of how HRC, ICS, and FA should be considered by HR managers working in Jordanian business organizations to improve their company's performance. As a result, this study focuses on the role of ICS, HRC, and FA in organizational performance OP via HR managers.

Several studies have focused on internal control systems and human resources management [2, 20, 39, 33] However, to the best of the researcher's knowledge, none of these studies have focused on how HR managers can act as a bridge builder to improve OP through human resource competencies, internal control systems, and financial accountability in the context of Jordan. Organizations intend to create and improve their operations by exploring the available channels of direct communication with their customers and ensuring that they are adequately supported by competent human resources [9]. A reciprocal relationship between a consumer and an organization has a significant advantage in that it constantly improves the quality of organizational resources and ensures customer interactions. It is well known that the HR manager is in charge of improving management tasks such as coordination, planning, deployment, and channel evaluation. As a result, this study fills a gap in the literature by adding to what has already been presented about HRC, ICS, and FA, their relationships, and how they influence OP through HR managers. There is a lack of domestic research that contextualizes this area in Jordan.

LITERATURE REVIEW

Human Resources Competencies

Human resource is one of the most important resources that a corporation owns, and as a result, all efforts from the individual to the institutional levels are directed toward determining a decisive way to make the most of the human component that diode to the event of competencies in human resource management. It is consistent with the search for characteristics and interests that employees should have, which can then be appreciated, rewarded, and recognized to help employees work more efficiently, either individually or as part of a team. This type of operation ultimately assists in improving their work and directing them towards the proper career path so that the individual achieves happiness while the corporation's objectives are met [24].

These competencies are not only developed through training, but also through other factors such as human resource development, the installation of body structures, structure development, plans, and methods, and the creation of a legal and institutional framework that allows organizations to strengthen their capabilities at various levels and sectors [1]. These competencies were classified as data, ability, and perspective. This ability plays a significant role and is a key factor in the corporation because it contributes to the event and improvement of the organization's capability and makes it capable of facing challenges and difficulties as well as developing a good and fortunate strategy [3]. It is defined by a person's level of proficiency in performing a specific task. Among the various reasons for a company's failure are a lack of a skilled workforce and a lack of strong relationships between employers and employees. As a result, the organization devises strategies and invests resources in acquiring and developing versatile employees to stabilize and establish the organization, as well as worker commitment to achieve the organization's goals [18]. According to the literature, all HRC have a significant correlation with OP [28]. The preceding discussion leads to the following hypothesis:

H1: *Human resource competencies reflect a positive effect on organizational performance.*

Internal Control System

The internal system is the combination of maneuver, attitudes, ambition, rules, and efforts suggested by people in a corporation working together to produce logical assurance that the organization can achieve its goal and purpose. Having a solid central control system means that the organization can promote effective and efficient business procedures that result in the production of goods and services that are consistent with the company's mission. Furthermore, it protects supplies from loss caused by misuse by confirming adherence to the rules, policies, contracts, and management directives. As a result, the central control system creates and maintains consistent monetary and handling data in a suitable informing system. Risk assessment, control environment communication, control activities, and monitoring are all examples of central control systems [47].

This internal control system can establish the company's style and influence people's control awareness. It serves as the foundation for the rest of the central control system's components by providing structure and discipline. It includes elements such as ethical values, integrity, proficiency of people entities, management philosophy, and operating style, and how leadership assigns responsibility and authority, as well as organizing and developing its workforce [40]. The Control system component is implemented to help the company achieve its goals, protect its assets, and measure its performance. Companies should develop control activities both automatically and manually to achieve the company's goals and objectives constructively and methodically, thereby lowering the risk of failure [24]. This control system element can be described as a continuous process that points to providing the leadership and key associates with foregoing signs of progress, whether beneficial or dismissive, in the process of achieving goals. This procedure assists the company in calculating or evaluating the standard of accomplishment as time passes and recognizing its control capability. This aspect of internal control aids in the decision-making process ensures accountability and serves as the foundation for evaluating and learning [33]. The literature found evidence that internal control system has a positive relationship with organizational performance [30]. Based on the given literature, the research has generated the preceding hypothesis:

H2: *Control system inside the company has a positive impact on organizational performance.*

Financial Accountability

Human Resources and Finance departments are frequently viewed as separate sections because they do not communicate in the same language, even though Human Resources understands the linguistics of people and their outcomes. In contrast, an investor understands the language of numbers and ROI. Both departments have different core values, with Human Resources emphasizing people as an asset and Investors emphasizing quantifiable assets. Regardless of these differences, Finance and Human Resources cannot coexist and must connect like the shores of DNA for the company to thrive and prosper. As a result, the functions of both departments have similar or intersecting goals and rely on each other to carry out organizational strategies. Employees, under this, are the driving force that creates value for the organization. HR is responsible for promoting employee success, which helps to achieve one-upmanship by creating a relaxing and happy work environment. Happy employees mean low turnover, which directly affects or satisfies investors because it means a higher return rate for a flourishing business [19]

The primary responsibility of human resources is to ensure that the company has sufficient assets with appropriate skills and competencies. It must also ensure that the talent is engaged, which means increasing retention. To do so, HR relies on Finance for budgeting, new employment ventures, or coaching current employees to increase workforce commitment. That is why Finance strives because they need to have a reason for their investments that cannot be measured in numbers. In this case, how can Finance collaborate with the HR department to help resolve the problem? Well, one critical improvement that each department can implement is the use of generation and analytics to help quantify HR sports or measure the impact of any program. As a result of metrics, HR can communicate with the finance branch and the business language [16].

Human beings have grown to be possible through technology, tracking, and reporting in any commercial enterprise location. Prior informing allows businesses to anticipate activities and make adjustments to better prepare for what lies ahead. Requesting a budget from Finance becomes even more honest now that the enterprise case has a scorecard with solid outcomes. By allowing HR to articulate the values, they communicate with metrics such as worker engagement scores, hiring ratios, or retention rates, all of the records are provided, which is critical to success. This demonstrates the financial accountability of Human Resources Management [42, 36, 12] defines financial attitudes as a personal inclination toward financial matters. It can be defined as a combination of concepts, emotions, and learning-related information that significantly influences an individual's favorable reaction. A financial mindset is important because it influences a person's behavior on many aspects of economic concerns, such as borrowing, adverse monetary events, saving, and risk-taking [45]. Individual ideals about various aspects of financial savings are reflected in financial attitudes. According to Khanifah et al. [26], financial attitudes influence personal financial behavior. People who do not respond wisely to financial issues are more likely to have poor financial management. However, effective management is thought to be primarily based entirely on financial control knowledge. Individual monetary attitudes influence character thinking, valuation, and character judgments about financial control strategies for themselves and their businesses. Financial attitude, according to [7], has a significant influence on personal financial management. Furthermore, an improvement in financial attitude is likely to improve personal financial management. Accountability in financial management has a significant positive impact on organizational performance [32]. In regards to the given content, the study has produced the below-mentioned hypothesis:

H3: *Financial responsibility in phrases of human resource management has a major effect on organizational performance.*

Mediating position of HR managers withinside the courting among HRC, IC, and FA with OP:

Human resource performance, according to strategic HRM researchers, may also result in higher enterprise overall performance and the reassertion of long-term competitive advantages [48]. In a brand new unrestrained global economy, the HR department faces new challenges in delivering the necessary value to establish and maintain competitive advantages. "To perform effectively, HR practitioners must master the abilities required, and mastery of HR knowledge comes from understanding the concepts, language, reasoning, research, and practices of HR" [14]. HR managers, according to Lawler and Mohrman [27], must be more productive strategic business partners. Ulrich [54] reported that HR professionals should transition from strategic enterprise partners to company contributors. Some studies [22, 39, 48, 35] have found a link between HR competencies and organizational success. According to Long et al. [28], a new group of HR professionals sees the potential to turn human capital strategy into a long-term competitive advantage. They claim that the 1990s served as a wake-up call for the HR industry. More than ever, people are expected to be creative and productive. The strategy for being innovative and boosting productivity includes having the skills necessary to achieve these results.

Paauwe and Boselie [35] found a negative correlation between HR technology and strategy. contribution, while a positive correlation was found between the two. This is not entirely in line with the global HRCS's findings. Only one factor, strategic contribution, was found to have a favorable relationship with Europe's financial competitiveness. Nevertheless, it was discovered that four of the five domains were positively related to global economic competitiveness. Fourth, all disciplines have a lot of relationships with one another. The problem with HR playing a more significant role at the management table is that the assumptions for its benefits have grown according to [11]. The fact that requirements are not only changing but also growing makes this challenge even more difficult. In addition to traditional HR specialties, HR is now sought after for expertise in growing companies and their systems, as well as overseeing significant changes to increase competition. Such accomplishments call for proficiency in strategic contribution and the ability to carry out human resource offerings. Standard HRM processes like hiring, choosing, and paying employees were connected to qualified HRM capabilities. On the other hand, enterprise-related potential showed that the candidate understood the industry and could carry out a competitive strategy. Both improved HRM efficiency, which had a big impact on different financial performance metrics [22].

Internal management is vital in maintaining stability, administration, and area in groups and groups of all sizes. It is regularly utilized in everyday activities, and it offers managers a manner to make sure that the initiatives and packages they are operating on are assemblies to the organization's desires and objectives. The success or failure of an internal control system, on the other hand, depends on whether employees at all levels of the organization, including supervisory and support staff, recognize it as being effective. Every aspect of the business is impacted by the internal management system, which is more of an integral component than a feature. Internal control systems serve four different objectives:

1. To encourage orderly, cost-effective, efficient, and effective operations and the production of high-quality products and services that are in line with the organization's objective.
2. To protect resources from waste, misuse, mismanagement, errors, and other sources of loss.
3. Ensure that all laws, rules, contracts, and management orders are followed.
4. Must create and manage reliable financial and managerial data and present such data accurately in timely reports.

To accomplish the aforementioned objectives, an organization needs to establish a reliable internal control system. Nevertheless, because it is not given the right attention and knowledge, a subject of this importance is frequently misunderstood or undervalued. To accomplish the goals outlined above, an organization needs to create a reliable internal control system. However, a subject of such significance is frequently misunderstood or undervalued because it receives insufficient attention and education. This includes, if necessary, enhancing current policies, practices, and guidelines to ensure that they don't contradict or contravene the institution's commitments or the rules that govern how it operates. Financial attitudes are defined as a personal inclination toward financial matters [36]. It may be defined as a mix of concepts, emotions, and learning-related information that significantly affects a favorable reaction of an individual. Financial attitude is critical since it affects an individual’s behavior in many facets of financial concerns like borrowing, hostile economic occurrences, saving, and risk-taking [45]. Financial attitudes reflect individual ideals about different elements of financial savings. Khalifa et al. [26] stated that personal financial behavior is affected by financial attitudes. Based on the above literature about the association of human resources competencies, internal management systems, and financial accountability with the company’s accomplishments. This current study investigates the mediating role of HR managers in this relationship and therefore, formulates the following hypothesis:

H4: *HR managers play a moderating role in improving the relationship between HRC, IC, and FA with OP.*

Theoretical Framework

Every business or organization must have adequate human resources. Researchers from all over the world have created and successfully implemented a variety of HRM techniques to maximize the performance and productivity of human capital [10]. Businesses must take numerous steps to improve corporate performance because it is a highly complex and diverse collection of circumstances and behaviors that determine organizational performance [53]. The competence of human resources, internal control mechanisms, and financial accountability in HR management has been the main foci of the current study. Competencies related to knowledge, abilities, talents, and personality traits of human resources have a direct bearing on their performance [21]. At the same time, financial accountability is an internal factor that affects financial management and source expertise [26]. Financial accountability, human resource competency, and an efficient internal control system all contribute to synchronization, excellent cooperation, and the effective use of finance in cooperatives [10].

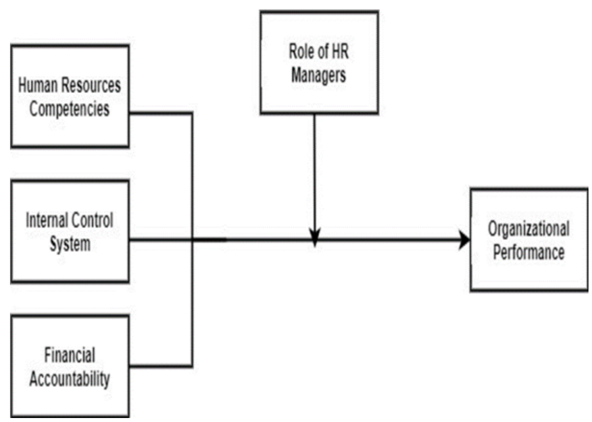

Figure 1: Research Model.

METHODOLOGY

Study Sample, Design, and Data Collection

A convenience sampling technique was used in the study. The sample size included managers from 130 of the 195 companies listed on the Amman Stock Exchange, which is a suitable sample size based on population size [43]. Since the study was quantitative, the data was gathered using a questionnaire. The questionnaire was distributed to the study sample through direct visits by the researcher and collaboration with human resources departments. After the distribution process was completed, 78 questionnaires were received; however, 8 of them were rejected because they were incomplete; thus, a total of 70 questionnaires were included in the study. Table 1 goes into greater detail about their demographics.

Table 1 Demographic *details of chosen Participants*

Category	*Density*	*Percentage*
Gender		
Male	46	65.7%
Female	24	34.3%
Employee Age		
20-29 years	15	21.4%
30-39 years	13	18.6%
40-49 years	26	37.0%
50yearsand above	16	23.0%
Qualification Level		
Bachelor	46	65. 7%
Masters	19	27.2%
PhD	5	7.1%
Professional Experience		
1-5 years	3	4.2%
6-10 years	27	38.7%
11-15 years	40	57. 1%

Study instrument and Analysis

The study instrument was divided into two parts. The first part included items considered to be independent variables of the study, such as human resource competencies, internal control system, and financial accountability, as well as the impact of these variables on organizational performance. After reviewing several studies, the items for this dimension were created such as, [1, 46, 51] The second section of the questionnaire included statements graded on a 5-point Likert scale. These statements focused on managers' roles in improving organizational performance while taking into account human resource competencies, internal control systems, and financial accountability. Statements for this part of the questionnaire were developed after reviewing the study conducted by [52]. SPSS version 25 was used to analyze the data collected from the questionnaire. The results were analyzed using descriptive statistical analysis, which included the mean and standard deviation values, as well as a standardized beta coefficient to demonstrate the impact of independent variables on improving dependent variables. The Pearson correlation test was used to examine the relationship between independent variables, and a Multiple Regression Analysis was performed to determine the impact of all independent variables on the dependent variable.

Validity and Reliability

Before the issuance of the questionnaire to the study sample, it was sent to 7 relevant academicians in the field from various institutions to assess whether the questionnaire served the purpose of the research study or not. Moreover, a pilot observation became additionally carried out with 20 members to make certain the validity and reliability of the gadgets withinside the questionnaire. The questionnaire consisted of 60 items measuring human resources competencies, internal control system, financial accountability, company performance, and the duty of managers. These items were measured on a 5-point-Likert Scale ranging from 1-strongly disagree to 5- strongly agree. Moreover, to check the reliability of the questionnaire Cronbach Alpha was used. All the items in the questionnaire were above the cutoff (0.7) and ranged between 0.86 and0.95 which shows that all the items calculated were adequately reliable. Table 2 shows the reliable result of the questionnaire.

Table 2: Reliability test of the questionnaire

Variables	**Number of Items**	**Reliability Cronbach Alpha**
Human Resources Competencies	10	0.86
Internal Control System	10	0.85
Financial Accountability	10	0.84
Managers' role considering the 3 independent variables to improve organizational performance.	30	0.95

RESULTS

Table 3 represents the study's explanatory statistical analysis, with the role of managers having a mean value of 4.55, which is at a high level, human resources competencies coming in second with a mean value of 4.33, and internal control system coming in third with a mean value of 4.31. Financial accountability came in last, with a mean value of 3.76. Table 4 shows the significant relationship between the variables. All except financial accountability and internal control systems showed a substantial relationship.

The f value in Table 5 is 8.32 (P0.01), indicating that a combination of human resource competencies, the organization's internal control system, and financial accountability predicts the dependent variable (organizational performance). The table also shows a moderately linear correlation between the independent variables with an R-value of 0.615. The adjusted R square of 0.33 indicates that the independent variable can explain 33% of the variance. The beta value indicates that, of all the independent variables, HR competencies have the greatest impact on organizational performance. H1, H2, and H3 were accepted based on the results of multiple regression analysis.

Table 3: Descriptive Statistical results

Variables	Items	Mean	Std Deviation
Human Resources Competencies	10	4.33	0.77
Internal Control System	10	4.31	0.75
Financial accountability	10	3.76	0.58
Role of Managers	30	4.55	0.79

Table 4: Relationship between independent Variables

Variables	HRC	ICS	FA	Role of Managers
HRC	1	0.00	0.000	0.000
ICS	0.00	1	0.03	0.000
FA	0.00	0.02	1	0.000
Role of Managers	0.000	0.000	0.000	1

*Correlation is significant at the 0.000 level

Table 6 illustrates the impact of independent variables and managers' roles in improving organizational performance. The independent variables have a significant effect on organizational performance, and managers' involvement in considering all variables is critical to improving organizational performance. H4 was approved based on the statistical analysis results.

Table 5: Multiple Regression Analysis of HRC, ICS, and FA on Organisational Performance.

Independent Variable	Beta value	T	Sig.
HRC	**0.45**	13.45	0.000
ICS	**0.32**	0.577	0.000
FA	**0.33**	0.263	0.000
R	0.615		
R Square	0.33		
F	8.32		
F. Sig.	0.00		

Table 6. Impact of Human Resources, Internal Control, Financial Accountability, and role of Managers on Organizational Performance

Model	Unstandardized Coefficients		Standardized Coefficients Beta	T	Sig	95.0% Confidence level for Beta	
	Beta	Std error				Lower Boundary	Upper Boundary
HRC	87.84	6.385	0.45	13.45	0.00	65.155	99.506
ICS	0.164	0.632	0.32	0.577	0.00	0.301	0.542
FA	0.358	0.43	0.33	0.263	0.00	0.571	0.699
Manager's Role	0.118	0.32	0.55	8.877	0.00	0.182	0.544

Abbreviation: Human resources competencies (HRC), Internal Control System (ICS), Financial Accountability (FC).

DISCUSSION

The objective of this study was to determine the role played by human resources competencies, internal control systems, and financial accountability towards organizational performance through HR managers. To achieve this purpose, the study formulated four hypotheses. The study found a major impact of HRC, IC, and FA on the OP. These findings are in line with studies conducted by a number of researchers such as, [37, 20, 43]. All of these studies suggested that human resource competencies, internal control systems, and financial accountability can help improve organizational performance. Furthermore, the study discovered HR managers' role in enhancing or improving the relationship between the three independent variables and organizational performance. The current study found that managers play a significant role in improving organizational performance when all three variables are considered. This finding is in line with the finding of another study conducted by Zareei et al. [50] as they state that HR managers can improve organizational performance by developing a better understanding of human resources competencies and practicing them extensively. Furthermore, another study by El-Masri *et al*. [20] supports the current research findings by stating an efficient structure of internal control that can provide supervisors with the means to convey accountability for their plan of action as well as the reasonable assurance that the programs they manage meet the company's identified goals. Furthermore, the study discovered that HR managers understand the importance of working closely with the finance department because the accountability factor of HR is linked with it.

As today's world faces complicated, dynamic, and intimidating environments, much thought is being given to everyday business and organizational adaptation to changing environmental conditions, as well as how to improve performance through improved efficiency, effectiveness, and flexibility of human resource management [13, 33]. For this reason, all four hypotheses formulated by the current study have been proven empirically.

CONCLUSION

The study demonstrates that human resource competencies, internal control systems, and financial accountability have a significant impact on organizational performance in Jordanian business organizations. The reason for this could be the human resources competency skills of managers of organizations such as command, point of view, expertise, and relation that contributed to the procedure of expectation and reaction to prior cautions to deal with numerous complexities directing towards financial accountability on the part of HR and finance department as well as internal and external control activities that resulted in the optimum level of organizational performance.

The study has some implications for managers as well as decision-makers. In general, there is a general understanding of the significance of human resource competencies, fiscal responsibility, and an internal control system in Jordanian organizations, which is also carried out at various stages and degrees. Internal control systems and human resource competencies have a significant impact on organizational performance, whereas financial accountability is dependent on the mutual and close collaboration of human resource and finance departments.

This implies that organizations should strive to incorporate such elements at all levels to achieve effectiveness and gain a competitive advantage. Managers play a critical role in making this process more efficient and effective; thus, they are encouraged to promote practices that may lead to improved organizational performance. They should enact appropriate human resource policies and procedures for conducting regular assessments of currently used channels. Create effective reporting plans and regulations to ensure a smooth flow of communication within the organization. Adopt a cost-effective tool for reporting and assisting the company's employees, such as e-mails, mobile phones, social media, and so on.

The study recommends that Jordan's business managers and decision-makers implement monitoring and control activities as part of their internal control system. Should develop clear and precise policies that will assist employees in working toward achieving the organization's goals and objectives, resulting in improved performance. Furthermore, they should develop their skills to keep up with the dynamic and ever-changing work environment. This study focused on what and how questions rather than why through face-to-face interviews or focus groups. To gain new insights, future studies can combine qualitative and quantitative data collection. Future research could also look into organizational factors like company size and industry type.

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