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**HUMAN CAPITAL AND PUBLIC SERVICES
PERFORMANCE IN BAHRAIN: MODERATING EFFECT
OF ACCOUNTABILITY AND MEDIATING EFFECT OF
ISLAMIC WORK ETHICS**

EBRAHIM FARHAN MUBARAK FARHAN BUSENAN



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Universiti Utara Malaysia

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By

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UUM
Universiti Utara Malaysia

**Thesis Submitted to
School of Business Management,
Universiti Utara Malaysia,
in Fulfillment of the Requirement for the Degree of Doctor of Philosophy**

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ABSTRACT

The main purpose of this study is to examine human capital and its relationship to public services performance, with accountability as a moderating variable and Islamic work ethics as a mediating variable, in the public sector of Bahrain. The motivation for this study is the inconsistent results as well as the lack of research in previous studies in this area. This study is underpinned by the resource-based view (RBV) theory and the contingency theory for the purpose of explaining the proposed conceptual framework. A total of 640 questionnaires were distributed to citizens of Bahrain via systematic random sampling in the four governorates of Bahrain and 384 questionnaires were returned, with 368 responses found usable. Pearson correlation analysis was used to analyze the direct relationship between human capital and public services performance. To identify the moderating impact of accountability on the relationship between human capital and public services performance, hierarchical regression analysis was used. At the same time, hierarchical regression analyses, i.e., Medgraph, the Sobel test and the Kock Mediation test, were used to identify the mediating impact of Islamic work ethics on the relationship between human capital and public services performance. The findings of this study evince that human capital has positive and significant relationships with public services performance. More importantly, this study confirms the mediating impact of Islamic work ethics on the relationship between human capital and public services performance. In addition, the findings of this study indicate no moderating impact of accountability on the relationship between human capital and public services performance. This study has some limitations and finally, makes some recommendations, contributions and suggestions for future researchers.

Keywords: Human Capital, Public Services Performance, Accountability, Islamic Work Ethics and Bahrain Public Sector.

ABSTRAK

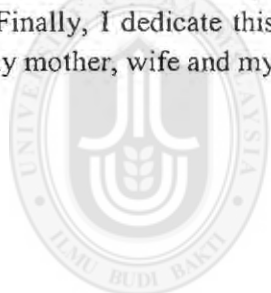
Kajian ini bertujuan untuk menyelidik modal insan dan hubungannya dengan prestasi perkhidmatan awam di Bahrain, dengan akauntabiliti sebagai pemboleh ubah penyederhana dan etika kerja Islam sebagai pemboleh ubah pengantara. Laporan semasa menunjukkan penurunan prestasi penyampaian perkhidmatan awam di Bahrain. Sementara itu, kajian-kajian sebelumnya juga menunjukkan hasil yang tidak konsisten serta kurangnya kajian dalam bidang ini. Kajian ini adalah berasaskan teori Pandangan Berasaskan Sumber (RBV) dan teori Kontigensi bagi menjelaskan kerangka konsep yang dicadangkan. Sebanyak 640 borang soal selidik telah diedarkan kepada warganegara Bahrain melalui persampelan rawak bersistematik dalam empat bahagian pentadbiran kerajaan Bahrain. Sebanyak 384 borang soal selidik telah dikembalikan dengan 368 maklum balas yang boleh digunakan. Analisis korelasi Pearson telah digunakan untuk menganalisis hubungan langsung di antara modal insan dengan prestasi perkhidmatan awam. Bagi mengenal pasti kesan penyederhanaan akauntabiliti terhadap hubungan di antara modal insan dengan prestasi perkhidmatan awam, analisis regresi hierarki telah digunakan. Medgraph, ujian Sobel, ujian perantaraan Kock dan ujian regresi hierarki telah digunakan untuk mengenal pasti kesan pengantara etika kerja Islam terhadap hubungan di antara modal insan dengan prestasi perkhidmatan awam. Hasil kajian menunjukkan modal insan mempunyai hubungan yang positif dan signifikan dengan prestasi perkhidmatan awam. Lebih penting lagi, kajian ini mengesahkan kesan pengantara etika kerja Islam terhadap hubungan di antara modal insan dengan prestasi perkhidmatan awam. Di samping itu, hasil kajian ini menunjukkan bahawa tidak terdapat sebarang kesan penyederhana akauntabiliti terhadap hubungan di antara modal insan dengan prestasi perkhidmatan awam. Kajian ini mempunyai beberapa batasan, namun akhirnya memberikan saranan, sumbangan dan cadangan untuk kajian pada masa akan datang.

Kata kunci: Modal Insan, Prestasi Perkhidmatan Awam, Akauntabiliti, Etika Kerja Islam dan Sektor Awam Bahrain.

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LIST OF ABBREVIATIONS

GDP	Gross Domestic Product
RBV	Resource-Based View
SPSS	Statistical Package for Social Science
KMO	Kaiser-Meyer-Olkin
VIF	Variance Inflation Factor



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CHAPTER ONE

INTRODUCTION

1.0 Introduction of the study

This chapter introduces an overview of the study in the context of the performance of public services in the public sector of Bahrain. It provides the background, problem statement, questions, objectives, significance, scope and limitations of the study and the definitions of terms. At the end of this chapter, the organization of the study is presented.

1.1 Background of the Study

Organizations are increasingly dependent on their knowledge-based resources for successful operations. Hence, public administration cannot be isolated from the changes occurring in the global knowledge-based economy. Also, intangible values and knowledge are considered as the key sources of competitive advantage for public administration (Ramirez, 2010). In addition, the world is moving rapidly from a production-based economy to a knowledge-based economy (Huang, & Jim Wu, 2010). Public administration is important as it is considered the main mechanism to sustainably enhance the conditions of the community through the provision of basic services. Hence, when public administration is weak, the community suffers (Kuye, 2014). In addition, it is difficult to attract industries or businesses to an area, if the provision of public services is poor. Thus, public services are considered as one of the crucial challenges in the world (Besley, & Ghatak, 2007).

Availability of essential services is the foremost measure of governance and at the same time, underpins the social contract between citizens and the state. Therefore, it is considered as an index of the society's health (Akinboade, Mokwena, & Kinfack, 2013). In addition, providing effective, equitable and efficient services that meet the expectations of citizens is considered as one of the most important functions of public organizations (Boyne, & Walker, 2010).

The basic responsibility of any government is to deliver services through its public sector effectively and efficiently to citizens (Oyedele, 2015). It has been pointed out by Tamrakar (2010), that the focus of public services must be based on the needs and wants of the citizens, and not what the public sector deems to be appropriate for its citizens. He further added that public service delivery is being considered as ineffective in most developing countries.

According to a previous literature review, Guthrie, Marcon, Russo and Farneti (2014) and Dumay, Guthrie and Farneti (2010), found that the public sector contributes a significant proportion to Gross Domestic Product (GDP) in most economies. Meanwhile, the public sector depends strongly on the generation and employment of capabilities and knowledge for the delivery of its services (Cuganesan, Dunford, & Palmer, 2012).

Effectiveness and the quality of the public sector are affected by various factors, such as experience and information of staff (Wiig, 2002). Lin, Huang, Du and Lin (2012) argued that for organizations that are seeking to improve their performance and deliver good

services, human capital is considered essential. Luthans, Luthans, and Luthans (2004) argued that the key factor for sustainable organizational performance is human capital. Similarly, the role of human capital is considered as the main element for improving performance and productivity (Alipour, Idrisb, Ismail, Ulid, & Karimi, 2012).

In the case of Bahrain, there have been several complaints from citizens about the performance of the public sector, as can be seen through the print and audio media and the National Suggestions & Complaints System or known as “Tawasul”. In summary, these complaints are about delays, red-tape, negligence, inaccessibility, inefficiency, complicated procedures and not having the right human resources for the delivery of the required public services. These complaints from citizens and journalists are evidence of dissatisfaction and mistrust, which in turn have negative consequences, such as slow growth and development, sluggish internal and external investments and greater pressure on the government.

Journalists in various daily newspapers have specifically raised the issues being faced by the citizens. Abdulrahman (2015) mentioned that there is a need in Bahrain to educate bureaucrats and train them on how to work effectively and efficiently, as well as to find qualified staff to increase the efficiency to serve the interests of the public. Al-Qrines’ (2014) summary of interviews with citizens indicates long waiting periods and neglect and/or lack of follow up by those responsible for the completion of government transactions, and that the “open door policy” is only a slogan and not a practice in reality. Al-Zayani (2014) stated that when citizens go to obtain a service in some government

agency, they are surprised by the complexity and inefficacy of procedures. Al-Mahmeed (2016) said that the administrative status in the government departments and the level of bureaucracy are not in line with the administrative reforms in the Bahrain. Al-Sheikh (2015) stated that it is important to apply the principles of the equation (the right person in the right place) with the belief that development in any society can only be obtained by ensuring that the people who are qualified, competent and capable, are appointed to appropriate positions without indulging in nepotism.

The National Charter of Bahrain issued in 2001, supports economic growth in the Kingdom of Bahrain in the field of investment, and confirms the role of the private sector in resource development and stimulation of economic activities. Also, it should be accompanied by economic openness, change in public administration, simplification of procedures, transparency, elimination of overlap in responsibilities and improvement in the level of services in accordance with the standards of integrity and equal opportunities. The government's program for the years 2015-2018 indicates the strategic priority to enhance the effectiveness and efficiency of government performance. The program aims to develop and improve the ability to provide services in the public sector which are efficient, effective and speedy, improve and simplify procedures, and enhance the principles of accountability, justice, employment, career development and replacement (Bahrain News Agency, 2015).

Importantly, Al-Abyuki (2014) found that one of the problems in the public sector in Bahrain is lack of ethics, as well as a weak legal framework. Not many studies have focused on Islamic work ethics as a mediating variable in the human capital and public service performance relationship.

Islamic work ethics encourages the overcoming of problems of the community and unethical practices to accumulate wealth. The findings of another study by Kumar and Che Rose (2010) are that Islamic work ethics is largely adaptable to the public sector. They added that Islamic work ethics puts important psychological and social pressure on employees to raise their obligations in public services delivery.

Consequently, this study aims to investigate the role of human capital in bridging the gap between human capital and public services performance in the public sector, besides contributing to the body of knowledge about human capital. In addition, to address this scenario, the aims of this study are to determine the influence of accountability as a moderating variable and Islamic work ethics as a mediating variable in the human capital, public services performance relationship in the public sector of Bahrain.

1.2 Problem Statement

In the Kingdom of Bahrain, there is a general ill-feeling about public services, as can be seen through the reaction of the Bahraini society. The complaints can be summarized as delays, red tape or bureaucracy in terms of cumbersome procedures that leave citizens frustrated in their quest for services, length of waiting period in completing a service and

lack of interest from officials. Citizens can express their complaints through newspapers and the radio. The daily program, 'Good Morning Bahrain', which is broadcast by the Radio and Television Authority on Radio Bahrain, is dedicated to receiving complaints and observations about various public services performance.

Moreover, there is evidence of complaints, distrust and dissatisfaction with poor public service performance in Bahrain by several columnists in various daily newspapers, revolving around red-tape, negative bureaucracy in terms of cumbersome procedures that leave citizens frustrated in their quest for services, negligence and irresponsible behaviour displayed by employees and officials (Al- Ayoubi, 2018; Al-Tattan, 2017; Al-Sheikh, 2017; Al-Mahmeed, 2016; Abdulrahman, 2015; Al-Qrines, 2014; Al-Zayani, 2014). For example, Al- Ayoubi (2018), the columnist in a daily newspaper Akhbar Al Khaleej, complained that most service ministries do not deliver services that meet the needs of citizens in terms of performance; this includes, negligence which affects the delivery of efficient services. Al-Sheikh (2017), the columnist in a daily newspaper, Akhbar Al Khaleej complained about complex procedures, bureaucracy and delay in obtaining obtain basic services.

The complaints on public services delivery are also channeled to the eGovernment Authority. This government agency is responsible for managing the e-government initiative that receives complaints from the citizens. In this context, the Deputy Chief Executive, Electronic Transformation, Information & eGovernment Authority's of Bahrain, Al-Khaja (2018), said that the number of complaints received since 2014 until

2017 about government services was 36,000 as shown in Table 1.1, which also shows the number of complaints is increasing year by year.

Table 1.1
List of number of complaints

Year	No. of complaints
2014	2,351
2015	6,249
2016	13,000
2017	14,400
Total	36,000

Source: Al-Khajah (2018)

From the above, it is very clear that the number of citizens who expressed their negative experiences in dealing with public services organizations has increased from year by year.

In essence, public service delivery by the government should be focused on what citizens want instead of what providers are ready to give (Tamrakar, 2010). In addition, public services in any country comprises certain distinct and necessary functions. Therefore, the basic responsibility of the government is to deliver services effectively and efficiently to citizens (Oyedele, 2015). To uplift the public services or specifically public services performance, the human aspect must be the ultimate focus. The product of any public sector is a service. Thus, the employees of an organization are the most essential resources for its performance. According to the Resource-Based View (RBV),

organizational resources are the fundamental drivers of organizational performance (Conner, 1991).

Consequently, the government institutions require people that have right qualifications and the ability to provide the services (Makanyeza, Kwandayi & Ikobe, 2013). Hence, the key success factor for sustainable organizational performance is human capital (Luthans, *et al.*, 2004). In delivering services, human capital is considered essential for organizations that seek to improve performance (Lin, *et al.*, 2012). Likewise, the role of human capital in raising organizational performance is of great importance, where it is considered as the main element for improving performance and productivity (Alipour, *et al.*, 2012).

The vast majority of previous studies in various countries have focused on the relationship between human capital and organizational performance from the perspective of the private sector, such as: Chigozie, Celestina and Onyia (2018), Suzete, Claudia, Miguel and, Jose (2017), Ali and Sharif Chaudhry (2017), Afrah (2016), Zlate and Enache (2015), Odhongo and Omolo (2015), Mahmood and Azhar (2015), Augusto Felício, Couto and Caiado (2014), Michael and Zaid (2014), Awan and Sarfraz (2013), Yen (2013), Lin, *et al.* (2012), Alipour, *et al.* (2012), Jamal and Saif (2011), Wang, Yen, Tsai and Lin (2008), Crook, Todd, Combs, Woehr and Ketchen Jr (2011), and Rahim, Atan and Kamaluddin (2017).

In contrast, very few previous studies have been conducted in the public sector, for instance, Du Plessis (2016) and Jacobson and Sowa (2015). The private and public sectors are different in various ways, such as in terms of profitability, operations, structure, background, regulations, responsibilities and work culture (Shrivastava & Purang, 2011). Consequently, very few previous studies on the public sector, such as; the study by Du Plessis (2016) have been conducted in South Africa and the study by Jacobson and Sowa (2015) in the USA.

The above mentioned public sectors vary from this study in terms of location. For instance, those studies were conducted in foreign countries such as South Africa and the USA, whereas, this study is conducted in the Arabian Gulf, especially in Bahrain, with a different political regime. Besides the total population, geographical, cultural and environmental characteristics are different. Also, a similar empirical study conducted in the public sector of Bahrain, is not available. The findings from the current study present several opportunities to further explore the best practices of public service performance in Bahrain.

Importantly, the major difference is the type of target population. Other studies have not targeted the entire group of citizens as their respondents, and have used public personnel, for instance Du Plessis (2016) and Jacobson and Sowa (2015), whereas, this study uses the entire citizen population. This is because the results of this study will be a referendum of the citizens on the level of public service performance. This is in line with Al-Ayoubi (2018), the journalist in a daily newspaper Akhbar Al Khaleej who stated that there is a

lack of official referendum from citizens about public service performance in various ministries and government organizations in Bahrain. Hence, this study may be considered as a new theoretical contribution. Thus, it can be said that this study contributes to filling the gap in the body of knowledge on human capital and public services performance from a different public sector location. Moreover, the findings for this study can benefit the academia in terms of providing new insights into the contribution of human capital to public services performance in public sector organizations.

With regards to the variations between the public and private sectors as stated by Majid, Samad, Tazilah and Hanaysha (2017), the findings of this study could provide insight into the concept of human capital in terms of its appropriateness for the public sector more so than the private sector. Majid, *et al.* (2017) argued that in government organizations there is a lack of clarity on the relationship between human capital and organizational performance which led to a gap of literature about this subject. In addition, it will be encouraging to see further studies to fill the gap in this context through relationship with others factor such as service delivery (Majid, *et al.*, 2017). They further added, that the public sector and its performance is considered as one of the important fields that researchers concentrate on. This is because the organizational performance results affect the countries sustainability and survivability, and extent the ability of government organizations to provide effective services and implement projects and programs (Majid, *et al.*, 2017). Jamal (2008) recommended that more studies should be extended into various national contexts to bridge this gap.

Findings in earlier studies on human capital and organizational performance in the private sector have been inconsistent. For example, Seleim, Ashour and Bontis (2007) study on software companies in Egypt demonstrates that human capital has a significant and positive relationship with organizational performance through some elements of human capital. On the other hand, they found a negative and non-significant relationship with organizational performance through certain other elements of human capital such as, training and experience. Therefore, the goal of this study is to address these inconsistencies by considering human capital in the context of the public sector. Consequently, when there is inconsistency in findings between independent and dependent variables, particularly, negative or positive relationship or a combination of the two conflicting results, then, there is a need for moderating variable to examine the significance of the relationship between the variables (Baron & Kenny, 1986).

Accountability is considered as a fundamental factor which impacts on the behavior of people, in particular, their performance in agencies (Frink & Ferris, 1999). Also, when accountability is high, the workers probably have more ideas with evaluative standards for behaviors and decisions, which can decrease anxiety, conflict and confusion, and in turn enhance the performance (Davis, Mero, & Goodman, 2007).

Previous studies Han and Hong (2016), Adejuwon (2014) and Caseley (2003) on the public sector have found accountability to be a positive and significant factor to achieve the direct objectives. It also has a strong impact on public services. Moreover, it has been found that there is lack of empirical studies that combined human capital and public

service performance with the moderating role of accountability. Accountability is considered a hallmark of effective service delivery (Omotoso, 2014). Minja (2013) argued that accountability is essential to improve the quality of public services and at the same time, restore the confidence of citizens in the government. He further added that accountability is considered as an agenda of administrative reform in various countries. In addition, one of main strategies that must be taken to get better delivery of services is enhancing the accountability system (Makanyeza, *et al.*, 2013).

Moreover, of late, accountability and public organizations performance are considered as the main aspects of the public sector reform process. Hence, accountability and performance improvement are key factors, in other words there is a relationship where an improvement in one variable can lead to improvement of the other variable. Hence, the relationship between accountability and performance is very strong, and can be used as an index of measurement of public services delivery in the context of this study (Dubnick, & Frederickson, 2011).

In Bahrain, there is a general feeling among journalists as expressed in various daily newspapers, (Akhbar Al Khaleej and Al-Watan) about the ineffectiveness of accountability in public services performance, for instance Al-Sheikh (2015), Al-Zayani (2014) and Al-Abyuki (2014). Therefore, in this study it is assumed that accountability moderates the relationship between human capital and public services performance.

Previous studies have used accountability as a moderating variable in various areas, for instance, Joplin (2014), Rus, van-Knippenberg and Wisse (2012), Wallace, Johnson, Mathe and Paul (2011), Demirer, Gures and Akgul (2008) and Frink and Ferris (1999). It has been concluded that accountability is a strong tool and impacts on the relationship between variables. A similar empirical study, on the public sector of Bahrain, is not available. Therefore, the theoretical contribution of this study is to fill the gap in the body of literature through this empirical research on the relationship between accountability as a moderating variable in the relationship between human capital and public services performance in the public sector of Bahrain.

Ethics is at the heart of professionalism and has a significant effect on efficiency and effectiveness in the public sector. Hence, ethics is considered as the hallmark of effective services delivery (Omotoso, 2014). Logically, ethical problems in an organization hinder it from achieving better performance. The existence of a workable system in the public sector to determine and resolve ethical problems is considered an important matter (Anyim, Ufodiana, & Olusanya, 2013). Besides, Islamic work ethics is developed for the integration of religious values (Haider, 2015). In addition, Ali and Al-Owaihan (2008) pointed out that Islamic work ethics originates from teachings of the Holy Quran and the Sunnah and practices of the Prophet Muhammad (may peace be upon him). Also, Islamic work ethics is a main input to instill good behavior or for value creation among individuals (Kumar & Che Rose, 2012).

Islamic work ethics has a positive impact on innovative capability and organizational performance (Yesil, Sekkeli & Dogan 2012). There is a need for ethics to prevent breaches of law and other wrong doings, for instance, nepotism, hostility, a variety of unfriendly environmental practices and unfair distribution of wealth. All these can lead to creating disorder in the organizations and the community. Consequently, to overcome this growing problem Islamic work ethics can be inculcated, so that organizations and officials will consider the risks to others when making decisions (Mursaleen, Saqib, Roberts, & Asif, 2015).

Previous studies have found that Islamic work ethics has a positive and significant relationship with organizational performance in the private sector of various countries such as, Abbasi, Mir and Hussain (2012) and Yesil, *et al.* (2012). Furthermore, studies on the public sector, for example, Kumar, and Che Rose (2010, 2012), have concluded that Islamic work ethics is largely adapted in the public sector. It is encouraging to see more studies on the effect of Islamic work ethics on other organizational variables, for instance, individual performance and behavior for all levels of workers in the public sector. Besides, one of the problems found in public services in Bahrain is low ethical behavior, as well as weak legal framework (Al-Abiuki, 2014). Therefore, in this study Islamic work ethics is assumed as mediating the relationship between human capital and public services performance.

A study on human capital in the municipal government of the USA has demonstrated that human capital has a positive relationship with organizational performance (Jacobson & Sowa, 2015). In addition, Abbasi, *et al.* (2012) in their study on Islamic work ethics found that Islamic work ethics has a very strong effect on organizational performance. Mpeera Ntayi, Mutebi, Byangwa and Georgina Kamanyi (2014) study in Uganda proved the human capital element is influenced by ethical values, and therefore, affects entrepreneurship positively. In addition, some studies conducted in the public sector such as, Sehhat, Ashena and Parsa (2015), have concluded the importance of including Islamic work ethics in future research. Kumar and Che Rose (2010, 2012) indicated that Islamic work ethics is largely adapted in the public sector it will be encouraging to see more studies on the effect of Islamic work ethics on the other organizational variables such as performance.

Based on the above discussion, most previous studies such as Imam, Abbasi and Muneer (2013) and Kumar and Che Rose (2010, 2012), have focused on the direct relationship between Islamic work ethics and various variables, including performance. However, there is a lack of research on Islamic work ethics as a mediating variable in the relationship between human capital and public services performance. This is in line with Baron and Kenny (1986) who argued that a mediating variable allows the obtaining of a stronger relationship between the independent and dependent variables. Thus, this study theoretically fills the gap in the literature by empirically examining Islamic work ethics as a mediating variable in the relationship between human capital and public services performance in the public sector of Bahrain.

Accordingly, in view of the above gaps, the current study investigates the moderating role of accountability and the mediating role of Islamic work ethics in the relationship between human capital and public services performance in the public sector of Bahrain.

1.3 Research Questions

1. Does human capital have a positive and significant relationship with public services performance?
2. Does accountability have a positive and significant relationship with public services performance?
3. Does Islamic work ethics have a positive and significant relationship with public services performance?
4. Does accountability moderate the relationship between human capital and public services performance?
5. Does Islamic work ethics mediate the relationship between human capital and public services performance?

1.4 Research Objectives

The research aims are as below:

1. To examine the relationship between human capital and public services performance.
2. To examine the relationship between accountability and public service performance.

3. To examine the relationship between Islamic work ethics and public services performance.
4. To examine the moderating role of accountability in the relationship between human capital and public services performance.
5. To examine the mediating role of Islamic work ethics in the relationship between human capital and public services performance.

1.5 Significance of the Study

This research contributes by explaining the theoretical and managerial aspects of the relationship between human capital and public services performance in the public sector of Bahrain as follows:

Theoretical:

- 1- This study contributes by empirically examining the relationship between three of the most important variable, i.e., human capital, accountability and Islamic work ethics, on public services performance in the public sector, in Bahrain. Therefore, this study is considered as the first study which combines these variables in one single model. Hence, the current study contributes by empirically to the body of knowledge on this topic.
- 2- Previous studies in various countries have focused on the relationship between human capital and organizational performance from the perspective of the private sector, only very few studies have focused on the relationship between human

capital and organizational performance from the perspective of the public sector. In addition, in the public sector in developing countries on the relationship between human capital and public services performance are rare, particularly in the public sector of Arabian Gulf countries, generally, and especially in Bahrain. Thus, the findings of this study contribute empirically to the body of knowledge through the use of relevant theories.

- 3- One of major differences between the previous studies and this study is the type of target population. Previous studies in various countries in both sectors have not targeted all citizens as their respondents, and have only used public sectors staff, whereas, this study uses the entire citizen population. Therefore, the findings of this study would be as a referendum from the citizens on the level of public services performance.

Managerial:

- 1- According to Guthrie, *et al.* (2014) and Dumay, *et al.* (2010) in most of the world economies, the public sector contributes a significant proportion to the GDP. At the same time, it is deeply dependent on the capacity and knowledge of the people (Cuganesan, *et al.*, 2012). Therefore, this study is significant as it addresses one of the major resources of public services performance that creates competitive advantage and innovation in various organizations (Guthrie & Dumay, 2015).

- 2- The findings of this study would not only help the public sector to be more efficient and effective, but also would be an important step towards helping the authorities to increase the efficiency and effectiveness of public services performance through general administrative reforms. It will also help upgrade public services performance to achieve the proposed Bahrain Economic Vision 2030. Poor performance of government organizations in delivery of services to the public generates negative opinion from society towards the government (Van de Walle & Bouckaert, 2003).
- 3- Through the findings of this study, the possibility of restoring satisfaction and trust with public services performance will be raised. A majority of researchers have studied human capital using an internal sample of employees, and managers or their equivalent. It is very rare for researchers to have studied human capital an external sample, such as citizens. Therefore, the contribution of this study is examining responses from citizens.
- 4- In the case of service failure, the complaints made are useful to increase consciousness and to discover areas for improvement (Minelli & Ruffini, 2018). In this study, the main issue is the many complaints from citizens about public services performance. Therefore, the findings of this study will help policy makers in the public sector to focus on complaints from citizens as a basis to improve public services performance in the public sector of Bahrain. Meanwhile,

the findings of this study provide important solutions to the problems affecting public services performance in the public sector of Bahrain.

1.6 Scope and Limitations of the Study

The focus of this study is the public sector of Bahrain, i.e., public services performance, by examining human capital and its relationship with public services performance, with accountability as the moderating variable and Islamic work ethics as the mediating variable. At the same time, the study focuses on improvement and development of the public sector by leveraging on the capabilities of human capital to improve public services of ministries and governmental agencies. The respondents in this study are the citizens of Bahrain, and at the same time they are beneficiaries of public services in various ministries and government agencies.

This study has some limitation due to the number of complaints as shown in Table 1.1, it that is increasing year by year. This is considered a reflection of the Bahraini society expressing their negative experiences when dealing with public service organizations. Moreover, in the context of delivery of public services to citizens, there are manifestations of corruption and deliberate delay and bureaucracy, to extract bribes from the users of public services (Rose-Ackerman, 1997).

The other reason for choosing, according to, Van de Walle and Bouckaert, (2003) is that poor performance of government organizations in the delivery of services to the public generates negative opinion from society towards the government. One of the options

available is to voice dissatisfaction with services delivery, through organized pressure lobbies or by joining collective protests (Akinboade *et al.*, 2013). Also, when public administration is poor, the community suffers (Kuye, 2014). Bahrain is one of the countries that suffers economically. Bahrain is the most vulnerable Gulf Cooperation Council (GCC) Countries that faces low oil prices due to its limited savings and high debt levels, leaving it exposed to financing risks.

On the other hand, based on previous literature review, it has been found that the public sector contributes a significant proportion to (GDP) in most economies (Cuganesan, *et al.*, 2012). Public administration is important as it is considered the main mechanism to sustainably enhance the conditions of the community by the provision of basic services. Besides, public services play an important role in sustainability, wellbeing, and growth of society, cities and the country (Omisore, 2013). Therefore, through the findings of this study, the possibility of restoring satisfaction and trust with public services performance will be raised. Also it would be an important step towards helping the authorities to increase the efficiency and effectiveness of public service performance through general administrative reforms. It will also upgrade public services performance to help reach the proposed Bahrain Economic Vision 2030.

1.7 Definition of Terms

Human capital

Human capital refers to group of innovation, experiences, skills of the staffs and the knowledge (Seleim & Khalil, 2011).

Public Service Performance

Public sector performance illustrates the findings of an activity in a particular area or all findings from various or all areas of activity of a public organization measured either in terms of absolute value as an indicator or with regards to the findings achieved in prior time. (Handler, Koebel, Reiss, & Schratzenstaller, 2005)

Accountability

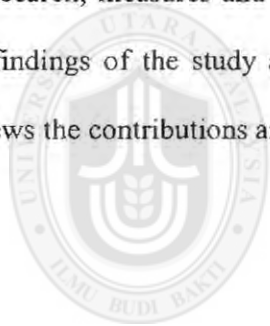
Accountability refers to a commitment to work according to the standards, rules, procedures and the criteria set forth in advance and the audit reports considered as the officer on performance results (Adegite, 2010).

Islamic work ethics

Islamic work ethics refers to virtues and obligatory activities that a person needs to establish balance in individual and social life (Ali & Al-Owaihnan, 2008).

1.8 Organization of the Thesis

This thesis consists of six chapters. Chapter one includes, the problem statement, research objectives, research questions, significance of the study, scope and limitations, and definition of key terms. Chapter two discusses the literature review that lists the relevant main variables, human capital, accountability, Islamic work ethics and public services performance. Chapter three discusses the research framework which was developed based on review of the literature, the hypotheses, and underpinning theories. Chapter four illustrates the methodology of research used to examine human capital and public services performance, the population and sampling, data collection procedures, the design of research, measures and instrumentation, and analysis of data. Chapter five discusses the findings of the study and data analysis. Chapter six summarizes the findings, and reviews the contributions and limitations of the study.



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CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter reviews the past research linked to human capital and performance of public services. It contains an overview of the public sector of Bahrain, the concepts, definitions, measurement and dimensions of human capital, public services performance, accountability and Islamic work ethics, as well as the discussion on its importance. Additionally, reviews and identified of previous studies on human capital in both sectors, also, discussion the logical expected moderating role of accountability and mediating role of Islamic work ethics in the relationship between human capital and public services performance. Finally, reviews the summary of the chapter.

2.1 Overview of the Public Sector of Bahrain

The geographical location of Bahrain is at the middle of the Arabian Gulf. Bahrain is located near the eastern area of Saudi Arabia and consists of 33 islands, the largest island being Bahrain, which represents 80% of the total area of Bahrain, which is estimated at 778.4 square kilometers in 2015, Bahrain is an archipelago and the largest city and capital in Bahrain is Manama. The Kingdom of Bahrain consists of four Governorates: Capital, Al-Muharraq, Southern and Northern. The population in 2016 was 1,423,726 million people, (Nationals: 664,707 and Non-Nationals: 759,019). About 99.8% of Bahraini citizens are Muslims. On 15 August 1971 Bahrain's independence from the United Kingdom was announced and on 16 December 1971 its independence from British protectorate was announced (Bahrain Open Data Portal, 2016).

Building the modern state of Bahrain started with independence in 1971. The first Council of Ministers consisted of 16 ministries as well as some independent agencies and government organizations that formed the nucleus of the executive agencies. Thereafter, Decree No. 13 of 1975 ordered the formation of the National Council. This was followed by Decree No. 18 of 1978 to revise the administrative organization of the State. The ministries of the state were increased/decreased/stabilized by a Royal Decree No. 65 of 2015, to 16 ministries (Al-Toplani, 2013).

With reforms, the public sector in Bahrain developed and evolved. In 1995, a Royal Decree was issued on the formation of a new cabinet, to further improve the performance and efficiency of government agencies. During this period, the idea of administrative reform process emerged. To establish and develop modern competent management systems and make the administrative apparatus the primary engine for overall development. The reforms underpin the overall liberalization of the economy, operations adoption of market mechanisms, investment and improvements to the services provided to citizens (Al-Toplani, 2013).

The National Charter of Bahrain issued on 16 February 2001, emphasizes on economic openness, changes in public administration, simplified procedures, transparency and elimination of overlap in responsibilities to improve the level of services. It also aims to instill fairness and provide equal opportunities. To activate financial and administrative control and increase the transparency of work in all state departments, the Charter includes the establishment of the National Audit Office. It also emphasizes on other

important aspects of citizen support, through continuous and transformational training, which would boost the expertise and improve the labor market, thereby allowing employment opportunities for citizens. It is another platform that enables the Kingdom of Bahrain to make greater strides on the path of comprehensive development through the establishment of the foundations of the modern state and an advanced level of human development, economic freedom and external openness within new contexts that are consistent and compatible with international standards (Official Gazettes, 2001).

According to, Al-Toplani (2013), the public sector in Bahrain has evolved over the years in major phases of reform and development of public administration, to further improve the performance and efficiency of government agencies, one of the main aims is to develop business systems and government machinery based on competencies of the staff. The reform is based on the overall concept of liberalizing the economic process, the adoption of market mechanisms the encouragement of investment and improvement of services provided to citizens.

According to, the government's program for the years 2015-2018, which is considered as a future work plan (Bahrain News Agency, 2015), the sixth axis of government performance refers to the following:

First: enhancing the effectiveness and efficiency of government performance, in terms of developing and improving the ability to provide public services that are more efficient and effective and delivered as quickly as possible.

Second: policies, initiatives and procedures, in terms of improving public sector productivity and enhancing its governance, improved mechanisms and criteria to develop government organizations and effective systems by redesigning organizational structures and administrative processes, reviewing and improving policies, operations procedures and services of ministries and government organizations to be in line with the needs and changes, using resources in the best possible way by correcting organizational structures and adopting private sector policies to provide the best services.

Third: recruitment, development and function replacement, creating a plan to improve the performance of the civil service and to attract and retain competent staff, intensify efforts to evaluate and improve the quality and availability of training programs for civil servants.

Fourth: improve and simplify the procedures for the provision of services in the public sector, through the use of technology, reduce duplication and repetition in work, faster and more effective delivery of services, follow up and improve the complaints and suggestion system.

Fifth: enhance the principles of accountability and transparency, through anti-corruption policies.

Final: improve mechanisms of measuring and controlling government performance through the use of performance indicators.

In relation to that, the public sector of Bahrain plays an effective role in the delivery of basic services that serve the country and all members of society. The public sector provides government services in accordance with the legal constitution through government agencies such as ministries, agencies and other organizations. Public sector and public service are considered important for the state because of its role in socio economic development. It contributes a significant proportion of GDP as shown in Table 2.1 and Figure 2.1 below. In addition, the growth proportion is 5.3% (Bahrain Open Data Portal, 2017).

Table 2.1
Public Services Share to GDP

Year	% Share to GDP
2013	12.15
2014	13.22
2015	14.41
2016	14.05

Source: Bahrain Open Data Portal (2017)

Figure 2.1 below shows the proportion of public services in GDP

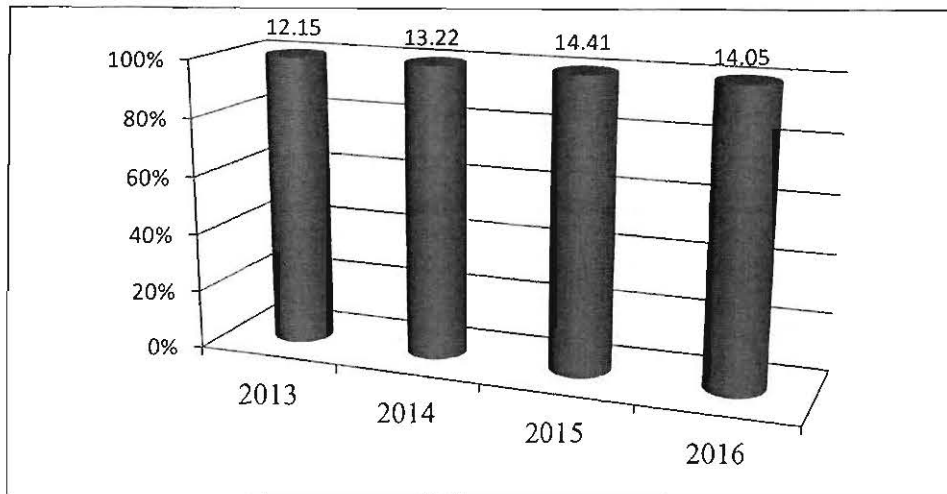


Figure 2.1
The Proportion of Public Services in GDP

2.2 Public Services Performance

Public sector organizations are under increasing pressure to perform better, and at the same time, use effective measures of performance. The function of the public sector is concentrated in the production of a diverse and selected group within the budget. It is therefore important that public sector organizations have the capacity to transform financial inputs into services in the form of high quality outputs, all using efficient and effective processes (Jääskeläinen, & Lönnqvist, 2011). Therefore, the purpose of government organizations and public sector is to meet needs, and develop and deliver and services for the benefit of the people. It is not for commercial transactions, but to develop a sustainable competitive advantage through effectiveness and efficiency (Mathews, & Shulman, 2005). Besides, economists say that public services delivery consists of activities to enhance public welfare, in fact public services are considered as a basic component of the social contract between citizens and the state (Akinboade, Kinfack, & Mokwena, 2012). Moreover, the provision of public services is a necessary element

which includes private, third parties and government sectors, and includes the following but not limited to infrastructure, employment assistance, health, agriculture and education (Garcia-Zamor, 2015). Oyedele (2015) said the public services in any country in the world stand out as the basic mechanism for the government to formulate and implement policies. This is done by translating the plans and programs of the government into services for the citizens. Therefore, public services are designed to become the key driver of the social and economic development of a country.

Another aspect, in any community is that public administration is considered as important and at the same time complex, where it impacts, in one way or another, on most parts of the community, its effectiveness and approach are defined by peoples success, quality, culture and the ability to survive in the community that it serves, including implementers, planners, educators, peacemakers, disciplinarians and pace setters, each with various confirmation depending on the agenda and culture of the community. An efficient public administration can provide more for the community. In contrast, inequality or dysfunction can lead to sharp decreases and even destruction (Wiig, 2002).

The general aims of public sector organizations are as follows: firstly, controlling the leading heights of the economy, secondly, enhancing crucial development in terms of strategic value and social change rather than profit considerations, and finally, utilizing government's surpluses to finance the development of the economy (Vaidyanathan, & Sundar, 2011). In the relation to that, Handler *et al.* (2005) argued that the public sector affects the overall performance of the economy in two ways: first, the public sector

produces services and goods, which things directly affect productivity and gross output through its efficiency and size, second, the public sector influence the private production method takes place, through in terms of public policy that exercise a net positive impact on the private sector will directly support productivity and economic growth.

The role of public services in achieving good governance, cannot be underrated, the public service sector plays a pivotal role in the formulating and implementing of policies for community development (Lawal, & Owolabi, 2012). Moreover, the role of the public sector in the development of states is vastly recognized, where it plays a vital role in the formation and transformation of the national vision, and development instruments into public policy implementation and formulation, as well as at in the heart of public goods delivery from effective bureaucracy to ensure development infrastructure, for instance quality human resource through education, power development, communication and transport network and facilities of provision of health these are considered as the basic blocks of the modern state, also leads to stimulate the other non-state actors for example private sector through rules fair and predictable, an environment conducive to macroeconomic stability and vital services delivery (Rector, 2008).

Furthermore, the role of public service can be summarized as the following: public services play a vital role in formation and transformation of the national vision and policy formulation and implementation. In addition, its leads to building the modern state through the delivery of the general goods to ensure infrastructure development, for

example, energy, communication networks, transport, and health care. Moreover, it stimulates the private sector and the other non-governmental actors by generating a conducive environment for fair practices. Also provides crucial services, for instance, customs and immigration and tax services as well as birth and death records (Adei, 2008).

Another activity of organizations in the public sector is to provide scientific, educational, cultural, sports, social and other services free of charge or paid for as stipulated by law as well as specific conditions and terms. Since all functions of organizations in the public sector are geared towards and interrelated to the satisfaction of public interests, therefore depends on the ability of organizations in the public sector to plan and effectively prepare and take decisions, as well as to manage the implementation of these decisions (Balaboniene, & Vecerskiene, 2015).

Akinboade *et al.* (2013) said that one of the basic functions of the public sector is the delivery of public services. It is significant for the public sector to show effective and efficient performance and to improve economic and social conditions in society. Public services are considered as the main factor that quantifies the quality of life which is not measured by national per capita income (Besley, & Ghatak, 2007).

The delivery of public services is considered as one of the main tasks of the public sector. In addition, the delivery of public services is considered as a fact of life for the government. Similarly, citizens expect suitable access to information and government services, for example, transportation, telecommunication, education, agriculture, etc., via

various channels (Adejuwon, 2012). He further added that the delivery of services has a direct effect on human development if provided to people in the form of core services, for instance, health, sanitation, water and education that contribute to enhancing human development. Further, the provision of services leads to economic growth which is an important condition for human development to be achieved (Adejuwon, 2012).

Makanyeza *et al.* (2013) argued that the main reasons for poor public services delivery are corruption, lack of accountability and transparency, inadequate citizens participation, poor human resources policy, failure to manage change, lack of employee capacity, poor planning, and poor monitoring and evaluation. Makanyeza *et al.* (2013) also argued that the main responsibility of the government and its organizations is to improve the services that society need, through several strategies, increase citizens participation, improve public services delivery provide flexibility in responding to complaints, offer value for money, ensure payments are received promptly and plan strategically. A good human resources policy indicates capacity building employee motivation, strategic management and dealing with corruption through improved accountability.

2.2.1 Definition of Public Services Performance

Public services are activities which provide public service or goods to reach all the people in society. In addition, public services must be available for all people in the community and provided equitably (Broadbent, & Guthrie, 2008). Hence, public services of comprise government activities in the public field, for example, public health, defense and policing. It also refers to the services done public interest such as, rubbish collection, and

broadcasting of public and social services such as, social care, education, medical care and housing (Spicker, 2009). Public services play an important role in sustainability, wellbeing, and growth of society, cities, and the country (Omisore, 2013).

Most public sector performance studies have addressed the issue of measuring and defining it through external stakeholders. The determination of public sector performance is considered as a difficult task because it plays a complex role. Hence, the way to define public sector performance must be in relation to goals, findings and means. Therefore, performance is measured by the simultaneous efforts towards effectiveness, and efficiency with appropriate budget (Profiroiu, 2001).

Performance is also related to the timeliness of output, quality of output, quantity of output, attendance at work and effectiveness and efficiency of the work done (Jackson, 2009). Thus, there is a wide variety of definitions of public services in the literature. The summary of some public services performance definitions is as in Table 2.2.

Table 2.2
Definitions of Public Services Performance

Author (Year)	Definitions of Public Services Performance
Akinboade <i>et al.</i> (2013)	Public services are certain procedural arrangements by the government to deliver the services and products to the public that represents the general activities. For example, public health, policing, education, housing, rubbish collection, social care and medical care.
Agba, Ochimana, and Abubakar (2013)	Public services are activities of staff in the government organizations which aim to formulate and implement government programs for the benefit of the people.

Table 2.2 Continued

Arowolo (2012)	Public services are a department or agency to help implement and plan the policies of the government. It is considered as an organization established to deliver the basic services to the public and is not profitable.
Handler <i>et al.</i> (2005)	Public sector performance illustrates the findings of an activity in a particular area or all findings from various or all areas of activity of a public organization measured either in terms of absolute value as an indicator or with regards to the findings achieved in prior time.
Broadbent and Guthrie (2008)	Public services are considered as activities focused on the conception of services or public goods based on universal reaches for citizens instead of provision by the private market.
Fox and Meyer (1995)	The delivery of services refers to providing activities that will bring about satisfaction or benefits to all the general members of the public.

Based on the above Table review of some previous literature on the different definitions of public service, are as follows: the definition by Akinboade *et al.* (2013) focused on general activities in terms of arrangements that are delivered from government through various public services, for example public health, policing, education, housing, rubbish collection, social care and medical care. Similarly, Broadbent and Guthrie (2008) said public services are an activity which is focused on the concept of services for public good. Hence, this definition ignores those who deliver those services to the public. Likewise, Fox and Meyer (1995) focused on public services as providing activities that will bring about benefits and satisfaction to the people. Arowolo (2012) focused on public services as an agency of the government to help implement the policies of the government.

In addition, the definition by Agba, *et al.* (2013) emphasized that public services are activities of staff in the government agencies who formulate and implement government programs. This is confirmed by Ramirez (2010) who argued that human capital models would allow more detailed knowledge of such strategic investments. This in turn helps managers or decision makers in their task of valuing and increasing activity, achievements, efficiency and effectiveness in public services. Consequently, according to, Profiroiu (2001) argued that to define public sector performance there must a relation between goals, findings and means. Therefore, performance is the measurement of simultaneous efforts towards effectiveness, and efficiency with appropriate budget.

Based on that, the definition by Handler *et al.* (2005) “Public sector performance illustrates the findings of an activity in a particular area or all findings from various or all areas of activity of a public organization measured either in terms of absolute value as an indicator or with regards to the findings achieved in prior time”. Accordingly, this definition explains the concept of public services performance. Moreover, it is the reason for this study, taking into consideration that the product of the public sector is a service. In addition, this study focuses on performance of public services in the public sector. Thus, employees of the organization are the most essential resources for effective performance, this definition is at the heart of the main variables of this study. In relation to that, and according on the above discussions, the operational definition of public services performance by Handler *et al.* (2005) is the main focus of this study.

2.2.2 Measurement of Public Services Performance

In the public sector the analysis of performance is considered an important issue to policy makers and the government. Accordingly, measuring the performance of the public sector has become an important issue because of increasing public spending, as a result of globalization and demographic trends. So, improving performance, effectiveness and efficiency must be a priority of the political agenda (Diana, 2014). In addition, measuring performance of the public sector is necessary due to its impact on organizational performance. Good organizational performance means that the organizations of the public sector are effective and efficient in the provision of public services and goods. Hence, measuring the performance of the public sector can contribute to achieving the level of performance due and an is input to good governance (Putu, Jan van Helden, & Tillema, 2007).

Moreover, measuring public organizations performance is considered important, because it helps the government to give taxpayers value for their money. It also, ensures the citizens have quality services. Thus, measuring performance is pivotal to planning, improvement, comparison, benchmarking, monitoring and control, it also ensures democratic accountability (Pidd, 2012).

Citizens always want quality services and public administrations want to provide public services professionally, in terms of economically, effectively and efficiently. In the provision of public services, local authorities and public agencies must perform their activities in the interests of the public and apply good governance principles (Matei,

Matei, & Lazar, 2016). Typically, the measures of performance of public services have been derived from different sources, such as: surveys, and perceptions of citizens perceptions, public managers, staff, service users and administrative datasets (Andrews, Boyne, Meier, O'toole & Walker, 2012).

According to, Diana, (2014), looking back at the measurements of performance in the public sector there are some general features of the components of performance measurement as shown below in Figure 2.2.

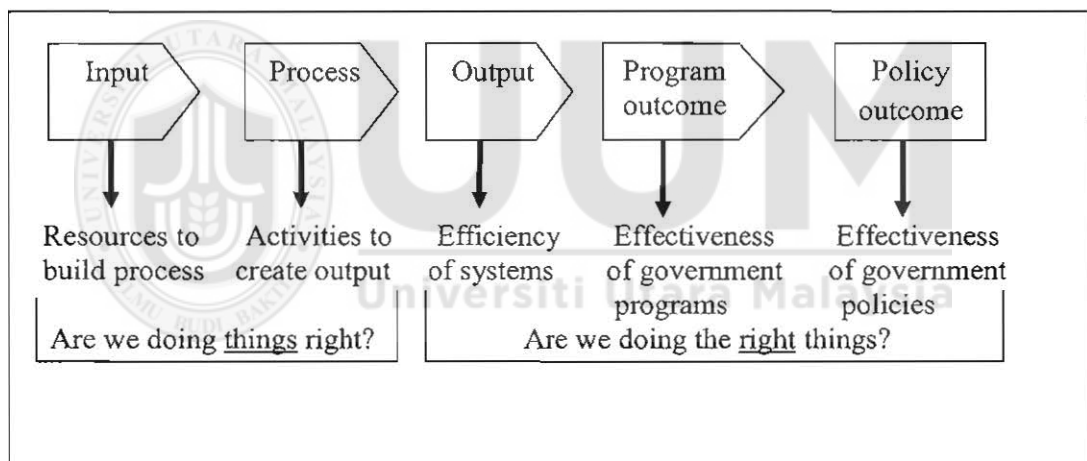


Figure 2.2
Components of Performance Measurement
 Source: Diana (2014)

Based on the above Figure 2.2, the measurement system of performance includes the relationship between inputs, processes, outputs, program outcomes and policy outcomes, guided by: are we doing things right and doing the right things. In the beginning, performance measurement was based on the findings obtained, the present theories

require inserting inputs, the index used to obtain the findings and index of outcomes, i.e., the impact created through findings and the establishment of comprehensive performance measurement system (Diana, 2014).

On the other hand, according to, Bird, Cox, Farwell, Goldstein, Holt and Smith (2003), public services performance must be measure for three causes: first: to find out what works, use quantitative indicators to measuring and compare the performance of different delivery and policy options, second: to determine the functional competencies by identifying good performers, third: to support public accountability. Elected representatives must ensure that services are being delivered efficiently and represent value for money. Also, the performance of public services should be available to the public as it creates awareness and lets people choose which services they prefer.

According to, Behn (2003) proposed that there are eight causes for measuring public sector performance, first: to assess the quality of the agency of the government, second: to control how general directors guide their subordinates in the correct direction to ensure excellent performance, third: budgeting for projects, programs or persons that the government must spend public money on, fourth: to show how general managers can stimulate nonprofit and for-profit collaborators, middle managers, stakeholders and citizens and line staff to do what is needed to improve performance, five: to enhance how public managers can convince stakeholders, journalists and citizens, legislators and political superiors that their organization is doing good work, six: to celebrate the achievements of important organizational rituals, seven: to find out why something is not

working or working, and eight: to improve what must be done differently in order to improve performance. Based on the previous studies, Table 2.3 shows the summary of the dimensions of public services performance.

Table 2.3
Dimensions of Public Services Performance

Authors	No. of Dimensions	Dimensions
Andrews <i>et al.</i> (2012)	6	Effectiveness, quality, value for money, equity, data group and consumer satisfaction
Andrews and Boyne (2011)	3	Cost effectiveness, equity and effectiveness
Morgeson and Petrescu (2011)	unidimensional	public services performance
Walker, Brewer, Boyne and Avellaneda (2011)	2	Performance indicators and consumer satisfaction
Andrews, Boyne, Law and Walker (2009)	1	Performance indicators
Boyne and Meier (2009)	2	Percentage of students who pass exam from state and percentage of students who pass exam from ready college
Andrews, Boyne, Law and Walker (2008)	1	Performance indicators
Andrews, Boyne, Meier, O'toole and Walker (2005)	2	Consumer satisfaction, outputs and outcomes

Based on the above review of some previous studies on the dimensions of public services performance are the following: the dimensions by Andrews *et al.* (2012) focused on six dimensions i.e., effectiveness, quality, value for money, equity, data group and consumer satisfaction, but equity, value for money and data grouping, these dimensions are not within the scope of this study. Similarly, Andrews and Boyne (2011) focused on the three dimensions of cost effectiveness, equity and effectiveness. Similarly, Boyne and Meier (2009) researched two dimensions i.e., percentage of students from state and percentage of students from ready college.

Likewise, Walker *et al.* (2011) investigated two dimensions which included performance indicators and consumer satisfaction, i.e., time period and powerful stakeholder. Similarly, Andrews *et al.* (2008, 2009) focused on one dimension i.e., performance indicators such as: housing, benefits, education, highways, revenues, benefits and social services. Andrews *et al.* (2005) researched on two dimensions i.e., outputs and outcomes, such as: regulatory services, leisure services, housing, education, libraries, welfare benefits and social services. Consequently, all these dimensions depend on elements that are out of scope of this study. This study focuses on improvement and development of the public sector to help human capital to improve public services.

Based on the above discussions it is obvious that the unidimensional study by Morgeson and Petrescu (2011), has focused on public services performance as one dimension by measuring citizens perceptions of public sector performance, including services, satisfaction and information about public services. This is in line with the scope of this

study. It is also considered consistent with items included in the questionnaire for this study. This is also confirmed by economists who argue that public service delivery consists of activities with the purpose of enhancing public welfare, where public services are considered as a basic component of the social contract between citizens and the state (Akinboade, *et al.*, 2012). Accordingly, the main focus of this study is on the unidimensional aspect as researched by Morgeson and Petrescu (2011).

2.3 Human Capital

Economists are of the consensus that natural resources in different countries do not guarantee economic growth, but when shared with human resources it produces good economic outputs. Hence, human capital plays a major role in development (Afridi, 2016). In addition, human capital is considered as the main element for economic growth. The rise in production via different channels leads to rise in the demands for labor and productivity. This leads to an increase in the output, which in turn, has a positive effect on income (Neeliah, & Seetanah, 2016).

In addition, human capital is considered as investment in human resources in order to raise staff competencies. As a matter of fact, this investment is for the future. Thus, educational organizations invest in individuals because they consider human capital has different and valuable characteristics (Burund, & Tumolo, 2004). Moreover, Hsiung and Wang (2012) concluded that the main aim of human capital is teaching staff and achieve intangible abilities, such as, skills, experience and knowledge, in order to create value for the organization and also to raise performance.

Furthermore, human capital is considered as the stock of knowledge, and competences that are gained from experience and education, besides personal characteristics that are reflected the ability to do the work, and to produce economic value (Chikwe, Ogidi, & Nwachukwu, 2015). Organizational resources particularly intangible ones are most probably contributing to sustaining an organization competitive edge (Kong, & Thomson, 2009). Human capital represents the main dimension of intellectual capital and is considered a critical resource in several industries, like management consulting, financial services, and software development (Seleim, *et al.*, 2007).

In simple words, human capital is considered as anything except material capital, for example, financial capital, properties and equipment. In the last century in developed economies, the share of physical capital GDP declined sharply, whereas human capital share is increased. Hence, this increase in human capital share in GDP has led to creating the notion of the knowledge economy. Therefore, the various kinds of capital were looked upon as inputs involved in the production of services and goods, but human capital is not regarded as a simple input, because it has a more complex role in the service delivery and the production of goods (Pasban, & Nojede, 2016). Thus, human capital comprises talent which leads to economic growth and stability (Menzies, 2003).

The notion of human capital exceeds the traditional notion of human resources, it is obvious that the concept of human capital is broader, deeper and sharper. Human capital concentrates on sustaining and ensuring the competitiveness of the organization, whereas, the concept of the resources only refers to the skills of staff and their development.

Moreover, the notion of human capital extends to the development of capabilities of staff, learning from previous and current errors to avoid them and fully understanding the circumstances of organizational performance, its purpose and nature (Ulrich, 1998).

Human capital is considered as an intangible element and scarce, it cannot be managed in the way organizations manage jobs, technologies and products, this is because employees are the owners of human capital and not the organization (Igbaekemen, & Odivwri, 2014). They further added human capital management is one of the trickiest tasks and should be done with care, due to the relative emphasis of human capital on the organization overall performance. Thus, in any organization, the development of the employees should not be ignored, and continuous training and development must be provided.

According to, Laroche, Merette, and Ruggeri (1999), proposed that there are five characteristics of human capital: first, human capital is non-negotiable because it includes humans, second, every younger employee cannot manage the way in which human capital is gained, third, human capital can be measured qualitatively and quantitatively, fourth: human capital can be classified, in general or specifically allocated to a certain department or corporation, fifth: human capital develops an external personality.

On the other hand, the main characteristics of human capital are work experience and academic achievement and these characteristics are considered very important for improving the efficiency of the workforce. These two main characteristics consist of

skills, beliefs, and knowledge for doing a good work (Shih, Liu, Jones, & Lin, 2010). Competency is considered as one of the necessary human capital dimensions. Also, current studies have suggested flexibility as the other human capital dimension (Marimuthu, Arokiasamy, & Ismail, 2009).

Competencies refer to knowledge, personality and accumulated skills which have an effect on creating a work environment so that staff can perform optimally performance and achieve competitive advantage for the organization (Shih *et al.*, 2010). Flexibility is considered a necessary aspect of human capital (Marimuthu *et al.*, 2009). In addition, in any job environment, flexibility is a necessary issue and the ability of staff to be flexible can bring about benefits (Sarantinos, 2007). Moreover, according to, Lepak, Takeuchi, & Snell (2003) there are two kinds of flexibility i.e., coordination and resource. First, flexibility coordination refers to an organizations ability to reproduce, redistribute and rearrange available resources. One way to improve the organizations performance is to use external manpower, in this way, the organization can employ the skills required to produce specific services or products based on industry needs as necessary. Second, resource flexibility is when one type of resource can be allocated to a whole group of purposes and needs.

Regarding human capital from the Islamic perspective, God says in the Holy Qur'an (Al-Baqarah: Verse 30), Behold, thy Lord said to the angels: "I will create a vicegerent on earth". This verse describes the goal and responsibility of a person life, it is to be the successor of God on earth and to execute God's orders in the world. Hence, human

capital is the human ability to achieve his or her obligation as a successor and servant of God on earth. In this sense, human capital from the Islamic perspective refers to experience and capability of the person to achieve his or her responsibilities and goal towards this land (Abdullah, 2012).

In addition, the good competences and skills that help the community are praiseworthy in Islam. According to the Sunnah, in the time of the Prophet Muhammad (may peace be upon him) he appointed skilled and appropriate persons to the position regardless of ethnicity, color, and sect of the person. For example, Prophet Muhammad (may peace be upon him) appointed one of his followers, Usama bin Zaid, as the commander of the Muslim forces based on quality and skills which he had, although he was a slave previously (Abdullah, 2012). He further added, the Prophet Muhammad (may peace be upon him) did not appoint a person to the position if he was not qualified for that work even if the person was close to him.

In relation to that, God presented in the Holy Qur'an a unique model on the importance of the skilled man who was Prophet Yusuf (may peace be upon him) and suggested that he should be finance minister to deal with the economic crisis in Egypt. Through his expertise and skills Prophet Yusuf (may peace be upon him) was successfully managed this economic crisis. This shows that people who are highly skilled and qualified to can save the community from any crisis (Abdullah, 2012).

On the other hand, Islam is considered as a comprehensive religion and plays a role in various aspects, such as: business, economy, politics and other aspects of private and public life of people (Azmi, 2009). According to, Hashi and Bashiir (2009), the commentators of the Qur'an and scholars used the "ahliyah" term to indicate fitness and human capacity to implement religious and social obligations. In this sense, "ahliyah" indicates efficiency, competence validity, qualification, authority and fitness, which collectively demonstrate quality and human ability to implement duties seriously, "ahliyah" also indicates human nature in Islamic jurisprudence.

In addition, Islam describes "ahliyah" as capacity or qualification, "ahliyah" means jobs are assigned to the right staff. In addition, "ahliyah" refers to all human assets, for example work skills, stock of knowledge, a learning attitude and human nature which are embodied in the person due to experience, education and training, which make the person more flexible and competitive. Hence, human personality is achievable by education and lifelong learning. This means ongoing improvement of managerial skills, techniques of problem solving, capacities creativeness and productive talent.

Moreover, human capital from the Islamic perspective is the combination of the spiritual and physical, it aims to produce the best workers who fear not just the employer but also God, Muslim must be sincere, trustworthy and honest. In other means, a person must have the best values, knowledge and skills as mentioned in religion of Islam (Rafiki, AlKhalifa, & Buchari, 2014). In addition, Islam views knowledge as essential for the development and existence of humans, and makes continuous efforts to clarify

psychological, sociological or even religious and biological human development (Bakir, Sofian, Hussin, & Othman, 2015).

Furthermore, the aim of human capital development from the Islamic perspective is not only to produce good individuals with noble values, technical knowledge and skills, they must also practice the skills, Islamic values and knowledge not just possess them (Azmi, 2009). In relation to that, although an unqualified person can be employed if necessary, that person must do the utmost to meet the minimum requirement. It is therefore important to acquire good skills for the development of the community and the country (Ibn Taymiyah 1988). Moreover, Muslims who want to establish a business or be involved in trade must have a comprehensive understanding of the shariah based business that can be obtained through training courses (Al-Ghazali, 1998).

2.4 The Components of Human Capital

Human capital or personnel with skills, attitudes, knowledge, motivation and loyalty, are the essential resources of state administration and are critical for the effective functioning of the state (Simonova, Bruna, & Ilmete, 2011). Furthermore, human capital is considered as fundamental in organizations in order to gain competitive advantage. Nevertheless, achieving a degree of success depends on knowledge embodied of in the institution, which consists of skills, abilities and the knowledge that embedded of the staff of the institution's (Igbokwe-Ibeto, Chukwuemeka, & Okechukwu, 2014). Based on the literature review of some previous studies on the various definitions of the concept of human capital, the definition by Seleim and Khalil (2011) who explained that human

capital includes skills, experience, knowledge and innovation, is adopted in this study. Hence, these components are most essential for individuals to do their work effectively as required by their organization. The following sections discuss these components.

2.4.1 The Component of Knowledge

With regards to knowledge, the durability and strength of a structure is essentially dependent on its people, capital and material, Knowledge plays a crucial role. In the competitive environment there is also a vital role for knowledge (Mursaleen *et al.*, 2015). In addition, Murray and Peyrefitte, (2007) argued that knowledge is considered as the key component in order to achieve competitive advantage because knowledge is inimitable resource. Moreover, there is a direct impact on efficiency through the accumulation of knowledge and human capital.

Another aspect, in developed countries is increased GDP growth and staff training have directly raised the quality of work life (Carmeli, & Schaubroeck, 2005). In addition, there is a saying that knowledge is power, which means that individuals who have knowledge perform their tasks better than that knowledge requires, so, we can say that individuals who have education perform their tasks efficiently and easily compared to others who have less education or are uneducated (Van Vugt, 2006). In relation to that, knowledge management delivers benefits to the organization itself, practice communities and individual staffs. Therefore, this three dimensional capability of knowledge management helps to confirm the importance of knowledge management nowadays (Dalkir, 2013). The major three elements of knowledge management as illustrated below in Figure 2.3

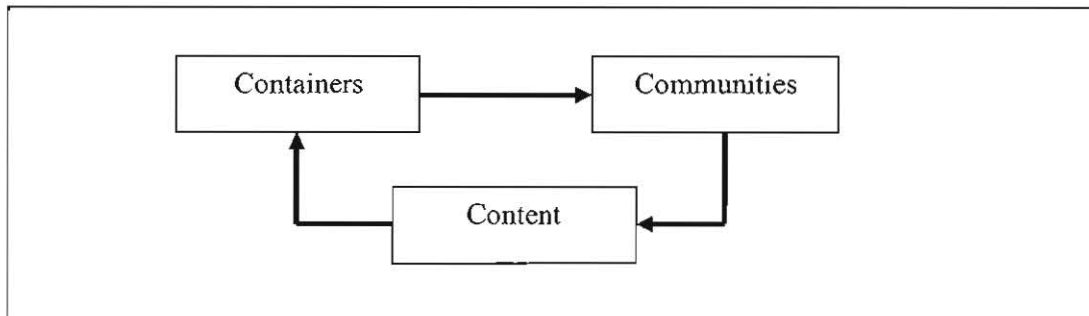


Figure 2.3
The Major Three Elements of Knowledge Management
 Source: Dalkir (2013)

On the other hand, the management of knowledge refers to how individuals and organizations reach various knowledge sources, and how it is organized and stored in order to be used to fulfill the objectives. Therefore, there are three basic elements of knowledge management as illustrated below in Figure 2.4.

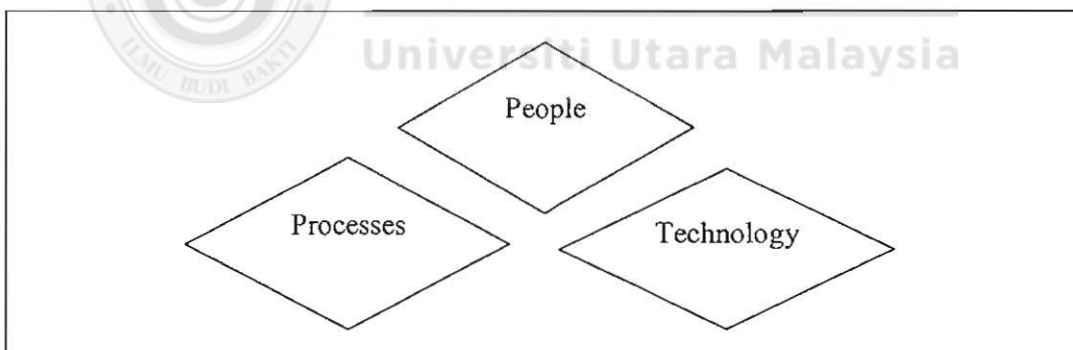


Figure 2.4
The Three Knowledge Management Elements
 Source: Ingram (2010)

Based on the above three knowledge management elements, the first element is people, which mean the skills that are needed to understand the job, the second element is technology, which means to accessing, exchanging and organizing knowledge and information by understanding the best ways to use technology, the third element is processes, meaning that organizations must apply processes that support their aims (Ingram, 2010).

Furthermore, knowledge management for organizations is important through their contribution to the provision of products and services, it is therefore the key to competitiveness of the organization as well as to improved organizational performance (Uit Beijerse, 2006). Consequently, there is a life cycle of knowledge management gives evidence about implementing knowledge management in efficiently of organizations, so the individual in charge needs to follow this guide closely (Sagsan, 2006). The life cycle of knowledge management as illustrated in Figure 2.5.

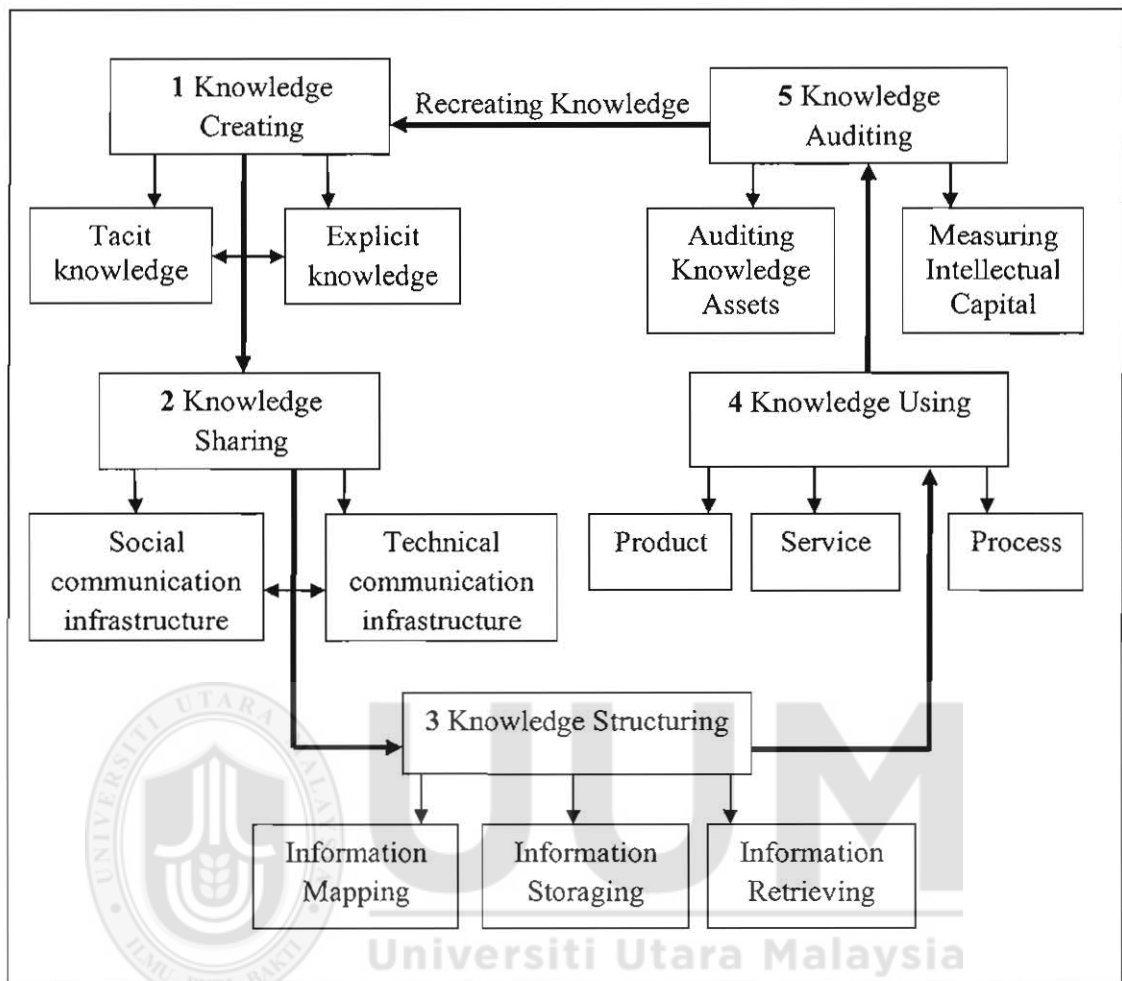


Figure 2.5
The Life Cycle of Knowledge Management
 Source: Sagsan (2006)

Based on the above life cycle of knowledge management, the first phase requires discovering and creating of knowledge in the organization, in other words a focus on department, group and individual, because creating knowledge in the organization leads to auditing or sharing knowledge. Accordingly, after creating the knowledge, implicit and explicit knowledge is included in services and products of the organization. In contrast, explicit knowledge refers to information, academic or technical data which is explained

in official language such as, mathematical expressions, manuals patents and copyright. Implicit or tacit knowledge is gained by individuals through practical experience, and thus is considered as a personal form of knowledge (Sagsan, 2006). In the second phase, knowledge is exchanged through the interaction of individuals and groups in the organization as follows: organizational learning, official social networking, unofficial social networking, communities of practices, working as one team and official technological events, such as teleconferences, mobile communications, videoconferences and e-mail (Sagsan, 2006). There are two types in this phase: the first is social communication, this requires effective interaction of workers, it is informal, and moves from the bottom up and up in suitable positions level in the organizational (Miller, 1999). The second is technical communication via extranets, intranets, and web-based networks (Sagsan, 2006).

In the third phase, the knowledge structure is based on classifying information and data into certain types of classification tools and this information is retrieved in a timely manner. Three element are necessary for knowledge structuring: firstly, information mapping that illustrates the sources of information of the organization and what the participant knows, secondly, refers to the electronic memory of the organization which consists of knowledge stores for instance, data stores, centers of information and databases, and thirdly, it refers to the most important factor of knowledge structuring i.e., retrieval of information (Sagsan, 2006). In the fourth phase, knowledge using, where there are three reasons to use knowledge: first, knowledge can be used to identify the work of organizations and plan strategies for sustainable competitive advantage, second,

knowledge can be used to market and design the products, and third, knowledge plays an important role in the quality of services of organizations (Sagsan, 2006). The fifth and final phase, i.e., knowledge auditing, refers to the lifecycle of knowledge management and the ability to process information in organizations. In other meaning, the amount of knowledge and information generated, stored, used and shared in an organization in a specific period of time that can help to identify the level of information management in the organization. In addition, the other important element about auditing an organization is measuring the intangible intellectual capital for example: knowledge, skills and information, which can be powered by an organization to produce an asset equal to or more important than capital, labor and land (Sagsan, 2006).

Moreover, in this regard, for more than a decade, knowledge management has been used as an aspect of administrative innovation on the basis of describing it as a system, where we can identify the tools, practices, and principles that make it unique. As a result, new categories and concepts have emerged to help understand the several necessary ways by which organizations use knowledge to create value. Figure 2.6 shows the various disciplines involved in knowledge management (Sundiman, Idrus, Troena, & Rahayu, 2013).

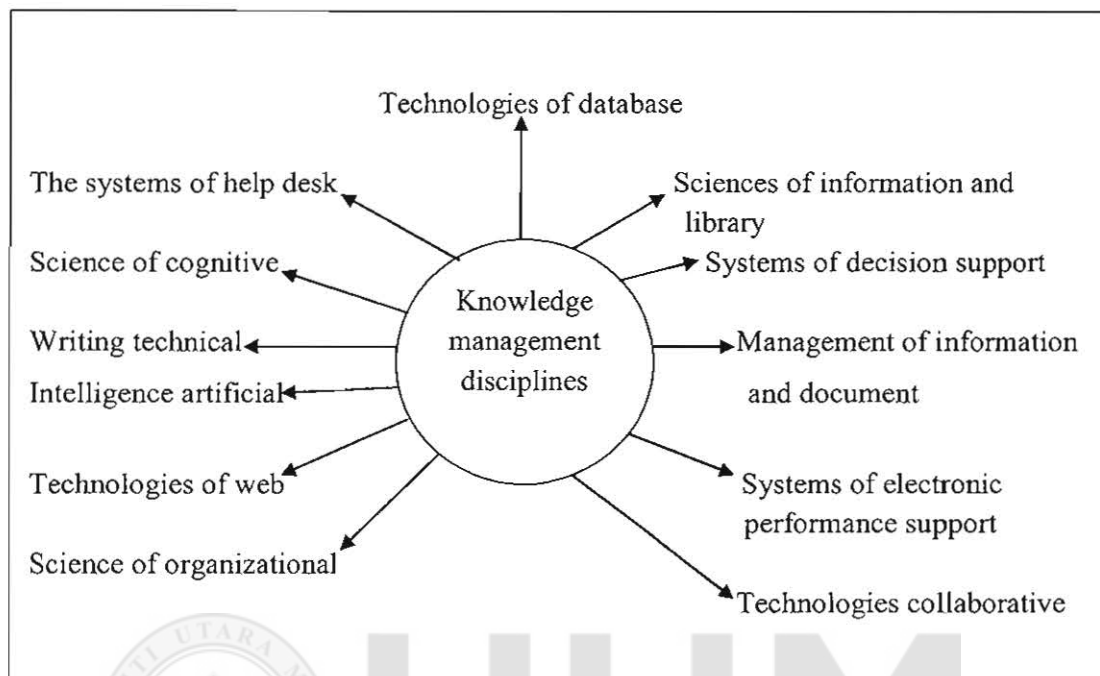


Figure 2.6
The Various Disciplines of Knowledge Management
 Source: Dalkir (2013)

On the other hand, according to, Sundiman, *et al.* (2013) based on what has been reviewed above on knowledge management, there a timeline of knowledge management and stages of developmental in the history of knowledge management as illustrated in Figure 2.7.

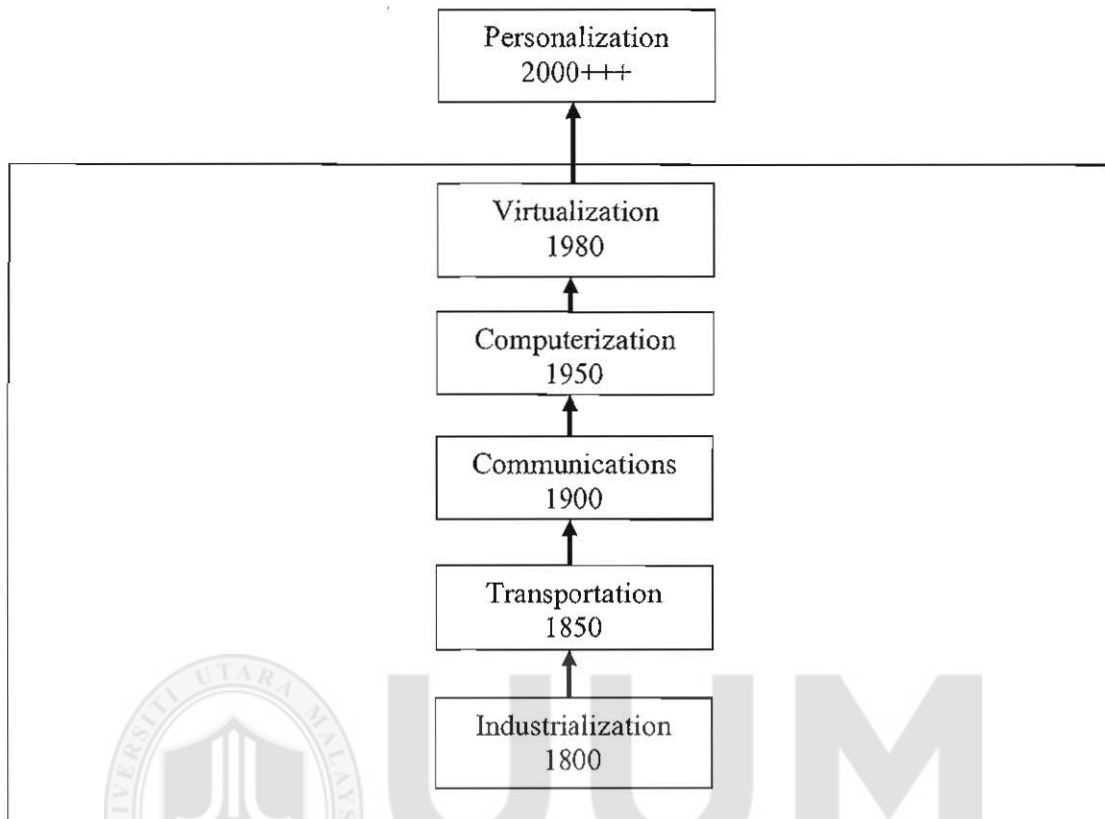


Figure 2.7
The History of Developmental Stages of Knowledge Management
 Source: Dalkir (2013)

Consequently, it is worth noting that organizational knowledge is an integral part of common and routine tasks as well as is embraced and embodied in employees, procedures and guidelines encoded (Omotayo, 2015).

2.4.2 The Component of Experience

With regards to experience, it is considered as a very necessary human capital component, particularly for organizations which need specific knowledge or broad range regarding technology and functions used. Logically more experienced staff will provide ideas for new products or new strategies based on their experience compared to new staff

(Mariz-Pérez, Teijeiro-Alvarez, & García-Alvarez, 2012). In addition, previous studies have illustrated that human capital includes accumulated work skills and experience of individuals who contribute to the performance of the business. This means that skills and experience of individual staff of the organization provide the organization with a combination of abilities that makes it an out of choice organization (Lafuente, & Rabetino, 2011). In relation to that, previous studies such as Bosma, Van Praag, Thurik and De Wit (2004) and Schutjens and Wever (2000) have shown the importance of experience as a complement part of human capital which contributes to the growth of the organization. This is consistent with the idea that skills and experience are positive indicator of organizational performance.

2.4.3 The Component of Innovation

With regards to innovation, in the delivery of services innovation indicates the openness of the organization to change and accept new ideas based on of skills, management systems, new technologies and resources (Johnston, & Clark, 2001). Currently, the public sector has realized that there is a need for innovation (Kumar, & Rose, 2012). Hence, the ability to innovate means that the public sector is already producing useful or new ideas to enhance the public services provision or the creation of new products (Lee, & Choi, 2003). In addition, in the public sector, innovation is considered as hugely necessary due to the increasing demands from the community because of globalization and dynamism in the world. These demands can only be met via innovations (Moore, & Hartley, 2008). Moreover, states, organizations and individuals recognize increasingly that high levels of competence and skill are basic for future success. It is known that individuals gain more

training and education as they continue to work. Hence, human capital drives the delivery of services and production of goods and new innovations (Seleim, *et al.*, 2007). Consequently, human capital is considered as an important element due to it being a source of strategic renewal and innovation (Bontis, 1998).

Moreover, in relation to that, innovation in providing services is considered as very important due to speedy predilection for changes and the emergence of several types of clients with various values, patterns and tastes. In addition, the service organizations use innovation in order to deliver products and services in an effective and cost saving way, deliver value to clients, enhance delivery of services, raise profitability and speed up the rate of profitability and growth of services (Chen, Tsou, & Huang, 2009).

Furthermore, services innovation gives value to the organization which leads to strategic advantages (Storey, & Kahn, 2010). Moreover, innovation is considered as the basis for identifying and using opportunities to create new services, work practices and products (Wang, *et al.*, 2008). Likewise, in the public sector, innovation assists in addressing the challenges maximizing capabilities using resources to create value, and encouraging more involvement. It fosters an open culture in government and raises its legitimacy and public confidence by improving services and the image of the public sector (Usman, & Mat, 2017).

On the other hand, the cyclical process of innovation in delivery of services involves the startup process (initiation), communication, management and effect on clients, as shown below in Figure 2.8.

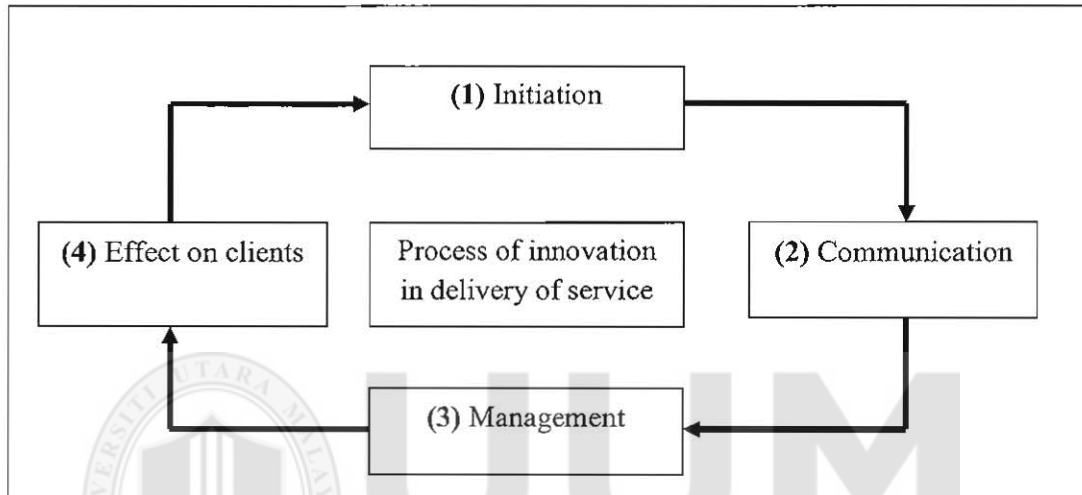


Figure 2.8
Process of Innovation in Delivery of Services
Source: Ledimo and Martins (2015)

Based on the above process of innovation in delivery of services, the cycle starts with the first step, namely initiation of delivery of services, it consists of creating culture for continuous improvement in services. In this stage, innovation is important because it focuses on creativity which is the main factor for creating new channels for delivery of services (Chen *et al.*, 2009). The second step, is communication, the objective of this step is to create obvious and common understanding about the concept and nature of services that will be delivered through the provision of suggestions and new designs by employees and managers (Ledimo, & Martins, 2015). The third step, is management, the goal of this

step is to facilitate leadership and support innovation in the delivery of services as it includes deployment of specialization and development of knowledge in the organization to provide new products, new ideas or new processes (Chen *et al.*, 2009). The aim of the fourth step, is the effect of innovation on delivery of services on clients, where the clients satisfaction is considered a necessary element for improving the delivery of services (Sijbom, Janssen, Van Yperen, 2015). According to, Afuah (1998) said that innovation is new knowledge through the integration of processes, services and products according to administrative, technological and market characteristics. The details of general ranking of innovation are as shown below in Figure 2.9.

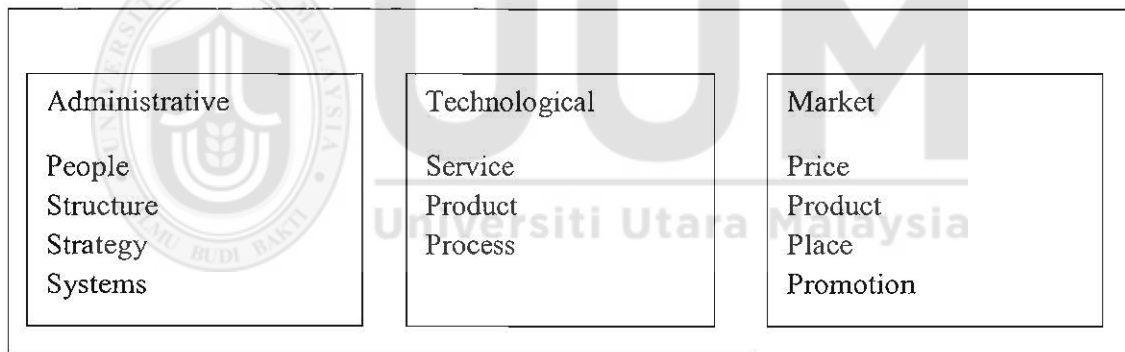


Figure 2.9
General Ranking of Innovation
 Source: Afuah (1998)

2.4.4 The Component of Skills

With regards to skills, there is no doubt that an effective and skilled workforce is considered as one of the most necessary tools to achieve the goals of the organization as it plays a role in rising or declining the productivity of the organization (Emmanuel, Oluwayemisi, & Balogun, 2015). In addition skills mean the capacity and ability to learn

how to implement a specific function, and the ways to communicate politely with others. Skills can be obtained by work training or formal learning such as vocational training (Khayinga, & Muathe, 2018). Besides, in service organizations, human capital is more likely to lead to innovations in services through the use of skills to improve prevailing methods and create new knowledge.

Moreover, in service organizations the skills, knowledge, abilities and creativity of staff are used to generate efficient and unique services that are difficult to replicate (Skaggs, & Youndt, 2004). In relation to that, skills are important for every kind of activity it can be developed in people, through training. Training and skills can allow structural changes and economic growth, and vice versa, in case of the absence of skilled workers (Hulten, 2017).

In relation to that, training of employees raises the capacity of staff and gives them the advantages of competition. Good training can enhance and improve professional skills and character of personnel. The benefits from training are not limited to management, the organization and the staff, it is also for consumers, through the quality of services and products they consume (Gazija, 2011). Some staff training benefits are as illustrated below in Figure 2.10

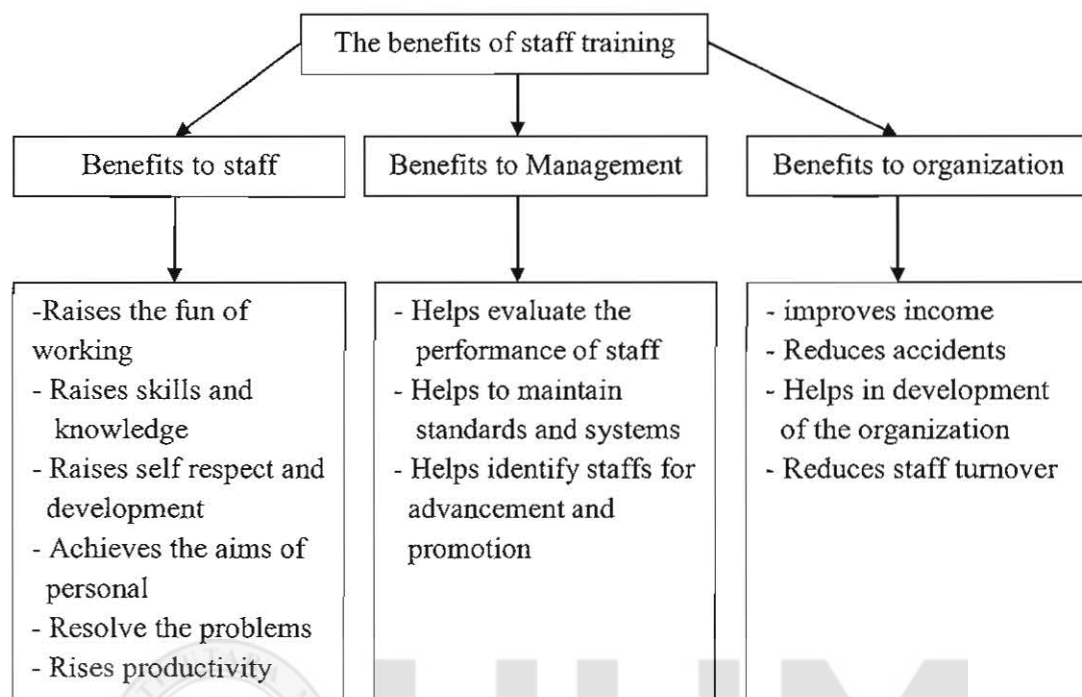


Figure 2.10
The Benefits of Staff Training
 Source: Gazija (2011)

Based on the above Figure 2.8 about some benefits of staff training, it can be seen that staff training increases the fun of working. After training staff recognize the significance of their work which will be reflected in the performance of work. Staff find themselves qualified, and this leads to self respect. Hence, training, practical experience and knowledge help staff to effectively resolve problems and achieve higher productivity (Gazija, 2011).

On the other hand, it is therefore obvious that organizations need staff with experience, skills, and knowledge, and expertise in their professional fields for the purpose of performance improvement and achieving organizational objectives. This is important for

success in the long term. Failure to develop human capital through training could expose the organization to greater risks (Du Plessis, 2016).

2.5 Human Capital Definition

Human capital means a human being with its central role in each organization that forms the basis for the creation of capital an enterprise (Meszek, 2015). Human capital is considered a strategic asset that can enhance values of the organization and competitive advantage. Human capital is scarce, but of great value and difficult to replace or duplicate (Verma, & Dhar, 2016). In addition, human capital is the integration of the general outlook on work and life, innately inherited values and experience and academic qualifications. It is a mix of managers' and workers, skills, attitude competencies, experience and knowledge (Hudson, 1993). Different definitions of human capital are available in the literature. A summary of the definitions of human capital is given below in Table 2.4.

Table 2.4
Human Capital Definitions

Author (Year)	Definition
Manes Rossi, Citro and Bisogno (2016)	Human capital is considered as knowledge, competences, abilities and aptitudes of civil servants through all aspects relating to the readiness in to achieve of the aims of the organizations.
Komnenic and Pokrajic (2012)	Human capital includes not only explicit and implicit knowledge of staff but staff' efficiency, capabilities and restructuring through the use of skills, and knowledge in implementing activities.

Table 2.4 Continued

Seleim and Khalil (2011)	Human capital refers to group of innovation, experiences, skills and the knowledge of the staff.
Halim (2010) and Li and Chang (2010)	Human capital refers to creating value added processes by the employees, including employee motivation, leadership ability and professional competence, skills, knowledge and experience which people possess.
Subramaniam and Youndt (2005)	Human capital refers to the grade of knowledge, creativity and notion that is inhabited and used through persons in organizations.
Schiuma, Lerro and Sanitate (2008)	Human capital refers to behavior of employees, intellect, talent, skills, knowledge, and attitude and their relationships.
Cabrita and Bontis (2008)	Human capital refers to abilities, experiences, knowledge and skills of individuals.
Edvinsson and Malone (1997)	Human capital refers to the total skills, capabilities, tacit knowledge, and the workers' experience.

Based on the above review of some previous studies on the different definitions of the concept of human capital, the definitions by Halim (2010), Li and Chang (2010), Cabrita and Bontis (2008) and Edvinsson and Malone (1997), in one way or the other, are similar in terms of including the elements of experiences, knowledge and skills. Manes Rossi, *et al.* (2016) focused on knowledge, competencies, abilities and aptitudes. Komnenic and Pokrajic (2012) focused on competencies (skills and knowledge). Subramaniam and Youndt (2005) focused on knowledge, creativity and ideas, while Schiuma *et al.* (2008) focused on attitude besides skills and knowledge. Consequently, all the above scholars, except Seleim and Khalil (2011), have ignored the element of innovation. Van de Ven

(1986) argued that the basis of innovation is in identifying and using the opportunities to create new services, work practices and products. Moreover, service innovation gives value to the organization which leads to strategic advantages for it (Storey, & Kahn, 2010).

In contrast, the definition of human capital by Seleim and Khalil (2011) includes innovation, besides skills, experience, and knowledge. These elements are very essential for individuals to do their work effectively as required by their organization. Furthermore, this is confirmed by the findings of Prajogo and Oke (2016), which concludes that human capital is important as a resource in terms of leveraging on it to achieve innovation in service. In this sense, the demands from the community can be met by different innovations (Moore, & Hartley, 2008). Accordingly, the operational definition of human capital as stated by Seleim and Khalil (2011), i.e., consisting of innovation, experiences, skills and knowledge of the staff is adopted in this study.

2.6 Measurement of Human Capital

It is important that organizations measure their human capital for the following reasons: first, measurement helps formulate strategy by identifying the main competencies in human capital, paying attention to them and using them to create competitive advantage, and second, to appraise the execution of strategy (Marr, Gray, & Neely, 2003). The summary of the dimensions of human capital from previous studies is displayed in Table 2.5.

Table 2.5
Dimensions of Human Capital

Authors	No. of Dimensions	Dimensions
Prajogo and Oke (2016)	unidimensional	Human capital.
Verma, and Dhar (2016)	unidimensional	Human capital.
Han and Li (2015)	unidimensional	Human capital.
Augusto Felício, <i>et al.</i> (2014)	4	Knowledge, Experience, Professional proficiency and Cognitive ability.
Seleim and Khalil (2011)	unidimensional	Human capital.
Wang, <i>et al.</i> (2008)	8	Open-mindedness/vision, experiences, execution, imitation ability, functional diversity, professional knowledge, educational background and professional skills.
Cabrita and Bontis (2008)	unidimensional	Human capital.
Subramaniam and Youndt (2005)	unidimensional	Human capital.
Bontis (1998)	unidimensional	Human capital.

Some of the previous studies on the dimensions of human capital are as follows: Augusto Felício, *et al.* (2014) focused on four dimensions: knowledge, experience, professional proficiency and cognitive ability. The element of innovation is not included. Similarly, Wang, *et al.* (2008) researched eight dimensions open-mindedness/vision, experiences, execution, imitation ability, functional diversity, professional knowledge, educational

background and professional skills. They added that all these dimensions are important for the banking sector, whereas, this study is focused on the public services sector.

On the other hand, unidimensional studies were conducted by Prajogo and Oke (2016), Verma, and Dhar (2016), Han, and Li (2015), Cabrita and Bontis (2008), Subramaniam, and Youndt (2005) and Bontis (1998). In general, all those dimensions are considered close to each other in terms of including the three elements that are widely accepted by many scholars in the field of human capital namely skills, experience, and knowledge. But all those previous studies have not mentioned the element of innovation clearly.

Accordingly, this is confirmed by Prajogo and Oke (2016) who concluded that human capital is important as a resource in terms of leveraging innovation in services. Further, human capital is considered as an important element due to it being a source of strategic renewal and innovation (Bontis, 1998). Innovation in service gives value to the organization which leads to strategic advantages for it (Storey, & Kahn, 2010). Moreover, innovation is considered as the basis in identifying and using opportunities to create new services, work practices and products (Wang, *et al.*, 2008). In this sense, in service organizations the skills of frontline staff, knowledge, abilities and creative human capital can be used to generate efficient and unique services that are difficult to replicate (Skaggs, & Youndt, 2004).

Based on the above discussion, Seleim and Khalil (2011) explained the dimension of human capital which includes innovation, besides skills, experience, and knowledge. These components are the most essential elements to be possessed by individuals for them to do their work effectively as required by their organization. This is confirmed by Bontis (1998) who argued that human capital is about strategy renewal and innovation. Importantly, this study is based on citizens' complaints regarding the performance of public services. Accordingly, Minelli and Ruffini (2018) argued, that these complaints are considered essential in terms of their ability to overcome the problem of poor performance in services delivery.

Moreover, the questionnaire items for human capital were adapted from the study by Seleim and Khalil (2011). Their items are clearer than other studies, as they provide the overall dimensions of skills, experience, knowledge and innovation. All of the items were adapted from the main source that was developed by Bontis (1998). Consequently, the unidimensional human capital by Seleim and Khalil (2011) using the components of skills, experience, knowledge and innovation is the focus of this study in order to examine the relationship between human capital and public services performance.

2.7 The Important of Human Capital to Public Services Performance

The confirm of importance of delivery of public services because they constitute the infrastructure of state building in terms of making states visible to their citizens, hence often form the main tangible connect between the government and its people. Public services bear and spread the values of the new nations and participate to the

interdependence between citizens and the state (Van de Walle, & Scott, 2009). Logically, if individuals are better trained and better educated, it is likely to ensure greater benefits and productivity for the organization (Mahmood, & Azhar, 2015).

During the previous decade, the governments of developed countries have made efforts to improve and enhance the quality and efficiency of the services delivered to the people, while decreasing the costs (Foley, 2008). In Bahrain there are efforts as in other countries to enhance the effectiveness and efficiency of government performance. The government's program for the years 2015-2018 indicates the strategic priority to enhance the effectiveness and efficiency of government performance. In addition, the program aims to develop and improve the ability to provide services in the public sector which are efficient, effective and speedy, as well as improve and simplify procedures (Bahrain News Agency, 2015).

Consequently, the importance of human capital is considered as a comprehensive concept, through skills, knowledge, productivity, formal training, education, and expertise of individuals, as well as, the abilities of individuals in teamwork, problem solving, learning, management and leadership, and innovation, all these factors are the basic resources and assets that represent the value of an organization (Schiuma, *et al.*, 2008). Also, human capital is about strategy renewal and innovation (Cabrita, & Bontis, 2008). Besides, human capital is the basis of intellectual capital, and is considered a major element to implement intellectual capital. It includes skills, knowledge, employees,

capabilities, and attitude with respect to enhancing performance (Chen, Zhu, & Xie, 2004).

Public service are considered as the major tool for governments to implement the different policies of national development and service delivery in the field of health, community development, education and transport as well as maintenance of law. An effective public service depends on a good interface between the political and administrative leadership to ensure that policies are properly implemented and formulated (Dzimhiri, 2016).

Consequently, the management of human capital is considered as a high significant in order to create an environment for high work performance. Organizations need to manage their human capital starting from staffing to development to retention, and by including the right people who have right skills at the right time. Staff should be given the right position and rewarded with incentives to perform the right function in a suitable environment more effectively in the organization (Nicol-Keita Grace, 2013).

Public sector organizations tend to be the biggest employers, because employment in the public sector is usually described as being labor intensive, as the performance of workers of the public sector is critical to services delivery. The services delivered by public organizations affect the life of people from birth until death, through the years of childhood and teenage years and throughout adult life (Knies, Boselie, Gould-Williams, & Vandenabeele, 2018).

Public administration is considered as the main mechanism to sustainably enhance the condition of people through provision of basic services. Hence, when public administration is weak, the community suffers (Kuye, 2014). Ramirez (2010) said that human capital has special features in the public sector. Providing services that are effective, equitable and efficient and that meet the perceptions and expectations of citizens is one of the most important functions of public organizations (Boyne, & Walker, 2010).

The effectiveness and quality of the public sector are affected by various factors, such as experience and information of staff (Wiig, 2002). Likewise, modernization of the public sector will not be effective without the commitment and involvement of human capital. Hence, human capital is a comprehensive concept, a basic resource and an asset that represents the value of the organization (Schiuma *et al.*, 2008). Also, human capital is about renewal of strategy and innovation (Cabrita, & Bontis, 2008).

On the other hand, based on the literature review, it is found that the public sector contributes a significant proportion (to GDP) in most economies (Guthrie *et al.*, 2014 & Dumay *et al.*, 2010). At the same time, the public sector depends strongly on the generation and employment of capabilities and knowledge in the delivery of its services (Cuganesan *et al.*, 2012). Furthermore, human capital has become a main factor for success and for sustained performance of organization. For any organization, it is important to maximize performance results, by optimizing the use existing resources (Hsu, Lin, Lawler & Wu 2007).

Also, the organization has risks in terms of revenue erosion, poor customer service and missed market opportunities, if talented employees are not deployed where they are needed (Phillips, & Gully, 2014). In addition, services can only be provided by individuals who are qualified, competent and experienced, which are all dimensions of human capital. This means that human capital is a crucial factor for successful services delivery (Skapska, & Samul, 2015).

Based on the literature review, the role of human capital is considered very important for increasing organizational performance, competitiveness and productivity. There is no doubt that efficient manpower with skills is considered one of the tools necessary to achieve organizational aims and high productivity. Hence, it can be seen that the indicators of human capital can improve organizational performance both indirectly and directly (Alipour *et al.*, 2012).

2.8 Previous Studies on Human Capital and Organizational Performance based on the Private Sector

The majority of the previous studies in various countries have focused on the relationship between human capital and organizational performance from the perspective of the private sector, as shown in Table 2.6 below.

Table 2.6

Previous Studies between Human Capital and Organizational Performance in the Private Sector

Authors	Years	Country	Title
Chigozie, <i>et al.</i>	2018	Nigeria	Human capital and organizational performance.
Suzete <i>et al.</i>	2017	Brazil	Human capital and organizational performance.
Ali, and Sharif Chaudhry	2017	Pakistan	Human capital and organizational performance.
Afrah,	2016	Somalia	Human capital and organizational performance.
Zlate and Enache	2015	Romania	Human capital and organizational performance.
Odiong and Omolo	2015	Kenya	Human capital and organizational performance.
Mahmood and Azhar	2015	Pakistan	Human capital and organizational performance.
Augusto Felício, <i>et al.</i>	2014	Portuguese	Human capital, social capital and organizational performance.
Michael and Zaid	2014	Nigeria	Human capital and organizational performance.
Yen,	2013	Taiwan	Human capital, social capital and organizational performance.
Lin, <i>et al.</i>	2012	Taiwan	Human capital and organizational performance.
Alipour, <i>et al.</i>	2012	Iran	Human capital and organizational performance.

Table 2.6 Continued

Jamal and Saif	2011	Pakistan	Human capital and organizational performance.
Wang, <i>et al.</i>	2008	Taiwan	Human capital and organizational performance.
Seleim, <i>et al.</i>	2007	Egypt	Human capital and organizational performance.

2.9 Previous Studies on Human Capital and Organizational Performance based on the Public Sector

In contrast, very few previous studies have been conducted in various countries on the relationship between human capital and organizational performance from the perspective of the public sector, as shown in Table 2.7 below.

Table 2.7

Previous Studies between Human Capital and Organizational Performance in the Public Sector

Authors	Years	Country	Title
Majid, <i>et al.</i>	2017	Malaysia	Human capital and organizational performance.
Du Plessis	2016	South Africa	Human capital in local government municipalities.
Jacobson and Sowa	2015	USA	Strategic human capital in Colorado and North Carolina Municipalities

Based on the review of literature in various countries in both private and public sectors on the relationship between human capital and organizational performance, it is found that the vast majority of previous studies are on the private sector; while very few are available on the public sector. Consequently, the relationship between human capital and public services performance in the public sector, in particular, has not been examined. Thus, there is a need for more attention to be given through a systematic study on the impact of human capital on public services performance in the public sector. Moreover, there is no study on human capital and public service performance in the public sector of Bahrain.

2.10 Accountability

In recent years there has been an increase in dissatisfaction with the performance of public services, particularly in developing countries (Mundial, 2004). There are many explanations for this phenomenon, but one that has aroused interest among policy and academic circles is that it is caused by a relative lack of accountability in public administration environment (Siddiquee, 2005). In addition, accountability puts pressure on the main actors responsible for guaranteeing good performance of public services (Paul, 1992). Accountability of public sector employees is a significant issue for all countries, both developing and developed (Ray, 2012).

Accountability means that individuals and organizations must have the ability to describe their activity to others in a justifiable and transparent manner (Ngulube, 2004). In this regard, the notion of accountability includes two distinct phases, enforcement and answerability. Answerability indicates the government obligation, its public officials and organizations to deliver information for actions and their decisions to justify them to the public. For the purposes of accountability, institutions are entrusted with oversight. Enforcement means the accountability of responsible institution to punish the offending party or address offending behavior (Adejuwon, 2012).

From another aspect, there is increasing recognition by policymakers that measurements of inputs and outputs alone is not adequate in delivery of services. Hence, for the public good, governance plays the important role in the process of reforms aimed at improving outcomes in delivery of services, such as: improved outcomes of learning and status of health, and so on. For the purposes of analyzing accountability, World Bank (2003), identifies a framework for relationships of accountability between policy makers, providers, and citizens as shown below in Figure 2.11 (Diagne, Ringold, & Zaidi, 2012).

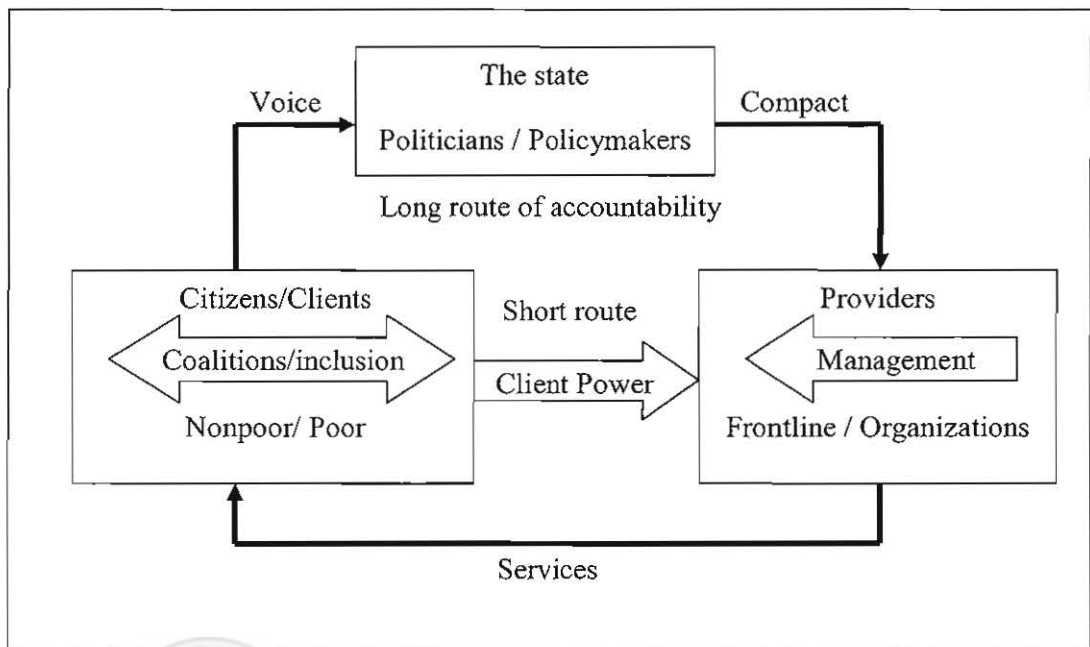


Figure 2.11
Relationships of Accountability
Source: (Diagne, *et al.*, 2012)

Based on the above Figure 2.11 about relationships of accountability, it can be seen that accountability operates through two routes: first, the long route, where policy makers have been elected by citizens who impact the delivery of services by providers, and second, short route where citizens can impact directly by supervising and / or participating in delivery of services, through providers. For all accountability routes to effectively work, the levels of citizens satisfaction with efficiency and the quality of public services, is considered very necessary mechanisms for feedback (Diagne, *et al.*, 2012).

With regards to accountability from the Islamic perspective, every Muslim has an “account” with God all actions and inactions are recorded, whether bad or good, for which they will be held accountable. Hence, in Islam, the principle of accountability is derived from the Holy Quran. In fact, accountability is a basic message of Islam that applies to the person, and social and political. It is clear that the Islamic view of the principle of accountability is applicable to all as it is comprehensive. Moreover, in Islam accountability means that people are accountable before God and their success in the afterlife depends on their performance in this life (Afifuddin, & Siti-Nabiha, 2010).

Historically, accounting and accountants have played an important role in the Islamic community. Accountants known as “al-katep” or “Katep Al-Mal” occupied a prestigious position in community, business and government. The other titles for accountant are book keeper and accounts clerk (Zaid, 2000).

On the other hand, the evidence from the Holy Qur'an, according to, Lewis (2006), as described in the Holy Qur'an is God mentions the word, account, more than eight times in different verses as a source of accountability, for example: (Al-Baqarah: Verse 225) “Allah will not call you to account for that, which is unintentional in your oaths, but He will call you to account for that which your hearts have earned, and Allah is Oft Forgiving, Most Forbearing”. Another verse, (Al-Baqarah: Verse 284) is “To Allah belongs all that is in the heavens and all that is on the earth, and whether you disclose what is in your own selves or conceal it, Allah will call you to account for it. Then He forgives whom he wills and punishes whom He wills. And Allah is able to do all things”.

Another verse, (Al-Baqarah: Verse 282) is “Oyou, who believe when you contract a debt for a fixed period, write it down. Let the scribe write it down in justice between you. Let not the scribe refuse to write as Allah has taught him, so let him write”.

Another aspect, regarding Sunnah, in the time of the Prophet Muhammad (may peace be upon him), there was interest in issues of accounting from Muslims and also in the time of the direct successors Caliphs Abu Bakar and Umar, the Great as well as al Waleed the subsequent caliph, all those caliphs, founded the functions of government review (Pomeranz, 2004). In relation to that, the Prophet Mohammad (may peace be upon him), explains and confirms interrelated responsibilities in order to apply true accountability. He says that: be careful that each one of you is a herdsman and everybody is responsible for his people. The caliph is the herdsman of the people and must be asked about them (Mordhah, 2012).

2.10.1 Definition of Accountability

Generally, accountability demonstrates a relationship between two parties, the first party is for example, company, group, organization, government, individual, etc, who is indirectly or directly accountable to the other party for something, be it procedure, result or output (Walker, 2002). Accountability is the basis for efficiency, effectiveness and productivity in any organization (Kwaghga, & Beatrice, 2013). In addition, accountability is vital for the government and its organizations in order to provide effective services to the public according to law (Okoh, & Ohwoyibo, 2010). Thus, different definitions of

accountability from the review of literature are available. The summary of the definitions of accountability is given below in Table 2.8.

Table 2.8
Definitions of Accountability

Author (Year)	Definition of accountability
Ray (2012)	Accountability is a way to check and make sure the staff act in accordance with the instructions and powers granted to them.
Ssonko (2010)	Accountability refers that at every level of the hierarchical organization, the staff are responsible to their supervisors.
Adegite (2010)	Accountability refers to a commitment to work according to the standard rules, procedures and criteria set forth in advance and also the audit reports considered as the officer on performance results.
Deininger and Mpuga (2005)	Accountability is considered as a control system that can assist to improve the efficiency of the economy which limits the scope of discretion by public officials.
Paul (1992)	Accountability is considered as the force that creates pressure on the main actors engaged to be responsible to guarantee good performance of public services.

Based on the above review of various definitions in literature the concept of accountability is as follows: the definition by Deininger and Mpuga (2005) is that accountability helps to improve the efficiency of the economy, as well as limit the scope of discretion of public officials, that in turn helps to reduce corruption. This definition is considered as more comprehensive than the other definitions in terms of including the economic aspect, which is out of the scope of this study.

On the other hand, the definitions mentioned by scholars such as, Ray (2012), Ssonko (2010), Adegite (2010) and Paul (1992) focus on accountability as a way to check and ensure that rules and instructions are followed according to procedures and criteria set forth in advance and an audit is carried out on staff and the main actors. The definition by Paul (1992) considers accountability as a pressure tool on the main actors engaged to be responsible for guaranteeing good performance of public services. Hence, this is in line with the objective of this study in terms of creating mechanisms that seek to enhance and improve public service performance.

Furthermore, this is confirmed by Minja (2013) who argued that accountability is an essential way to improve the quality of public services, and at the same time, restore confidence of citizens in the government. Makanyeza, *et al.* (2013) said that one of the main strategies that must be taken to get better delivery of services is by enhancing the accountability system. Consequently, the definition by Paul (1992) is that accountability is a force that creates pressure on the main actors engaged to be responsible for guaranteeing good performance of public services. Thus, the operational definition of accountability by Paul (1992) is the main focus in this study.

2.10.2 Measurement of Accountability

Measurement of accountability can be categorized into several types. On a broader level, it is categorized into two types, internal and external. Internal is about ethics and professional values for public officials, as well as all levels of the hierarchy within the organization, while external is through outside organizations who public servants about

their actions that are carried out and performance that achieved (Siddiquee, 2005). The summary of the dimensions of accountability from previous studies is illustrated in Table 2.9

Table 2.9
Dimensions of Accountability

Authors	No. of Dimensions	Dimensions
Harryanto (2012)	2	Financial report and performance report available to the public.
Caseley (2003)	2	Engagement and responsiveness.
Wikhamn and T. Hall (2014)	unidimensional	Accountability.
Hochwarter, Parker, Ellen and Ferris (2014)	unidimensional	Accountability.
Okpala (2012)	unidimensional	Accountability.
Hall, Zinko, Perryman and Ferris (2009)	unidimensional	Accountability.
Hochwarter, Ferris, Gavin, Perrewé, Hall and Frink (2007)	unidimensional	Accountability.
Hall, Royle, Brymer, Perrewé, Ferris, and Hochwarter (2006)	unidimensional	Accountability.
Hochwarter, Perrewé, Hall and Ferris (2005)	unidimensional	Accountability.
Hochwarter, Kacmar and Ferris (2003)	unidimensional	Accountability.

Based on the above review of some previous studies on the dimensions of accountability, the dimension by Harryanto (2012) focuses on financial report and performance report as a basis for measurement. Financial perspective is considered a different measurement and not in line with this study. Similarly, the dimensions by Caseley (2003) comprise two aspects. The first is engagement, where mutual relationship is required for them to be effective. The second is the extent of responsiveness to take actions. This is also, considered a different measurement and not in line with this study.

On the other hand, the dimensions by Wikhamn and T. Hall (2014), Hochwarter, *et al.* (2014), Hall, *et al.* (2009), Hochwarter, *et al.* (2007), Hall, *et al.* (2006), Hochwarter, *et al.* (2005) and Hochwarter, *et al.* (2003) are considered similar in terms of being unidimensional. All these previous studies have reviewed the accountability dimension through individual perspective, in terms of focus on satisfaction and job performance of individuals. For instance, I am held accountable for my actions at work, I often have to explain why I do certain things at work, and Management holds me accountable for all of my decisions. Hence, the unidimensional concept as discussed above cannot measure perceptions and impressions of citizens about the effectiveness of accountability on public services performance.

In contrast, it is obvious that the study by Okpala (2012) focuses on accountability as one dimension that includes citizens' perceptions about effectiveness of accountability on public service performance. Hence, this is in line with the scope of this study to measure the citizen's perceptions about public services performance of the public sector. At the

same time, it is consistent with items included in the questionnaire of this study. This is also confirmed by Tilbury (2006) who argued that the nature of accountability in terms of a narrow focus on financial accountability has changed to a wider focus on performance reports and performance measurement through management accountability. Consequently, the main focus of this study is based on the unidimensional study by Okpala (2012).

2.10.3 Accountability and Public Services Performance

At the present time, the governance of the public sector is a global issue due to continuous failure, corruption, inefficiency, fraud, weak financial management and internal control. Hence, globally the public sector has come under pressure to justify the use of public resources, and to improve their performance in the delivery of public services. Hence, in the public sector, it is very important to understand the way to improve accountability (Aziz, Ab Rahman, Alam, & Said, 2015). On the other hand, governance will be effective if the accountability of governmental agencies and their capability to work is also effective and efficient. To enable government agencies to correctly function, the government must be responsible, in ensuring access to information that is credible and in the public's better interests (Ngoepe, 2004).

In relation to that, in the public sector, accountability is essential for national development. The failure of several governmental organizations has been due to failure to monitor work, low level of confidence by citizens and weak governance and leadership. Accountability is associated with exercising authority and legitimacy and goes beyond

technical exercises. Accountability issues include ethical actions and values which managers must take to instill and increase confidence (Minja, 2013).

From another aspect, accountability is significant to the government, as it provides a clear understanding and finds ways to improve performance (Okpala, 2012). In addition, Ray (2012) mentioned that accountability is of great value and the main indicator for the political regime in any country of the world. He further added, that over the past years, especially in developing countries, there is a growing resentment with bureaucracy. This phenomenon, namely absence of accountability in the public sector, has attracted great interest (Siddiquee, 2005). Moreover, accountability is considered necessary for efficient performance of the public sector. Hence, officials need to demonstrate that they are performing their responsibilities in the best possible way, as well as using the available resources efficiently and effectively (Adejuwon, 2014).

Thus, the citizens must be able to validate government procedures through actions taken to correct any unethical, unjust or illegal activities or behavior. Ray (2012) said that accountability is important to ensure proper functioning and performance of public services. At the same time, monitoring the behavior of public servants is essential to make sure they do not abuse the power granted to them. Accountability is considered a key and important factor for the control of administrative and political power holders. Hence, accountability is one of the basic requirements to gain the trust of the public.

Moreover, Bossi, Fuertes and Serrano (2005) stated that the modern public sector management boasts of public attention and service quality, which justifies taking into consideration intellectual capital contributions. Furthermore, Omotoso (2014) stated that accountability is considered as the distinct feature for effective delivery of services. Therefore, in any government in the world, the public sector has an important role in the development of the country. Moreover, accountability is important for ensuring efficiency of performance, and it is a monitoring device in society and helps the public, consumers and citizens to get better services (Tunde, & Omobolaji, 2009).

To address these issues and implement laws and regulations in the public sector of Bahrain, Decree No.16 in the year 2002 established the National Audit Office, to conduct financial audit of state funds and bonds, including administrative aspects.

However, only a few studies have focused on accountability as a moderating variable in the human capital and public services performance relationship. For instance, Rus, *et al.* (2012) found that accountability is considered as a strong tool to prevent personal interests. Wallace *et al.* (2011) found that accountability leads managers to feel a high sense of accountability. Demirer, *et al.* (2008) showed that accountability is a key factor for staff empowerment. Frink and Ferris (1999) proved that there is a different response to accountability by individuals. Moreover, Wallace, *et al.* (2011) said it would be encouraging to see future research as an extension of their study on accountability.

2.11 The Logical of the Expected Moderating Role of Accountability in the Relationship between Human Capital and Public Services Performance

Over the last few years, in developing countries, in particular, there has been increasing dissatisfaction with public bureaucracy performance (Ray, 2012). In addition, accountability is considered a basic value for any political regime in terms of citizens having the right to know the actions taken in their interests; also, they must have corrective means in case the government has acted unlawfully, and in an unjust and immoral manner (Peters, 2007). In addition, accountability is linked to good governance, that involves managing public affairs to ensure the realization of human rights besides managing public funds, ensuring no corruption, and abuse and in conformance with the rule of law (Bhuiyan, & Amagoh, 2011).

On the other hand, the mechanisms of effective accountability can improve the delivery of services by providing constructive assessments to motivate policy makers to avoid negative external criticism (Olarinmoye, 2011). Moreover, accountability is essential for improving the public services quality. The lack of accountability has led to the fall of many governments or the failure of citizens to trust their government. This happened recently in many North African and Middle Eastern countries (Minja, 2013). In addition, accountability and public organizations' performance are considered as main aspects of the public sector reform process. Hence, accountability and performance improvement are key factors, in other words an improvement in the former can improve the latter, which means the assumed relationship between accountability and performance is very strong, that (Dubnick, & Frederickson, 2011). Therefore, in this study it is assumed that

accountability moderates the relationship between human capital and public services performance.

2.12 Islamic Work Ethics

Raga and Taylor (2005) argued that the issue of ethics goes back in time in terms of dealing with the personality, behavior and morality of human beings. As it deals with both good or and bad behavior, it is evaluated using specific standards and produces positive or negative values. They stated that efficiency includes the provision of public services that consist of people, transparency, responsiveness, speed of delivery and effectiveness. At the same time, it is also for bringing value to the people in society.

Kwaghga (2014) stated that, ethical values, such as courtesy and respect, are important in dealings between civil servants and the people. He further stated that respect as an ethical standard is necessary as it, involves creating an atmosphere of friendliness for ordinary people in the community. He also stressed that civil servants must not obtain special privileges for themselves because of their public position. On the other hand, Jalil, Azam, and Rahman (2010) said that, in Islam, the word, ethics can be understood in terms of Hayy'a (the practice of good deeds and the state of respect). In addition, work ethics in Islam means the expectations of one's relationship with regards to his or her behavior at work, comprising dedication, responsibility, effort, creativity, social relations and cooperation (Rahman, Muhamad, & Othman, 2006). He further added, that basically, one could expect to simulate his or her behavior and attitude to be consistent with religion and rules when there is a close relationship with God.

Moreover, Islamic work ethics involves consultation and cooperation in work, where by it is seen as a method for avoiding mistakes and overcoming obstacles (Yousef, 2001). He further said that the engagement in economic activities is an obligation and life without work has no meaning. In short, this is Islamic work ethics. It emphasizes that innovation and creativity in work are considered as a source of accomplishment and happiness (Ali, 1992).

With regards of work ethics from the Islamic perspective, Islamic work ethics was established 1,400 years, ago as evidenced in the Holy Quran and proven through the words and deeds of the Prophet Muhammad (may peace be upon him), (Ali & Al-Owaihan, 2008). Islamic work ethics has its origins in the Quran and Sunnah (sayings and practices) of the Prophet Muhammad (may peace be upon him). Also, the Holy Quran instructs the faithful that involvement and commitment to work, rather than dreaming, enable people to realize their goals. Moreover, Islam is a way of life, where all values and laws which rule the community of Muslims depend on the Holy Quran and Sunnah (sayings and practices) of the Prophet Muhammad (may peace be upon him). At the same time, every Muslim should obey the system of values in the Holy Quran. Islam is a universal religion and guides people in all walks of life, taking into account the big relation between dominating of values and the work ethics in the society (Alhyasat, 2012).

Generally, Islamic work ethics principles concentrate on the relationship between humans and God. It delivers guidelines for an organization to improve management practices and achieve quality and success in a sustainable way. It also aims to create a harmonious and healthy culture of work. In addition, Islam has set guidelines for successful cooperation between the employee and employer and his or her colleagues in the place of work (Aldulaimi, 2016).

In relation to that, Islamic work ethics is considered as a comprehensive approach to life. God says in the Holy Quran (Al- Mulk: verse 15), "He who has made the earth manageable for you, so traverse ye through its tracts and enjoy of the livelihood which he furnishes: but unto him is the resurrection" (Aldulaimi, 2016). The Holy Quran states (Al-Najm: verse 39), "certainly there is nothing for humans unless the things which he pursues". Also, the Holy Quran states (Al-Anam: verse 132), "To all are decreed according to their actions". Moreover, in every aspect of life Islam confirm about the ethics. The Holy Quran also states (Al-Imran: verse 110), "you are the better folk which has been developed for mankind, you order what is right conduct, preventing what is wrong and believe in God".

The Prophet Mohamed (may peace be upon him) said, the hard job leads to the exemption of sins and no one can eat best food than who eats it from his job (Aldulaimi, 2016). He added, that ethics is the hidden judgment by which God blesses those who wear it; hence, ethics is considered as the better judgment for staff. In addition, with regards to ethics, Prophet Mohamed (may peace be upon him) says in the Holy Quran

(Al- Qalam: verse 4), “you are on an exalted standard of character” as well as when Aisha (Um Al-Mumeneen, r.a) was asked about Prophet Muhammad’s (may peace be upon him) character, she answered it is a reflection of the Holy Quran (Hashi, 2011).

Furthermore, according to, Ali, (2005), the Prophet Mohamed (may peace be upon him) confirms four issues: firstly, the work is the highest way of worship of God, and worship has 70 ways, the better of which is to participate in an honestly earned life. Second, he explained that job is not punishable if it did not lead to better capacity. Hence, the Prophet Mohamed (may peace be upon him) confirms two basic aspects of performance: qualification and quality, in this sense, he says, God blesses someone who improves his career and God loves the individual who learns exactly how to do his job and do it right. Thirdly: job has a social meaning and dimension; it offers benefits to others, such as: the better job is to bring benefit and the better people are the ones who benefit from others. Fourthly, through trade and active business participation, the community reaches a boom and a reasonable standard of living, “I recommend merchants to you because they are conveyers of the horizons and serve God on earth”.

2.12.1 Definition of Islamic Work Ethics

Islamic work ethics is required for the integration of religious values in professional life (Haider, 2015). It originates from the teachings of the Holy Quran and the Sunnah (sayings and practices of the Prophet Muhammad (may peace be upon him)). (Ali, & Al-Owaihan, 2008). Moreover, ethics from the Islamic perspective is a global standard through right and wrong that states what actions humans must do as stated in the Holy

Quran and from sayings and practices of the Prophet Muhammad (may peace be upon him). (Hashi, 2011). Hence, there are various definitions of Islamic work ethics in previous studies. The summary of the definitions of Islamic work ethics is given below in Table 2.10.

Table 2.10

Definitions of Islamic Work Ethics

Author (Year)	Definition of Islamic work ethics
Rizk (2008)	Islamic work ethics seeks approaches towards work as a virtue in the lives of humans.
Ali and Al-Owaihan (2008)	Islamic work ethic refers to a virtue and obligatory activity that a person needs for establishing balance in personal and social life.
Hayaati (2007)	In Islam, the ethics refers to good values and a reflection in action, thinking, behavior and soul.
Beekun (1997)	Islamic work ethics is a group of ethical principles that identify what is wrong and right.

Based on the above review of some previous studies on the different definitions of the concept of Islamic work ethics, it can be noted that all definitions are similar, in terms of considering it as a group of ethical principles in the life of humans, especially in professional life. The definition by Ali and Al-Owaihan (2008), “Islamic work ethics refers to a virtue and obligatory activity that a person needs for establishing balance in personal and social life”, is close to the scope of this study due to its focus on virtues and obligatory activities that constitute human capital. Moreover, this is confirmed through the findings of a study by Imam, *et al.* (2013) that Islamic work ethics is a good

measurement of staff performance. Besides that, Islamic work ethics can enhance and improve staff performance in different ways. Hence, the operational definitions of Islamic work ethics in this study are taken from Ali and Al-Owaihnan (2008).

2.12.2 Measurement of Islamic Work Ethics

Islamic work ethics has been measured in previous studies by using 17 items, such as: think that laziness is a vice, think that dedication to work benefits, believe justice and generosity in the workplace are necessary conditions for society's welfare, etc. Table 2.11 shows the summary of the dimensions of Islamic work ethics obtained via literature review.

Table 2.11

<i>Dimensions of Islamic Work Ethics</i>		
Authors	No. of Dimensions	Dimensions
Khan, Abbas, Gul and Raja (2015)	unidimensional	Islamic Work Ethics
Imam, <i>et al.</i> (2013)	unidimensional	Islamic Work Ethics
Kumar and Che Rose (2010, 2012)	unidimensional	Islamic Work Ethics
Marri, Sadozai, Zaman and Ramay (2012)	unidimensional	Islamic Work Ethics
Rokhman (2010)	unidimensional	Islamic Work Ethics
Ali and Al-Owaihnan (2008)	unidimensional	Islamic Work Ethics
Yousef (2001)	unidimensional	Islamic Work Ethics
Ali (1992)	unidimensional	Islamic Work Ethics

Based on the Table above, all dimensions mentioned by various scholars are considered similar as they were adapted from the main source that was developed by Ali (1992). Moreover, majority of the scholars have used these 17 items. Consequently, the main focus of this study is on the unidimensional study by Ali (1992).

2.12.3 Islamic Work Ethics and Public Services Performance

In government organizations work ethics plays the role to establish services and public administration that would prove disciplined and efficient through instilling values of ethical which are capable of blocking weakness and problems in different sides of governance (Latib, Abdullah, Othman, & Mat, 2013). In any country, public services are considered as a transformational due to the main responsibility of implementing programs and delivery of basic services and policies to the public. These objectives are achieved typically by implementation of ethical rules of behavior (Agba, *et al.*, 2013). In addition, Omotoso (2014) stated that, ethics in the public services is at the heart of professionalism and its effectiveness and efficiency. It has an important role in economic and social development. He further stressed that ethics is a basic requirement for public trust and a cornerstone of good governance and development. He further, added that ethics is the hallmark of effective service delivery. Hence, public officials have a definitive role to play to ensure accountability, and efficiency of government work.

Moreover, one of the challenges of government and of course the legitimate expectation of the citizens of a developing country, such as Bahrain, is that public services must be directed towards achievement of prosperity of its citizens, as stated in the Constitution

2002, Section 10, Subsection A. The basic responsibility of the government is to deliver services through its public service effectively and efficiently to citizens at suitable prices. Furthermore, ethics is important for employees, in the public sector, where it is changing constantly via new leadership, socio political development and environmental influences. Also, public service ethics refer to how public employees must behave and the exercise of judgment and discretion while performing professional work (Raga, & Taylor, 2005).

Public sector staff enjoy the opportunities to do better or vice versa because of the nature and privileges associated with their work positions. Therefore, work ethics is crucial to the provision of efficient public services (Kumar, & Che Rose, 2012). They added that Islamic work ethics is a main input in order to instill good behavior or create value within individuals in organizations of the public sector. In addition, Islamic work ethics is largely adaptable in the public sector, and puts important psychological and social pressure on staff to enhance their obligations in public services delivery (Kumar, & Che Rose, 2010).

Based on the results achieved by some previous studies on Islamic work ethics, it has been shown that Islamic work ethics is very important and has an impact on the success of organizations, and performance of staff and Muslim communities. Hence, these previous studies have recommended implementing Islamic work ethics in organizations to ensure continuous and ultimate success (Abdi, Nor, & Radzi, 2014).

Consequently, to address these issues and to implement laws and regulations in the public sector of Bahrain, Decree No.6 for the year 1975 established the Civil Service Bureau in Bahrain. This was to develop the civil service by raising efficiency and achieving justice, for all civil servants of different levels, representing the civil service bureau.

Moreover, there is lack of research on Islamic work ethics as a mediating variable in various areas, including performance. The study by Mursaleen, *et al.* (2015) on Islamic work ethics as a mediating variable, found that Islamic work ethics positively and highly mediates the relationship between trust and knowledge sharing. Abdullah, Ali and Jusoh (2014) revealed that Islamic work ethics plays a mediating role between intention, salary and deed and organizational commitment. Rokhman, Rivai and Adewale (2011) showed that Islamic work ethics has a positive and direct influence on work outcomes. Yousef (2000) found through a series of regression models that Islamic work ethic mediates the relationship between locus of control and role ambiguity. It has also been found that the Islamic work ethics does not mediate the relationship between locus of control and role conflict.

Based on the above review of various dimensions of Islamic work ethics, it is obvious that all the above dimensions are unidimensional. Hence, the unidimensional Islamic work ethics by Ali (1992) is the main focus of this study, also the items on the Islamic work ethics variable was adapted from this same study.

2.13 The Logical of the Expected Mediating Role of Islamic Work Ethics in the Relationship between Human Capital and Public Services Performance

In general, Islamic work ethics focuses on the relationship between humans and their Creator; Islamic work ethics is a guideline to better performance of organizations to enhance administrative practices and to safeguard the quality and success in a sustainable way, Hence, it is necessary to effort broadcast Islamic values to improve the quality and efficiency of an organization (Aldulaimi, 2016). Besides, Islamic work ethics provides the workforce with standards to control them as they try to become the attractive public service providers (Ali & Al-Qwaihan, 2008). Organization that adopts an ethical framework that helps and guides them to organize their work, can work more efficiently and effectively (Abeng, 1997).

Moreover, having staff who are more likely to engage in proactive and positive behavior and are ready to exceed expectations in the performance of work, is considered one of the effective ways to enhance the efficiency of public services delivery (Ramalu, & Rashid, 2016). In addition, Islamic work ethics originates from teachings of the Holy Quran and the Sunnah and practices of the Prophet Muhammad (may peace be upon him). (Ali, & Al-Owaihan, 2008). Also, Islamic work ethics is a main input to instill good behavior or create values within individuals (Kumar & Che Rose, 2012).

Islamic work ethics emphasizes on cooperation and counseling is seen as a method of overcoming obstacles and avoiding mistakes in order to meet one's needs and find a balance in social and personal life. Hence, Islamic work ethics emphasizes innovative

work and creativity as a source of achievement and pleasure (Abbasi, *et al.*, 2012). In addition, Islamic work ethics encourages productive work and innovation in each and every position of the staff to obtain best performance for a public institution as well as personal satisfaction (Ali, 1992; Ali & Al-Owaidan, 2008 & Kumar & Che Rose, 2010).

In this sense, it is expected that individuals in an organization who follow the principles of Islamic work ethics have cooperative behavior according to the sayings and teachings of the Prophet Mohammed (may peace be upon him). The teachings state that the better individuals are those who benefit others (Usman, & Mat, 2017). In addition, innovation can be improved via Islamic work ethics, including confidence, truth, harmony, flexibility and sincerity. It has been proven that there is a positive relationship between Islamic work ethics and the ability of organizations to innovate. In fact, Muslims who integrate Islamic work ethics will have a positive attitude to innovation (Mahfoudh, Din, & Jusoh, 2016).

Also, staff who embrace Islamic work ethics have more role clarity, thus decreasing work stress, and benefitting both organizational innovation and individuals (Yousef, 2000). Moreover, Yousef (2001) proved that Islamic work ethics contributes to up work repose and relative loyalty, leading to the wellbeing of organizations. Likewise, Rahman *et al.* (2006) deduced, that an individual who is highly sensitive to Islamic work ethics will have tendency to be innovative and creative. Therefore, in this study Islamic work ethics is assumed to mediate the relationship between human capital and public services performance.

2.14 Summary

This chapter summarizes past research and studies that have shaped the variables related to this study, which include on human capital and performance in various firms, organizations, sectors, and countries around most of the world. Also, it provides an overview of the public sector of Bahrain, as well as the concepts, definitions, dimensions, components, and importance of the variables related to this study, the independent variable of human capital with accountability as moderating variable, Islamic work ethics as mediating variable and dependent variable of public services performance. Chapter three discusses the research framework and hypotheses development formulated through review of literature.



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CHAPTER THREE

RESEARCH FRAMEWORK AND HYPOTHESES

3.0 Introduction

This chapter introduces the research framework through a review of previous studies and the underpinning theories adopted, which include; the resource-based view (RBV) and the contingency theory. In addition, this chapter discusses the role of accountability as a moderating variable and Islamic work ethics as a mediating variable in the relationship between human capital and public service performance. Besides, the hypotheses that explain the relationships between all variables in this study are formulated and discussed.

3.1 Theoretical Framework

The theoretical framework of this research is shown in Figure 3.1. It includes human capital as the independent variable and public services performance as the dependent variable. Besides, accountability plays the role of a moderating variable and Islamic work ethic plays the role of a mediating variable.

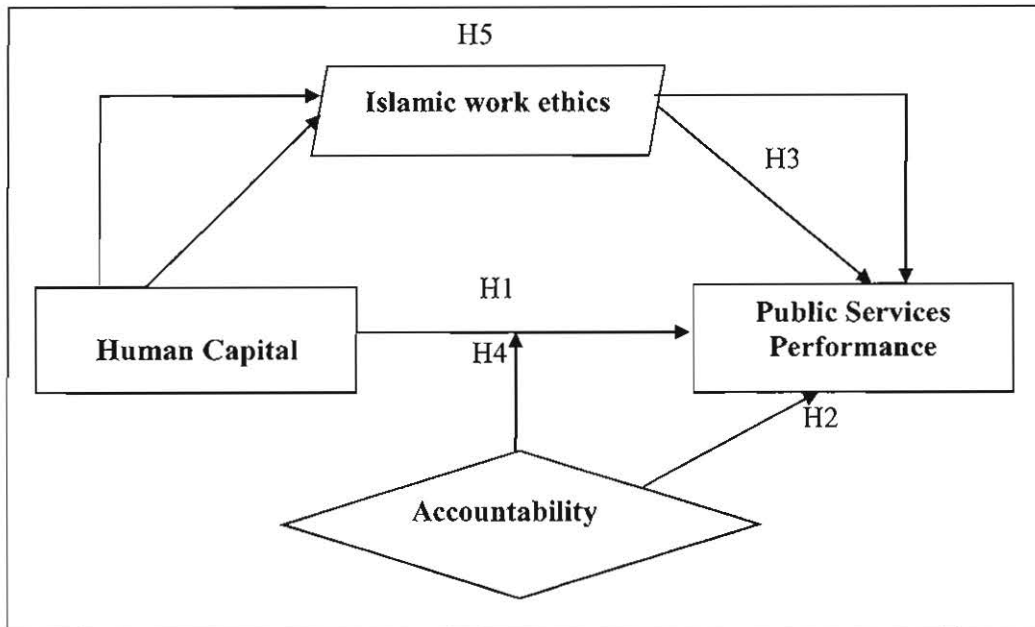


Figure 3.1
Research Framework

3.2 Underpinning Theories

This section explains the main underpinning theories used for the research framework. These theories include the RBV and the contingency theory.

3.2.1 Resource-Based View (RBV) Theory

During the last decade, (the RBV) theory has received much attention in the field of economics, organizational theory, strategic management, and intellectual capital (Galbreath, 2005). According to Galabova and Ahonen (2011) the RBV has a good reputation, due to the contributions of Selznick (1957) and Penrose (1959). They further added that resources create competitive advantage, and because of this, competitive advantage leads to improved performance.

In addition, Abdulai, Kwon and Moon (2012) stated that the RBV is used for explaining how a firm's distinctive collection of internal resources and capabilities form a foundation from which strategies are formulated to create value. Moreover, Clulow, Barry and Gerstman (2007) stated that the RBV is a theory used to explore competitive advantage and high performance of companies, has found in academic literature. Also, it is the principle relationship between consumer value, and competitive advantage and high performance.

The aim of this study is to determine the relationship between human capital and public services performance. The variables used in this study are enhanced theoretically by the RBV. For instance, human capital is regarded as one of the significant resources for competitive advantage (Chahal & Bakshi, 2015). In addition, the main purpose of government organizations and the public sector is to meet the needs of the people, develop and deliver services, and achieve sustainable competitive advantage through effectiveness and efficiency (Mathews & Shulman, 2005).

In addition, the RBV theory provides a rationale for the provision of human capital resources (Chidi & Okpala, 2012). Human resources are considered as the most important factor to achieve organizational objectives or aims, and at the same time, to earn competitive advantage (Barney, 2001). Moreover, the RBV theory opines that the strategic capacity of an organization is dependent on resources in the form of people (Armstrong, 2009).

Consequently, the RBV theory has been broadly used in research that relates to intellectual capital, value creation and performance. In addition, according to the RBV theory, organizational resources are the fundamental drivers of organizational performance (Conner, 1991). Therefore, the theoretical framework employed in this study is based on the RBV theory.

3.2.2 The Contingency Theory

The contingency theory focuses on how an organization depends on external factors arising from the environment (Fredericks, 2005 & Gresov, 1989). In addition, the contingency theory leads to the recognition of the interrelationships within subsystems, and identifies the style of relationships between the organization and its environment through a configuration of variables (Shepard & Hougland, 1978).

Moreover, there are a several variables of the contingency theory such as strategy, culture, structure, technology, environment and people. All these factors are considered as the components of the contingency theory (Tosi & Slocum, 1984). They added that over the past 20 years it has been considered that the theory of contingency is a significant part of management, in terms of its increasing acceptance as the better way of managing and organizing.

In terms of this study, organizational performance is identified through its capability to address its contingency factors. The contingency factors here are human capital, public services performance, accountability and Islamic work ethics. In this sense, the

relationship between human capital and public services performance is affected by several factors, due to, the existence of the mediating variable of Islamic work ethics as well as the moderating variable of accountability, which affect human capital on the one side and public services performance on the other. Consequently, the objective of this study is to determine the role of human capital in improving and enhancing the performance of public services. Therefore, this theory is chosen as one of the suitable theories which has an impact on the variables of this study and at the same time, it underpins this study.

3.3 Hypotheses Development

Based on the discussions of related literature review in chapter two, and in keeping with the objectives and questions of the research as illustrated in chapter one, the hypotheses tested in this study are given in the following subsections.

3.3.1 Human Capital and Public Services Performance

Human capital is considered as the stock of knowledge, skills and competencies that are gained from experience and education, besides personal characteristics that reflect the ability to do the work to produce economic value (Chikwe, *et al.*, 2015). In addition, human capital indicates the source of renewed strategies and innovation (Cabrita & Bontis, 2008). It consists not only of explicit and implicit knowledge of the staff, but also involves staff efficiency, capabilities skills and knowledge (Komnenic & Pokrajic, 2012). Human capital is also referred to as the knowledge, innovation, experiences, and skills of the staff (Seleim & Khalil, 2011).

Several previous studies have found that human capital has a positive and significant effect on organizational performance in various sectors and countries. For example, Ali and Sharif Chaudhry (2017) study on human capital in the services sector of Pakistan shows that there is a positive and significant relationship between human capital and organizational performance. Afrah, (2016) study in the University sector of Somalia reveals that there is a positive and significant relationship between human capital and organizational performance. Rahim, *et al.* (2017) study on human capital in the technology industry of Malaysia proves that there is a positive and significant relationship between human capital and performance of firms. Prajogo and Oke (2016) study in the Australian services sector shows that human capital has a positive relationship with business performance.

Likewise, Odhongo and Omolo (2015) study on human capital and organizational performance in the pharmaceutical industry in Kenya shows that human capital has a significant and positive relationship with the outcomes of organizational performance. Mahmood and Azhar (2015) study on the Security Forces of Pakistan proves that there is a positive and significant relationship between human capital and organizational performance. Michael and Zaid (2014) study on the effect of human capital and organizational performance in the banking sector of Nigeria demonstrates that human capital has a positive and significant relationship with organizational performance. Awan and Sarfraz (2013) study in Pakistan of the telecom sector on the relationship between human capital and performance of company, show that human capital has a positive and significant relationship with performance of the firm.

Similarly, Lin, *et al.* (2012) study on human capital and organizational performance in Taiwan of public listed companies, concludes that human capital has a positive and significant relationship with organizational performance. Alipour, *et al.* (2012) study on human capital and organizational performance of insurance companies in Iran concludes that human capital has a positive and significant relationship with organizational performance. Also, Jamal and Saif (2011) study on the relationship between human capital and organizational performance in Pakistan reveals that human capital has a positive and significant relationship with organizational performance. Likewise, Crook, *et al.* (2011) study on human capital and firm performance, proves that human capital has a positive and significant relationship with performance. Wang, *et al.* (2008) study on commercial banks in Taiwan indicates that human capital has a positive and significant relationship with organizational performance.

The above-mentioned studies on the relationship between human capital and organizational performance, were conducted in various private sectors, whereas this study is conducted on the public sector. Both sectors are different in several ways, such as in terms of profitability, operations, structure, background, regulations, responsibilities and work culture (Shrivastava & Purang, 2011).

On the other hand, some previous studies conducted on public sector organizations have found that human capital has a positive and significant relationship with performance, for example, Du Plessis (2016) study on human capital in local government municipalities in South Africa, demonstrates that human capital has a significant relationship with

organizational performance. Jacobson and Sowa (2015) study on strategic human capital in Colorado and North Carolina Municipalities in the USA proves that human capital has a positive and significant relationship with organizational performance. In addition, some previous studies that were conducted on private sector organizations have found that human capital has a negative relationship. Others have found inconsistent findings, for instance, Seleim, *et al.* (2007) study in Egypt of software companies demonstrates that human capital has a significant and positive relationship with organizational performance through some elements of human capital. Some others, have found a negative and non-significant relationship with organizational performance through some other elements of human capital, such as, training and experience.

The few previous studies above on the public sector to find the relationship between human capital and organizational performance were conducted in foreign countries, such as the study by Du Plessis, (2016) in South Africa and the study by Jacobson and Sowa (2015) in the USA. This study is conducted in the Arabian Gulf, i.e., in Bahrain, with a different political regime, besides the population, geographical, cultural, and environmental characteristics. In all of these studies, only employees were used as the respondents, and not all citizens as their respondents. Moreover, none of these studies was conducted to find the relationship between human capital and public services performance.

Consequently, it can be said that this study contributes by filling the gap in the body of knowledge by conducting this empirical research on the relationship between human capital and public services performance in the public sector. Thus, the following hypotheses is formulated:

H1. Human capital has a positive and significant relationship with public services performance.

3.3.2 Accountability and Public Services Performance

Accountability refers to the control to check the behavior of public servants and to make sure that the power granted to them is not misused (Ray, 2012). In addition, accountability is considered as the pressure on the main actors responsible for guaranteeing good performance of public services (Paul, 1992). Omotoso (2014) stated that accountability is considered as a hallmark of effective services delivery. He further added that the main challenge facing government organizations in any country in the world is that the public services should be efficient, effective and flexible. Not only this, public services must be easily accessible by people and officials must be accountable. Okpala (2012) observed that accountability is important to the government. This is, due to the fact that government accountability provides a clear direction to finding the best performance.

On the other hand, some previous studies that have been conducted in the public sector organizations, specifically on public services performance, have been that accountability has a positive and significant relationship. For example, Han and Hong (2016) study on

accountability and organizational performance in the Federal Government of the USA concludes that accountability has a positive and significant relationship with organizational performance. Adejuwon (2014) study on the public sector of Nigeria on the relationship between accountability and performance demonstrates that accountability has a positive and significant relationship with performance. Caseley (2003) study on accountability and the performance of services delivery in India reveals that accountability is considered as an important factor and the key to success in an organization, it also has a direct impact on improving the delivery of services.

The previous studies mentioned above in the public sector, to find the relationship between accountability and organizational performance were conducted in foreign countries, such as: the USA, Nigeria and India. This study is conducted in the Arabian Gulf, i.e., in Bahrain, with a different political regime, besides the different population, geographical, cultural, environment, al and religious and characteristics. In addition, all of these studies have not used citizens as respondents. Moreover, the study by Han and Hong (2016) focused on the individual and not the organization. The study by Adejuwon (2014) was based on a qualitative research design and secondary data. Caseley (2003) study was based on a mix of qualitative and quantitative research design and secondary data. This study uses quantitative research design and primary data via a questionnaire and focuses on the organizational level of analysis.

Accordingly, it can be said that this study contributes to filling the gap in the literature through this empirical research to find the relationship between accountability and public services performance in the public sector of Bahrain. Moreover, accountability is considered essential as a way to improve the quality of public services, and at the same time, restore the confidence of citizens in the country (Minja, 2013). Therefore, the next hypotheses is as follows:

H2: Accountability has a positive and significant relationship with public services performance.

3.3.3 Islamic Work Ethics and Public Services Performance

Islamic work ethics refers to virtues and obligatory activities that a person needs for establishing a balance between personal and social life (Ali & Al-Owaihan, 2008). In addition, Islamic work ethics originates from the teachings of the Holy Quran and the Sunnah and practices of the Prophet Muhammad (may peace be upon him). (Ali & Al-Owaihan, 2008). Also, Islamic work ethics is the main input in order to instill good behavior or values in individuals in the public sector (Kumar & Che Rose, 2012).

Some previous studies have found that Islamic work ethics has a positive and significant relationship with organizational performance in various countries in the private sector. For example, Abbasi *et al.* (2012) study on the influence of Islamic work ethics on organizational performance, learning, and innovation in Pakistan service industries, finds that Islamic work ethics has a positive and significant relationship with organizational performance. Yesil, *et al.* (2012) study on the effect of Islamic work ethics on firm

performance in Turkish Stock Company, reveals that the Islamic work ethics has a positive and significant relationship with firm performance.

It is obvious that these few previous studies by Abbasi *et al.* (2012) and Yesil, *et al.* (2012) were conducted in foreign countries, for instance, Pakistan and Turkey. Hence, this study is conducted in the Arabian Gulf, i.e., in Bahrain, with a different political regime, population, geographical, cultural, and environmental characteristics. Besides, these studies have not used the citizens as respondents. Instead, they used employees as their sample respondents.

Consequently, it can be said that this study fills the gap in the literature through this empirical research to find the relationship between Islamic work ethics and public services performance in the public sector of Bahrain. Moreover, according to the previous researchers, such as: Kumar and Rose (2010) and Ali and Al Owaihan (2008), Islamic work ethics is closely related to organizational performance. Furthermore, researchers such as, Kumar and Che Rose (2010,2012) have concluded that Islamic work ethics is largely adapted in the public sector it is also encouraging to see more studies on the effect of Islamic work ethics on the other organizational variables, such as performance. Therefore, the following is hypothesized as follows:

H3: Islamic work ethics has a positive and significant relationship with public services performance.

3.3.4 Moderating Role of Accountability

Accountability is considered as the pressure on the main actors responsible for guaranteeing good performance of public services (Paul, 1992). In addition, accountability is considered as a requirement for the government and its agencies to provide effective services to the public in accordance to the law (Okoh & Ohwoyibo, 2010). According to, Ray (2012), accountability is of great value and a main indicator for political achievement in any country in the world. He further added that, over the past years, especially in developing countries, there has been a growing resentment for bureaucracy. This is due to the phenomenon that has attracted great interest, namely absence of accountability in the public sector (Siddiquee, 2005). Accordingly, as mentioned previously, to overcome the issue in terms of inconsistency in the findings of previous studies that have examined the relationship between human capital and organizational performance, accountability is included as a moderating variable in this relationship.

Some previous studies have used accountability as a moderating variable between the independent and dependent variables in various sectors and countries. Joplin (2014) studied the relationship between psychological contract fulfillment, excessive entitlement, and employee outcomes with accountability as a moderating variable. The findings show that increasing accountability leads to the best employee outcomes. At the same time, it leads to increased problems related to staff who show excessive entitlement. Rus, *et al.* (2012) researched the relationship between power and behavior of self-serving leaders with accountability as a moderating variable. The results show that accountability

reduces the impact of power on self-serving behavior of leaders. Wallace *et al.* (2011) studied the relationship between structural and psychological empowerment, and performance with accountability as a moderating variable in the USA. The results reveal that managers who feel more empowered, have a better performance and feel more accountable than managers who feel less empowered.

Furthermore, Demirer *et al.* (2008) studied the relationship between empowerment of sales personnel and organizational commitment with accountability as a moderating variable in Turkey. The findings indicate that accountability and the level of income of employees are linked closely to employee empowerment. Similarly, Frink and Ferris (1999) studied the relationship between conscientiousness and performance with accountability as a moderating variable which was conducted in Midwestern University. The findings indicate that accountability is highly useful and provides behavioral controls in the case of a workforce that has more conscientiousness.

Consequently, based on the previous studies that have used accountability as a moderating variable, it has been found that accountability has a positive and significant impact on the relationship between the independent and dependent variables. Therefore, accountability as a moderating variable is expected to moderate the relationship between human capital as independent variable and public services performance as dependent variable in this study. Therefore, the following hypothesis is formulated:

H4: Accountability moderates the relationship between human capital and public services performance.

3.3.5 Mediating Role of Islamic Work Ethics

Islamic work ethics refers to virtues and obligatory activities that a person needs for establishing a balance in personal and social life (Ali & Al-Owaihan, 2008). Ethics in the public service is at the heart of professionalism and effectiveness and efficiency and is considered as a basic requirement for public trust, and it is the cornerstone of good governance and development (Omotoso, 2014). Moreover, Islamic work ethics is a main input in order to instill good behavior and values within individuals in the public sector (Kumar & Che Rose, 2012).

Some previous studies have used Islamic work ethics as a mediating variable between the independent and dependent variable in various sectors and countries. For instance: Mursaleen, *et al.* (2015) found that Islamic work ethics positively and highly mediates the relationship between trust and knowledge sharing. Abdullah, *et al.*, (2014) revealed that Islamic work ethics mediates the relationships between intention, salary and deed and organizational commitment. Rokhman, *et al.* (2011) showed that Islamic work ethics has a positive and direct influence on work outcomes. Yousef (2000), using a series of regression models, found that Islamic work ethics mediates the relationship between locus of control and role ambiguity. Baron and Kenny (1986) argued that the role of the mediating variable is achieved through a significant and positive relationship between the following variables: independent and dependent, independent and mediating, mediating and dependent.

Consequently, the previous studies discussed above, such as Mursaleen, *et al.* (2015), Rokhman, *et al.* (2011) and Yousef (2000), have found that Islamic work ethics has a positive and significant relationship with the independent and dependent variables. Therefore, in this study, Islamic work ethics as a mediating variable is expected to have positive and significant impact on the relationship between human capital and public services performance in the public sector of Bahrain. Therefore, the following hypothesis is formulated:

H5: Islamic work ethics mediates the relationship between human capital and public services performance.

The summary of the hypotheses tested in this study is shown in Table 3.1

Table 3.1
List of Hypotheses

No.	Hypothesis Statement	Research Questions	Research Objectives
H1	Human capital has a positive and significant relationship with public services performance.	1-Does human capital have a positive and significant relationship with public service performance?	1-To examine the relationship between human capital and public service performance.
H2	Accountability has a positive and significant relationship with public services performance.	2-Does accountability have a positive and significant relationship with public service performance?	2- To examine the relationship between accountability and public service performance.
H3	Islamic work ethics has a positive and significant relationship with public services performance.	3-Does Islamic work ethic have a positive and significant relationship with public service performance?	3- To examine the relationship between Islamic work ethic and public service performance.

Table 3.1 Continued

H4	Accountability moderates the relationship between human capital and public services performance.	4-Does accountability moderate the relationship between human capital and public service performance?	4- To examine the moderating role of accountability in the relationship between human capital and public service performance.
H5	Islamic work ethics mediates the relationship between human capital and public services performance.	5- Does Islamic work ethics mediate the relationship between human capital and public service performance?	5- To examine the mediating role of Islamic work ethics in the relationship between human capital and public service performance.

3.4 Summary

This chapter determines the research framework, the underpinning theories (the RBV) and the contingency theory as well as hypotheses development. It also, discusses the relationships among the variables of this study. Lastly, five hypotheses are developed based on the prior studies as well as on the relationships between the variables. The following chapter describes the procedures and research methodology.

CHAPTER FOUR

RESEARCH METHODOLOGY

4.0 Introduction

This chapter provides details and justifies the methodology used in this study, which focuses on the investigation of the relationship between human capital as the independent variable, accountability as the moderating variable, Islamic work ethics as the mediating variable and public services performance of the public sector of Bahrain as the dependent variable. In addition, this chapter provides the design of the research, the sampling and population, data collection procedures and measures and instrumentation, and how data analysis of the finding of this study is carried out.

4.1 Research Design

The type of research design adapted in this study is descriptive as the research aims to evaluate the structural relationships between four constructs: human capital, public services performance, accountability and Islamic work ethics. Research design refers to a process to collect and analyze data to reach a solution (Sekaran & Bougie, 2013). Leedy and Ormrod (2005) said that quantitative research is the best method to evaluate the relationship between variables that are measurable, for the purposes of explanation and forecasting. Creswell (2009) approach to quantitative research is very useful to prove theories and analysis; and also to discover necessary variables for future studies. Thus, the quantitative research design was used in this study. Consequently, to achieve the aims of the research and to measure the relationship between variables, a questionnaire was used to collect the data.

4.2 Population and Sampling Frame

This section discusses the population and sampling frame for the study.

4.2.1 Population

Population is all people, things or events of interest for the researcher (Cavana, Delahaye, & Sekaran, 2001). The basic responsibility of the government is to deliver public services effectively and efficiently to citizens (Oyedele, 2015). Citizens are considered the main beneficiaries of public services in various ministries and government agencies. Citizens will express their negative experiences in dealing with public service organizations and complain via official channels. Therefore, the population of this study comprises all citizens of Bahrain.

This is in line with several previous studies which have used the citizens as a sample of the population, such as, Makanyeza *et al.* (2013), James (2011, 2010), Tamrakar (2010) and Wall (2004). The total number of Bahraini citizens is 664,707 (Bahrain Open Data Portal, 2016). The Kingdom of Bahrain consists of four Governorates: Capital, Muharraq, Northern and Southern, with each governorate consisting of a number of residential blocks. The population of each residential block is as shown in Table 4.1. This sample can represent all of the population of Bahrain for the purpose of achieving the research objectives and target population.

Table 4.1
List of Governorates in Bahrain

Governorate	Number of blocks	Population
Capital	1-121 (121)	168,953
Muharraq	1-74 (74)	126,989
Northern	1-153 (153)	237,635
Southern	1-130 (130)	131,130
Total	478	664,707

Source: Official Gazettes (2014)

4.2.2 Sampling Technique and Sample Size

Sampling refers to a way of selecting an adequate number from elements of the population, in order to study and understand the characteristics of the sample by circulating these characteristics to the elements of population (Sekaran, 2003). There are five most popular sampling designs that are used in the field of research: stratified random sampling, area sampling, systematic sampling, double sampling and cluster sampling (Sekaran, 2003).

For the purpose of sampling selection for this study, a systematic random sampling technique was used. It is considered as one of the five probability sampling methods that is most common in the field of research in order to represent every element in the population in proportion to its size (Sekaran, 2003). In addition, the advantages of systematic random sampling technique are that it is easy and cheap, and a simple way for unit selection, no accurate assessment is needed and there is no need of training for enumerators to distribute the questionnaires and do follow up (Elsayir, 2014). He further added, that the respondents have equal chances to be selected in each of the elements and this may reduce the possible bias arising from the sample selection. Moreover, one of the

main advantages of systematic random sampling is that it can be used in cases where residences are organized in blocks or rows (Alnap, 2012). Therefore, systematic random sampling technique is considered as a suitable method for this study. Moreover, Sekaran (2003) said that systematic random sampling technique can be used in surveys of consumers and the like. The respondents in this study are the citizens, and at the same, time they are considered as the beneficiaries of public services.

According to, Sekaran and Bougie (2013), it is impossible to examine a large number of elements to gather data or examine and test each element. Hence, for testing purposes, a sample is selected which is a subset of the population of study (Cavana *et al.*, 2001). Sample is a subgroup of the population and it includes members chosen from the target group (Sekaran, & Roger, 2010). Therefore, the sample of this study comprises citizens of Bahrain that represent four Governorates: Capital, Muharraq, Northern and Southern, through a number of residential blocks in each governorate which represent the proportion of the citizen population as shown in Table 4.1 above.

The total number of Bahraini citizens is 664,707 (Bahrain Open Data Portal, 2016). The suitable sample size as proposed by Krejcie and Morgan (1970) is 384 individuals. In order to overcome the possibility of not getting the required samples and not getting the greatest possible return rate (Creswell, 2008), the sample size was adjusted to account for a low response rate from uncooperative respondents as proposed by Barlett, Kotrlik and Higgins (2001). Since the total number of residential blocks in all the four governorates in Bahrain is 478, the total number of respondents to be sent the questionnaire is $384/60 \times$

100= 640. Hence, 640 questionnaires were sent to the respondents who were selected randomly based on systematic random sampling. Table 4.2 below describes the details of sample size of each governorate.

Table 4.2
Distribution of Questionnaire

Governorate	Population	Sample Size	No. of Questionnaires	Percentage	No. of Blocks	Distribution Interval
Capital	168,953	98	163	25.4	1-121 (121)	Every 1st unit
Muharraq	126,989	73	122	19.1	1-74 (74)	Same
Northern	237,635	137	229	35.8	1-153 (153)	Same
Southern	131,130	76	126	19.7	1-130 (130)	Same
Total	664,707	384	640	100		

A residential block based systematic random sampling survey was used, starting with a randomly chosen element in each governorate between 1 and n. For example, Capital from 1 to 121, Muharraq from 1 to 74, Northern from 1 to 153 and Southern from 1 to 130, to allow everyone an equal opportunity to participate. This was achieved by the main enumerators in each governorate being based on the interval approach to enable the maximum number of respondents to participate.

A residential block based systematic random sampling was used according to the following equation: $L = N \div n$, where L is Length of the period, N the number of blocks and n is the population size. The details of selecting the sample size of each governorate is as below.

Capital Governorate: Length of the period = $121 \div 98 = 1.2$, this means the length of the period is one. The first step was by selecting the first house at random through block number one. House number one was selected for all Governorates at random as shown in Table 4.2 above. The second step was by collecting the length of the period plus the house number that was randomly chosen in order to reach the second house, for example: $1+1=2$, $2+1=3$, and $3+1=4$ and so on until completing the sample size. **Muharraq**

Governorate: Length of the period = $74 \div 73 = 1.01$, this means the length of the period is one. The other steps were the same as explained for the Capital governorate above.

Northern Governorate: Length of the period = $153 \div 137 = 1.2$, this means the length of the period is one. The other steps were the same as explained for the Capital governorate above. **Southern Governorate:** Length of the period = $130 \div 76 = 1.7$, this means the length of the period is one. The other steps were the same as explained for the Capital governorate above.

4.3 Unit of Analysis

The unit of analysis of this study is the organizational, since the focus of the study is the performance of government agencies in Bahrain. Hence, the citizens are considered the most appropriate respondents for the current study because they have the ability to assess

the current situation of performance of public services. This is in line with previous studies, such as, Andrews, *et al.* (2008), Andrews and Boyne (2011) and Andrews, *et al.* (2012).

4.4 Data Collection Procedures

The residential block based systematic random sampling was used to enable everyone to have equal opportunities to participate. This was achieved through an agreement with the main enumerator in each governorate, Four enumerators represented four Governorates: Capital, Muharraq, Northern and Southern, in order to distribute questionnaires, as mentioned on the details above. They were given three months starting from 21 May 2017 until 21 August 2017 to collect responses. After that period, no further questionnaires were collected. The questionnaires were distributed accompanied by a covering letter from the researcher with a letter of recommendation for data collection issued by Universiti Utara Malaysia, ensuring strict confidentiality of the information.

4.5 Measurement of Variables and Instrumentation

The objective of this study is to investigate the relationship between human capital, accountability, and Islamic work ethics and their impact on public services performance in the public sector of Bahrain. The questionnaire was adapted from several previous studies to develop a suitable measurement, such as, Seleim and Khalil (2011), Morgeson and Petrescu (2011), Okpala (2012) and Ali (1992). The questions were modified slightly to make it more relevant to the purposes of this study and to be suitable to the sample and local conditions. The dependent variable in this study is public services performance, while the moderating variable is accountability, Islamic work ethics is the mediating

variable, and the independent variable is human capital. The Likert scale measure is considered as one of the most commonly as well as widely used measures in research studies. The majority of studies have used the Likert scale between four to seven point; hence, there is no agreement on the point's number used (Leung, 2011).

According to, Hooks (2000) the majority of previous studies have used a five point Likert scale. Therefore, this study used a five point Likert scale, ranging from 1= strongly disagree to 5 = strongly agree, to measure human capital, public services performance, accountability and Islamic work ethics, in line with previous studies. In addition, this study used the Likert scale, because this scale has intuitive appeal, good reliability and adaptability and is easy to construct (Babbie, 1990).

4.5.1 Human Capital

Human capital consists of four dimensions, namely innovation, experience, skills and knowledge (Seleim & Khalil, 2011). A total of 15 items have been used to measure all dimensions of human capital, which was developed by Seleim and Khalil (2011). Hence, in this study, these 15 items were adapted to measure human capital among citizens of Bahrain. These items have been used to assess human capital among Security Forces of Pakistan by Mahmood and Azhar (2015) and Andreeva and Garanina (2016). Thus, these items were considered suitable to be applied in this research because these have been used to assess human capital of the respondents from both private and public sectors. The Cronbach alpha coefficients from both studies are 0.83 and 0.824. The four dimensions of human capital were treated as unidimensional as suggested by Seleim and Khalil (2011),

by using skills, innovation, experience and knowledge. The items used to measure human capital are shown in Table 4.3.

Table 4.3
Summary of Human Capital Items

No. of item	Statement	Author
	Skills	
1	The staff of the public sector are highly skilled.	Seleim and Khalil (2011)
2	The staff of the public sector possess leadership abilities in their work.	
3	The staff of the public sector bear the risks in order to achieve organizational goals of organization.	
4	The staffs of the public sector are able to work in integrated teams in order to improve performance to deliver better service.	
	Innovation	
5	The staff of the public sector are considered to be creative and bright.	
6	The staff of the public sector are able to focus on the quality of services provided.	
7	The staff of the public sector are able to develop and maintain strong relationships with others (colleagues and outsiders) in order to improve performance of services	
	Experience	
8	The staff of the public sector are considered experts in their particular jobs and functions.	
9	The staff of the public sector are able to expect the effect of external change in the service on the organization and clients.	
10	The staff of the public sector are broadly regarded as the best.	
11	The staff of the public sector are able to find simple solutions for more complex problems of their performance to deliver better services.	
	Knowledge	
12	The staff of the public sector are able to come up with and develop new ideas and knowledge to improve their performance.	
13	The staff of the public sector are educated and able to effect on their superiors in order to the interest of improve the performance of services.	

Table 4.3 Continued

14	The staff of the public sector possess a full understanding of their services.
15	The staff of the public sector are able to integrate organizational knowledge across different areas in the organization in order to improve the performance of services.

4.5.2 Public Services Performance

Six items were used to measure public services performance which were developed by Morgeson and Petrescu (2011). Hence, these six items were adapted to measure public services performance among citizens of Bahrain. Moreover, these items have been used to assess the performance of federal government agencies of the USA by Morgeson and Petrescu (2011). Hence, these items are considered suitable to be applied in this study because it had been used to assess government performance of the respondents of public sector through federal government agencies. Cronbach's alpha coefficient from the previous studies above is 0.893. The items used to measure public services performance are as illustrated below in Table 4.4

Table 4.4

Summary of Public Services Performance Items

No. of item	Statement	Author
1	The information about public services is easy to obtain from the public sector.	Morgeson and Petrescu (2011)
2	Public services are easy to obtain from the public sector.	
3	The timeliness and efficiency in providing public services to citizens are quite acceptable.	
4	There is satisfaction about performance of public services in the public sector.	

Table 4.4 Continued

5	The public sector offers overall quality services as expected.
6	Expectations and complaints from citizens about performance of public services delivery are taken seriously.

4.5.3 Accountability

Accountability is unidimensional (Okpala, 2012). Seven items were used to measure accountability which was developed by Okpala (2012). These items have been used to assess the accountability in the Public Sector of Nigeria by Okpala (2012). Thus, these items are considered suitable to be applied in this study because it had been used to assess accountability in the public sector of Nigeria through the respondent of Nigerian public sector. Hence, in this study these seven items were adapted to measure accountability among citizens of Bahrain. The items used to measure accountability are as illustrated below in Table 4.5.

Table 4.5

Summary of Accountability Items

No. of item	Statement	Author
1	Accountability is effective in the public sector.	Okpala (2012)
2	There is accountability of public services performance in the public sector.	
3	Lack of accountability is the cause of increased dissatisfaction of citizens with the state of infrastructure of public services.	
4	Lack of effective accountability has caused the increase of administrative and financial corruption in the public sector.	
5	There is no need for accountability in the public sector because all things are working well.	

Table 4.5 Continued

6	To ensure effective accountability in the public sector, rules must be implemented to penalize violators.
7	To ensure accountability in the public sector, the legislative authority represented in parliament should be involved.

4.5.4 Islamic Work Ethics

Islamic work ethics is unidimensional (Ali, 1992). There is a short version of 17 items of questions used to measure Islamic work ethics which was developed by Ali (1992). Hence, these items were adapted to measure Islamic work ethics among citizens of Bahrain. These items have been used to assess organizational performance, learning, and innovation in Pakistan service industries by Abbasi *et al.* (2012), and firm performance in Turkish Stock Companies by Yesil, *et al.* (2012). Hence, these items were considered suitable to be applied in this study because has been used to assess Islamic work ethics of the respondents from both private and public organizations. The Cronbach's alpha coefficients of both studies are 0.85 and 0.637. The items used to measure Islamic work ethics are as illustrated below in Table 4.6.

Table 4.6

Summary of Islamic Work Ethics Items

No. of item	Statement	Author
1	Laziness accompanies staff in their works.	Ali (1992)
2	Dedication to work is considered a high merit (virtue) for staff.	
3	Good work benefits both themselves staff and others.	
4	Justice and generosity in the workplace are necessary conditions for society's welfare.	
5	Producing more than enough to meet one's personal needs contributes to the prosperity of society as a whole.	

Table 4.6 Continued

6	A staff should perform work to the best of his abilities.
7	Work is not aim by itself but a means to foster personal growth and social relations.
8	The staff thinks that life has no meaning without work.
9	The staff thinks that more leisure time is good for society.
10	Social relations between staff must be encouraged and emphasized within organizations.
11	Work enables staff to control their human nature.
12	Creative work is a source of happiness and accomplishment.
13	Any person who works is more likely to get ahead in life.
14	Work gives staff the chance to be independent.
15	A successful staff is the one who deliver work on time.
16	The staff must be constantly worked hard to meet responsibilities.
17	The value of work is derived from the accompanying intention rather than its results.

4.6 Questionnaire Design

The questionnaire was issued in the English language, but the native language of respondents is Arabic. Therefore, the questionnaire was translated into Arabic and in order to ensure accuracy, it was translated back into English through the Bahrain Modern Center for Educational Consultancy and Services. It was thought that if the questionnaire was prepared in the Arabic language, it would be easier for all surveyed to understand. This would encourage them to answer the questionnaire. The research instrument includes four primary sections that are human capital, public services performance, accountability and Islamic work ethics. In addition, the questionnaire is an efficient and versatile data gathering technique.

The survey questionnaire was developed to assess the relationships between human capital, public services performance, accountability and Islamic work ethics in Bahrain. Each item of these constructs required participants to respond by using a five point Likert scale ranging from 1= strongly disagree to 5 = strongly agree. The questionnaire comprised five sections. Section one is about respondent background. Section two on human capital was modified and adapted from Seleim and Khalil (2011), consists of 15 items from 1-15. Section three on public services performance was modified and adapted from Morgeson and Petrescu (2011), consists of six items from 1-6. Section four on accountability was modified and adapted from Okpala (2012), consists of seven items from 1-7. Section five on Islamic work ethics was modified and adapted from Ali (1992), consists of 17 items from 1-17. The questionnaire design is as illustrated below in Table 4.7.

Table 4.7
Summary of the Questionnaire Design

No.	Axes	Main Variable	No. of Question	Authors
First	Respondents background	-	-	-
Second	Human capital	Independent	15	Seleim and Khalil (2011)
Third	Public Services Performance	Dependent	6	Morgeson and Petrescu (2011)
Fourth	Accountability	Moderator	7	Okpala (2012)
Fifth	Islamic work ethics	Mediator	17	Ali (1992)
All questions			45	

4.7 Reliability and Validity of the Instruments

Sekaran and Roger (2010) stated that there are four methods used by many researchers to measure reliability, such as: split half method, alternative form method, test-retest method, and Cronbach's alpha coefficient method. But Cronbach's alpha coefficient method is the most well-known method used in many studies to measure reliability. Moreover, Davis (2000) stated that Cronbach's alpha method is used to overcome weaknesses that are found in the other three methods. Therefore, in order to evaluate reliability, this method was used in the study. Additionally, Hair, Black, Babin and Anderson (2010) considered the acceptable level of Cronbach's alpha is 0.60 minimum.

Furthermore, this study conducted tests to measure the validity before moving on to the data collection phase (Borg & Gall, 1989). Validity is an effective tool to measure research design. It is also an index of the extent to which it is to be measured (Pallant, 2005). The two types of validity most commonly used in several studies are construct validity and content validity. Borg and Gall (1989) stated that construct validity refers to the extent to which specific tests can be used to measure hypothetical constructs. Pallant (2005) defined content validity as a sufficient tool to measure or take samples from the field of content.

4.8 Pilot Study

The purpose of a pilot study is to access the reliability of the instruments. According to Hertzog (2008), there are several recommendations for a sample size for the pilot study, one of them is from 25 to 40. Therefore, a pilot study was conducted on 30 respondents as a small scale sample of citizens who are beneficiaries of public services. To determine the reliability of the instrument, Statistical Package for Social Science SPSS version 23 was used. Table 4.8 illustrates the results of the reliability test of the main variables of the study.

Table 4.8
Reliability Analysis of Pilot Study

Variables	Number of items	Cronbach's alpha
Human capital	15	0.903
Public services performance	6	0.886
Accountability	7	0.704
Islamic work ethics	17	0.857

The findings of the pilot study are all above 0.60 and range from 0.704 to 0.903. Therefore, the researcher could proceed with the total sample.

4.9 Data Analysis

In order to achieve the objectives of the study as well as analyze the data that was extracted, Statistical Package for Social Science (SPSS) version 23 was used. Therefore, for these reasons and in line with the above mentioned, the summary of the research questions, objectives, hypotheses and type of analysis are shown below in Table 4.9.

Table 4.9

The Summary of the Research questions, objectives, Hypotheses and Type of Analysis

Research questions	Research objectives	Hypotheses	Type of analysis
1- Does human capital have a positive and significant relationship with public services performance?	1- To examine the relationship between human capital and public services performance.	1- Human capital has a positive and significant relationship with public services performance.	Correlation Analysis
2- Does accountability have a positive and significant relationship with public services performance?	2- To examine the relationship between accountability and public services performance.	2- Accountability has a positive and significant relationship with the public services performance.	Correlation Analysis
3- Does Islamic work ethic have a positive and significant relationship with public services performance?	3- To examine the relationship between Islamic work ethic and public services performance.	3- Islamic work ethics has a positive and significant relationship with public services performance.	Correlation Analysis
4- Does accountability moderate the relationship between human capital and public services performance?	4- To examine the moderating role of accountability in the relationship between human capital and public services performance.	4- Accountability moderates the relationship between human capital and public services performance.	Hierarchal Regression and Process Macro
5- Does Islamic work ethics mediate the relationship between human capital and public services performance?	5- To examine the mediating role of Islamic work ethics in the relationship between human capital and public services performance.	5- Islamic work ethics mediates the relationship between human capital and public services performance.	Hierarchal Regression and Process Macro

4.10 Summary

This chapter illustrates the methodology and research design used in the study to examine the impact of accountability as a moderating variable and Islamic work ethics as mediating variable on the relationship between human capital and public services performance in the public sector of Bahrain. Also discussed are of the sample of populations and the process of how data was collected, collated and analyzed. In addition, to ensure that the instrument of this study is suitable, validity and reliability tests were conducted. The following chapter describes the findings of the study which include presentation of data and data analysis.



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CHAPTER FIVE

FINDINGS AND DATA ANALYSIS

5.0 Introduction

The major purpose of this chapter is to discuss the findings of the study which include presentation of data and data analysis using Statistical Package for Social Science (SPSS) version 23. The chapter starts by reporting the respondents' profile, followed by reliability and validity tests, hypotheses test of the main variables, i.e., human capital as the independent variable, public services performance as the dependent variable, accountability as the moderating variable and Islamic work ethics as the mediating variable.

5.1 Response Rate

A total of 640 questionnaires were distributed to citizens according to the number of respondents selected using systematic random sampling technique for each of the four governorates: Capital governorate, 163 with proportion 25.4%, Muharraq governorate, 122 with proportion 19.1%, Northern governorate, 229 with proportion 35.8% and Southern governorate, 126 with proportion 19.7%. The questionnaires for the four governorates were distributed, via an agreement with a number of enumerators to distribute, follow up and collect the completed questionnaires. Bahrain is considered a small country with a total area of 778.33 square kilometers, the details of the area of Bahrain by Governorate is shown in Figure 5.1 (Bahrain Open Data Portal, 2015).

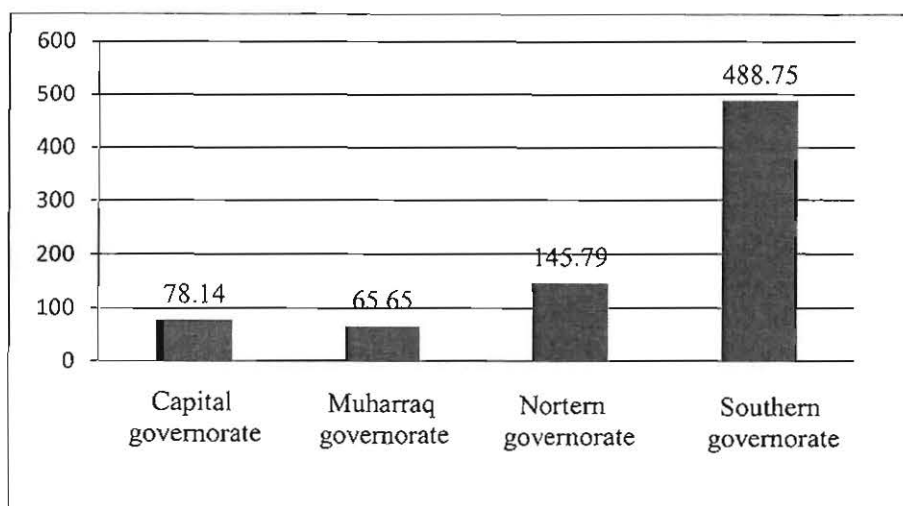


Figure 5.1
Area of Kingdom of Bahrain by Governorate 2015

The period for data collection was three months, from 21 May to 21 August 2017. Consequently, the result of these several attempts is in the receipt of 384 questionnaires with a response rate of 60%. A total of 368 were usable questionnaires or response rate of 57.5%. Sixteen questionnaires were excluded because important sections of those questionnaires were incomplete in some parts, such as, information about the respondents, some questions were not answered or more than one answer for same question was selected. For the summary of response rate of the questionnaire, see Tables 5.1 and 5.2.

Table 5.1

The Summary of Response Rate of the Questionnaires

Responses	Total
Distributed questionnaires	640
Returned questionnaires	384
Usable questionnaires	368
Invalid Questionnaires	16
Questionnaires not returned	256
Sample Size	384
Response rate based on distributed questionnaires	60%
Response rate based on Sample Size	100%
Usable response rate	57.5%

Table 5.2

The Responses Rate based on Governorates and Population

Governorate	Population	%	Sample Size	Distributed sample	No. of responses received	Usable	Response rate
Capital	168,953	25.4	98	163	91	88	96.7
Muharraq	126,989	19.1	73	122	79	77	97.4
Northern	237,635	35.8	137	229	125	114	91.2
Southern	131,130	19.7	76	126	89	89	100
Total	664,707	100	384	640	384	368	95.8

Based on the usable questionnaires, the response rate from Northern governorate is the highest with 35.8% followed by Capital governorate with 25.4%, Southern governorate with 19.7% and Muharraq governorate with 19.1%. The response rate from some previous studies in the field of public services performance ranges from 29% to 71%. For example, Fernandes and Fresly (2017), Nielsen (2013), James (2010, 2011), and Andrews *et al.* (2008) as shown in Table 5.3. Therefore, this study achieved a usable response rate

of 57.5% and can be considered an acceptable percentage compared to the response rates in previous studies mentioned above, as illustrated in Table 5.3.

Table 5.3
Response Rate from Previous Studies

No	Author	Title of Article	Response Rate
1	Fernandes and Fresly (2017)	Modeling of role of public leader, open government information and public service performance in Indonesia.	The sample size is 178 with response rate, 46%.
2	Nielsen (2013)	Performance Management, Managerial Authority, and Public Services Performance in Denmark.	The general response rate, 71%.
3	James (2011)	Managing Citizens expectations of public services performance: Evidence from Observation and experimentation in Local Government in England.	The general response rate, 26.3%.
4	James (2010)	Performance measures and democracy: Information effects on citizens in field and laboratory experiments in England.	The general response rate, 43.9%.
5	Andrews <i>et al.</i> (2008)	Organizational strategy, external regulations and public services performance in Welsh.	There are two kinds of sample size 198 services with response rate, 46% and 830 informants with response rate, 29%.

5.2 Data Screening and Preliminary Analysis

In social science research, preliminary data analysis is an important and indispensable feature, because analytic conclusion depends on the preliminary test of data. Missing data occur in the case of failing to answer one question or more as well as in the case of an absence of an answer deliberately. Hence, it should be processed and verified accordingly:

Data screening process is performed before other statistical analyses to examine the characteristics of data accuracy of data, extreme responses, pattern of missing data, missing data, suitability of numerical codes for every variable and whether or not the data is suitable for statistical assumptions (Tabachnick & Fidell, 2007). In addition, through this process, caution must be taken for wrongly entered data that may lead to turn the distribution of variables from natural (Coakes & Steed, 2007). Besides, it creates distorted correlations (Tabachnick & Fidell, 2007). Therefore, in this study, all data were subject to normality test (as shown in Table 5.14 and Figure 5.3), linearity assessment (as shown in Figure 5.4) and multicollinearity assessment (as shown in Table 5.15) (Hair *et al.* 2010).

5.2.1 Missing Value Analysis

Due to the importance of the impact of missing data in the analysis, as well as, to avoid the negative impact on the findings, preventive measures must be taken by quickly reviewing and checking the questionnaires and making sure that all the questions are answered. This helps in reducing missing data significantly. According to, Tabachnick

and Fidell (2007) argued that if there are missing values of 5% or less at a random from the gross data group. Thus, any action to address the missing values will invariably lead to similar findings. Hence, it can be said that in this study, the situation is safely assumed.

5.3 Demographic Profile of the Respondents

This section illustrates the summary of the demographic profile of the respondents; it includes gender, age group, academic qualification, occupation and governorate as shown in Table 5.4.

Table 5.4
Summary of Demographic Characteristics

Demography	Category	Frequency	Percentage %
Gender	Male	305	82.9
	Female	63	17.1
Age Group	30 years and below	104	28.3
	31 – 40 years	95	25.8
	41 and above	169	45.9
Academic Qualification	Secondary School	109	29.620
	Diploma	10	2.717
	Bachelor's Degree	161	43.750
	High Diploma	2	0.543
	Master's Degree	69	18.750
	PhD Degree	17	4.620
Occupation	Formally employed	254	69
	Self employed	18	4.9
	Retired	59	16
	Student	26	7.1
	Unemployed	11	3
Governorate	Capital	88	23.9
	Muharraq	77	20.9
	Northern	114	31
	Southern	89	24.2

The demographic characteristics show that the majority of the respondents are male at 82.9% while the females constitute 17.1%. With regards to age group, the majority of the respondents are in the age group of 41 years and above at 45.9%, 30 years and below at 28.3% and 31 – 40 years at 25.8%. With regards to academic qualifications, the majority of the respondents have a bachelor's degree at 43.750%, followed by secondary school certificate at 29.620, and master's and PhD degrees at 18.750%, and 4.620%, respectively, Diploma holders constitute 2.717%, and the lowest percentage is higher diploma at 0.543%. Regarding occupation, the majority (69%) of the respondents are formally employed followed by retired at 16%, students, 7.1%, self employed, 4.9% and unemployed, 3%. With regards to governorates, the highest proportion is Northern governorate at 31% followed by Southern governorate at 24.2%, Capital governorate at 23.9% and Muharraq governorate at 20.9%.

5.4 Factor Analysis and Reliability Test

Prior to carrying out more analyses, validity and the reliability tests were carried out. To test the construct validity of the instruments, factor analysis was conducted (Hair *et al.*, 2010). For identifying the accuracy of all scales and items, human capital as the independent variable, accountability as the moderating variable, Islamic work ethics as the mediating variable and public services performance as the dependent variable, were analyzed. Factor loadings in the range of 0.30 to 0.40 are acceptable, while values more than 0.50 are preferable (very significant). In this study, the cutoff point is 0.30 as the factor loading value (Hair *et al.*, 2010), and the number of respondents is 368. This means that values less than 0.30 must be deleted. The details are as shown in Table 5.5

Table 5.5
Factor Loading

Factor Loading	Sample Size Needed for Significance
.30	350
.35	250
.40	200
.45	150
.50	120
.55	100
.60	85
.65	70
.70	60
.75	50

Source: Hair *et al.* (2010)

Other criteria followed is Kaiser-Meyer-Olkin (KMO) test where values must be over 0.50 as a minimum (Field, 2009), Table 5.6 below shows KMO as suggested by Hutcheson and Sofroniou (1999).

Table 5.6
Interpretation of the KMO Statistics

KMO statistic	Interpretation
In the .90's	Marvelous
In the .80's	Meritorious
In the 70's	Middling
In the 60's	Mediocre
In the 50's	Miserable
Below .50	Unaccepted

Source: Hutcheson and Sofroniou (1999)

Moreover, to understand how well the elements are able to interpret the factor, communality must be considered. As proposed by Mundfrom, Shaw and Ke (2005) there are three categories of communality assessment. The range of 0.60 till 0.80 is considered high communality, 0.20 till 0.80 is considered wide communality and 0.20 and 0.40 is considered as low communality.

Reliability is a measurement that indicates the accuracy and stability of measurement tools to measure a concept (Sekaran, 2003). The value of reliability ranges from 0 to 1, meaning not consistent to perfectly consistent. This study used Cronbach's Alpha to measure the reliability of instruments as shown in Table 5.7.

Table 5.7
Interpretation of Cronbach's Alpha

Cronbach's Alpha	Interpretation
0.80 - 0.95	Very good reliability
0.70 - 0.80	Good reliability
0.60 - 0.70	Fair reliability
Below 0.60	Poor reliability

Source: Zikmund and Babin (2010)

This study considered the minimum acceptable level of Cronbach's alpha is 0.60 to measure reliability (Hair, *et al.*, 2010).

5.4.1 Factor Analysis of Public Services Performance

The factor analysis of public services performance in this study used six items, modified and adapted from Morgeson and Petrescu (2011). The findings are that one factor is established from item numbers 1-6 and no items were deleted because the value of factor

analysis is over more than 0.30. Consequently, the validity of this variable through the value of KMO is 0.851 and is considered acceptable because it is more than 0.50 (meritorious). Also, the communalities of variable are in the range of 0.478 till 0.658 (wide communality). Also, the Cronbach's Alpha is 0.854 (acceptable). The findings of factor analysis of public services performance are shown in Table 5.8.

Table 5.8
Findings of Factor Analysis for Public Services Performance

Items		Factor 1	Communalities
P.1	The information about public services is easy to obtain from the public sector.	.691	.478
P.2	Public services are easy to obtain from the public sector.	.741	.549
P.3	The timeliness and efficiency in providing public services to citizens are quite acceptable.	.811	.658
P.4	There is satisfaction about performance of public services in the public sector.	.811	.657
P.5	The public sector offers overall quality services as expected.	.785	.616
P.6	Expectations and complaints from citizens about performance of public services delivery are taken seriously.	.731	.534
Cronbach's Alpha			.854
Eigenvalue		3.492	
Percentage variance (%)		58.203	
Kaiser-Meyer-Olkin of Sampling Adequacy			.851
Bartlett's Test of Sphericity Approx. Chi Square			910.522
DF			15
Sig.			.000

5.4.2 Factor Analysis of Human Capital

The factor analysis of human capital used 15 items, modified and adapted from Seleim and Khalil (2011). The findings show that two factors are established from items 1-15. The first factor is knowledge and innovation and the second factor is skills and experiences. Therefore, in this study, the two factors were treated and considered as one variable of Human Capital. No items were deleted because the value of factor analysis is more than 0.30. Consequently, the validity of this variable through the value of KMO is 0.934 and it is considered acceptable because it is more than 0.50 (marvelous). Also, the communalities of the variable are in the range of 0.453 till 0.711 (wide communality). Cronbach's Alpha is 0.919 (acceptable). The findings of factor analysis of human capital are shown in Table 5.9.

Table 5.9
Findings of Factor Analysis for Human Capital

Items	Factors		Communalities
	1	2	
Skills			
H.1 The staff of the public sector are highly skilled.		.817	.711
H.2 The staff of the public sector possess leadership abilities in their work.	.517		.531
H.3 The staff of the public sector bear the risks in order to achieve organizational goals of organization.		.591	.487
H.4 The staffs of the public sector are able to work in integrated teams in order to improve performance to deliver better service.	.739		.606

Table 5.9 Continued

Innovation			
H.5	The staff of the public sector are considered to be creative and bright.	.709	.570
H.6	The staff of the public sector are able to focus on the quality of services provided.	.599	.552
H.7	The staff of the public sector are able to develop and maintain strong relationships with others (colleagues and outsiders) in order to improve performance of services relationships with others.	.726	.570
Experience			
H.8	The staff of the public sector are considered experts in their particular jobs and functions.	.752	.639
H.9	The staff of the public sector are able to expect the effect of external change in the service on the organization and clients.	.607	.453
H.10	The staff of the public sector are broadly regarded as the best.	.724	.535
H.11	The staff of the public sector are able to find simple solutions for more complex problems of their performance to deliver better services.	.716	.552
Knowledge			
H.12	The staff of the public sector are able to come up with and develop new ideas and knowledge to improve their performance.	.670	.546

Table 5.9 Continued

H.13	The staff of the public sector are educated and able to effect on their superiors in order to the interest of improve the performance of services.	.645		.525
H.14	The staff of the public sector possess a full understanding of their services.	.767		.636
H.15	The staff of the public sector are able to integrate organizational knowledge across different areas in the organization in order to improve the performance of services.	.734		.591
Cronbach's Alpha				.919
Eigenvalue		4.269	4.235	
Percentage variance (%)		28.459	28.230	
Kaiser-Meyer-Olkin of Sampling Adequacy				.934
Bartlett's Test of Sphericity Approx. Chi Square				2654.505
DF				105
Sig.				.000

5.4.3 Factor Analysis of Accountability

The factor analysis of accountability used seven items, modified and adapted from Okpala (2012). The findings show that two factors are established from items 1-7. The first factor is effectiveness of accountability and the second factor is need for accountability. Therefore, in this study, the two factors are treated and considered as one variable, i.e., Accountability. No item was deleted because the value of factor analysis is over than 0.30. Consequently, the validity of this variable through the value of KMO is 0.706 (acceptable) because it is more than 0.50 (middling). The communalities of the

variable are in the range of 0.425 till 0.733 (wide communality). Cronbach's Alpha is 0.625 (acceptable). The findings of factor analysis on accountability is shown in Table 5.10.

Table 5.10
Findings of Factor Analysis for Accountability

	Items	Factors		Communalities
		1	2	
A.1	Accountability is effective in the public sector.		.856	.733
A.2	There is accountability of public services performance in the public sector.		.779	.691
A.3	Lack of accountability is the cause of increased dissatisfaction of citizens with the state of infrastructure of public services.	.788		.621
A.4	Lack of effective accountability has caused the increase of administrative and financial corruption in the public sector.	.806		.651
A.5	There is no need for accountability in the public sector because all things are working well.		.619	.500
A.6	To ensure effective accountability in the public sector, rules must be implemented to penalize violators.	.818		.672
A.7	To ensure accountability in the public sector, the legislative authority represented in parliament should be involved.	.649		.425

Table 5.10 Continued

Cronbach's Alpha			.625
Eigenvalue	2.563	1.730	
Table 5.10 Continued			
Percentage variance (%)	36.61	24.71	
	3	0	
Kaiser-Meyer-Olkin of Sampling Adequacy			.706
Bartlett's Test of Sphericity Approx. Chi Square			647.472
DF			21
Sig.			.000

5.4.4 Factor Analysis of Islamic Work Ethics

The factor analysis of Islamic work ethics used 17 items, modified and adapted from Ali (1992). The findings show that three factors are established from items 1-17. The first factor is virtue of work, the second factor is behavior or dedication to work and the third factor is time of work and its reflection on society. Therefore, in this study, the three factors were treated and considered as one variable, i.e., Islamic work ethics. No item was deleted because the value of factors analysis is more over than 0.30. Consequently, the validity of this variable through the value of KMO is 0.928 and it is considered acceptable because it is more than 0.50 (meritorious). Also, the communalities of the variable are in the range of 0.379 till 0.718 (wide communality). Cronbach's Alpha is 0.919 (acceptable). The findings of factor analysis of Islamic Work Ethics are shown in Table 5.11.

Table 5.11
Findings of Factor Analysis for Islamic Work Ethics

	Items	Factors			Communalities
		1	2	3	
IWE.1	Laziness accompanies staff in their works.		.702		.563
IWE.2	Dedication to work is considered a high merit (virtue) for staff.		.768		.689
IWE.3	Good work benefits both themselves staff and others.		.808		.718
IWE.4	Justice and generosity in the workplace are necessary conditions for society's welfare.		.649		.634
IWE.5	Producing more than enough to meet one's personal needs contributes to the prosperity of society as a whole.		.655		.621
IWE.6	A staff should perform work to the best of his abilities.		.601		.628
IWE.7	Work is not aim by itself but a means to foster personal growth and social relations.			.640	.506
IWE.8	The staff thinks that life has no meaning without work.	.583			.522
IWE.9	The staff thinks that more leisure time is good for society.			.786	.624
IWE.10	Social relations between staff must be encouraged and emphasized within organizations.	.521			.545

Table 5.11 Continued

IWE.11	Work enables staff to control their human nature.		.560		.564
IWE.12	Creative work is a source of happiness and accomplishment.	.668			.676
IWE.13	Any person who works is more likely to get ahead in life.	.783			.748
IWE.14	Work gives staff the chance to be independent.	.665			.566
IWE.15	A successful staff is the one who deliver work on time.	.754			.641
IWE.16	The staff must be constantly worked hard to meet responsibilities.	.781			.715
IWE.17	The value of work is derived from the accompanying intention rather than its results.	.483			.379
Cronbach's Alpha					.919
Eigenvalue		4.421	3.773	2.146	
Percentage variance (%)		26.00	22.19	12.624	
		4	5		
Kaiser-Meyer-Olkin of Sampling Adequacy					.928
Bartlett's Test of Sphericity Approx. Chi Square					3217.505
DF					136
Sig.					.000

5.5 Descriptive Statistics of the Variables

Descriptive analysis was used to analyze the main variables in this study by calculating the minimum, maximum, mean and standard deviation for each variable, the dependent variable (public services performance), independent variable (human capital), moderating variable (accountability) and mediating variable (Islamic work ethics). The mean value of descriptive analysis for all variables is in the range of 2.85-3.37.

In this section of this study, descriptive analysis for instance, minimum, maximum, and mean and standard deviation of all variables is conducted. Accordingly, this study used a five point Likert scale ranging from 1= strongly disagree to 5 = strongly agree, to examine the level of significance of human capital as the independent variable, public services performance as the dependent variable, accountability as the moderating variable and Islamic work ethics as the mediating variable in the public sector of Bahrain. According to, Nunnally and Bernstein, (1994), there are three levels of importance for mean scores of all variables as shown in Table 5.12.

Table 5.12
The Mean Scores Level of All Variables

Mean score	Level
1 – 2.33	Low
2.34 - 3.66	Moderate
3.67 - 5.00	High

Source: Nunnally and Bernstein (1994)

The descriptive analysis for all variables is shown below in Table 5.13. With regards to the human capital variable, the mean value is 2.91. This mean value demonstrates that the level of the responses is in the moderate range. With regards to the public services performance variable, the mean value is 2.85. This mean value reveals that the level of the responses is in the moderate range. With regards to the accountability variable, the mean value is 3.37. This means the level of the responses is in the moderate range. With regards to the Islamic work ethics variable, the mean value is 3.23. This means the level of the responses is in the moderate range. The details of descriptive analysis for all variables are shown in Table 5.13.

Table 5.13

Descriptive Analysis for all Variables

Variables	No. of respondents	Min	Max	Mean	Standard Deviation
Human Capital	368	1.00	4.73	2.91	.6905
Public Services Performance	368	1.00	5.00	2.85	.7851
Accountability	368	1.14	5.00	3.37	.6149
Islamic work ethics	368	1.00	5.00	3.23	.7005

5.6 Normality Test

For exploring normality, graphs and statistical method were used (Tabachnick & Fidell, 2007). Skewness, Kurtosis and histogram were used to test normality. The accepted value for skewness and kurtosis should be in the range between + 1.96 to -1.96 (Hair *et al.*, 2010). The normality test value of skewness is in the range of -.101 to -.738 and the normality test value of kurtosis is in the range of -.146 till 1.102. The details of findings of Skewness and Kurtosis are shown in Table 5.14.

Table 5.14

Skewness and Kurtosis

Variables	Mean	Std. Deviation	Skewness	Kurtosis
Human Capital	2.91	.6905	-.229	-.146
Public Services Performance	2.85	.7851	-.101	-.370
Accountability	3.37	.6149	-.738	1.102
Islamic work ethics	3.23	.7005	-.236	.166

In addition, normality can be seen from the plot graph (histogram) residual as illustrated in Figure 5.2.

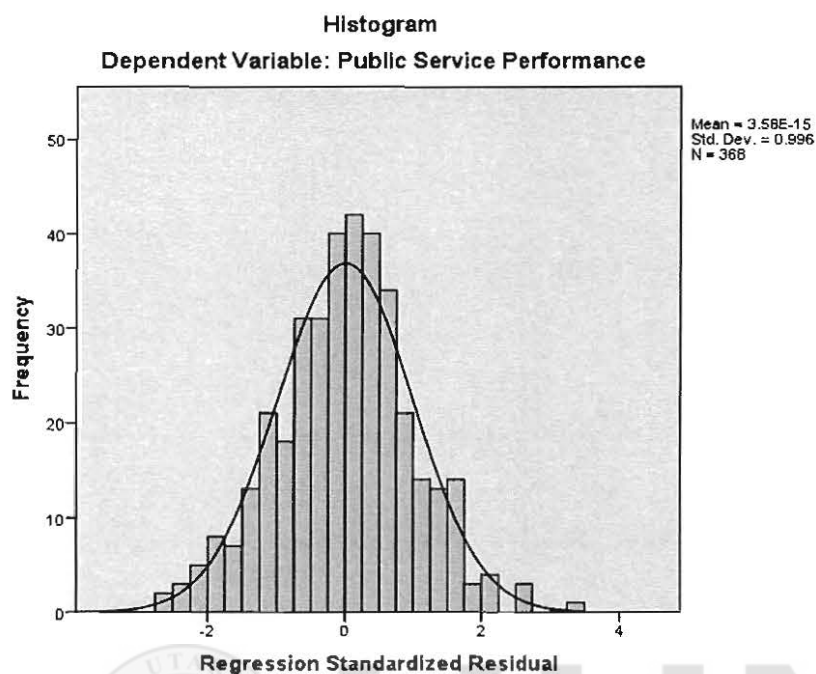


Figure 5.2
Plot Graph (Histogram) Residual

There is also another way for normality test by looking at the residual P-P plots (Hair *et al.*, 2010). Figure 5.2, it shows that the respondents answers are close to the line.

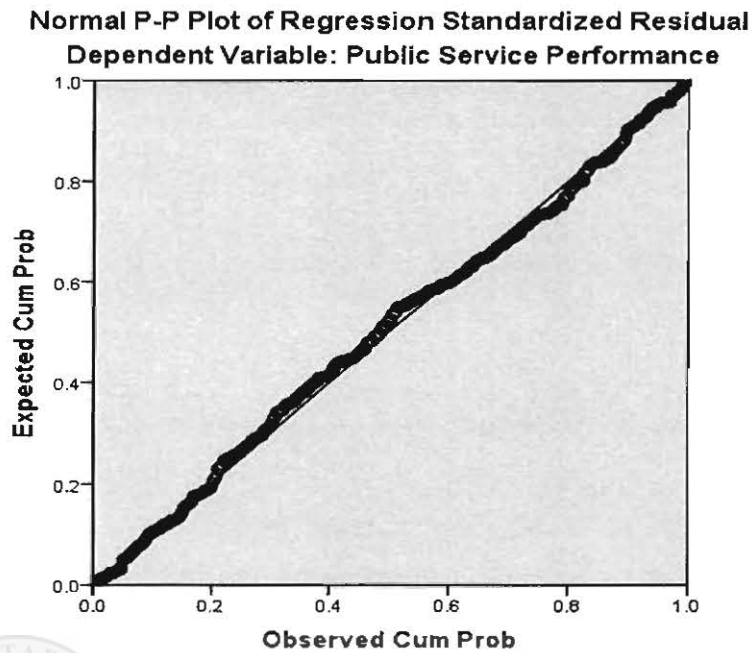


Figure 5.3
P-P Plots of Regression Standardized Residual

5.6.1 Linearity Assessment

To achieve the precondition for multivariate analysis, linearity between variables was evaluated. Hair *et al.* (2010) illustrated that the linearity for relationship between dependent variable and independent variable represents the degree to which the change in the dependent variable is linked to the independent variable. This is illustrated in Figure 5.4 below through the use of scatterplot that demonstrates linearity between variables when found.

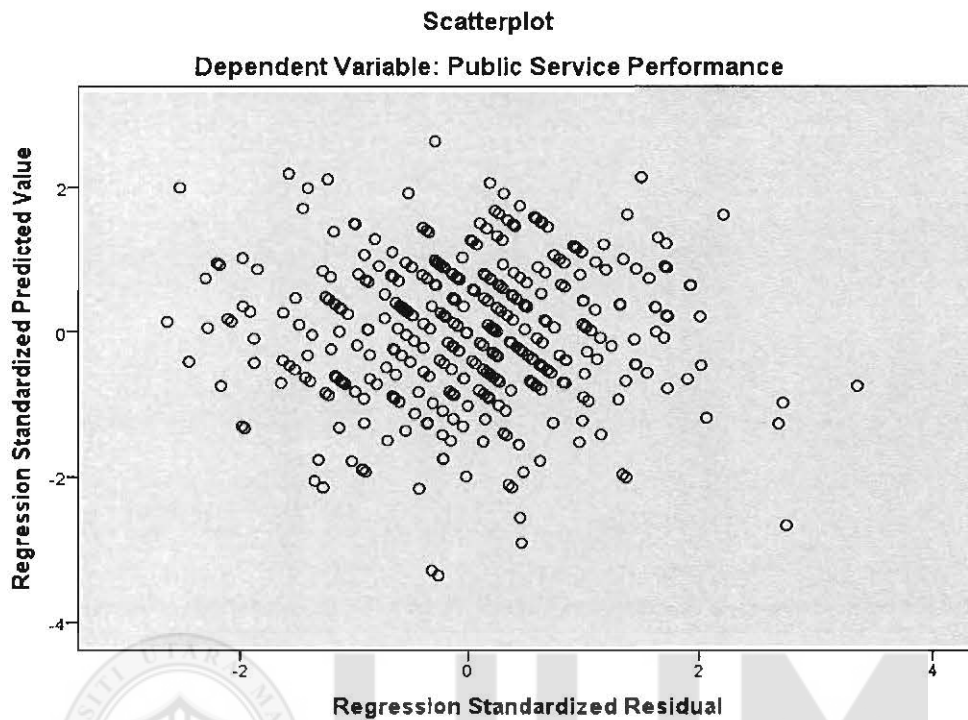


Figure 5.4
Scatter Plot Residual

5.6.2 Multicollinearity Assessment

Prior to proceeding to multivariate analysis, it is important to test for multicollinearity in order to understand whether or not there is a high correlation between two or more independent variables (Sekaran & Bougie, 2013). For the purpose of measuring multicollinearity, the most common values are tolerance and variance inflation factor (VIF) (Hair *et al.*, 2010 & Sekaran and Bougie, 2013). There is no multicollinearity problem, because the tolerance value and VIF value are in the acceptable range as shown in Table 5.15.

Table 5.15
Multicollinearity Assessment

variable	Tolerance	VIF
Human Capital	.697	1.434
Accountability	.757	1.322
Islamic Work Ethics	.626	1.596

5.7 Test of Hypothesis

Pearson correlation analysis was conducted to examine hypothesis 1 to 3 in order to assess the nature of the relationship between the independent and dependent variables, as proposed by Pallant (2005), for the purpose of determining the power of the relationship between the two variables and its linear direction. There is no relationship if the value is 0, and there is a perfect relationship if the value is 1. The guidelines for the power of the relationship between variables as proposed by Pallant (2005) is illustrated below in Table 5.16.

Table 5.16
The Power of Relationship and Correlation Value

Correlation Value	The power of the Relationship
$r = 0.10$ to 0.29 / $r = -0.10$ to -0.29	Weak
$r = 0.30$ to 0.49 / $r = -0.30$ to -0.49	Medium
$r = 0.50$ to 1.00 / $r = -0.50$ to -1.00	Strong

The relationship between human capital and public services performance is significant and positive relationship with the coefficient of correlation, $r = .537$, $p < 0.01$. In addition, accountability has a significant and positive relationship with the coefficient of

correlation, $r = .465$, $p < 0.01$. Also, Islamic work ethics has a significant and positive relationship with the coefficient of correlation, $r = .538$, $p < 0.01$.

Based on the above discussion and as shown in Table 5.15, and according to Pallant (2005), it means that human capital and Islamic work ethics have strong, significant and positive relationships, while accountability has Medium, significant and positive relationship. As a result of the positive relationship, an increase in value of human capital, accountability and Islamic work ethics will lead to increase in value of public services performance. (see Table 5.17).

Table 5.17
The findings of Pearson Correlation on the Relationship between Public Services Performance and Human Capital, Accountability and Islamic Work Ethics

Variable	Public Services Performance	Human Capital	Accountability	Islamic Work Ethics
Public Services Performance	1	.537**	.465**	.538**
Human Capital	.537**	1	.369**	.534**
Accountability	.465**	.369**	1	.474**
Islamic Work Ethics	.538**	.534**	.474**	1

Note: ** correlation is significant at the 0.01 level (2-tailed)

Consequently, the findings reveal that there is a positive and significant relationship with r at more than 0.50 and $p < 0.01$. Hence, Hypothesis 1, 2 and 3 are supported. The findings of hypotheses testing are as shown in Table 5.18.

Table 5.18

The Findings of Hypotheses Testing on the Relationship between Public Services Performance and Human Capital, Accountability and Islamic Work Ethics

Hypotheses	Description	finding
H1	There is a positive and significant relationship between Human Capital and Public Services Performance	supported
H2	There is a positive and significant relationship between Accountability and Public Services Performance	supported
H3	There is a positive and significant relationship between Islamic Work Ethics and Public Services Performance	supported

In order to determine the effect of human capital, accountability and Islamic work ethics on public services performance, regression analysis is the best procedure. Thus, this section discusses the result of the regression analysis of each of the relationships.

5.7.1 The Relationship between Human Capital and Public Services Performance

To analyze the relationship between Human Capital and Public Services Performance, linear regression was performed. The findings of the regression analysis are as shown in Table 5.19.

Table 5.19

The Findings of the Regression Analysis on the Relationship between Human Capital and Public Services Performance

Independent Variable	Dependent Variable (Public Services Performance)	Sign
Human Capital	.537***	.000
F Value	147.925	
R ²	.288	
Adjusted R ²	.286	
Durbin Watson	1.848	

Note: *Significance level is $p < .05$, ** Significance level is $p < .01$, *** Significance level is $p < .001$

Based on the above Table, the findings show that $\beta = .537$, $R^2 = .288$, Adjusted $R^2 = .286$, $F = 147.925$ with $p < .000$. Consequently, it can be explained that coefficient correlation is .537. It means that there is a significant and positive impact of human capital on public services performance. A 28.8% of variance in public services performance means that 71.2% of public services performance is explained by other factors.

5.7.2 The Relationship between Accountability and Public Services Performance

To analyze the relationship between Accountability and Public Services Performance, linear regression was performed. The findings of the regression analysis are as shown in Table 5.20.

Table 5.20
The Findings of the Regression Analysis on the Relationship between Accountability and Public Services Performance

Independent Variable	Dependent Variable (Public Services Performance)	Sign
Accountability	.465***	.000
F Value	100.710	
R^2	.216	
Adjusted R^2	.214	
Durbin Watson	1.815	

Note: *Significance level is $p < .05$, ** Significance level is $p < .01$, *** Significance level is $p < .001$

Based on the above Table, the findings show that $\beta = .465$, $R^2 = .216$, Adjusted $R^2 = .214$, $F = 100.710$ with $p < .000$. Consequently, it can be explained that coefficient correlation is .465. It means that there is a significant and positive impact for accountability on public services performance. A variance of 21.6% in public services performance means that 78.4% of public services performance is explained by other factors.

5.7.3 The Relationship between Islamic Work Ethics and Public Services Performance

To analyze the relationship between Islamic Work Ethics and Public Services Performance, the linear regression was performed. The findings of the regression analysis are as shown in Table 5.21.

Table 5.21

The Findings of the Regression Analysis on the Relationship between Islamic Work Ethics and Public Services Performance

Independent Variable	Dependent Variable (Public Services Performance)	Sign
Islamic work ethics	.538***	.000
F Value	149.118	
R ²	.289	
Adjusted R ²	.288	
Durbin Watson	1.764	

Note: *Significance level is $p < .05$, ** Significance level is $p < .01$, *** Significance level is $p < .001$

Based on the above Table, the findings show that $\beta = .538$, $R^2 = .289$, Adjusted $R^2 = .288$, $F = 149.118$ with $p < .000$. Consequently, a coefficient correlation of .538 means that there is a significant and positive impact of Islamic work ethics on public services performance. A 28.9% of variance in public services performance means that 71.1% of public services performance is explained by other factors.

5.7.4 Hierarchical Regression Analysis for Test of Accountability as Moderator in the Relationship between Human Capital and Public Services Performance

To test the moderating impact of accountability on the relationship between human capital and public services performance, hierarchical regression was used. The findings in Table 5.20, Model 1, indicate that the relationship between human capital and public services performance is positive and significant, where $R^2 = 0.288$, $F = 147.925$, and $\beta = .537$ with $p < 0.001$. Regarding Model 2, accountability is entered as a moderating variable. The relationship between human capital and public services performance is still positive and significant, where $\beta = 0.423$ with $p < 0.001$. Also, accountability has a significant and positive effect on public services performance, where $\beta = 0.308$ with $p < 0.001$. Regarding Model 3, the interaction between accountability and human capital has an insignificant impact on public services performance, where $\beta = .006$ with $p \text{ value} > 0.05$. Therefore, based on the findings, there is no moderating impact of accountability on the relationship between human capital and public services performance. It is concluded that hypothesis (H4) is not supported. The details of findings are shown in Table 5.22.

Table 5.22
The Findings of Accountability as Moderating Variable

	Standardized Beta		
	Model 1	Model 2	Model 3
Independent Variable			
Human Capital	.537***	.423***	.422***
Moderating Variable			
Accountability		.308***	.310***
Interaction Terms			
Accountability * Human Capital			.006
R^2	.288	.370	.370
F Value	147.925	107.165	71.259

Table 5.22 Continued

Adjusted R ²	.286	.367	.365
Durbin-Watson	1.892	1.892	1.892

Note: *Significance level is $p < .05$, ** Significance level is $p < .01$, *** Significance level is $p < .001$

5.7.5 Hierarchical Regression Analysis for Test of Islamic Work Ethics as Mediator in the Relationship between Human Capital and Public Services Performance

To analyze the mediation impact of Islamic work ethics on the relationship between human capital and public services performance, multiple regressions was performed. There are many steps to follow as proposed by Baron and Kenny (1986). The first is by measuring the direct relationship between human capital and public services performance, where the finding is positive and significant. The second is the direct relationship between human capital and Islamic work ethics, where the finding also is positive and significant. The last step is to test the relationship between human capital, Islamic work ethics and public services performance in a single test. It is found that the direct relationship between human capital and public services performance reduces, meaning that Islamic work ethics partially mediates the relationship between human capital and public services performance.

As a first step, regression test was conducted to measure the direct relationship between human capital and public services performance. It is found that $\beta = 0.537$, $R^2 = 0.288$, Adjusted $R^2 = 0.286$, $F = 147.925$, and $p < 0.001$. Consequently, this means that there is a positive and significant relationship between human capital and public services performance. A 28.8% of variation in public services performance can be attributed to

human capital and 71.2% of variation is explained by other factors, which are not included in the study.

For the second step, regression test was conducted to measure the direct relationship between human capital and Islamic work ethics. According to the finding, it is found that $\beta = 0.534$, $R^2 = 0.285$, Adjusted $R^2 = 0.283$, $F = 146.003$, and $p < 0.001$. Consequently, this means that there is a positive and significant relationship between human capital and Islamic work ethics. Human capital can explain 28.5% of variation in Islamic work ethics, and 71.5% of variation is attributed to other factors which are not included in this study. For the third step, regression test was conducted to measure the relationship between Islamic work ethics and public services performance. The results show that there is a positive and significant relationship between Islamic work ethics and public services performance, where $\beta = 0.538$, $R^2 = 0.289$, Adjusted $R^2 = 0.288$, $F = 149.118$, and $p < 0.001$. Islamic work ethics explains 28.9% of variation in public services performance, and 71.1% of variation is explained by other factors which are not included in this study.

The final step, was to test whether or not Islamic work ethics mediates the relationship between human capital and public services performance. The finding reveals that the relationship between human capital and public services performance is still positive and significant, where $\beta = 0.349$ and $P < 0.001$. The relationship between Islamic work ethics and public services performance is also positive and significant with $\beta = 0.352$ and $p < 0.001$. It is observed that the strength of the relationship is reduced when compared to the direct relationship between human capital and public services performance with $\beta = 0.537$, and $p < 0.001$. This means that Islamic work ethics partially mediates the

relationship between human capital and public services performance. Thus, it can be explained that there is a direct relationship between human capital and public services performance. That relationship is affected by Islamic work ethics as mediator. The details of findings are illustrated in Table 5.23.

Table 5.23

The Findings of Regression Analysis on the Mediating Impact of Islamic Work Ethics on Human Capital and Public Services Performance Relationship

Independent Variables	Dependent Variables			
	Islamic Work Ethics	Public Services Performance (Without Islamic Work Ethics)	Public Services Performance	Public Services Performance (Including Islamic Work Ethics)
Human Capital	.534***	.537***		.349***
Islamic Work Ethics			.538***	.352***
F Value	146.003	147.925	149.118	110.131
R ²	.285	.288	.289	.376
R ² adjusted	.283	.286	.288	.373
Durbin Watson	1.767	1.848	1.764	1.844

Note: *Significance level is $p < .05$, ** Significance level is $p < .01$, *** Significance level is $p < .001$

Another method was used to measure the mediating effect of Islamic work ethics on the relationship between human capital and public services performance, which is the Medgraph program as shown in Figure 5.5. The figure below indicates three things. First, the Sobel z-value is 6.156937 with $p < 0.001$, showing that the role of Islamic work ethics in the relationship between human capital and public services performance exists. Second, Islamic work ethics partially mediates the relationship between human capital

and public services performance by decreasing the strength of the direct relationship, from $\beta = 0.537$, $p < 0.001$ to $\beta = 0.349$, $P < 0.001$, after including Islamic work ethics in the analysis. Third, the ratio index ($0.350 \times 100 = 35$) shows that 35% of the relationship between human capital and public services performance is mediated by Islamic work ethics and the remaining 65% of the relationship is the effect of the direct relationship between human capital and public services performance.

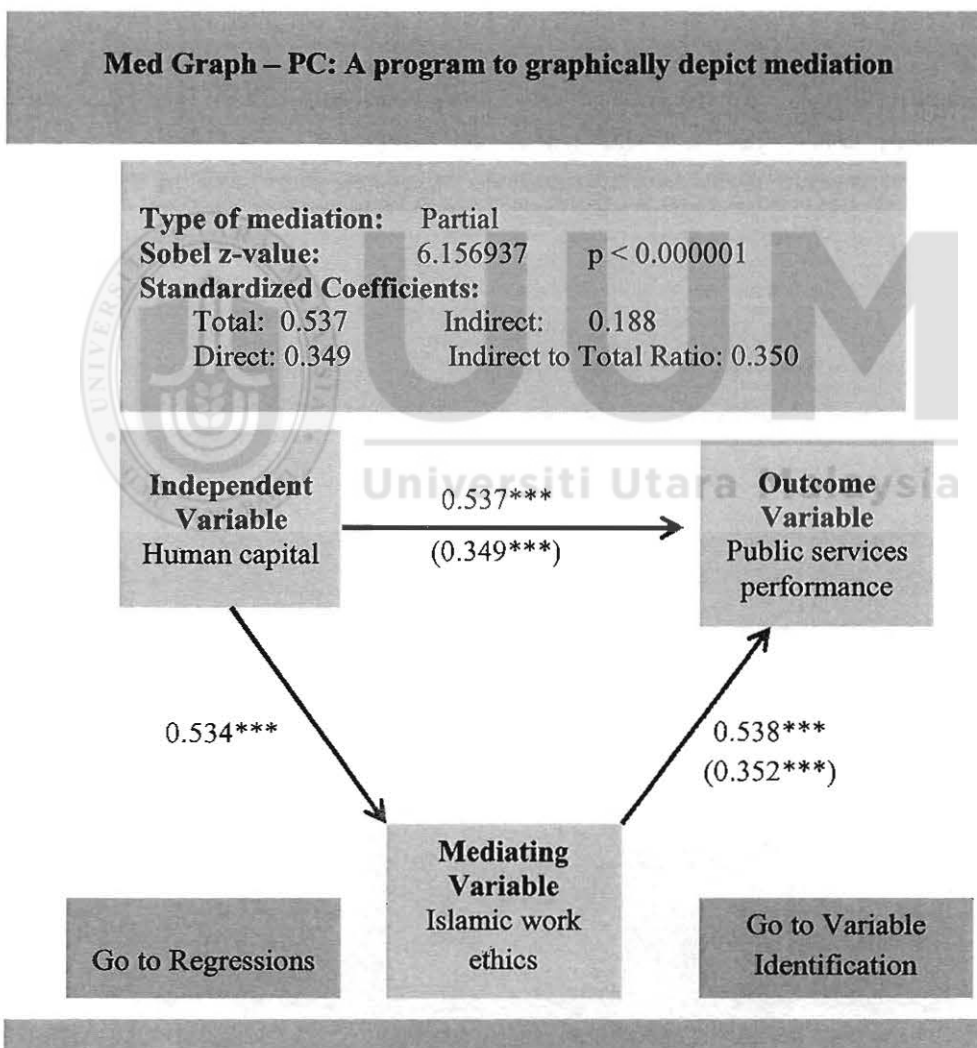


Figure 5.5
Medgraph Program in Measuring the Mediating Role of Islamic Work Ethics on the Relationship between Human Capital and Public Services Performance

The next method was Sobel test to measure the mediating effect of Islamic work ethics on the relationship between human capital and public services performance. The finding of Sobel test shows that $p < 0.001$. It means that Islamic work ethics has a mediating effect on the relationship between human capital and public services performance. The details of findings are illustrated below in Table 5.24.

Table 5.24
The Findings of Sobel Test

	Input		Test Statistic	Std. Error	p-value
<i>a</i>	0.542	<i>Sobel Test</i>	6.15693658	0.03468413	< 0.001
<i>b</i>	0.394	<i>Aroian Test</i>	6.14132062	0.03477233	< 0.001
<i>Sa</i>	0.045	<i>Goodman Test</i>	6.17267228	0.03459571	< 0.001
<i>Sb</i>	0.055				

Note: *Significance level is $p < .05$, ** Significance level is $p < .01$, *** Significance level is $p < .001$

Based on the above three methods, multiple regression analysis, Medgraph test, and Sobel test, it is proven that Islamic work ethics has a mediating role in the relationship between human capital and public services performance. Therefore, the fifth hypothesis (H5) in this study is supported. The summary of findings of Hypotheses testing is shown in Table 5.25.

Table 5.25

The Findings of Hypotheses Testing

Hypotheses	Description	finding
H1	There is a positive and significant relationship between Human Capital and Public Services Performance.	Supported
H2	There is a positive and significant relationship between Accountability and Public Services Performance.	Supported
H3	There is a positive and significant relationship between Islamic work ethics and Public Services Performance.	Supported
H4	There is a moderating impact of Accountability on the Human Capital and Public Services Performance relationship.	Not Supported
H5	There is a mediating impact of Islamic work ethics on the Human Capital and Public Services Performance relationship.	Supported

5.8 Summary

The chapter presents the findings of this study which includes the output of analyses using Statistical Package for Social Science (SPSS) version 23. Regression analysis was conducted to analyze the impact of the independent variable, human capital, on the dependent variable, public services performance. Moreover, hierarchical regression analysis was used to measure the impact of the moderating variable, accountability, and the mediating variable, Islamic work ethics, on the human capital and public services performance relationship. The findings of the hypotheses testing show that H1, H2, H3, and H5 are supported while H4 is not supported. The following chapter highlights the recommendations, contributions, limitations and suggestions for future studies.

CHAPTER SIX

DISCUSSION, CONCLUSIONS AND RECOMMENDATIONS

6.0 Introduction

This chapter summarizes the findings of this study, reviews the theoretical and managerial, contributions to literature and presents the limitations of the study, as well as recommendations and suggestions for future research.

6.1 Summary of the study

Economists define public services delivery as activities of the government for the purpose of enhancing public welfare, where the public services are considered as a basic component of the social contract between citizens and the state. Moreover, public services play an important role in sustainability, wellbeing, and growth of society, cities, and countries. Human capital is considered as a strategic asset that can enhance the values of the organization, and at the same time, enhance competitive advantage, it is of great value and is scarce. Consequently, based on discussions in previous studies, several gaps have been found that need to be bridged in the field of human capital, which is the main dimension of intellectual capital, especially in the public sector.

Accordingly, the main purpose of this study is to investigate the relationship between human capital and public services performance in the public sector of Bahrain. This study also makes an effort to understand the indirect relationship between the two variables by introducing, the moderating impact of accountability and mediating impact of Islamic

work ethics on the relationship between human capital and public services performance. (The RBV) and contingency theories were employed to underpin this study.

In order to achieve the purposes, this study used Pearson correlation analysis and hierarchical multiple regression to analyze the relationship between human capital, accountability and Islamic work ethics and public services performance. The findings show that all the relationships are positive and significant. Thus, hypotheses H1, H2, and H3 are supported.

Hierarchical multiple regression analysis was used to analyze the two other hypotheses, the moderating impact of accountability and the mediating impact of Islamic work ethics on the relationship between human capital and public services performance. The findings reveal that the moderating effect of accountability on the relationship between human capital and public services performance is insignificant. Thus, hypothesis is not supported.

To analyze the mediating impact of Islamic work ethics on the relationship between human capital and public services performance, multiple regressions was performed. There are many steps to follow as proposed by Baron and Kenny (1986), first, by measuring the direct relationship between human capital and public services performance, where the finding is positive and significant. The second is the direct relationship between human capital and Islamic work ethics, where the finding also is positive and significant. The last step is to test the relationship between human capital,

Islamic work ethics and public services performance in the single test. According to this test, it is found that the direct relationship between human capital and public services performance is reduced, meaning that Islamic work ethics partially mediates the relationship between human capital and public services performance. In addition, the mediating effect of Islamic work ethics on the relationship between human capital and public services performance was measured using several methods, namely Medgraph program as well as Sobel test. The findings show that the mediating effect of Islamic work ethics on the relationship between human capital and public services performance is positive and significant. Hence, hypothesis is supported.

6.2 Discussion of Findings

This section discusses the findings of the relationships proven between human capital, accountability and Islamic work ethics and public services performance. It also discusses the moderating impact of accountability on the relationship between human capital and public services performance and the mediating impact of Islamic work ethics on the relationship between human capital and public services performance. This study has five objectives which are the following:

6.2.1 Objective one (1): The relationship between human capital and public services performance

The first objective of this study is to identify the relationship between human capital and public services performance. This objective led to the examining of the first hypothesis H1 which assumed that there is a positive and significant relationship between human capital and public services performance. H1 and objective one are supported. Hence, the

result achieved in this study means that human capital is considered as great value, and scarce. It is a critical resource for enhancing and improving the competitive advantage of organizations and to achieve efficiency and effectiveness to get better performance of public services. In other words, a higher level of human capital (innovation, experiences, skills of the staff and their knowledge) would lead to a higher level of public services performance in the public sector of Bahrain.

In addition, Pearson correlation analysis shows that the relationship between human capital and public services performance is strong, significant and positive, where the coefficient of correlation, is $r = .537$, and $p < 0.01$ as illustrated in Table 5.17 in Chapter Five. As a result of this, an increase in the value of human capital will lead to a greater increase in the value of public services performance. Moreover, this finding is supported by the RBV. The RBV states that organizational resources are the fundamental drivers of organizational performance and human capital is considered as one of the organizational resources. The RBV is a principle relationship between consumer value, competitive advantage and high performance (Clulow, *et al.*, 2007).

Moreover, human capital helps the public sector, and in particular, public services performance, to understand threats and opportunities in the external environment and the strengths and weaknesses in the internal environment. The result of this study supports the contingency theory in that it focuses on how an organization depends on external factors arising from the environment (Fredericks, 2005 & Gresov, 1989). In addition, the contingency theory leads to the recognition of the interrelationships within subsystems,

and identifies the type of the relationship between the organization and its environment through a configuration of variables (Shepard & Hougland, 1978).

The mean value of human capital is 2.91; this value is considered to be moderate. It means that the level of efficiency of human capital in the public sector of Bahrain is not of a high standard and not strong. This is in line with general feeling as expressed by the citizens and journalists in various daily newspapers, as mentioned in the problem statement in Chapter One (Al-Tattan, 2017; Al-Mahmeed, 2016; Al-Sheikh, 2015 & Al-Qrines, 2014).

Accordingly, the policy makers in Bahrain should focus on the significant role of human capital on public services performance, which can be achieved through several aspects, such as: raising the level of training, experience, skills, and knowledge and selection of competent human capital, to putting them in the right place with increased financial incentives and rewards.

Based on the results, this study is considered to be in line with the results of a few previous studies conducted on public sector performance, such as: Du Plessis (2016) study on human capital in local government municipalities in South Africa and Jacobson and Sowa (2015) study on strategic human capital in Colorado and North Carolina Municipalities in the USA. Similarly, this study emphasizes and validates a statistically positive and significant relationship between human capital and public services performance.

The few previous studies mentioned in Chapter One which were conducted in the public sector are different from this study in terms of the country of study and all the specifics regarding the country. For example, the study by Du Plessis (2016) was conducted in South Africa, which is considered a parliamentary representative democracy and a multi-party system. The study by Jacobson and Sowa (2015) was conducted in the USA, which is a federal constitutional republic, as well as a developed country. This study was conducted in Bahrain, which is a hereditary, constitutional monarchy, as well as a developing country. Besides, in terms of cultural environment, both South Africa and the USA are non-Muslim countries and population usually speaks English. But Bahrain is a Muslim country located in the Arabian Gulf. In addition, a similar empirical study conducted in Bahrain is not available.

Importantly, the major difference is the type of sample. In this study, the researcher used the citizens, while those previous studies mentioned above and in Chapter one used public-sector staff. Thus, one of the main theoretical contributions of this study is the empirical research conducted on the public sector of Bahrain. Hence, this is considered as a new theoretical contribution. Consequently, the result achieved by this study is that the importance of human capital is considered as a comprehensive concept, a basic resource and an asset that represents value to the organization (Schiuma *et al.*, 2008). Moreover, in the field of delivery of services, human capital is considered essential for organizations that seek to improve performance (Lin, *et al.*, 2012). Besides, the role of human capital in raising organizational performance is of great importance where it is considered as the main element for improving performance and productivity (Alipour, *et al.*, 2012).

6.2.2 Objective two (2): the relationship of accountability and public services performance

The second objective of this study is to identify the relationship between accountability and public services performance. This objective led to the examining of the second hypothesis H2 which assumed that there is a positive and significant relationship between accountability and public services performance. The result of this study proves that there is a positive and significant relationship between accountability and public services performance. This study confirms and supports the hypothesis H2 and the objective two. Hence, the result achieved by this study is that accountability is considered important to ensure proper functioning and performance of public services. In another words, this means that demonstrating a higher level of accountability would lead to a higher level of public services performance in the public sector of Bahrain.

Besides, Pearson correlation analysis reveals that the relationship between accountability and public services performance is strong, significant and positive, where the coefficient of correlation, is $r = .465$, and $p < 0.01$, as shown in Table 5.17 in Chapter five. Hence, as a result of this, an increase in the value of accountability will lead to more increase in value of public services performance.

The findings of this study are consistent with the result of previous studies, such as, Han and Hong (2016), Adejuwon (2014) and Caseley (2003). Similarly, this study emphasizes and validates the significant relationship between accountability and public services performance. Hence, this research is in line with previous research on the impact of accountability on various variables, in particular public services performance, which is

the dependent variable in this study. Accountability is an important tool that puts pressure on key personnel to ensure good performance of public services (Siddiquee, 2005).

Moreover, accountability of public sector servants is considered as a significant issue for all countries, both developing and developed (Ray, 2012). Furthermore, accountability helps the public sector, and in particular, public services performance, to understand threats and opportunities in the external environment and the strengths and weaknesses in the internal environment. Therefore, the result of this study supports the contingency theory in that it focuses on how an organization depends on external factors arising from the environment (Fredericks, 2005 & Gresov, 1989).

The result achieved in this study, reveals the mean value of the responses is 3.37. This level is considered in the moderate range. It means that accountability in the public sector of Bahrain is not effective and not strong. This is in line with the general feeling from the Bahraini society from columnists in various daily newspapers about ineffectiveness of accountability on public services, for instance Al-Sheikh (2015), Al-Zayani (2014) and Al-Abyuki (2014).

Thus, accountability is considered as a great value and a main indicator for political regimes of any country in the world. It is important to ensure the proper functioning and performance of public services. It is effective accountability on performance of public services and public sector, in general that can lead to elimination of wastage of national

resources as well the achievement of financial discipline in order to achieve economic development.

The few previous studies mentioned above and in Chapter one conducted in the public sector are different from this study. For instance, the study by Han and Hong (2016) was conducted in the USA, which is a federal constitutional republic as well as a developed country. Adejuwon (2014) study was conducted in Nigeria which is a federal presidential representative democratic republic. Caseley (2003) study was conducted in India, which is a democratic republic. This study is conducted in Bahrain, a hereditary, constitutional monarchy.

Besides that, this study took into consideration the total population, characteristics and cultural environment. A similar empirical study in the public sector of Bahrain has not been found. Therefore, the theoretical contribution of this study is that it fills the gap through this empirical research on the relationship between accountability and public services performance in the public sector of Bahrain. Consequently, this study recommends that it is most important for policy makers in Bahrain to stress on accountability to which is effective, real and meaningful, rather than trying out any other haphazard method.

6.2.3 Objective three (3): the relationship of Islamic work ethics and public service performance

The third objective of this study is to identify the relationship between Islamic work ethics and public services performance. This objective led to the examining of the third hypothesis H3, which assumed that there is a positive and significant relationship between Islamic work ethics and public services performance. The findings of this study demonstrate that there is a significant and positive relationship between Islamic work ethics and public services performance. It also supports and confirms hypothesis H3 and objective three. Hence, the result achieved in this study means that Islamic work ethics is the main input to instill good behavior and create value within individuals in the public sector agencies to get better performance of public services. In another words, showing a higher level of Islamic work ethics would result in a higher level of public services performance in the public sector of Bahrain.

In addition, Pearson correlation analysis proves that the relationship between Islamic work ethics and public services performance is strong, significant and positive, where the coefficient of correlation, is $r = .538$, and $p < 0.01$, as illustrated in Table 5.17 in Chapter five. Hence, as a result of this, an increase in the value of Islamic work ethics will lead to a greater increase in the value of public services performance. Moreover, Islamic work ethics helps the public sector, and in particular, public services performance, to understand threats and opportunities in the external environment and the strengths and weaknesses in the internal environment. Therefore, the result of this study supports the contingency theory in that it focuses on how an organization depends on external factors arising from the environment (Fredericks, 2005 & Gresov, 1989).

Furthermore, the finding of this study is in line with previous studies conducted on organizational performance in various private sectors and countries, for example, Abbasi *et al.* (2012) and Yesil, *et al.* (2012). Likewise, the results of a previous study by Yousef (2001), concludes that the staff working in government sector organizations have a strong support for Islamic work ethics. Hence, in the same context, this study emphasizes and validates the positive and significant relationship between Islamic work ethics and public services performance.

The mean value of Islamic work ethics is 3.23. This level is considered in the moderate range. It means that Islamic work ethics for all levels of employees in the public sector of Bahrain is not of a high level and not strong. This is in line with the result of a previous study conducted in Bahrain which concludes that one of the problems found in public services in Bahrain is lack of ethics, as well as weak legal framework (Al-Abyuki, 2014).

Based on the finding achieved in this study, the significant role of Islamic work ethics on public services performance is revealed. Thus, Islamic work ethics is considered an important way to avoid mistakes and overcome obstacles; it also confirms the importance of consultation and cooperation in work. A focus on innovative and creative work is considered as a source of accomplishment and happiness (Kumar & Che Rose, 2012). Previous studies conducted in the public sector, have concluded that Islamic work ethics is largely adaptable in the public sector. It is also encouraging to see more studies on the effect of Islamic work ethics on the other organizational variables, for instance,

performance, and individual behavior for all levels of workers in the public sector (Kumar & Che Rose, 2010; 2012).

However, the few previous studies mentioned above are different from this study. Abbasi *et al.* (2012) study was conducted in Pakistan which is a federal parliamentary republic. Yesil, *et al.* (2012) study was conducted in Turkey which is a secular parliamentary representative democracy, This study is conducted in Bahrain, a hereditary, constitutional monarchy, with different population, characteristics and cultural environment. In addition, a similar empirical study has not been conducted in the public sector of Bahrain, an Arab country. Therefore, the theoretical contribution of this study is that it fills the gap through empirical research on the relationship between Islamic work ethics and public services performance in the public sector of Bahrain.

6.2.4 Objective four (4): Accountability moderates the relationship between human capital and public services performance

The fourth objective of this study is to test the moderating impact of accountability on the relationship between human capital and public services performance. This objective led to the examining of the fourth hypothesis H4, which assumed that there is a positive and significant moderating impact of accountability on the relationship between human capital and public services performance. The findings of this study indicate that the role of accountability in the relationship between human capital and public services performances is not confirmed. In other words, there is no effect of accountability as a moderating variable on the relationship between human capital and public services performance.

This is contrary to expectations and not in line with the previous studies that have used accountability as a moderating variable. Researchers such as, Joplin (2014), Rus, *et al.* (2012), Wallace, *et al.* (2011) and Demirer, *et al.* (2008), have found a partial effect of accountability as a moderator between two variables in various areas, even though, accountability is considered as a hallmark of effective services delivery (Omotoso, 2014). In addition, accountability is essential for improving the quality of public services, and at the same time, restore confidence of citizens in the government (Minja, 2013). Moreover, accountability is important to ensure the proper functioning and performance of public services and is one of the basic requirements to garner trust of the public (Ray, 2012).

Based on the result achieved in this study, the possible reason why accountability, as a moderating variable, does not affect on the relationship between human capital and public services performance, could be due to the ineffectiveness of accountability on the public services performance in the public sector of Bahrain, Al-Sheikh (2015), Al-Zayani (2014) and Al-Abyuki (2014). This is supported by the result achieved in this study through the mean value of the respondents at 3.37 as illustrated in figure 5.13 in Chapter five. This level is considered in the moderate range, meaning that accountability in the public sector of Bahrain is not effective and not strong.

On the other hand, the other possible reason why the moderating variable of accountability does not impact on the relationship between human capital and public services performance, could be due to the study of a different sector, the previous studies were conducted on the private sector, while this study is conducted on the public

sector. The private and public sectors are different in various ways, such as in terms of profitability, operations, structure, background, regulations, responsibilities and work culture (Shrivastava & Purang, 2011). In addition, the different locations of this study and the previous studies would show different results. Moreover, the major difference is the type of target sample; where this study used all citizens of Bahrain, this reason might have contributed to the different result of this study and the previous studies.

Moreover, this study is different in terms of country because this study is conducted in a country in the Arabian Gulf, i.e., in Bahrain, with a different political regime, besides the population, characteristics and cultural environment. In addition, a similar empirical study conducted in Bahrain is not found. Moreover, the previous studies mentioned above and in Chapter one used accountability as a moderating variable on a relationship between different variables. Therefore, the theoretical contribution in this study is that it fills the gap through the empirical research on the relationship between accountability as a moderating variable in the relationship between human capital and public services performance in the public sector of Bahrain by studying the joint impact of human capital and accountability on public services performance.

6.2.5 Objective five (5): Islamic work ethics mediates the relationship between human capital and public services performance

The fifth objective of this study is to test the mediating impact of Islamic work ethics on the relationship between human capital and public services performance. This objective led to the examining of the fifth hypothesis H5, which assumed that there is a positive and significant mediating impact of Islamic work ethics on the relationship between

human capital and public services performance. The results show that Islamic work ethics partially mediates the relationship between human capital and public services performance. Hence, it can be explained that there is a direct relationship between human capital and public services performance. That relationship is affected by Islamic work ethics as a mediator variable; it also supports and confirms hypothesis H5 and objective five. This is in line with the previous studies that have used Islamic work ethics as a mediating variable, such as, Mursaleen, *et al.* (2015), Abdullah, *et al.* (2014), Rokhman, *et al.* (2011) and Yousef (2000) which show that Islamic work ethics has a significant and positive mediating role in the relationship between the variables in those studies.

On the other hand, the contingency theory focuses on how an organization depends on external factors arising from the environment (Fredericks, 2005 & Gresov, 1989). In addition, the contingency theory leads to the recognition of the interrelationships within subsystems, and identifies the type of relationship between the organization and its environment through a configuration of variables (Shepard & Hougland, 1978). Therefore, the findings of this study supports the contingency theory through the impact of Islamic work ethics as a mediating variable on the relationship between human capital and public services performance, Islamic work ethics helps human capital to have a greater impact on public services performance and to become stronger through the existence of Islamic work ethics.

From another aspect, there is a lack of research that has focused on Islamic work ethics as a mediating variable in the relationship between human capital and public services performance. Therefore, this study focuses on Islamic work ethics as a mediating variable in the relationship between human capital and public services performance. Thus, it can be said that this study is considered as the first study and makes a new theoretical contribution to fill the gap through this empirical research that measures the mediating effect of Islamic work ethics on the relationship between human capital and public services performance in the public sector of Bahrain. It also studies the joint impact of human capital and Islamic work ethics on public services performance. Hence, the result of Islamic work ethics as a mediator in the relationship between human capital and public services performance is a new whereby the ratio index shows that 35% of the relationship between human capital and public services performance is mediated by Islamic work ethics as illustrated in Figure 5.5 in Chapter five.

Consequently, the result of this study emphasizes that the impact of human capital helps to enhance and improve the public services performance of the agencies and ministries of the public sector. In addition, the result demonstrates that Islamic work ethics completely mediates the relationship between human capital and public services performance. Hence, it is obvious that the impact of human capital on public services performance becomes stronger through the existence of Islamic work ethics.

6.3 Contributions of the Study

The goal of this empirical study is to help fill the gaps in the body of knowledge on public sector in the area of public services performance. Consequently, this study tested the impact of the moderating role of accountability and the mediating role of Islamic work ethics on the relationship between human capital and public services performance in one framework. Through the findings of this study, there are several main contributions which are reviewed in two subsections as follows: theoretical and practical contributions that might be able to bridge the gaps in the literature.

6.3.1 Theoretical Contribution

The current empirical study has a number of theoretical contributions in the field of public services performance in the public sector of Bahrain.

Firstly, human capital is one of the important subjects studied by various researchers, where the focus has been on the private sector. Very few researchers have focused on the public sector, especially public services performance. Accordingly, one of the important contributions of this study is the focus on the public sector. In addition, no study has been conducted in the public sector in Arab countries, Arabian Gulf countries, generally, and especially, in Bahrain. In relation to this, this study proves the importance of human capital in the organizations of the public sector, especially in terms of public services performance. The study considers human capital as a great value, scarce and a critical resource for enhancing and improving the competitive advantage of organizations and to achieve efficiency and effectiveness to get better performance of public services.

Therefore, the findings of this study contribute to bridging the theoretical gap in the area of public services performance. Consequently, this study is contributes to the body of knowledge by investigating the relationship between human capital and public services performance.

With regards to accountability, it is one of the significant aspects that puts pressure on the main actors to be responsible to guarantee good performance of public services (Paul, 1992). In addition, accountability of public sector employees is considered as a significant issue for all countries, both developing and developed (Ray, 2012). Therefore, the findings of this study contribute by bridging the gap in the area of the public sector, especially public services performance. This study contributes to the body of knowledge by investigating the relationship between accountability and public services performance.

With regards to Islamic work ethics, the public sector staff enjoy the opportunities to do better because of the nature and privileges associated with their work positions. Therefore, work ethics is crucial for the provision of public services. At the same time, Islamic work ethics is a main input in order to instill good behavior and create value within individuals in organizations of the public sector (Kumar, & Che Rose, 2012). Therefore, the findings of this study contribute by bridging the gap in the public sector, especially in public services performance. This study contributes to the body of knowledge by investigating the relationship between Islamic work ethics and public services performance.

Secondly, this study is one of the major contributions on the role played by Islamic work ethics as a mediating variable in the relationship between human capital and public services performance. Moreover, the study of the joint impact of human capital and Islamic work ethics on public services performance is lacking in the literature. In relation to that, according to the few previous studies conducted on various subjects and countries, it has been found that the Islamic work ethics has a positive and significant relationship with any independent and dependent variables. Moreover, according to previous researchers, such as: Kumar and Rose (2010) and Ali and Al Owaihan (2008), Islamic work ethics is closely related to organizational performance. Furthermore, researchers, such as, Kumar and Che Rose (2010, 2012), have concluded that Islamic work ethics is largely adaptable in the public sector.

Thirdly, the results of this study reveal that there is a need to implement Islamic work ethics in government organizations to ensure continuous success, and to enhance and improve public services performance which can then play a significant and positive role in developing human capital. That would lead to significantly contributing to the performance of public services. Similarly, previous studies that have used Islamic work ethics, have found a positive and significant relationship with organizational performance and individual behavior for all levels of workers in the public sector and have recommended implementing Islamic work ethics in organizations and ministries to ensure continuous and ultimate success.

Therefore, it is important for policy makers in Bahrain to focus on Islamic work ethics which can be used as a code of conduct and adopted as a policy of behavior for all civil servants in the Civil Service Bureau. It is a main input in order to instill good behavior and create value among staff working in ministries and government organizations of the public sector. Moreover, previous studies have found that Islamic work ethics is easily adaptable in the public sector. Islamic work ethics places important psychological and social impetus on staff to raise their obligations in public services performance, Islamic work ethics is considered as norms, values, rules, beliefs, principles and practices of Islam which are mentioned in the Holy Quran and the Sunnah of Prophet Muhammad (may peace be upon him) that confirms the differences between good and evil.

Fourthly, to the best knowledge of the researcher, this study is the first study that investigates human capital as an independent variable, public services performance as a dependent variable, accountability as a moderating variable and Islamic work ethics as a mediating variable in one model of study.

Finally, in the case of service failure, complaints become useful by their capacity to increase consciousness and to discover areas for improvement by highlighting the potential of innovation (Minelli & Ruffini, 2018). In this study, the main issue is the many complaints from citizens about public services performance. Therefore, it is important for policy makers in Bahrain to focus on complaints from citizens as a basis to improve public services performance.

6.3.2 Managerial Contributions

The public sector policy makers, various governmental organizations and ministries, the Civil Service Bureau and top management teams may stand to gain from the findings of this study. In particular, this study has several managerial contributions and recommendations which can help to improve the public services performance to become more efficient and effective. Moreover, the findings of this study provide more insights into human capital, accountability and Islamic work ethics and their ability to impact on the efficiency and effectiveness of performance of public services.

Firstly, this study presents empirical evidence to improve public services performance. Public services are considered as one of the major challenges in the world, and a basic component of the social contract between citizens and the state, it plays an important role in sustainability, wellbeing, and growth of societies, cities and countries.

Secondly, and importantly, the empirical results of this study reveal that there is a positive and significant relationship between human capital and public services performance. The results of this study prove the vital and important role that human capital plays to enhance and increase the efficiency, effectiveness and improvements needed in the performance of public services, through the stock of knowledge, and competencies gained from skills, experience and education, besides personal characteristics. Meanwhile, the results of this study do not leave any doubt that the efficiency and effectiveness of performance of public services need the brightest and the best human capital available in order to help Bahrain reach Economic Vision 2030.

Consequently, this study suggests that the officials in the public sector organizations of Bahrain should raise the level of human capital by improving their abilities and skills and providing them with knowledge, where by applying, learning and sharing, become a habit. Hence, the officials in the organizations should encourage innovation and creativity. The ability to innovate and create means that the public sector is already producing useful or new ideas to enhance the public services provision or the creation of new products (Lee & Choi, 2003). Moreover, in the public sector, innovation is a great necessity due to increasing requests from the community because of globalization and dynamism in the world (Moore, & Hartley, 2008).

With regards to the Economic Vision 2030, Mahmood and Azhar (2015) stated that logically, if an individual is better trained and better educated, he or she is likely to ensure greater benefits and productivity for the organization. Accordingly, the main characteristics of human capital are work experience and academic achievement and these characteristics are considered very important for improving the efficiency of the workforce. These two main characteristics comprise skills, beliefs, and knowledge for doing good work (Shih, *et al.*, 2010). From another perspective, Islamic work ethics is considered as norms, values, rules, beliefs, principles and practices of Islam which are mentioned in the Holy Quran and the Sunnah of Prophet Muhammad (may peace be upon him), where it is seen as a method to avoid mistakes and overcome obstacles. In relation to that, this study suggests, that it is important for policy makers in Bahrain to focus on competent staff, who are qualified for the position, capable, and active, with the ability to innovate and link it to Islamic work ethics which can be used as a code of conduct and

adopted as a policy of behavior for all civil servants. Hence, this can enhance the understanding and conceptualization of public services performance reforms. This can increase the possibility of restoring satisfaction and trust of citizens in public services performance.

6.4 Limitations of the Study

There are a number of limitations that must be noted to avoid them in future studies as follows:

Firstly, this study is limited to examining only the variables of human capital, accountability and Islamic work ethics and their impact on public services performance. It should be noted that there are several other variables that can play a role in affecting public services performance, which are not examined in this study.

Secondly, one of the main limitations is the refusal to give out statistical information about the required data of the subject of the study because of the confidentiality, although it is available to the competent authorities and is considered as normal information that can be seen, and read via various media. The researcher sent several letters accompanied by a covering letter from Universiti Utara Malaysia to the concerned authorities, in addition to, making several phone calls to officials and mediating with some people to explain the nature of this study and its importance in contributing to the development of the performance of public services in Bahrain, in order to obtain this normal statistical information. For this study, the information about complaints was obtained via statements

from the Deputy Chief Executive, Electronic Transformation, Information & eGovernment Authority's of Bahrain through its website.

Thirdly, another limitation of this study is lack of previous studies which have addressed the same variables in Bahrain, especially the variable of public services performance. This limitation hindered comparison of the results of this study with the results of other previous studies in the same context.

Finally, the lack of research in Bahrain on the effect of the relationship between public services performance and citizens led to focusing only on the opinions of citizens and articles published of journalists in various daily newspapers.

6.5 Suggestions for Future Research

The current study has several suggestions for future research as follows:

Firstly, although this study has added to the body of knowledge in this field, very few studies have been conducted in this area in various countries in the world, in particular, in Bahrain. Thus, future studies can be conducted in various countries, especially in the Arabian Gulf, due to the similarity of the political regime, culture, environment, religion and other characteristics, to compare with the results of this study.

Secondly, this study used the questionnaire as a quantitative method for collection of data. The respondents may not be willing to answer questions correctly via this tool. Also the responses may not be consistent and accurate to measure the variables of the study.

Therefore, it is better to use both quantitative and qualitative method because qualitative method is an approach which can be used for understanding and discovering what individuals mean by their comments to enable more comprehension of the aspects studied.

Finally, future research should include other respondents, such as the foreign residents, as this study is limited to citizens of Bahrain.

6.6 Conclusion

This study addresses one of the most important issues in the world, including in Bahrain, where public services are considered as the key driver of social and economic development, sustainable development, wellbeing and growth of society, cities, and countries. It is also considered as an index of the society's health. Public services performance at the economic and political levels, is reflected in political stability of the country and the relationship of the political regime with the citizens.

The current study is a new and bold attempt. It is the first empirical research effort to investigate and find the relationship between human capital and public services performance, in the public sector of Bahrain, by measuring the moderating role of accountability and mediating role of Islamic work ethics. It is hoped that this study will be an effective contribution to bridging the theoretical gap that still exists in the previous studies.

Based on the results of this study, the importance of human capital and its impact on public services performance is confirmed. It also confirms that the positive and significant relationship can improve the efficiency and effectiveness of public services performance. Human capital consists not only of explicit and implicit knowledge of staff, it also involves staff efficiency, capabilities, skills and knowledge which are needed for implementing new strategies and innovation.

This study demonstrates the positive and direct mediating role of Islamic work ethics on the relationship between human capital and public services performance, by confirming its ability to enhance, instill and improve the process of good behavior for staff in ministries and organizations of the public sector, that in turn, are reflected in public services performance. This can lead to psychological and social pressure on staff to raise their obligations in public services performance. Moreover, this study presents the moderating role of accountability in the relationship between human capital and public services performance. However, the results of this study reveal no moderating effect of accountability on the relationship between human capital and public services performance.

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APPENDIXES

Appendix 1: Questionnaire in English



QUESTIONNAIRE

Dear Sir/ Madam,

I would like to inform you that I am conducting a scientific research in order to getting the PhD degree in Philosophy of Management from the Universiti of Utara in Malaysia, entitled " **Human Capital and Public Services Performance in Bahrain: Moderating Effect of Accountability and Mediating Effect of Islamic Work Ethics**", please answer the questionnaire and the attached questions based on existing reality and not on beliefs or ideal and your cooperation in this respect will be of great effect in concluding valuable results from this study, in order to contribute to the development of public services performance.

I assure you that all information given in this questionnaire will be treated with strict confidentiality and will be used only for the purpose of this study.

Thank you for your co-operation.

Yours sincerely,

Ebrahim Farhan Mubarak Farhan Busenan

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SECTION ONE : Background Information

These parts contains statements concerning general information about the participants please read the following statements and tick in the appropriate box the category that best describes your situation.

Demographic	Categories	Please tick (√)
Gender	Male	
	Female	
Age Group	30 years and below	
	31 – 40 years	
	41 and above	
Academic Qualification	Secondary School	
	Diploma	
	Bachelor's Degree	
	Higher Diploma	
	Master's Degree	
	PhD Degree	
Occupation	Formally employed	
	Self employed	
	Retired	
	Student	
	Unemployed	
Governorate	Capital	
	Muharraq	
	Northern	
	Southern	

SECTION TWO: Human Capital

List below are statement describing human capital. Please tick the number that most accurately reflects your agreement or disagreement for each statement.

Strongly disagree 1	Disagree 2	Neutral 3	Agree 4	Strongly agree 5
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No.	Items	1	2	3	4	5
1	Skills The staff of the public sector are highly skilled.					
2	The staff of the public sector possess leadership abilities in their work.					
3	The staff of the public sector bear the risks in order to achieve organizational goals of organization.					
4	The staffs of the public sector are able to work in integrated teams in order to improve performance to deliver better service.					
5	Innovation The staff of the public sector are considered to be creative and bright.					
6	The staff of the public sector are able to focus on the quality of services provided.					
7	The staff of the public sector are able to develop and maintain strong relationships with others (colleagues and outsiders) in order to improve performance of services.					
8	Experience The staff of the public sector are considered experts in their particular jobs and functions.					
9	The staff of the public sector are able to expect the effect of external change in the service on the organization and clients.					
10	The staff of the public sector are broadly regarded as the best.					
11	The staff of the public sector are able to find simple solutions for more complex problems of their performance to deliver better services.					
12	Knowledge The staff of the public sector are able to come up with and develop new ideas and knowledge to improve their performance.					
13	The staff of the public sector are educated and able to effect on their superiors in order to the interest of improve the performance of services.					
14	The staff of the public sector possess a full understanding of their services.					
15	The staff of the public sector are able to integrate organizational knowledge across different areas in the organization in order to improve the performance of services.					

SECTION THREE: Public Services Performance

List below are statement describing public services performance. Please tick the number that most accurately reflects your agreement or disagreement for each statement.

Strongly disagree 1	Disagree 2	Neutral 3	Agree 4	Strongly agree 5
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No.	Items	1	2	3	4	5
1	The information about public services is easy to obtain from the public sector.					
2	Public services are easy to obtain from the public sector.					
3	The timeliness and efficiency in providing public services to citizens are quite acceptable.					
4	There is satisfaction about performance of public services in the public sector.					
5	The public sector offers overall quality services as expected.					
6	Expectations and complaints from citizens about performance of public services delivery are taken seriously.					



Universiti Utara Malaysia

SECTION FOUR: Moderator Accountability

List below are statement describing accountability. Please tick the number that most accurately reflects your agreement or disagreement for each statement.

Strongly disagree	Disagree	Neutral	Agree	Strongly agree
1	2	3	4	5

No.	Items	1	2	3	4	5
1	Accountability is effective in the public sector.					
2	There is accountability of public services performance in the public sector.					
3	Lack of accountability is the cause of increased dissatisfaction of citizens with the state of infrastructure of public services.					
4	Lack of effective accountability has caused the increase of administrative and financial corruption in the public sector.					
5	There is no need for accountability in the public sector because all things are working well.					
6	To ensure effective accountability in the public sector, rules must be implemented to penalize violators.					
7	To ensure accountability in the public sector, the legislative authority represented in parliament should be involved.					

Universiti Utara Malaysia

SECTION FIVE: Mediator Islamic Work Ethics

List below are statement describing Islamic work ethic. Please tick the number that most accurately reflects your agreement or disagreement for each statement.

Strongly disagree 1	Disagree 2	Neutral 3	Agree 4	Strongly agree 5
--------------------------------------	-----------------------------	----------------------------	--------------------------	-----------------------------------

No.	Items	1	2	3	4	5
1	Laziness accompanies staff in their works.					
2	Dedication to work is considered a high merit (virtue) for staff.					
3	Good work benefits both themselves staff and others.					
4	Justice and generosity in the workplace are necessary conditions for society's welfare.					
5	Producing more than enough to meet one's personal needs contributes to the prosperity of society as a whole.					
6	A staff should perform work to the best of his abilities.					
7	Work is not aim by itself but a means to foster personal growth and social relations.					
8	The staff thinks that life has no meaning without work.					
9	The staff thinks that more leisure time is good for society.					
10	Social relations between staff must be encouraged and emphasized within organizations.					
11	Work enables staff to control their human nature.					
12	Creative work is a source of happiness and accomplishment.					
13	Any person who works is more likely to get ahead in life.					
14	Work gives staff the chance to be independent.					
15	A successful staff is the one who deliver work on time.					
16	The staff must be constantly worked hard to meet responsibilities.					
17	The value of work is derived from the accompanying intention rather than its results.					

Thank you very much for completing the questionnaire

Appendix 2: Questionnaire in Arabic



Questionnaire : إستبانة

عزيزي/عزيزتي

أود إحاطتكم علما بأنني طالب دكتوراه في كلية الإدارة بجامعة أوتارا في ماليزيا (Universiti Utara Malaysia) ضمن المرحلة النهائية لأطروحة الدكتوراه والتي بعنوان (تأثير المساءلة كمتغير معتدل وأخلاقيات العمل الإسلامية كمتغير وسيط على العلاقة بين رأس المال البشري وأداء الخدمات العامة في البحرين)، يرجى الإجابة على الإستبانة والأسئلة المرفقة من خلال ما تتلمسه من واقع وليس ما تعتقده ، وإن إجاباتكم سيكون لها أكبر الأثر في التوصل الى نتائج ذات قيمة وأهمية لهذا البحث العلمي، وذلك للمساهمة في تطوير وتحسين أداء الخدمات العامة في البحرين .

كما أؤكد لكم بأن إجاباتكم سيتم التعامل معها في سرية تامة ولن تستخدم إلا لأغراض البحث العلمي ، مع شكري الجزيل على تعاونكم في إنجاح هذا البحث العلمي .

وتفضلوا بقبول فائق التحية والإحترام ،،،

إبراهيم فرحان مبارك بوسنان

طالب دكتوراه

كلية إدارة الأعمال- جامعة أوتارا ماليزيا

البريد الإلكتروني: e.farhan@windowslive.com

هاتف النقال: 39320092

معلومات عامة: General information:

هذا الجزء يحتوي على بيانات تتعلق بالمعلومات العامة عن المشاركين في الإستبانة، يرجى وضع علامة (√) في المربع المناسب على الفئة التي تصف حالتك بشكل دقيق.

الديموغرافية	الفئات	ضع علامة (√)
الجنس	ذكر	
	أنثى	
العمر	30 سنة وأقل	
	من 31-40	
	من 41 وأكثر	
المؤهلات العلمية	الثانوية العامة	
	الدبلوم	
	درجة البكالوريوس	
	الدبلوم العالي	
	درجة الماجستير	
الوظيفة	درجة الدكتوراه	
	موظف رسمي	
	العمل للحساب الخاص	
	متقاعد	
	طالب	
المحافظة	عاطل عن العمل	
	العاصمة	
	المحرق	
	الشمالية	
	الجنوبية	

القسم الأول : رأس المال البشري Human Capital

لا أوافق بشدة 1	لا أوافق 2	محايد 3	أوافق 4	أوافق بشدة 5
--------------------	---------------	------------	------------	-----------------

فيما يلي بيان يصف رأس المال البشري، يرجى وضع علامة (√) عند الرقم الذي يعكس بدقه مدى موافقتك أو عدم موافقتك على كل عبارة.

الرقم	البند	لا أوافق بشدة	لا أوافق	محايد	أوافق	أوافق بشدة
1	المهارة يتميز موظفو القطاع العام بمهارات عالية.					
2	يتمتع موظفو القطاع العام بالمهارات القيادية اللازمة لطبيعة عملهم.					
3	يتحمل موظفو القطاع العام المخاطر من أجل تحقيق أهداف المنظمة.					
4	يستطيع موظفو القطاع العام العمل في فريق عمل متعاون.					
5	الإبداع يعتبر موظفو القطاع العام أذكياء ومبدعين.					
6	يستطيع موظفو القطاع العام التركيز على جودة الخدمات المقدمة.					
7	يستطيع موظفو القطاع العام خلق وتطوير علاقات قوية مع الآخرين (الزملاء والخارجيين) من أجل تحسين أداء الخدمة					
8	الخبرة يعتبر موظفو القطاع العام خبراء في أداء وظائفهم والمهام الخاصة.					
9	موظفو القطاع العام لديهم القدرة على توقع تأثير التغيرات الخارجية في الخدمات على المنظمة والمستفيدين من الخدمات.					
10	يعتبر موظفو القطاع العام الأفضل على نطاق واسع.					
11	يستطيع موظفو القطاع العام إيجاد حلول بسيطة لمشاكل أكثر تعقيداً في أدائهم لتقديم خدمات أفضل.					
12	المعرفة يستطيع موظفو القطاع العام طرح أفكار ومعارف جديدة وتطويرها لتحسين أدائهم.					
13	إن موظفو القطاع العام متعلمون وقادرون على التأثير على رؤسائهم من أجل مصلحة تحسين أداء الخدمات.					
14	يتفهم موظفو القطاع العام طبيعة خدماتهم جيداً.					
15	يستطيع موظفو القطاع العام دمج المعرفة التنظيمية في مختلف المجالات في المنظمة من أجل تحسين أداء الخدمات.					

القسم الثاني : أداء الخدمات العامة Public Services Performance

لا أوافق بشدة	لا أوافق	محايد	أوافق	أوافق بشدة
1	2	3	4	5

فيما يلي بيان يصف أداء الخدمات العامة، يرجى وضع علامة (√) عند الرقم الذي يعكس بدقه مدى موافقتك أو عدم موافقتك على كل عبارة.

الرقم	البند	لا أوافق بشدة	لا أوافق	محايد	أوافق	أوافق بشدة
1	من السهل الحصول على معلومات تتعلق بالخدمات العامة من موظفو القطاع العام.					
2	من السهل الحصول على الخدمات العامة من القطاع العام.					
3	التوقيت والكفاءة في تقديم الخدمات العامة للمواطنين مقبولان تماما.					
4	المواطنون راضون عن أداء الخدمات العامة في القطاع العام.					
5	يقدم القطاع العام خدمات ذات جودة شاملة كما هو متوقع.					
6	يتم التعامل مع توقعات و شكاوى المواطنين من أداء الخدمات العامة بجديّة.					

القسم الثالث : المساءلة Accountability

لا أوافق بشدة	لا أوافق	محايد	أوافق	أوافق بشدة
1	2	3	4	5

فيما يلي بيان يصف المساءلة، يرجى وضع علامة (√) عند الرقم الذي يعكس بدقه مدى موافقتك أو عدم موافقتك على كل عبارة.

الرقم	البند	لا أوافق بشدة	لا أوافق	محايد	أوافق	أوافق بشدة
1	نظام المساءلة فعال في القطاع العام					
2	يوجد نظام للمساءلة عن أداء الخدمات العامة في القطاع العام					
3	يؤدي عدم المساءلة الى زيادة عدم رضا المواطنين عن أداء الخدمات العامة					
4	يؤدي عدم المساءلة الفعالة الى زيادة الفساد المالي والإداري في القطاع العام					
5	لا يوجد حاجة للمساءلة في القطاع العام لان كل الأشياء تعمل بشكل جيد					
6	يجب تطبيق المساءلة على المخالفين لضمان المساءلة الفعالة في القطاع العام					
7	ينبغي إشراك السلطة التشريعية الممثلة في البرلمان لضمان المساءلة في القطاع العام					

القسم الرابع : أخلاقيات العمل الإسلامية Islamic Work Ethics

لا أوافق بشدة	لا أوافق	محايد	أوافق	أوافق بشدة
1	2	3	4	5

فيما يلي بيان يصف أخلاقيات العمل الإسلامية، يرجى وضع علامة (√) عند الرقم الذي يعكس بدقه مدى موافقتك او عدم موافقتك على كل عبارة.

الرقم	البند	لا أوافق بشدة	لا أوافق	محايد	أوافق	أوافق بشدة
1	يرافق الكسل الموظفين في أعمالهم.					
2	يعتبر التفاني في العمل ميزة عالية (فضيلة) للموظفين.					
3	فوائد العمل الجيد للموظفين وللآخرين على حد سواء.					
4	إن العدالة والكرم في مكان العمل هما ضرورتان لرفاهية المجتمع.					
5	الإنتاج أكثر من اللازم لتلبية الاحتياجات الشخصية يسهم في إزدهار المجتمع ككل.					
6	يجب على الموظف أن يؤدي العمل بأفضل ما لديه من قدرات.					
7	العمل ليس هدفاً بحد ذاته بل وسيلة لتعزيز النمو الشخصي والعلاقات الإجتماعية.					
8	يعتقد الموظفون أن الحياة لا معنى لها بدون عمل.					
9	يعتقد الموظفون أن المزيد من وقت الفراغ جيد للمجتمع.					
10	يجب تشجيع العلاقات الإجتماعية بين الموظفين والتأكد عليها داخل المنظمات.					
11	يتيح العمل للموظفين التحكم في طبيعتهم البشرية					
12	العمل الإبداعي هو مصدر للسعادة والإنجاز.					
13	أي شخص يعمل يكون من المرجح أن يمضي قتما في الحياة.					
14	يعطي العمل الموظفين فرصة ليكونوا مستقلين.					

لا أوافق بشدة 1	لا أوافق 2	محايد 3	أوافق 4	أوافق بشدة 5
--------------------	---------------	------------	------------	-----------------

الرقم	البند	لا أوافق بشدة	لا أوافق	محايد	أوافق	أوافق بشدة
15	الموظف الناجح هو الشخص الذي يسلم العمل في موعده.					
16	يجب أن يعمل الموظفون باستمرار بجد للوفاء بالمسؤوليات.					
17	تستمد قيمة العمل من النية المرافقة له بدلا من نتائجه.					

شكرا جزيلا على استكمال الإستبانة



UUM
Universiti Utara Malaysia

Appendix 3 A: Letter of Request Statistics Number of Complaints

إلى مدير إدارة الإذاعة المحترم
هيئة شئون الإعلام بوزارة شئون الإعلام
السلام عليكم ورحمة الله وبركاته ،

أتقدم بخطابي هذا وأفيدكم بأنني طالب دكتوراه وأعمل على المرحلة النهائية لأطروحة الدكتوراه والتي بعنوان (تأثير المساءلة كمتغير معتدل وأخلاقيات العمل الإسلامية كمتغير وسيط على العلاقة بين رأس المال البشري وأداء الخدمات العامة في البحرين)، حيث إنني بحاجة إلى إحصائيات تفيد بعدد الشكاوي المقدمة من المواطنين حول أداء الخدمات العامة المختلفة التي تنجز من قبل الوزارات والجهات والهيئات الرسمية في البحرين مقارنة بعدد السنوات ، والتي نسمعها عبر إذاعة البحرين وكذلك نقرأها ونسمعها ونشاهدها في مختلف الوسائل المقروءة والمرئية . والأهم من ذلك الحصول عليها بصفة إحصائية ولو بشكل تقريبي وبمرجع معتمد حتى يتم الإعتماد عليه .

أتمنى أن يحظى هذا الطلب على موافقتكم لما لذلك من أهمية كبيرة في عملية المساهمة في إيجاد حلول تؤدي إلى تطوير وتحسين أداء الخدمات العامة وذلك للارتقاء بالأداء الحكومي في البحرين ليكون في مصاف البلدان المتحضرة والمتطورة ، علما بأن الدول المتقدمة تعتمد بشكل كبير على البحوث العلمية للبناء على نتائجها في عملية التخطيط والتطوير والتحسين ، مؤكدا لكم بأن هذه المعلومات والإحصائيات سوف تستخدم فقط لأغراض البحث العلمي .

وتفضلوا بقبول فائق التحية والأحترام ،،،

إبراهيم فرحان مبارك بوسنان
طالب دكتوراه

كلية إدارة الأعمال - جامعة أوتارا الماليزية

College of Business-Universiti Utara Malaysia

الرقم الجامعي : 95328

البريد الإلكتروني : e.farhan@windowlive.com

رقم الهاتف : 39320092

نسخة من إفادة جمع المعلومات الصادرة من الجامعة

Appendix 3 B: Letter of Request Statistics Number of Complaints

إلى الرئيس التنفيذي بهيئة المعلومات والحكومة الإلكترونية المحترم
السلام عليكم ورحمة الله وبركاته ،

أتقدم بخطابي هذا وأفيدكم بأنني طالب دكتوراه وأعمل على المرحلة النهائية لأطروحة الدكتوراه والتي بعنوان (تأثير المساءلة كمتغير معتدل وأخلاقيات العمل الإسلامية كمتغير وسيط على العلاقة بين رأس المال البشري وأداء الخدمات العامة في البحرين)، حيث إنني بحاجة إلى إحصائيات تفيد بعدد الشكاوي المقدمة من المواطنين حول أداء الخدمات العامة المختلفة التي تنجز من قبل الوزارات والجهات والهيئات الرسمية في البحرين مقارنة بعدد السنوات ، والتي نسمعها عبر إذاعة البحرين وكذلك نقرأها ونسمعها ونشاهدها في مختلف الوسائل المقروءة والمرئية . والأهم من ذلك الحصول عليها بصفة إحصائية ولو بشكل تقريبي وبمرجع معتمد حتى يتم الإعتماد عليه .

أتمنى أن يحظى هذا الطلب على موافقتكم لما لذلك من أهمية كبيرة في عملية المساهمة في إيجاد حلول تؤدي الى تطوير وتحسين أداء الخدمات العامة وذلك للإرتقاء بالأداء الحكومي في البحرين ليكون في مصاف البلدان المتحضرة والمتطورة ، علما بأن الدول المتقدمة تعتمد بشكل كبير على البحوث العلمية للبناء على نتائجها في عملية التخطيط والتطوير والتحسين ، مؤكدا لكم بأن هذه المعلومات والإحصائيات سوف تستخدم فقط لأغراض البحث العلمي .

وتفضلوا بقبول فائق التحية والأحترام ،،،

إبراهيم فرحان مبارك بوسنان

طالب دكتوراه

كلية إدارة الأعمال - جامعة أوتارا الماليزية

College of Business-Universiti Utara Malaysia

الرقم الجامعي : 95328

البريد الإلكتروني : e.farhan@windowslive.com

رقم هاتف النقال : 39320092

نسخة من إفادة جمع المعلومات الصادرة من الجامعة

Appendix 4: Permission to Collect Data from Utara Universiti Malaysia



OTHMAN YEOP ABDULLAH GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
06010 UUM SINTOK
KEDAH DARUL AMAN
MALAYSIA



Tel: 604-928 7101/7113/7130
Faks (Fax): 604-928 7160
Laman Web (Web): www.oagbsb.uum.edu.my

"MUAFKAT KEDAH"

UUM/OYAGSB/R-4/4/1
13 April 2017

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

LETTER OF RECOMMENDATION FOR DATA COLLECTION AND RESEARCH WORK

This is to certify that Ebrahim Fahon Mubarak Fahon Busenan (Matric No: 95328) is a student of Othman Yeop Abdullah Graduate School of Business, Universiti Utara Malaysia pursuing his Doctor of Philosophy (PhD). He is conducting a research entitled *"Moderating Effect of Accountability and Ethics on the Relationship Between Intellectual Capital and Public Service Performance in the Public Sector of Bahrain"* under the supervision of Dr. Azahari bin Ramli.

In this regard, we hope that you could kindly provide assistance and cooperation for him to successfully complete the research. All the information gathered will be strictly used for academic purposes only.

Your cooperation and assistance is very much appreciated.

Thank you.

"KNOWLEDGE, VIRTUE, SERVICE"

Yours faithfully

FADHLINA BINTI MD PUDZI

Assistant Registrar

for Dean

Othman Yeop Abdullah Graduate School of Business

C.C - Supervisor
- Student's File (95328)

Universiti Pengurusan Terkemuka
The Eminent Management University



Appendix 5: Demographic Profile of Respondents

Profile of the respondents

		Frequency	Percentage
Gender	Male	305	82.9%
	Female	63	17.1%
Age Group	30 years and below	104	28.3%
	31-40	95	25.8%
	41 and above	169	45.9%
Academic Qualification	Secondary School	109	29.620%
	Diploma	10	2.717%
	Bachelor Degree	161	43.750%
	Higher Diploma	2	0.543%
	Masters Degree	69	18.750%
	PhD Degree	17	4.620%
Occupation	Formally employed	254	69.0%
	Self employed	18	4.9%
	Retired	59	16.0%
	Student	26	7.1%
	Unemployed	11	3.0%
Governorate	Capital	88	23.9%
	Muharraq	77	20.9%
	Northern	114	31%
	Southern	89	24.2%

Appendix 6: Factor Analysis of Human Capital

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.934
Bartlett's Test of Sphericity	Approx. Chi-Square	2654.505
	df	105
	Sig.	.000

Communalities

	Initial	Extraction
Skills		
Q1.1 The staff of the public sector are highly skilled.	1.000	.711
Q1.2 The staff of the public sector possess leadership abilities in their work.	1.000	.531
Q1.3 The staff of the public sector bear the risks in order to achieve organizational goals of organization.	1.000	.487
Q1.4 The staffs of the public sector are able to work in integrated teams in order to improve performance to deliver better service.	1.000	.606
Innovation		
Q1.5 The staff of the public sector are considered to be creative and bright.	1.000	.570
Q1.6 The staff of the public sector are able to focus on the quality of services provided.	1.000	.552
Q1.7 The staff of the public sector are able to develop and maintain strong relationships with others (colleagues and outsiders) in order to improve performance of services	1.000	.570
Experience		
Q1.8 The staff of the public sector are considered experts in their particular jobs and functions.	1.000	.639

Q1.9 The staff of the public sector are able to expect the effect of external change in the service on the organization and clients.	1.000	.453
Q1.10 The staff of the public sector are broadly regarded as the best.	1.000	.535
Q1.11 The staff of the public sector are able to find simple solutions for more complex problems of their performance to deliver better services.	1.000	.552
Knowledge		
Q1.12 The staff of the public sector are able to come up with and develop new ideas and knowledge to improve their performance.	1.000	.546
Q1.13 The staff of the public sector are educated and able to effect on their superiors in order to the interest of improve the performance of services.	1.000	.525
Q1.14 The staff of the public sector possess a full understanding of their services.	1.000	.636
Q1.15 The staff of the public sector are able to integrate organizational knowledge across different areas in the organization in order to improve the performance of services.	1.000	.606

Extraction Method: Principal Component Analysis.

Rotated Component Matrix^a

	Component	
	1	2
Skills		
Q1.1 The staff of the public sector are highly skilled.		.817
Q1.2 The staff of the public sector possess leadership abilities in their work.	.517	
Q1.3 The staff of the public sector bear the risks in order to achieve organizational goals of organization.		.591
Q1.4 The staffs of the public sector are able to work in integrated teams in order to improve performance to deliver better service.	.739	

Innovation		
Q1.5 The staff of the public sector are considered to be creative and bright.		.709
Q1.6 The staff of the public sector are able to focus on the quality of services provided.	.599	
Q1.7 The staff of the public sector are able to develop and maintain strong relationships with others (colleagues and outsiders) in order to improve performance of services	.726	
Experience		
Q1.8 The staff of the public sector are considered experts in their particular jobs and functions.		.752
Q1.9 The staff of the public sector are able to expect the effect of external change in the service on the organization and clients.		.607
Q1.10 The staff of the public sector are broadly regarded as the best.		.724
Q1.11 The staff of the public sector are able to find simple solutions for more complex problems of their performance to deliver better services.	.716	
Knowledge		
Q1.12 The staff of the public sector are able to come up with and develop new ideas and knowledge to improve their performance.		.670
Q1.13 The staff of the public sector are educated and able to effect on their superiors in order to the interest of improve the performance of services.	.645	
Q1.14 The staff of the public sector possess a full understanding of their services.	.767	
Q1.15 The staff of the public sector are able to integrate organizational knowledge across different areas in the organization in order to improve the performance of services.	.734	

Extraction Method: Principal Component Analysis.

Rotation Method: Varimax with Kaiser Normalization.^a

a. Rotation converged in 3 iterations.

Reliability Statistics

Cronbach's Alpha	N of Items
.919	15

Appendix 7: Factor Analysis of Public Services Performance

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.851
Bartlett's Test of Sphericity	Approx. Chi-Square	910.522
	df	15
	Sig.	.000

Communalities

	Initial	Extraction
Q2.1 The information about public services is easy to obtain from the public sector.	1.000	.478
Q2.2 Public services are easy to obtain from the public sector.	1.000	.549
Q2.3 The timeliness and efficiency in providing public services to citizens are quite acceptable.	1.000	.658
Q2.4 There is satisfaction about performance of public services in the public sector.	1.000	.657
Q2.5 The public sector offers overall quality services as expected.	1.000	.616
Q2.6 Expectations and complaints from citizens about performance of public services delivery are taken seriously.	1.000	.534

Extraction Method: Principal Component Analysis.

Component Matrix^a

	Component
	1
Q2.1 The information about public services is easy to obtain from the public sector.	.691
Q2.2 Public services are easy to obtain from the public sector.	.741
Q2.3 The timeliness and efficiency in providing public services to citizens are quite acceptable.	.811

Q2.4 There is satisfaction about performance of public services in the public sector.	.811
Q2.5 The public sector offers overall quality services as expected.	.785
Q2.6 Expectations and complaints from citizens about performance of public services delivery are taken seriously.	.731

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

Reliability Statistics

Cronbach's Alpha	N of Items
.854	6



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Appendix 8: Factor Analysis of Accountability

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.	.706
Bartlett's Test of Sphericity	Approx. Chi-Square
	647.472
	df
	21
	Sig.
	.000

Communalities

	Initial	Extraction
Q3.1 Accountability is effective in the public sector.	1.000	.733
Q3.2 There is accountability of public services performance in the public sector.	1.000	.691
Q3.3 Lack of accountability is the cause of increased dissatisfaction of citizens with the state of infrastructure of public services.	1.000	.621
Q3.4 Lack of effective accountability has caused the increase of administrative and financial corruption in the public sector.	1.000	.651
Q3.5 There is no need for accountability in the public sector because all things are working well.	1.000	.500
Q3.6 To ensure effective accountability in the public sector, rules must be implemented to penalize violators.	1.000	.672
Q3.7 To ensure accountability in the public sector, the legislative authority represented in parliament should be involved.	1.000	.425

Extraction Method: Principal Component Analysis.

Rotated Component Matrix^a

	Component	
	1	2
Q3.1 Accountability is effective in the public sector.		.856
Q3.2 There is accountability of public services performance in the public sector.		.779
Q3.3 Lack of accountability is the cause of increased dissatisfaction of citizens with the state of infrastructure of public services.	.788	
Q3.4 Lack of effective accountability has caused the increase of administrative and financial corruption in the public sector.	.806	
Q3.5 There is no need for accountability in the public sector because all things are working well.		.619
Q3.6 To ensure effective accountability in the public sector, rules must be implemented to penalize violators.	.818	
Q3.7 To ensure accountability in the public sector, the legislative authority represented in parliament should be involved.	.649	

Extraction Method: Principal Component Analysis.

Rotation Method: Varimax with Kaiser Normalization.^a

a. Rotation converged in 3 iterations.

Reliability Statistics

Cronbach's Alpha	N of Items
.625	7

Appendix 9: Factor Analysis of Islamic Work Ethics

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.928
Bartlett's Test of Sphericity	Approx. Chi-Square	3217.505
	df	136
	Sig.	.000

Communalities

	Initial	Extraction
Q4.1 Laziness accompanies staff in their works.	1.000	.563
Q4.2 Dedication to work is considered a high merit (virtue) for staff.	1.000	.689
Q4.3 Good work benefits both themselves staff and others.	1.000	.718
Q4.4 Justice and generosity in the workplace are necessary conditions for society's welfare.	1.000	.634
Q4.5 Producing more than enough to meet one's personal needs contributes to the prosperity of society as a whole.	1.000	.621
Q4.6 A staff should perform work to the best of his abilities	1.000	.628
Q4.7 Work is not aim by itself but a means to foster personal growth and social relations.	1.000	.506
Q4.8 The staff thinks that life has no meaning without work.	1.000	.522
Q4.9 The staff thinks that more leisure time is good for society.	1.000	.624
Q4.10 Social relations between staff must be encouraged and emphasized within organizations.	1.000	.545
Q4.11 Work enables staff to control their human nature.	1.000	.564
Q4.12 Creative work is a source of happiness and accomplishment.	1.000	.676
Q4.13 Any person who works is more likely to get ahead in life.	1.000	.748
Q4.14 Work gives staff the chance to be independent.	1.000	.566

Q4.15 A successful staff is the one who deliver work on time.	1.000	.641
Q4.16 The staff must be constantly worked hard to meet responsibilities.	1.000	.715
Q4.17 The value of work is derived from the accompanying intention rather than its results.	1.000	.379

Extraction Method: Principal Component Analysis.

Rotated Component Matrix^a

	Component		
	1	2	3
Q4.1 Laziness accompanies staff in their works.		.702	
Q4.2 Dedication to work is considered a high merit (virtue) for staff.		.768	
Q4.3 Good work benefits both themselves staff and others.		.808	
Q4.4 Justice and generosity in the workplace are necessary conditions for society's welfare.		.649	
Q4.5 Producing more than enough to meet one's personal needs contributes to the prosperity of society as a whole.		.655	
Q4.6 A staff should perform work to the best of his abilities.		.601	
Q4.7 Work is not aim by itself but a means to foster personal growth and social relations.			.640
Q4.8 The staff thinks that life has no meaning without work.	.583		
Q4.9 The staff thinks that more leisure time is good for society.			.786
Q4.10 Social relations between staff must be encouraged and emphasized within organizations.	.521		
Q4.11 Work enables staff to control their human nature.			.560
Q4.12 Creative work is a source of happiness and accomplishment.	.668		
Q4.13 Any person who works is more likely to get ahead in life.	.783		
Q4.14 Work gives staff the chance to be independent.	.665		
Q4.15 A successful staff is the one who deliver work on time.	.754		

Q4.16 The staff must be constantly worked hard to meet responsibilities.	.781		
Q4.17 The value of work is derived from the accompanying intention rather than its results.	.483		

Extraction Method: Principal Component Analysis.

Rotation Method: Varimax with Kaiser Normalization.^a

a. Rotation converged in 6 iterations.

Reliability Statistics

Cronbach's Alpha	N of Items
.919	17



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Appendix 10: Descriptive Statistics of the Variables

Descriptive statistics for latent variables

	Mean	SD	Minimum	Maximum
Human Capital	2.91	.69	1.00	4.73
Public Services Performance	2.85	.79	1.00	5.00
Accountability	3.37	.61	1.14	5.00
Islamic Work Ethics	3.23	.70	1.00	5.00

		Count	Minimum	Maximum	Mean	Standard Deviation
Human Capital	Age	<=30	104	1.00	4.60	2.88
		31-40	95	1.00	4.27	3.08
		>40	169	1.00	4.73	2.84
		Total	368	1.00	4.73	2.91
Accountability	Age	<=30	104	1.14	5.00	3.31
		31-40	95	1.57	5.00	3.48
		>40	169	1.14	4.57	3.35
		Total	368	1.14	5.00	3.37
Islamic Work Ethics	Age	<=30	104	1.00	4.65	3.15
		31-40	95	1.35	5.00	3.26
		>40	169	1.00	5.00	3.27
		Total	368	1.00	5.00	3.23
Public Services Performance	Age	<=30	104	1.00	5.00	2.70
		31-40	95	1.00	4.83	2.95
		>40	169	1.00	4.50	2.89
		Total	368	1.00	5.00	2.85

Appendix 11: Normality Assessment

Statistics				
	Mean	Std. Deviation	Skewness	Kurtosis
Human Capital	2.91	.6905	-.229	-.146
Public Services Performance	2.85	.7851	-.101	-.370
Accountability	3.37	.6149	-.738	1.102
Islamic Work Ethics	3.23	.7005	-.236	.166

Appendix 12: Multicollinearity Assessment

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.644 ^a	.414	.409	.60342

a. Predictors: (Constant), Islamic Work Ethics, Accountability, Human Capital

b. Dependent Variable: Public Services Performance

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	93.685	3	31.228	85.766	.000 ^b
	Residual	132.536	364	.364		
	Total	226.222	367			

a. Dependent Variable: Public Services Performance

b. Predictors: (Constant), Islamic Work Ethics, Accountability, Human Capital

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.104	.196		-.534	.594		
	Human Capital	.355	.055	.312	6.497	.000	.697	1.434
	Accountability	.285	.059	.223	4.845	.000	.757	1.322
	Islamic work ethics	.298	.057	.266	5.238	.000	.626	1.596

a. Dependent Variable: Public Services Performance

Appendix 13: Pearson Correlation Analysis

Correlations

		Public Services Performance	Human Capital	Accountability	Islamic work ethics
Public Services Performance	Pearson Correlation	1	.537**	.465**	.538**
	Sig. (2-tailed)		.000	.000	.000
	N	368	368	368	368
Human Capital	Pearson Correlation	.537**	1	.369**	.534**
	Sig. (2-tailed)	.000		.000	.000
	N	368	368	368	368
Accountability	Pearson Correlation	.465**	.369**	1	.474**
	Sig. (2-tailed)	.000	.000		.000
	N	368	368	368	368
Islamic Work Ethics	Pearson Correlation	.538**	.534**	.474**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	368	368	368	368

** . Correlation is significant at the 0.01 level (2-tailed).

Appendix 14: Regression Analysis on the Relationship between Human Capital and Public Services Performance

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.537 ^a	.288	.286	.66346	1.848

a. Predictors: (Constant), Human Capital

b. Dependent Variable: Public Services Performance

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	65.114	1	65.114	147.925	.000 ^b
Residual	161.107	366	.440		
Total	226.222	367			

a. Dependent Variable: Public Services Performance

b. Predictors: (Constant), Human Capital

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.077	.150		7.179	.000
	Human Capital	.610	.050	.537	12.162	.000

a. Dependent Variable: Public Services Performance

Appendix 15: Regression Analysis on the Relationship between Accountability and Public Services Performance

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.465 ^a	.216	.214	.69622	1.815

a. Predictors: (Constant), Accountability

b. Dependent Variable: Public Services Performance

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	48.816	1	48.816	100.710	.000 ^b
	Residual	177.406	366	.485		
	Total	226.222	367			

a. Dependent Variable: Public Services Performance

b. Predictors: (Constant), Accountability

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.854	.202		4.218	.000
	Accountability	.593	.059	.465	10.035	.000

a. Dependent Variable: Public Services Performance

Appendix 16: Regression Analysis in the Relationship between Islamic Work Ethics and Public Services Performance

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.538 ^a	.289	.288	.66269	1.764

a. Predictors: (Constant), Islamic Work Ethics

b. Dependent Variable: Public Services Performance

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	65.487	1	65.487	149.118	.000 ^b
	Residual	160.734	366	.439		
	Total	226.222	367			

a. Dependent Variable: Public Services Performance

b. Predictors: (Constant), Islamic Work Ethics

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.902	.163		5.520	.000
	Islamic work ethics	.603	.049	.538	12.211	.000

a. Dependent Variable: Public Services Performance

**Appendix 17: Hierarchical Regression Analysis for Moderator Test of
Accountability in the Relationship between Human Capital and
Public Services Performance**

Model Summary^d

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.537 ^a	.288	.286	.66346	
2	.608 ^b	.370	.367	.62489	
3	.608 ^c	.370	.365	.62573	1.892

a. Predictors: (Constant), Human Capital

b. Predictors: (Constant), Human Capital, Accountability

c. Predictors: (Constant), Human Capital, Accountability, Interaction between Human Capital and Accountability

d. Dependent Variable: Public Services Performance

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	65.114	1	65.114	147.925	.000 ^b
	Residual	161.107	366	.440		
	Total	226.222	367			
2	Regression	83.693	2	41.847	107.165	.000 ^c
	Residual	142.528	365	.390		
	Total	226.222	367			
3	Regression	83.702	3	27.901	71.259	.000 ^d
	Residual	142.520	364	.392		
	Total	226.222	367			

a. Dependent Variable: Public Services Performance

b. Predictors: (Constant), Human Capital

c. Predictors: (Constant), Human Capital, Accountability

d. Predictors: (Constant), Human Capital, Accountability, Interaction between Human Capital and Accountability

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.077	.150		7.179	.000
	Human Capital	.610	.050	.537	12.162	.000
2	(Constant)	.127	.197		.645	.519
	Human Capital	.480	.051	.423	9.451	.000
	Accountability	.394	.057	.308	6.898	.000
3	(Constant)	.120	.203		.592	.554
	Human Capital	.480	.051	.422	9.436	.000
	Accountability	.395	.058	.310	6.789	.000
	Interaction between Human Capital and Accountability	.011	.075	.006	.145	.885

a. Dependent Variable: Public Services Performance

Appendix 18: Hierarchical Regression Analysis for Mediation Role of Islamic Work Ethics on the Relationship between Human Capital and Public Services Performance

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.534 ^a	.285	.283	.59309	1.767

a. Predictors: (Constant), Human Capital

b. Dependent Variable: Islamic Work Ethics

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	51.358	1	51.358	146.003	.000 ^b
	Residual	128.743	366	.352		
	Total	180.100	367			

a. Dependent Variable: Islamic Work Ethics

b. Predictors: (Constant), Human Capital

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.658	.134		12.361	.000
Human Capital	.542	.045	.534	12.083	.000

a. Dependent Variable: Islamic Work Ethics

Model Summary^c

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.537 ^a	.288	.286	.66346	
2	.613 ^b	.376	.373	.62172	1.844

a. Predictors: (Constant), Human Capital

b. Predictors: (Constant), Human Capital, Islamic Work Ethics

c. Dependent Variable: Public Services Performance

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	65.114	1	65.114	147.925	.000 ^b
	Residual	161.107	366	.440		
	Total	226.222	367			
2	Regression	85.138	2	42.569	110.131	.000 ^c
	Residual	141.083	365	.387		
	Total	226.222	367			

a. Dependent Variable: Public Services Performance

b. Predictors: (Constant), Human Capital

c. Predictors: (Constant), Human Capital, Islamic Work Ethics

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.077	.150		7.179	.000
	Human Capital	.610	.050	.537	12.162	.000
2	(Constant)	.423	.167		2.529	.012
	Human Capital	.396	.056	.349	7.130	.000
	Islamic Work Ethics	.394	.055	.352	7.197	.000

a. Dependent Variable: Public Services Performance



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