

The Effectiveness of Internal Control Systems in Enhancing the Level of Job Performance as Perceived by the Staff of Jordan Social Security Corporation

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Abstract

This study aimed at recognizing the effectiveness of internal control systems in enhancing the job performance for the different administrative levels of the staff of Jordan Social Security Corporation (JSSC). To accomplish the goal of the study the researcher prepared a questionnaire distributed over sample members that represented all employees in all departments around the country. The results indicated that there was a positive impact of (goals achievement, organizational structure, and adopted procedures of implementation, interaction of internal environment and assessment of risks) on enhancing the level of job performance of the staff of JSSC.

Keywords: Internal Control; Jordan Social Security Corporation (JSSC).

Introduction:

The emerging of large enterprises has led to more interest in internal control, since it helps the management to achieve goals. Such attention was generated due to the increase of size, transactions and modern economic development. The internal control is a tool used by top management to provide the interested parties with accurate, timely and necessary information adopted in decision taking process.

The success of internal control depends on the level of implemented procedures in the enterprise, and the effectiveness of these procedures to preserve the assets and resources of the enterprise, as well as optimal exploitation of resources, and increase of productive competency, besides stimulating the staff to grasp and deploy the policies.

This study seeks to analyze and recognize the important aspects of internal control system and the process of performance assessment in increasing the job performance of employees working for JSSC.

The Problem of the Study:

The study tries to answer the following question:

1. Is there an impact for the effectiveness of internal control on increasing the level of job performance of the staff of JSSC?.

Such question generates the following two sub questions:

- 1.1 What is the extent of JSSC management role in enhancing the systems of internal control to increase the levels of performance?
- 1.2 Did systems of internal control in JSSC achieve its objectives set by the corporation?

Importance of the Study:

The developments of governmental policies and approaches of control, besides the orientation towards privatization and economic reform, stemmed the critical need for studying the de-facto status of internal control system.

These topics also stimulated the assessment process of internal control systems to determine risks and constraints that hinder its efficiency.

This study will focus on the variables that affect the effectiveness of internal control systems in JSSC, due to the fact that effective internal systems should be tied to the goals of the corporation. The assessments of performance is an efficient instrument used by the management to develop the performance of the staff in order to deliver the best services to the end customers.

Objectives of the Study:

These objectives can be summarized in:

1. Recognition of the internal control system core in JSSC.
2. Focus on the role of internal control systems and diagnosis of the essential components to increase the level of whole performance in JSSC.

3. Recognition of the mechanisms of assessing the performance in JSSC for development and delivery of services to customers better and smarter.
4. Determine the role and importance of internal control systems in increasing the job performance of the JSSC staff.

Hypothesis of the Study:

The main hypothesis is:

- There is no impact for the effectiveness of internal control system on increasing the job performance of JSSC staff.

Such hypotheses generates the following sub hypothesis:

Ho1: There is no impact for achieving the objectives of internal control system on the job performance of JSSC staff.

Ho2: There is no impact for implemented procedures on the job performance of JSSC staff.

Ho3: There is no impact for risk estimation on the job performance of JSSC staff.

Ho4: There is no impact for the organizational structure on the job performance of JSSC staff.

Ho5: There is no impact for the interaction of internal environment on job performance of JSSC staff.

Conceptual Framework and Previous Studies:

- Concept and development of internal control systems:

As a result of the important role played by internal control systems in successful companies, it obtained the awareness and attention of specialized accounting association which sought to develop the concept of internal control in a continuous way. Internal control is defined as "the organizational plan, coordination methods, measures and approaches adopted by top management to protect the assets of enterprises, audit and review the accounting data, assure its credibility and accuracy, increase the productivity competency besides encouraging the staff to comply to the administrative set policies (Salamah, 2010).

Procedural (Terminology) Definition of Variables:

1- Independent Variables: These consist of:

- Control Environment:

It is the policies and procedures that reflect the attitudes of top management, and the supervision of control by a board of directors independent from management. It is also setting structures, authorities and responsibilities that accomplish the goals of management besides accountability of control employees about their responsibilities, and attaching, developing and retaining the competent individuals (COSO, 2011).

- Assessment of Risks:

It is an activity by the management through which it determines and analyzes the risks related to preparing financial statements according to the accounting measures. The management then defines the method of response to such risks in a way that minimizes its impact on the financial statements then reports the results (International Audit Measure, 2007: 315).

- Information and Communication:

It is the MIS's especially the accounting information system which consists of policies, procedures and means set by the management for collecting, analyzing, recording and sorting financial data and reporting the results (International Audit Measure, 2007: 315).

- Control Activities:

The policies and procedures adopted by the management in addition to control environment in order to achieve the goals of the corporate. The procedures consist of reporting, testing the accuracy of records, and controlling the applications and environment of computer information systems (COSO, 2011).

- Goals Accomplishment:

It consists of protecting the assets of the enterprise against any fraud, misuse or embezzlement, and assurance of data accuracy and credibility in setting the policies before taking decisions. It also consists of controlling the available resources, the right selection of candidates for recruitment, determining the action procedures in a way that secures the flow of the work. In addition it also includes encouraging the staff to commit to the adopted policies and procedures through applying the orders, instructions and regulations, as well as increasing the productivity and competency of all activities that which help accomplishment of goals with the least costs (Jum'ah, 2000).

- **Procedures of Implementation:**

These are various activities done by the staff upon specific steps. Every individual in the company has a specific role to complete the sequence of success and achieve the desired results such individual should be credible so as his/her steps (stages) comply with the orders, regulations and decisions set in this term (COSCO, 2011).

2. The Dependent Variable:

It is the job performance. The measurement of performance includes the financial criteria that reflects the real image of the company and its management at all levels. It also needs a holistic vision to the balance distribution of the financial and in financial measures (Dorrah and Sabbagh, 2008).

A Brief Look at JSSC:

Social Security Law was first issued in 1978, it was the response to the socio-economic development in Jordan, and targeted the working groups who were without any insurance or pension coverage schemes. The law aimed at including those groups with stability and security in the future after retirement. The law was amended several times during 1978-2001 to face the changes in economic conditions (Alsubaihi, 2002).

Goals of JSSC:

The JSSC seeks to accomplish several goals including the secure of good life after retirement and cover all groups deserving such utility, besides contribution to the socio-economic plans success through reinvesting the contributions of covered individuals in profitable projects as well as providing the health insurance, equality and assure the actuary management (www.ssc.gov.jo).

The Financial Resources of JSSC:

The resources consist of monthly contributions paid by companies and individual, the fines accrued against delay of payments, interests and profits of investments, loans by government as well as gifts, donations, endowment, wills or any accepted and legal resources.

Literature Review:

Through reading and scanning the available research papers related to the topic of internal control directly or indirectly, the researcher found some research mainly on the private sector.

- **The Basic Foundations of Internal Control:**

Some studies discussed various variables, to analyze the internal control systems, such as components of Internal Control, estimation of risk size, information and communication, enhancement of internal control systems (ICS) and role of control in audit.

Almadhoon (2014) indicated that there was an impact for the integrative role among the internal and external audit systems in achieving the efficiency of ICS in banking sector of Ghaza. The results indicated some factor that affect this relationship and contributes to enhancing ICS and increasing its performance. These factors were that audit committee should enhance the relationship with internal audit, communicate and professional consultation.

Aljurd (2013) study found an impact of component, of ICS on estimation of risk size, besides indicating that the control environment, information and communication, activities of IC and follow up activities all affect the estimation of risk size associated the these systems.

Alsbou' (2011) results showed that all control elements together have an impact on achieving the goals of corporate ICS. It showed that control environment, control activities, information and communication strongly the achievement of goals while the affected elements of risk estimation and control follow up didn't have impacts on achieving the goals of ICS.

The study of (Rafah and Katrib, 2013) indicated medium commitment for ICS through the five components of ICS (control environment, rich estimation, control activities, information and communication and monitor). The study also showed no differences in perspectives in the study sample.

Ehiedu and Ogbeta (2014) results found that the continuous supervision and inspection by management over the bank activities were not efficient which could result in cases of violations, fraud and theft that increase the risk level.

Koragiorgos et al (2011) results indicated that all components of ICS have vital roles in efficiency of ICS. According to this results, these components enhance the success and vitality of multi business affairs. It also indicated that risk estimation influences strongly and positively the ICS efficiency in Greek banking sector.

Leary et al (2006) indicated that auditors considered control environment as the most important component of ICS, but the awareness to it was weak while auditors focused on the procedures of IC.

Information Systems:

Aljwaifil (2011) discussed the role of computerized accounting information systems (CAIS) in achieving the IC efficiency. Results indicated that there was a role for (CAIS) in Jordan Islamic Banking due to the size of the bank measured by capital and the year of establishment.

Alqudah (2011) showed that AIS have positive impact on IC efficiency in Jordan commercial banks since the information produced was accurate, holistic and comparable. It also showed that such information helped in making strategic, tactical and assistant decisions to achieve the best goals.

Dahmash and Qarqesh (2005) results indicated that ICS encounter many challenges through the use of information technology such as no documentation of accounting system operations, complication of accounting processing procedures implemented by computerized systems, the difficulty of following up (tracking) operations in the absence of automated mechanism as well as difficulty in operating the system with out of professional and qualified teams.

- **Legal Requirements and Organization Structures:**

Alazzam et al (2013) results showed that management seeks to accomplish the IC goals but it neither reviews plans continuously nor communicates with sub ordinates to open channels. The results also showed that internal control systems were appropriate but not flexible enough to staff interaction at all levels. It also showed that employees have no proper knowledge in the laws governing Aqaba Zone.

Alrahalih (2010) indicated that there was efficiency of ICS requirements over the information technology such as the administrative requirements, followed by legislative, while the information technology infrastructure and security requirements were not effective where infrastructure was weak with low security and programs protection.

Khairuddin and Najjar (2010) results indicated an influence for the elements of internal environment (organizational structure and organizational culture) on the level of employees commitment. It also showed independent influence of both elements on organizational environment in JSSC.

Tunji (2013) results showed an effective system with positive impact on annihilating the financial crises in banks, where ICS has a direct impact on accuracy and credibility of bank records. Such crisis was a result of uncommitment and compliance to internal control systems in the bank.

Alzubi et al (2014) results indicated that most demographic variables (gender, age, profession ...etc) didn't affect the efficiency of ICS.

- **Financial Indicators and Repots:**

Alazimi (2012) results showed a relationship between applying the control measures (management understanding and perception of the goal of ICS, integration of ICS components; efficiency of each component, effectiveness of internal audit management, use of information technology).

Thunaibat and Kafous (2012) study showed no relationship between incommitment of Jordan industrial companies to the fundamentals of internal control and the financial performance measured by the ratio of return to assets, return to shareholders equities, return to sales independently, and the percentage of gross profits.

- **Constraints and Problems:**

Ghnaimat and Siyam (2011) study showed that accounting system is the most effective factor on ICS efficiency, besides showing general weakness in applying policies, objective selection and recruitment policies as well as lack of training. It also showed that control on performance and staff competency were the least affecting on ICS efficiency.

Alshbiel and Bani Ahmad (2013) study showed that there were great influence for communication risks between internal control department and departments of computer (problems of centralized decision, absence of legislations, and external environment) and the efficiency of accounting information systems in commercial banks.

Wan (2013) found that most problems were produced by low monitoring, where theses problems could be overcome if supervised in a scientific and clear method so as to control all activities.

Klamm and Watson (2009) study revealed that the accounting errors are tied to the weak components of (COSCO), besides that weakness of the information technology elements affects negatively the internal control components represented by control environment, risk estimation and follow up dimensions.

Zhang et al (2007) showed a relationship between the quality of audit committee and freelance auditor, and weakness points of internal control. It also showed that companies that suffer from the weak internal control

have an audit committee with less financial and accounting experience. It also revealed that companies which alter its auditors continuously are the most companies subject to the weakness of ICS.

What distinct this study than pervious studies?

This study agrees some previous studies of internal control in some variables, but it is distincted by the different goal, population and some variables used.

Some studies discussed some elements and component, of internal control but not all. This study will analyze all components and dimensions of internal control because it is integrative job. The study also will show the capability of these dimensions to raise the performance levels in JSSC.

The study , according to the changes in work environment and large quantity of daily transactions, suggests that the process of performance assessment is a policy of human resources department due to its benefits of applying it objectively and equitably. The assessment of performance enables the top management to assess the efforts, directive and supervision and control of work procedures, which should comply with the plans and goals.

Methodology of the Study:

The study depends on the descriptive-analytical methodology in meeting the research requirements through presenting the conceptual framework and literature review. The study will deploy a judged questionnaire for data collection by distributing it over the sample individuals then analyzing it statistically to answer the questions of the study and test the hypothesis, and obtain results and recommendations.

The Study Population and Sample:

The study population consisted of all employees distributed over all branches and departments in JSSC. The sample consisted of 204 individuals selected randomly. The returned responded questionnaire were 161, while of them 5 forms were excluded, so the actual respondent number was 156 individuals.

Instrument for Data Collection:

The study data collection method depended on primary and secondary data. Where the instrument was tested for consistency, we revealed the following results:

Table 1

Internal consistency coefficient (Cronbach-Alpha) for study dimensions and the instrument in a whole.

Dimension	No. of Items	Int. cons. Coefficient (CA)
There is no impact for goal achievement on increasing the job performance level.	8	0.797
There is no impact for organizational structure on increasing job performance level.	17	0.852
There is no impact for adopted implementation procedures on increasing job performance level.	16	0.842
There is no impact for internal environment instruction on increasing job performance level.	17	0.839
There is no impact for risk estimation on increasing job performance level.	14	0.876
The whole instrument	72	0.869

Table 1 shows the results of Cronbach Alpha test for all variables of the study. All values were high where we noted that stability of items was very high (0.869), so the instrument was approved (Sekaraa, 2013).

Table 2
 Characteristics of Sample

characteristic	Freq	%	characteristic	Freq	%
Gender			Specialization	39	25
Male	105	67	Accounting	23	15
Female	51	33	Business Admin.	16	10
Total	156	100%	Economics	18	12
Job Title			Law	60	38
Assistant G Manager	0	0	Others	0	0
Director	9	6	Total	156	100%
Manager	13	8			
Team leader	28	18	Professional Certificate.		
Administrator	59	38	JCPA	3	2
Accountant	16	10	CMA	2	0.6
Others	31	20	CPA	1	12
Total	156	100%	Others	18	84.4
			No Prof. Cert.	132	84.4
Years of Exp.			Total	156	100%
< 5 years	29	18			
6-10	56	36	Age		
11-15	14	9	< 25 years	6	4
16-20	17	11	25-34	70	45
> 20 years	40	26	35-44	39	25
Total	156	100%	> 45	41	26
			Total	156	100%
			Academic Qualification		
			Diploma or less	53	40
			Bachelor	75	48
			Master + Doctorate	28	18
			Total	156	100%

Test of Hypothesis:

- H₀₁ Test:

To test the first hypothesis which states that "There is no impact for goals achievement on increasing the job performance level of the staff of JSSC", the researcher used T test for one sample as shown in Table 3.

Table 3

One sample T test for the dimension of the impact of goals achievement on increasing job performance.

Dimension	Arith. Ment.	Std. Dev.	T Value	Freedom deg.	Sig. Level
Impact of goal achievement on increasing job performance	3.97	0.67	18.11	155	0.000

Table 3 shows the test result for the first hypotheses. The arithmetic mean was 3.97 or (79.4%), with significance level $0.000 < 0.05$, where calculated T was 18.11 < tabular T (1.67). Since the decision criteria states "the null hypotheses is accepted if calculated T was < tabular T, while it is rejected if vise versa. So we reject the null hypotheses and accept the alternative one that states". There is an impact for goals achievement on increasing the job performance of JSSC staff. The management follow up of goals achievement is the practical base for tasks, and good environment in the corporate has a great role to achieve it, hence achieving new goals of the corporate. To determine the relative importance of arithmetic mean exceeds the interval > 3.5, which in turn is a high impact on increasing the job performance level.

- H₀₂ Test:

"There is no impact for organizational structure on increasing the job performance of JSSC staff".

Table 4

One sample T test for the dimension of the impact of organizational structure on increasing the job performance level of JSSC staff.

Dimension	Arith. Ment.	Std. Dev.	T Value	Freedom deg.	Sig. Level
Impact of organizational structure on job performance of JSSC staff	3.76	0.68	14.09	155	0.000

Table 4 shows the results of testing the second hypotheses. Arithmetic mean was 3.76 or (75.2) with significance level of 0.000 which is <0.05 . The calculated value of T was 14.09 > 1.67 (the tabular value), which supports the alternative hypotheses and rejection of the null hypotheses. Results show that a good organizational structure is the incubator of all elements in the corporate, which in turn will achieve the ultimate goals of the corporate in a positive way. To determine the relative importance of arithmetic mean for H_{02} , we noticed that arithmetic mean exceeds 3.5, therefore there is a high impact of organizational structure on the job performance of JSSC staff.

- Test of H_{03} :
 "There is no impact of implementation procedures on increasing the job performance of JSSC staff".

Table 5

One sample T test for the impact of implemented procedures.

Dimension	Arith. Mean.	Std. Dev.	T Value	Freedom deg.	Sig. Level
Impact of implemented procedures on the job performance of JSSC staff	3.80	0.62	15.97	155	0.000

Table 5 shows the result of testing H_{03} , by arithmetic mean of 3.80 (76%) and significance level of 0.000 < 0.05 accepted level. The calculated T was 15.97 > 1.97 the tabular value of T. This approves the alternative hypotheses, so the implemented procedures have an impact on increasing the job performance of JSSC staff. Results show the management focus on the implemented procedures to control the work flow and achieve the distinguished job performance. To determine the relative importance for arithmetic mean, we noticed that it is >3.5 which proves the impact of the procedures on job performance increment.

- Test of H_{04} :
 "There is no impact for the interaction of internal environment on increasing the level of job performance of JSSC staff".

Table 6

One sample T test for the dimension of the impact of internal environment interaction on increasing job performance level of JSSC staff.

Dimension	Arith. Ment.	Std. Dev.	T Value	Freedom deg.	Sig. Level
Impact of interaction of internal environment on increasing the job performance level of JSSC staff	3.87	0.59	18.43	155	0.000

Table 6 shows the results of testing H_{04} , with arithmetic mean of 3.87 (77.4%) and significance level by 0.000 <0.05 (the level of accepted significance). The calculated T was 18.43 compared to 1.67 (the tabular T value). This proves the acceptance of the alternative hypotheses and rejection of null hypotheses. This indicates that there is an impact for the interaction of internal environment on increasing the job performance level of JSSC staff. To determine the relative advantage of arithmetic mean, it was noticed that it was >3.5 , hence indicating a high impact of internal interaction.

- Test of H_{05} :
 "There is no impact of risk estimation on increasing the job performance level of JSSC staff".

Table 7

One sample T test for the impact of risk estimation on increasing the job performance level of JSSC staff.

Dimension	Arith. Ment.	Std. Dev.	T Value	Freedom deg.	Sig. Level
Impact of risk estimation on increasing job performance level of JSSC staff	3.82	0.68	02	155	0.000

Table 7 shows the results of testing H_{05} . The arithmetic mean was 3.82 (76.4%) and significance level was zero. This significance was <0.05 (accepted significance), while calculated T value was 15.02 $>$ tabular T value of 1.67. This proves the alternative hypotheses "there is an impact of risk estimation on job performance" and rejects the null hypotheses. Results also that arithmetic mean was >3.5 which explains the impact of risk estimation on increasing the job performance of JSSC staff.

Conclusions and Recommendations:

- **Conclusion:**

The study analysis found the relevant results:

1. There was a positive impact for goals achievement on increasing the job performance level of JSSC staff. This explains the efforts of management to assure that work flow runs towards achieving the goals. The management reconciles the actual results and with goals and criteria planned, besides making decisions based on rational and scientific approaches that should lead to increase the performance. Sometimes the participation between management and employees is created to improve the performance.
2. There is a positive impact for organizational structure on increasing job performance of JSSC staff. This is explained by the fact that labor division leads to goal achievement and improve the staff performance. The process of job description helps in improving the performance, besides that authorization of power increases satisfaction of employees. The staffs perceive the importance of information technology in the work.
3. There is a positive impact for implementation procedures on increasing job performance of JSSC staff. This is explained by that JSSC uses time sheet forms as a control tool which leads to improving the job performance. JSSC also adopts the training programs to increase the employee's awareness towards applying the instructions and the benefits of compliance to the legislations. JSSC uses annual reports and periodical reports to evaluate the staff.
4. There is a positive impact for the interaction of internal environment on increasing the job performance of JSSC staff. This result is attributed to the use of advanced technology by employees which can contribute to better performance and more efficient implementation of tasks. This can maximize the facilitation of work flow and procedures besides improvement of work environment through training programs and development of human resources.
5. There is a positive impact for risk estimation on increasing the job performance of JSSC staff. The corporate studies and analyzes the risks and determines the reason, therefore it can estimate hidden risks through appropriate goals palming, including correction procedures.

- **Recommendations:**

Upon the above mentioned results, the research recommends adopting the following:

1. Activation of all elements of internal control system due to its relevance to the employees performance. Enhancing the mutual relationship between the staff and top management to exchange ideas and discuss plans, developments and solve crises that affect the work efficiency negatively.
2. It is necessary that JSSC should update the work knowledge and information technology and focus on the integration between management and staff.
3. Conduct training programs for the staff related to information technology and new applications, besides that JSSC should comply to the legislations of dissemination and annual reports about its internal control efficiency.
4. Focus on support to the staff by top management through encouraging them, understanding their needs and survey their problems in the work.
5. Top management should provide internal environment able to support the culture of change and improvement in a continuous plan, besides stimulating the staff for innovation and creativity and conduct legal training programs for the staff.

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