

## دور الرضا الوظيفي في الأداء الشركات: دراسة حالة للشركات العراقية الصناعية

### THE ROLE OF JOB SATISFACTION ON BUSINESS PERFORMANCE: TESTING THE CONTEXT OF IRAQI INDUSTRIAL COMPANIES

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#### المستخلص:

تحاول هذه الدراسة قياس العلاقة مابين مميزات وصفات الموظفين (العمر، الموقع الوظيفي، المستوى الاكاديمي، وطول فترة الخدمة) و اداءهم الوظيفي في الشركات الصناعية العراقية. تم الحصول على البيانات بواسطة استبيان خصص لقياس متغيرات البحث من خلال استهداف شركات عراقية تعمل ضمن القطاع الصناعي. كانت نسبة الاستثمارات الصالحة للتحليل الاحصائي 198 استمارة بما يعادل (57%) من اجمالي الاستثمارات الموزعة. تم استخدام Kruskal-Wallis H كاسلوب احصائي لقياس العلاقة بين متغيرات البحث. وتوصل البحث الى اهم النتائج في وجود علاقة معنوية بين المتغيرات المستقلة والمتغير التابع (الرضا الوظيفي). بالإضافة الى ذلك تم الحصول على علاقة معنوية مابين الرضا الوظيفي والأداء الإداري وأداء الشركات في الشركات الصناعية العراقية.

الكلمات المفتاحية: صفات الموظفين، الأداء الإداري، Kruskal-Wallis H test، الشركات الصناعية، العراق.

#### Abstract:

In this study, an attempt has been made to investigate the nature of the relationship between the employees' characteristics (age, position, academic level, and length of service) and their performance in the context of industrial companies of Iraq. Data was collected through a questionnaire-based survey by targeting 10 Iraqi industrial companies. Only 198 forms (57% of the target) were collected from the targeted companies. The forms were considered for the analysis. Kruskal-Wallis H test was used to find out the statistical relationship among the study variables. The results of this paper reveal that the employees' characteristics significantly influence their managerial & firm performance and job satisfaction. Furthermore, it is to conclude that, there is a significant relationship between job satisfaction and managerial & firm performance in the Iraqi industrial companies.

**Keywords:** Employees' characteristics, managerial & firm performance, Kruskal-Wallis H test, industrial companies, Iraq.

#### Research objective:

The present paper aims to measure the role and the direction of the employees characteristics and firm performance in the in Iraqi industrial companies.

### Research importance

This paper gain its importance from it is one of the first attempts to disclose the measurement on employees charecterstics on firm performance in the Iraqi context, through focusing on induterial companies.

### Research problem

The research problem is mainly based on the fact that there is no previous studies could explain the reslationship between employees charecterstis and firm performance in the Iraqi context in general and the industrial companies in specific.

### Research hypotheses

The research hypotheses of the present work can be explained as the following:

H<sub>01</sub>: Age has no significant impact on managerial & firm performance then on firm performance

H<sub>02</sub>: position is not an influence factor on form performance in the Iraqi indisterail companies

H<sub>03</sub>: academic level has no role on firm performance, and,

H<sub>04</sub>: length of service is not an determining variable of firm performance.

### 1. Introduction

Industrial companies, as in the world, including in the Republic of Iraq is one of the crucial and important economic activities as it is dominating the economy (after the oil sector) and contributing more than 2% of the Iraqi GDP. The successful companies, sectors undoubtedly depend on the successful management of human resources to achieve the firm objectives and produce higher performance through the employees' job satisfaction. The level of human resources development can play a vital role in the economic development of both developed and developing countries. In the information era and real business world, it is very difficult for any organization to perform well and sustain the business without a higher performance and commitment from its employees; hence, the employees with their commitment towards the firm through their job satisfaction can only bring the goal achievement and higher productivity. Though firm performance can be an efficient indicator to gain superior productivity in the competitive work environment, which is more relevant to the private sector than the public, however, it can also include the public sector through its contribution in the business environment especially in the developing countries. Nevertheless, it is quite difficult to define and measure with an accuracy of the employee's characteristics. Though many researchers have contributed to the field of management accounting to establish their own prescriptive definitions based on their own experience and the case circumstances. Many of them have given special interest to study the employees' characteristics as it is regarded as a determinant factor in the company to improve firm performance and subsequently bring the organizational success (Palakurthi and Parks, 2000, (139); Metle, 2004, (62); Zeffane et al 2008, (243) ). For instance, Hackman & Oldham (1980, 360) stated that job characteristic is an attribute of a job that creates conditions for high work motivation, satisfaction, and performance. If successful firms are led by successful human resources management and the late is considered as an asset to any firm it is to legitimate thus, The age, employee's position, qualification and length of service, all together determine the productivity and the prosperity of any organization.

The present paper was established to test and study the relationship between some of the employees' characteristics on their job satisfaction and subsequently on firm performance. This paper has focused to study the proposed characteristics in a sample of Iraqi industrial companies in which it may consider to be a median attempt to test and study those characteristics in the Iraqi business environment. The other papers in the management accounting field, however, have tested and studied those characteristics in different countries and different circumstances. The paper structure has been designed and organized to discuss the literature review in section 2, section three is allocated for Data and methodology whereas results and discussion were presented in section four and finally, section five was to show the concluding remarks

## 2. Literature review

It is an unquestionable fact in the modern business atmosphere that the role of human resources is a crucial factor for any company success. Especially in the industrial companies hence, the demand for young, qualified employees is highly required as this type of industry needs accuracy in work to handle the complexity, technology, type and nature of production, etc. Therefore, the firms have to pay maximum attention to the employees in order to increase job satisfaction, performance and then to achieve the company objectives. The intention of earlier researchers was focused on many aspects of employee's Characteristics, Viz organizational commitment (Alluto *et al*, 1973, 448; Angle and Perry, 1983; 143), the effect of changes in demography on work performance (Palakurthi and Parks, 2000, (135)), the relationship between gender and work performance, (Shaiful Anuar, et al, 2009, (114); Shaffril & Dergisi, 2010, (461)), Job position (Lee et al., 2009, (25); Roebuck et al., 1995, (77)), employees experience (Bartolo & Furlonger, 2000, 87; Oshagbemi, 2000, (101); Feinstein, 2002, (41)). While exploring the related literature of the study it has been found that the relationship between employees' characteristics (Age, Position, academic level and the length of service) and job satisfaction & firm performance has extensively and well defined by the researchers, however, some contradicting results were found.

For instance, Heckhausen and Schulz's (1995, 291) proposed the life span theory of control as older people rely on more secondary control strategies than younger people. Many other scholars (i.e., McConatha & Huba, 1999, (165); Chipperfield et al, 1999 (518); Maher & Cummins, 2001, (142)) have confirmed this theory. Some other researchers have found that the difference in age could be also a potential factor for performance (Smedley and Whitten, 2006, (25); Shultz and Adam, 2007, (67)). While Yearta (1995, 31) has found that age does not affect performance. The difference in age could be an affecting factor on employees' job satisfaction & performance, as the younger employees do not show interest, commitment, and then affecting their performance. Kujala et al. (2005, 399) stated that younger employees are poor on performance than the older employees. However, Birren and Schaie (2001, 76) have rejected this proposition.

Job position is another important variable affecting job satisfaction & firm performance that has been examined beside the age, and other employees' characteristics. For example, an empirical investigation has been made by Lee et al. (2009, 33), the results have indicated that there is a difference between various levels of managerial position and work performance. Whereas, a study by Roebuck et al. (1995, 81) has found that there is no difference in term of work performance between different positions in the organizational hierarchy. Various levels of job position in the managerial hierarchy are associated with the varying degree of pay, autonomy, job challenge, innovation, job satisfaction, etc. The existing literature, however, exhibits evidence of a positive association between firm performance and managerial position.

The education level (human capital) in firms is one of the most examined variables in managerial accounting literature. The level of employees' education has a crucial role in managerial & firm performance and then reflecting the firm performance. Many researchers have examined the relationship between the academic level and firm performance and eventually found significant relationship bonds the two variable. For instance, Garcya-Meca and Martinez (2005, 307) derived that the people with higher education level have the responsibility to elevate the firm wealth. Similarly Maditinos et al., (2011, 66), Rafiei et al., (2011, 497), (Hajiha and Hasanloo ( 2011, 110), Ahmadi et al., (2012; 17), and Ghosh & Maji (2015, 955) showed the importance of human capital as the most intellectual assets of firms, thereafter, their findings were significant relationship between academic level (human capital) and the firm performance.

Concerning the relationship between job satisfaction and managerial & firm performance, a plethora of empirical studies in the managerial accounting literature tried to examine the relationship between the employees' characteristics and their job satisfaction then managerial & firm performance. Yet, general assent has not reached to define the relationship. For instance, Hackett and Guion, (1985, 350), Kohler and Mathieu, (1993, 522) found an insignificant relationship between job satisfaction and managerial & firm performance when the dissatisfied

employees are more likely to be inattentive or even to quit their jobs, as compared with satisfied employees

The Length of Service in an organization as one of the important employees' characteristics to influence job satisfaction & managerial & firm performance cannot be ignored from the discussion. A review on a paper related to employees turnover (Mobley et al., 1979) revealed that age, tenure, overall satisfaction, job content, intentions to remain on the same job and commitment towards the company objectives were all negatively related to turnover. If employees experience high satisfaction with their jobs, it may create a pleasurable emotional state (Bartolo & Furlonger, 2000, 88) and a positive reaction with the organization (Oshagbemi, 2000, (100); Feinstein, 2002, (41)) and subsequently higher managerial & firm performance. Hence, there is no evidence -as far the researchers best of knowledge- to reveal the relationship between the employees' characteristics and their managerial & firm performance in the context of Iraq and industrial sector, this study is a humble contribution to the managerial accounting field to test and analyze the proposed study variable.

### 3. Data and methodology

The present study is based on primary data collected from the employees of 10 companies working in the industrial sector of IRAQ. The selection of companies for research and analysis in the present context is justified on the ground that its contribution to the GDP over 2% which is the first contributing non-oil sector, as shown in details in the table (1).

Managerial & firm performance (MP) is measured with an eight-dimension (planning, investigating, coordinating, evaluating, supervising, staffing, negotiating, and representing) scale developed by Mahoney et al. (1963, 22). This scale is widely used in participative budgeting research (Brownell & McInnes 1986, 23; Frucot & Shearon 1991, (90); Tsui 2001, (136), Hussein et.al., 2014 (351), and Hussein et.al., 2016, (347)). Furthermore, the employees' characteristics of the present study were collected from the background information section of the survey-based questionnaire. Likewise, Job satisfaction has been measured through the short-form of the Minnesota Satisfaction Questionnaire proposed by (Weiss et al., 1967, 26). Subsequently, many researchers in the managerial accounting literature such as (Brownell, 1982, 25; Harrison 1992,(9), 1993 (319); Lau and Tan 2003, (29), Hussein et.al., 2014, (350), and Hussein et.al., 2016, (349)) have used this tool to measure job satisfaction.

The companies have been coded as C1-C10 due to the length of the names of some of them. To simplify the tables in the test and analysis the researcher, therefore, used the following coding. For Light industrial company = C1, Alhilal industrial company= C2, Iraqi company for manufacturing Cartons= C3, Modern painting company= C4, Modern sewing company= C5, Iraqi company for carpet and furniture=C6, Iraqi national company for manufacturing chemical and plastic materials= C7, Pepsi Baghdad company= C8, Iron and bicycle company=C9, Iraqi company for manufacturing and exporting dates= C10.

Only 198 out of 350 questionnaire-based survey forms have been taken into consideration for analysis. the researchers could not collect the rest of the forms from the targeted companies. Table (1) shows the forms distributed and collected from the companies C1-C10.

**Table (1)**  
**The questionnaire forms distributed and analyzed**

#	Company	Total number of employees	Questionnaire forms distributed	Questionnaire forms received and analyzed	Percentage of total %
1	C1	336	35	16	46
2	C2	203	45	41	91
3	C3	102	35	15	43
4	C4	147	35	18	51
5	C5	45	30	15	50
6	C6	55	25	19	76
7	C7	189	35	15	43
8	C8	1325	40	15	38
9	C9	143	30	14	47
10	C10	363	40	30	75
	Total	<b>2908</b>	<b>350</b>	<b>198</b>	<b>57</b>

Note: data were collected from the human resource departments of the respected companies on February 2019.

Based on the present empirical testing, four employees characteristics have been taken into the researcher's consideration (age, position, academic level, and Length of Service in the Company) to investigate their influence on the employees' job satisfaction and the level of managerial & firm performance in the context of the employees of Iraqi Industrial Companies. It is pertinent to mention here that in this study the impact of gender on managerial & firm performance, has not been considered as almost all the employees (barring a negligible percentage in the administration and finance Departments) who are working in the select companies are male employees.

Kruskal-Wallis test has been used in this study to examine the impact of selected employees' characteristics on their job satisfaction and managerial & firm performance. This non-parametric method for testing whether samples originate from the same distribution is appropriate here because samples are grouped into 3 or more categories.

## 4. Results and Discussion

### 4.1 Descriptive statistics: job satisfaction and Managerial & firm performance

The descriptive statistics relating to the job satisfaction and the level of managerial & firm performance for the select employees of Iraqi industrial companies as a whole as well as the companies from C1 to C10 are shown in table 2 and table 3 successively. The mean level of job satisfaction for all the industrial companies combined together is found to be 3.71 with a standard deviation of 0.568. This indicates that the job satisfaction level of the sample selected is above average and near to high level. The range varies from 1.85 (the minimum value) and 5.00 (the maximum value) is also promote that almost all the employees are, on an average, satisfied in their jobs. A brief look into the mean job satisfaction level of the employees of the companies under research and investigation also illustrates the same evidence. Furthermore, it is observed from table 2 that the average level of job satisfaction for all employees of the companies is high than the average. It is further observed that the values of Standard deviation for the researched companies are slightly high in which, indicate the significant difference among the employees in respect of job satisfaction. finally, the skewness values of all the companies together and the segregated values are found to be between -1.061 and 1.869 in case of C7 and C1 successively, this indicates that the date skewness is not a problem for the results obtained as it is normally distributed.

Table 3, shows the descriptive statistics for the job satisfaction of all the 10 companies combined together and each company separately. Following the analysis of job satisfaction, the mean level of managerial & firm performance for all the industrial companies combined is found to be 3.68 with a standard deviation of 0.755 this indicates that the managerial & firm performance level of the sample selected is above average and near to high level. The range varies from 1.00 (the

minimum value) and 5.00 (the maximum value). A brief look into the mean value of managerial & firm performance level of the employees also demonstrates the same evidence. Furthermore, it is observed from table 3 that the average level of managerial & firm performance for all employees of the companies is high than the average. It is auxiliary observed that the values of Standard deviation for the researched companies are slightly high in which, indicate the significant difference among the employees in respect of job satisfaction. At last, the skewness values of all the companies together and the segregated values are found to be between -1.960 and 0.376 in case of C8 and C1 successively, this indicate that the date skewness is not a problem for the results obtained as it is normally distributed.

**Table (2) Descriptive statistics: satisfaction**

#	Company	N	Minimum	Maximum	Mean	Std. Deviation	Skewness
A	All the companies	202	1.85	5.00	3.71	0.568	-0.202
B	Company wise						
1	C1	16	3.10	4.75	3.46	0.469	1.869
2	C2	41	2.30	5.00	3.52	0.627	.623
3	C3	15	2.60	4.45	3.73	0.508	-.921
4	C4	18	3.00	4.60	3.71	0.418	-.090
5	C5	15	2.70	4.60	3.74	0.557	-.554
6	C6	19	2.75	4.85	3.70	0.412	.591
7	C7	15	2.80	4.60	4.01	0.471	-1.061
8	C8	15	1.85	4.70	3.45	0.772	-.521
9	C9	14	3.15	4.70	3.86	0.498	-.028
10	C10	30	2.75	4.50	3.89	0.525	-.835

Note: job satisfaction has been measured through five-point Likert-type scale ranging from 1 (not satisfied) to 5 (very satisfied)

**Table (3) Descriptive statistics: Managerial & firm performance**

#	Company	N	Minimum	Maximum	Mean	Std. Deviation	Skewness
A	All the companies	202	1.00	5.00	3.68	0.755	-0.767
B	Company wise						
1	C1	16	2.50	4.00	3.16	0.446	0.349
2	C2	41	2.63	5.00	3.97	0.647	0.108
3	C3	15	3.13	4.75	3.80	0.501	0.376
4	C4	18	2.00	4.63	3.75	0.576	-1.455
5	C5	15	2.63	4.50	3.48	0.550	-0.117
6	C6	19	1.00	4.50	3.30	1.057	-1.225
7	C7	15	1.88	5.00	3.57	0.904	-0.399
8	C8	15	1.25	4.75	3.83	0.879	-1.960
9	C9	14	2.88	4.63	3.96	0.508	-0.416
10	C10	30	1.50	5.00	3.58	0.816	-0.450

Note: managerial & firm performance has been measured through eight dimensions by employing a five-point Likert-type scale ranging from 1 (very low) to 5 (very high)

#### 4.2 Impact of employees' characteristics on job satisfaction & managerial & firm performance

Table 4 and shows the results of the Kruskal-Wallis test relating to the influence of the selected employees' characteristics on their job satisfaction. For the industrial companies as a whole, the observed chi-square value between the age of employees and job satisfaction is 13.95. The test is significant at 5 levels (asympt. Significant level is 0.046). Similar results are observed in case of qualification and length of service in the company, however, the position chi-square value was found to be 16.90 and insignificant (0.075). In the case of the company-wise, some insignificant results were observed in the case of C2, C3, and C4, all the other cases were found to be significant. Bearing a few cases, the results of the rest were found significant, for the position, qualification, and length of service in the company. The insignificant values obtained could be due to the low sample size considered for analysis.

Similarly, the values of chi-square using Kruskal-Wallis test for the impact of the employee's characteristics on managerial & firm performance are indicated in table 5. The values of all the characteristics values of the studied sample were found to be significant for all the companies together. Bearing the cases in the position (C2, C5, and C7) and the qualification (C4) all the other cases were found to be significant. That indicates that there is a significant impact on employees' characteristics on job satisfaction in one hand and their managerial & firm performance in the other.

**Table (4) The role of the employees' characteristics on job satisfaction**

#	Company	Variables							
		Age		Position		Qualification		Length of Service in the Company	
		Chi-Square	Asymp. Sig.	Chi-Square	Asymp. Sig.	Chi-Square	Asymp. Sig.	Chi-Square	Asymp. Sig.
A	All the companies	13.59	0.046	16.90	0.075	13.036	0.038	14.347	0.006
B. company wise									
1	C1	12.88	0.041	16.79	0.033	12.70	0.0258	13.11	0.054
2	C2	12.46	0.065	4.653	0.072	14.583	0.020	18.58	0.014
3	C3	15.16	0.076	13.525	0.017	4.166	0.92	14.81	0.018
4	C4	12.53	0.063	15.310	0.031	4.072	0.965	11.433	0.049
5	C5	15.63	0.022	4.526	0.913	12.87	0.023	14.116	0.042
6	C6	15.28	0.026	12.94	0.040	12.61	0.027	14.18	0.038
7	C7	4.972	0.32	8.13	0.93	12.76	0.025	14.34	0.022
8	C8	13.93	0.026	11.93	0.016	11.93	0.016	19.084	0.019
9	C9	13.96	0.026	14.30	0.011	12.70	0.025	15.652	0.022
10	C10	11.76	0.077	14.17	0.024	11.08	0.050	14.34	0.036
Note: Kruskal-Wallis test is used to examine the role of the employees' characteristics on their job satisfaction.									

**Table (5) The role of the employees' characteristics on their performance**

#	Company	Variables							
		Age		Position		Qualification		Length of Service in the Company	
		Chi-Square	Asymp. Sig.	Chi-Square	Asymp. Sig.	Chi-Square	Asymp. Sig.	Chi-Square	Asymp. Sig.
A	All the companies	12.90	0.057	11.87	0.059	12.66	0.044	16.53	0.016
B. company wise									
1	C1	15.58	0.013	12.74	0.025	8.11	0.094	13.66	0.045
2	C2	17.19	0.012	5.44	0.080	13.86	0.027	10.71	0.025
3	C3	13.14	0.020	13.33	0.018	14.53	0.010	16.33	0.046
4	C4	16.77	0.014	11.09	0.057	12.57	0.027	17.16	0.037
5	C5	16.45	0.016	12.49	0.047	14.87	0.088	13.89	0.048
6	C6	8.01	0.073	11.09	0.077	13.37	0.018	14.63	0.032
7	C7	13.86	0.04	14.02	0.013	8.01	0.036	9.61	0.025
8	C8	13.28	0.035	8.12	0.72	3.12	0.728	16.05	0.019
9	C9	12.49	0.047	12.44	0.029	11.80	0.040	10.46	0.048
10	C10	12.24	0.069	12.41	0.049	13.19	0.020	11.99	0.040
Note: Kruskal-Wallis test is used to examine the role of the employees' characteristics on their performance.									

#### 4.3 The relationship between job satisfaction and managerial & firm performance

In order to prove the relationship between job satisfaction and managerial & firm performance, a correlation test between the two variable has been demonstrated. Table 6 shows the results of job satisfaction and managerial & firm performance among 10 Iraqi industrial companies. A look into the table illustrates that all the companies have significant results between job satisfaction and the managerial & firm performance (sig. level between 5-10 percent levels). Although the values of some cases were found to be low (C8=0.135\*) the significance level cannot be overlooked. It is to conclude that, there is a significant relationship between job satisfaction and managerial & firm performance in the Iraqi industrial companies.

**Table (6)**  
*Correlations between job satisfaction and managerial & firm performance*

#	Company	Managerial & firm performance
1	A: All the companies	0.411**
B: Company-wise		
1	C1	0.833**
2	C2	0.535**
3	C3	0.279*
4	C4	0.410**
5	C5	0.604*
6	C6	0.376*
7	C7	0.650**
8	C8	0.135*
9	C9	0.321*
10	C10	
Note: **. Correlation is significant at the 0.05 level (2-tailed).		
*. Correlation is significant at the 0.01 level (2-tailed).		

#### 5. Concluding remarks

Successful firms have a high level of the work environment, to reach the employee's job satisfaction and in return have higher managerial & firm performance. Testing and analyzing the employees' characteristics (age, position, qualification, and length of service in the company and many others) of any firm could arm that firm to survive in the competitive business market. The



core work of lifting a firm to a competitive level in the market and achieving its goals rely on efficient use of human capital through job satisfaction and consequently the managerial & firm performance.

In this paper, a humble attempt has been made to find out the relationship between selected employees' characteristics and their impact on their job satisfaction and then their managerial & firm performance.

The findings of the study designate that the employees of the Iraqi industrial companies have higher job satisfaction and a higher level of managerial & firm performance. Among the selected employee's characteristics, the length of service (employees experience) is the most influential factor that significantly associated with job satisfaction and managerial & firm performance. Nevertheless, bearing a few cases in the age, position, and qualification, all the other variables were found to be significantly influencing job satisfaction and then managerial & firm performance. Although in some cases the value of the correlation was found to be low, the significance level cannot be ignored. The insignificant cases that observed in some cases of the present could be due to the limited sample size that employed for study and analysis (198 employees of all the selected firms). Yet, these results encourage us to use of more advanced statistical techniques and sample size in the future, like ordinal regression, and including more characteristics to be examined like the length of service in the same position in order to catch the whole fact about the role of the employee's characteristics on job satisfaction & managerial & firm performance. Finally, The result, thus, supports the findings of (Hussein et.al, 2014, (350), 2016; Oshagbemi, 2000, (95); Feinstein, 2002, (41); Smedley and Whitten, 2006, (39); Shultz and Adam, 2007, (89)).

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