

ENHANCING ORGANISATIONAL ACCOUNTABILITY: THE ROLE OF HUMAN RESOURCE MANAGEMENT IN MALAYSIAN STATUTORY BODIES

*¹Nurhidayah Yahya, ¹Jamaliah Said, ¹Nor Balkish Zakaria & ²Milen Baltov

¹ Accounting Research Institute, Universiti Teknologi MARA,
Shah Alam, 40450 Selangor, Malaysia.

² Faculty of Business Studies, Burgas Free University, Bulgaria.

*Corresponding author: nurhidayahyahya@uitm.edu.my

Received: 15.05.2023

Accepted: 26.08.2023

ABSTRACT

Background and Purpose: Using the Social Contract Theory underpinning, this research examines the relationship between human resource management (HRM) and accountability within Malaysian statutory bodies.

Methodology: A quantitative approach was employed to gather data from 195 online surveys distributed to CEOs of Malaysian statutory bodies. 186 usable responses were obtained for further analysis. Statistical techniques were applied to assess the relationship between HRM and accountability.

Findings: The study's results reveal a positive and significant relationship between HRM practices and accountability within Malaysian statutory bodies. These findings highlight the critical role of HRM in promoting accountability and ensuring the successful fulfilment of socioeconomic obligations in emerging countries like Malaysia.

Contributions: This study contributes to the existing literature by exploring the association between HRM and accountability in Malaysian statutory bodies. Additionally, it incorporates the Social Contract Theory to provide a unique theoretical lens for understanding this relationship.

Keywords: Human resource management, accountability, Malaysian statutory bodies, social contract theory.

Cite as: Yahya, N., Said, J., Zakaria, N. B., & Baltov, M. (2023). Enhancing organisational accountability: The role of human resource management in Malaysian statutory bodies. *Journal of Nusantara Studies*, 8(3), 453-479. <http://dx.doi.org/10.24200/jonus.vol8iss3pp453-479>

1.0 INTRODUCTION

Business sustainability is essential for a nation's socioeconomic growth and development (Ananzeh et al., 2022). Socially sustainable work systems responsibly use human, social, economic, and ecological resources (Docherty et al., 2009), which supports SDG8. Therefore, government agencies must implement good governance to operate at their peak efficiency, provide value for money, engage the community, and uphold accountability. This is important because in the Organisation for Economic Co-operation and Development countries, or OECD countries, the government spends USD 53,957 per capita of the GDP (OECD, 2022). Additionally, by budgeting RM259.9 billion for operating expenses and RM54.7 billion for development expenditures in 2019, the Malaysian federal government spent a lot of money to increase government accountability (Aruna, 2018). Service and controlling all assets and resources are fundamental to spending, serving, and accountability. Strong accountability eventually develops commitments for organization sustainability (Adams & McNicholas, 2007; Midin et al., 2016).

Hence, adequate governance mechanisms should be implemented to obtain accountability (Brennan & Solomon, 2008; Bovens et al., 2014; Hyndman & Liguori, 2016). Management of human resources is seen as one of the essential parts of good governance to achieve accountability (IFAC, 2001; Hong Kong Institute of Certified Public Accountants, 2004; CIPFA & IFAC, 2013; IFAC & CIPFA, 2014; Mohamad et al., 2014; Arulrajah, 2016; Yahya, 2022). Nevertheless, human resource management is crucial to achieving sustainability (Kang et al., 2022; Mohiuddin et al., 2022; Taha & Taha, 2022). A quality government will deliver professional service to citizens (Bågenholm et al., 2021). Hence, human resource management is vital to provide services to the people.

However, it is noted that Malaysia's public sector suffers from a lack of accountability (Siddiquee, 2005, 2006, 2010, 2014; Khalid et al., 2016). According to the World Bank's assessment of governance indicators, Malaysia's score decreased from 37% in 2013 to 34% in 2017, or -0.56 to -0.34 points (marked as -2.5 being the lowest score and +2.5 being the greatest score), based on the element of 'Voice and Accountability' percentage. Even if it increased to 41% or -0.08 in 2018 and 43% or -0.04 in 2019, further advancement is necessary for improved accountability. However, in 2020, the score again declined to 40.1% or -0.15 and decreased

more in 2021 with a score of 39.13%. This evidence further drops accountability in Malaysia. Statutory bodies also contribute to Malaysia's score as the score represents Malaysia.

On top of that, Malaysia has been decreased and considered the lowest-scored country for labour productivity growth in ASEAN for the range of 2010-2018, as shown in Figure 1 (Asian Productivity Organization, 2021). Thus, the productivity growth of human resources needs to be boosted. In addition, there is also an issue within the context of human resources. The Auditor's General report of Pahang's statutory bodies in 2019 highlighted that Yayasan Pahang governance has been less satisfactory, where there was no training and the organisation's operation procedures needed to be explicitly improved in terms of financial management for employees' compensation. This showed issues of human resource management in statutory bodies might affect accountability.

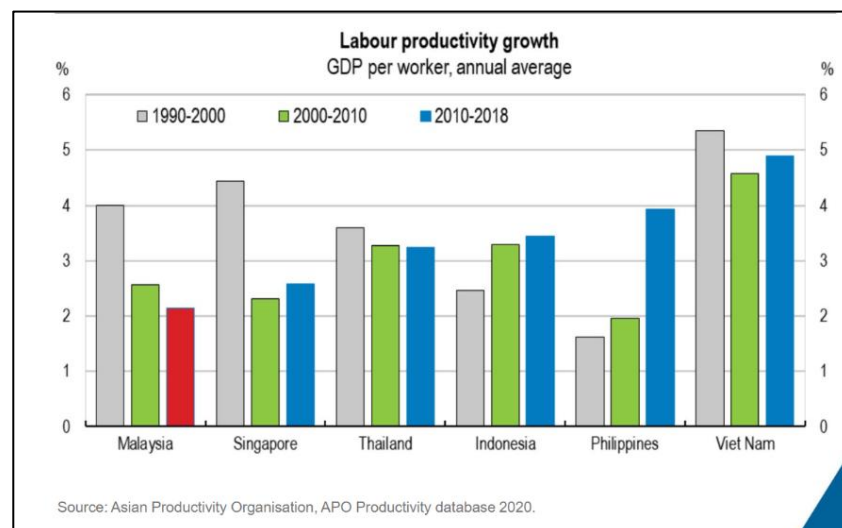


Figure 1: Labour productivity growth for Asian countries

Some human resource management and practices studies in Malaysia focus on the public sector, whereby the respondents are from ministries (Beh, 2012, 2014, 2018; Khalid et al., 2016); or focused on specific criteria such as training only (Abdul Kadir & Ismail, 1997). Furthermore, limited studies used statutory bodies as a study sample, related it to accountability, and adopted the social contract theory. Many studies are mainly based on evidence from developed countries and limited evidence from developing and Southeast Asian countries such as Malaysia. Hence, this study aims to examine the relationship between human resource management and the accountability of Malaysian statutory bodies.

2.0 LITERATURE REVIEW

2.1 Malaysian Statutory Bodies

In Malaysia, public sectors are divided into ministries, federal departments, statutory bodies, and local authorities, which statutory bodies are the scope of this study. Statutory bodies are public organisations that operate on the same principles as other government functions and are subject to executive and legislative oversight (Seidman, 1954). There are two tiers of Malaysian statutory bodies: federal and state. Parliament sets up federal statutory bodies, and the statutory bodies execute government policies through their activities following the Federal laws. As the incorporation legislation requires, each federal statutory body is assigned to a ministry in charge. On the other hand, state statutory bodies are formed under the enactments and laws of each state government. Their primary functions are to maintain and develop the states.

2.2 Accountability

Scholars in the past described responsibility as a relationship between people and organisations (Ebrahim, 2005; Li et al., 2020), which is also in line with Social Contract Theory (Thompson & Hart, 2006). Some people equate performance with responsibility (Romzek, 2000; Acker & Bouckaert, 2018). Others interpreted it as a viewpoint on common expectations for the organisation's community outreach efforts (Ammeter et al., 2004).

Therefore, accountability is a social relationship that requires reason and a sense of obligation on the part of an actor (Romzek & Dubnick, 1987; Pollitt, 2003; OECD, 2013; Brenya Bonsu et al., 2023). These interactions are between the state and society in the pursuit of better services. The actors oversee the organisation's performance and results (Behn, 2001; Bovens, 2010; Dubnick & Frederickson, 2011). Accountability is vital to government and public organisations as it is a responsibility to the stakeholders (Lindkvist & Llewellyn, 2003; Bovens, 2007).

Moreover, accountability and transparency have been perceived to be interrelated (Givan, 2005; Mabillard & Zumofen, 2016). The focus of accountability is on communication with stakeholders, involving stakeholders' engagement and openness, namely transparency (Lloyd et al., 2007; Lloyd et al., 2008; Hanretty et al., 2012; Hanretty & Koop, 2014). Stakeholders' engagement is vital to unblock organisation change to sustain (Adams & McNicholas, 2007). Information, discussion, and repercussions (Reichersdorfer et al., 2013) are assessments of behaviours and organisational actions, being additional vital components of accountability (Bovens et al., 2014). Public organisations like statutory authorities must give feedback and responses to internal and external stakeholders, especially for complaints and responses. It is

crucial for their satisfaction and trust. Trust positively impacts human resource maintenance and resilience (Al-Ziyadi et al., 2022). Considering these, transparency, stakeholder engagement, evaluation, as well as complaint and response are all included in the concept of accountability (Lloyd et al., 2007; Lloyd et al., 2008; Hanretty et al., 2012).

Nevertheless, the element of finance must also be considered in accountability. The government would currently encourage them to finance and generate their income. This reduces their reliance on government budgets and contributions to carry out their activities. Many statutory bodies engaged in activities that generated revenue for their respective organisations. The accountability standards have been widened to include financial matters (Kolk, 2008; Nurdiono & Gamayuni, 2018). To deliver high-quality services in an efficient, citizen-centred, and sustainable manner (Nyamita et al., 2015), proper expenditure management is required (Wu, 2020). Hence, this study follows Yahya's (2022) elements of accountability, consisting of transparency, complaint and response, stakeholders' engagement, evaluation, and finance.

2.3 Human Resource Management

Human resource management encompasses all practices of the workplace and organisational personnel (Armstrong & Taylor, 2020). Human resources are a crucial tool for achieving a nation's vision and aspirations (Salleh et al., 2016), the company's goals (Becker et al., 2001; Ulrich et al., 2013), and sustainability (Taha & Taha, 2022).

Building resilience in human resource management is essential for surviving a crisis like COVID-19 (Su et al., 2021). Hence, human resources develop key personnel competencies that enable organisations to respond resiliently when aggregated at the organisational level (Lengnick-Hall et al., 2011). The Public Service Department in Malaysia manages civil servants. The department's vision is to offer high-performance and citizen-centred public service. Its objective is to build public service human capital. Its goals include managing civil servants, developing human resource management policies through strategic and effective service policies, formulating psychological service policies and guidelines to promote public service human resource development, and emphasising pensioner welfare by strengthening post-service policies.

There were many elements of human resource management being adopted in organisations. Based on Amin et al. (2014); Arbatani et al. (2016); Azmi (2010, 2015); Frink and Klimoski (2004); Gooderham et al. (2015); Lee et al. (2010); Pfeffer (1998); Schneider and Bowen (1993); Tiwari and Saxena (2012), and Vivares-Vergara et al. (2016), it could be concluded

that most scholars adopt and study five key human resource management elements compared to other business practices. These elements are training and development, recruitment and selection, performance appraisal, career planning, and compensation. Specifically, Azmi (2010, 2015) and Salleh et al. (2016) also only studied five dimensions of the human resource model implemented in Malaysian public sector organisations, which are recruitment and selection, training and development, career development, performance appraisal, and compensation; as most researched elements by other scholars. Therefore, in the context of statutory bodies in Malaysia, they are public sector organisations. Hence, the elements are suitable for them.

2.4 Human Resource Management and Accountability

Studies on the relationship between human resource management practices and accountability outcomes have received considerable attention; hence empirical research yields abundant positive confirmatory evidence. Some examples from developed countries such as the United States (Skaggs & Youndt, 2004; Sikora et al., 2011), Europe (Mayrhofer et al., 2019), Spain (Cabello-Medina et al., 2011; Barrena-Martinez et al., 2018) and developing countries like India (Azmi & Mushtaq, 2015; Chand & Katou, 2007), Vietnam (Do et al., 2018), and Jordan (Al-Qudah et al., 2020). There is also evidence from different sectors like banking (Tabouli et al., 2016), hospitality (Wang, 2019), food industry (Barrena-Martinez et al., 2018), hotel (Chand & Katou, 2007), villages (Tan et al., 2021), small-medium enterprises (Zakaria et al., 2011), and university (Shahzad et al., 2008; Amin et al., 2014).

From the theoretical perspective, this study uses social contract theory. As this study focuses on the governance of statutory bodies, which is the human resource management to achieve desired organisation accountability, social contract theory is considered the most applicable (Donaldson & Dunfee, 1994). According to the social contract theory, the organisation's accountability would be upheld if business activities were conducted with good governance (Donaldson & Dunfee, 1994). Moreover, there are no biases and discrimination if human resource management is managed through social contract theory, as it improves accountability (Donaldson & Dunfee, 1999). Therefore, the statutory bodies' activities, projects, operations, systems, and programmes must be conducted with good governance within established processes and procedures to achieve better accountability.

However, some authors suggested that the relationship between accountability and human resource management is weak (Ahmad & Schroeder, 2003; Bonavia & Marin-Garcia, 2011; Guest et al., 2003; Neumann & Dul, 2010; Tzafrir, 2006; Vanhala & Tuomi, 2006; Wright &

Gardner, 2003), or even denied the human resource management and accountability nexus (Guest et al., 2003; Messersmith & Guthrie, 2010; Wall & Wood, 2005; Wright & Gardner, 2003). Poorly defined or vague performance measures in HRM can make it hard to hold people accountable. If KPIs and objectives aren't well-defined, it's hard to hold HRM accountable for what it does for the organisation (Ahmad & Schroeder, 2003).

HRM roles often deal with qualitative and intangible parts of human capital, such as employee satisfaction, engagement, and culture. These factors are not always easy to measure, making it hard to set clear responsibilities and link HRM results to the general performance of an organisation (Vanhala & Tuomi, 2006). Even a solid human resource system is found to have no significant relationship with any accountability outcome (Anwar & Abdullah, 2021; Bowen & Ostroff, 2004; Darwish et al., 2015; Guest & Conway, 2011; Menezes & Kelliher, 2011; Vivares-Vergara et al., 2016; Wall & Wood, 2005). Some public service staff are unaware of how accountability can be driven (Givan, 2005).

Nevertheless, based on the elements of human resource management, training can help employees develop new skills, values, talents, and specialisations connected to work and organisational strategies; hence it can be used as one of the incentives to attain and improve accountability (Camelo et al., 2004; Bercu & Grigoruță, 2012; MacKelprang et al., 2012; Millar & Stevens, 2012). Other elements like compensation can affect long-term organisational performance (Ahmad & Schroeder, 2003). It can alleviate the frustration caused by uncertainty in adaptable environments (Kathuria & Partovi, 1999), and help organisations achieve accountability through human resource resilience practices. Since collective reactions are related to strategic goals, an excellent human resource management system will boost accountability (Bowen & Ostroff, 2004). Therefore, it is hypothesised that:

H: Human Resource Management has a positive relationship with Accountability.

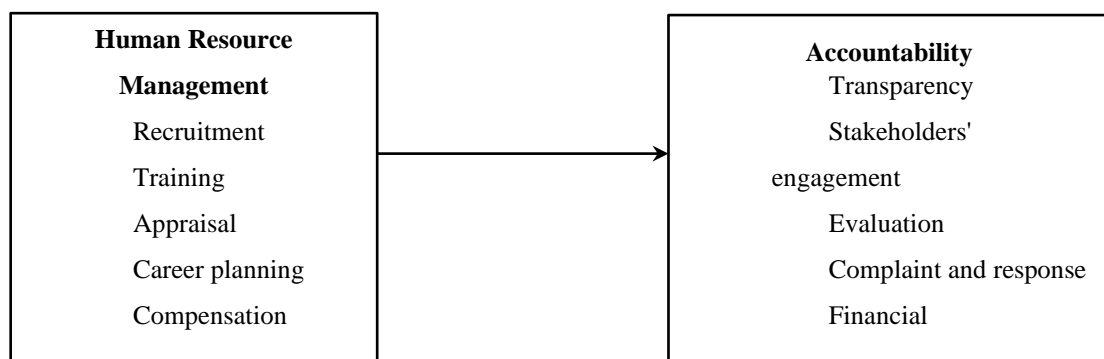


Figure 2: Conceptual framework of the study

3.0 RESEARCH METHODOLOGY

The research utilises primary data. The measurement of accountability and human resource management is multidimensional. The elements of human resource management are recruitment, training, appraisal, career planning and compensation; while elements for accountability consist of elements transparency, stakeholders' engagement, evaluation, complaint and response and financial.

Data collection for this study was employed using questionnaires distributed to 291 Malaysian statutory bodies via an online survey. According to the Auditor's General Report for 2016, there were 127 federal and 164 state statutory bodies. The respondents were either CEOs or their equivalents. The surveys were sent to the identified respondents via their private organisation e-mail. They were chosen as study respondents because they were familiar with organisational issues and were aware of organisational updates and regulatory requirements.

As this is a multidimensional study, the relationship is further tested through Partial Least Squares Structural Equation Modeling (PLS-SEM using SmartPLS software. The framework is a Higher-Order Construct (HOC) modelled using a Type II (reflective-formative) disjoint two-stage approach. For accountability, the questions were adopted with some modifications from the World Accountability Report by One World Trust and previous related literature (Lloyd et al., 2007; Kolk, 2008; Lloyd et al., 2008; Hanretty et al., 2012; Hanretty & Koop, 2014). The elements comprise transparency (TP1-TP4), evaluation (EV1-EV5), complaint and response (CR1-CR4), stakeholders' engagement (SE1-SE6) and financial (FN1-FN4). In addition, for human resource management, the questions were adopted with some modification (Baker, 1999; Amin et al., 2014; Arbatani et al., 2016; Bratton & Gold, 2017). The elements consist of training (HR1-3), compensation (HR4-6), recruitment (HR7-9), appraisal (HR10-12), and career planning (HR13-15).

However, as both variables are formatively measured, one global item question was added. This is to be used to test for convergent validity of redundancy analysis. Seven-point Likert scale was used to assess respondents' agreement or disagreement level for each question. The scales measured as 1 = "Strongly disagree", 2 = "Somewhat disagree", 3 = "Slightly disagree", 4 = "Neither disagree nor agree", 5 = "Slightly agree", 6 = "Somewhat agree", and 7 = "Strongly agree". According to Allen and Seaman (2007), a seven-point Likert scale offers more response options, allowing for greater differentiation in participants' opinions and attitudes. Moreover, on a seven-point Likert scale, respondents have more options, reducing the likelihood that they will default to a particular response category.

The researchers used the HOC model of Type II to make a model of the framework. The Lower-Order Construct (LOC) is a concept comprising the dimensions. The HOC has complete control over the variables because of the LOC (Chin, 1998). For this study, the measurement of accountability has five dimensions, and the measurement of human resource management has five dimensions. This is the HOC formative measurement. Each dimension of LOC's questions or items is measured by how they make you think or feel. It also uses a separate two-stage method to model the framework. All the dimensions are laid out clearly, and both LOC and HOC can specify and test the multidimensional and hierarchical structure of constructs (Bagozzi & Heatherton, 1994). In addition, the model becomes "parsimonious," which means that the number of path model relationships is drastically reduced (Edwards, 2001; Hair et al., 2017).

4.0 RESULTS AND DISCUSSION

194 responses were successfully gathered from 291 surveys distributed at 66.7% response rate. Responses from federal statutory bodies were 116 (59.8%), and state statutory bodies were 78 (40.2%). The demographics of the respondents are displayed in Table 1.

Table 1: Demographic

Demographic profiles		Total	Percent (%)
Gender	Male	109	56.19
	Female	85	43.81
Age	Less 30 years old	14	7.22
	30-40 years old	70	36.08
	41-50 years old	54	27.84
	51-60 years old	50	25.77
	More than 60 years	6	3.09
Academic qualification	Bachelor's degree	110	56.69
	Master's degree	64	33
	Professional	13	6.7
	Others	7	3.61
Number of years in the current position (years)	Less than 5	91	46.91
	5-10	49	25.26
	11-15	21	10.82
	16-20	11	5.67
	More than 20	22	11.34

Expected maximisation was used to fill in the missing value for less than 25% of the survey questions (Sekaran & Bougie, 2016). Based on Mahanalobis, outliers were removed. This gave 186 usable data. The site <https://webpower.psychstat.org/models/kurtosis/> was used to check the normality. The value gain for Mardia's multivariate skewness ($\beta = 35.48273$, $p < 0.01$) and kurtosis ($\beta = 194.81218$, $p < 0.01$). Since the data was not normal, it was best to use SmartPLS, a non-parametric analysis software (Ringle et al., 2015).

The research hypothesis is tested using Structural Equation Modelling (SEM) and the Partial Least Square (PLS-SEM) method with SmartPLS. PLS can handle a complicated model and get high-level statistics from small sample sizes (Hair et al., 2017). As the study is HOC, it has two stages - the measurement model (to find out about consistency, reliability, convergent validity, discriminant validity, collinearity, and weight) and the structural model (testing the hypotheses and their significance level).

Since the independent and dependent variables were answered by the same person, common method bias may have occurred (Podsakoff et al., 2003; Podsakoff et al., 2012). To test for common method bias, we added a marker variable, a variable that had no relationship with any of the variables (Lindell & Whitney, 2001; Rönkkö & Ylitalo, 2011). A home-work conflict is used as a marker variable in this study. There is a slight change in R^2 (from 0.555 to 0.559). However, because the differences were less than 10%, there was no evidence of common method bias.

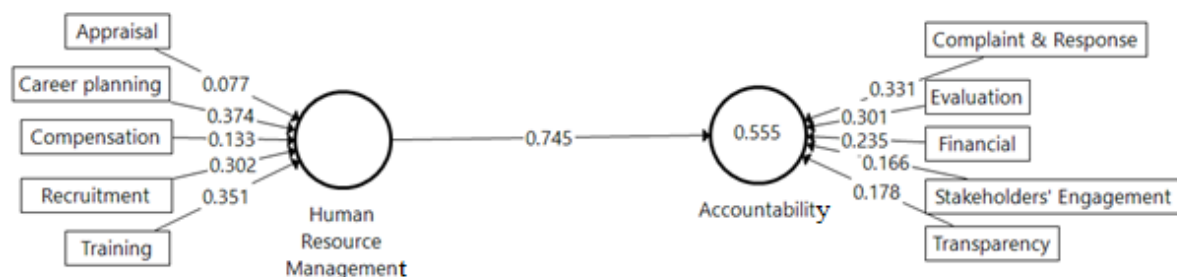


Figure 3: R^2 without marker variable

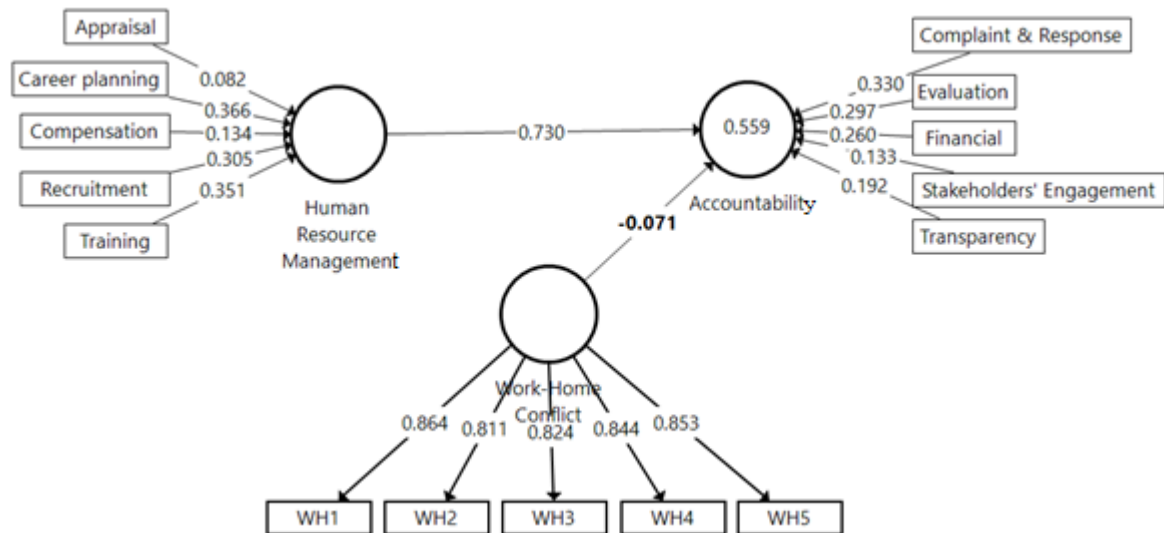


Figure 4: R² with marker variable

For the measurement model, in Table 2, the loading, Average Variance Extracted (AVE) and Composite Reliability (CR) are reported for LOC of both variables. The loadings and AVE tested the convergent validity CR for internal consistency. The rule of thumb for AVE for each construct is greater than 0.5 (Fornell & Larcker, 1981; Bagozzi et al., 1991; Hair et al., 2017), while CR and loadings are more than 0.70 (Hair et al., 2017). All items had high loadings on their latent variable and met all measurement requirements.

Table 2: The measurement model for LOC (reflective)

	Loadings	CR	AVE
Human resource management			
HR1	0.856		
HR2	0.83		
HR3	0.762	0.857	0.667
HR4	0.87		
HR5	0.867		
HR6	0.845	0.896	0.741
HR7	0.799		
HR8	0.852		
HR9	0.747	0.842	0.641
HR10	0.859		
HR11	0.872		
HR12	0.865	0.899	0.749
HR13	0.856		
HR14	0.852		
HR15	0.792	0.872	0.695
Accountability			
CR1	0.775		
CR2	0.877		
CR3	0.879		
CR4	0.846	0.909	0.714
EV1	0.803		
EV2	0.826		
EV3	0.766		
EV4	0.768		
EV5	0.673	0.878	0.591
FN1	0.814		
FN2	0.847		
FN3	0.711		
FN4	0.799	0.872	0.631
SE1	0.79		
SE2	0.818		
SE3	0.891		
SE4	0.702		
SE5	0.725		
SE6	0.689	0.898	0.597

TP1	0.774		
TP2	0.78		
TP3	0.791		
TP4	0.795	0.865	0.616

Further, the discriminant validity of HTMT was also fulfilled as the value for HTMT is below 0.90, HTMT_{.90} (Gold et al., 2001), as shown in Table 3. Hence, there is no issue of discriminant validity.

Table 3: HTMT

	AP	CP	CM	CR	EV	FN	RC	SE	TR	T P
Appraisal (AP)										
Career Planning (CP)	0.729									
Compensation (CM)	0.655	0.635								
Complaint Response (CR)	0.561	0.612	0.451							
Evaluation (EV)	0.602	0.688	0.544	0.725						
Financial (FN)	0.567	0.494	0.466	0.622	0.705					
Recruitment (RC)	0.722	0.602	0.528	0.643	0.598	0.666				
Stakeholders' Engagement (SE)	0.452	0.641	0.483	0.744	0.688	0.628	0.553			
Training (TR)	0.716	0.755	0.647	0.699	0.658	0.639	0.781	0.634		
Transparency (TP)	0.46	0.685	0.557	0.691	0.703	0.661	0.522	0.853	0.619	

For the HOC, convergent validity was checked, where the redundancy analysis was done for each variable against their global item. The redundancy analysis value for accountability is 0.942 (Figure 5), and human resource management is 0.940 (Figure 6), which is more than the threshold value of 0.70 (Hair et al., 2017). The Variance Inflation Factor (VIF) for all dimensions is shown in Table 4. The VIF is below 3.3 (Diamantopoulos & Siguaw, 2006), indicating no multicollinearity issue. All the t-values are also more than 1.645 (one-tailed), which shows all are significant.

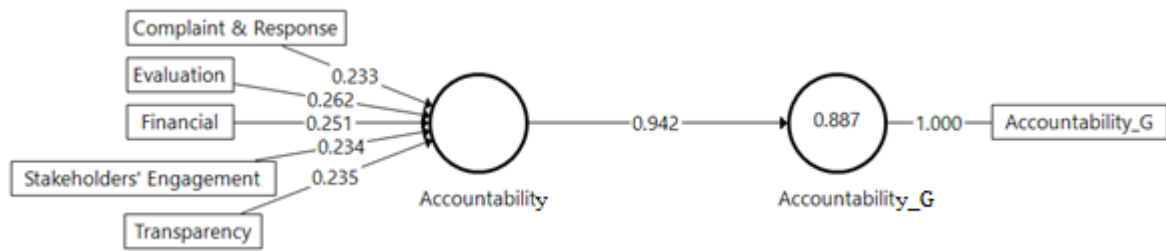


Figure 5: Redundancy analysis for Accountability

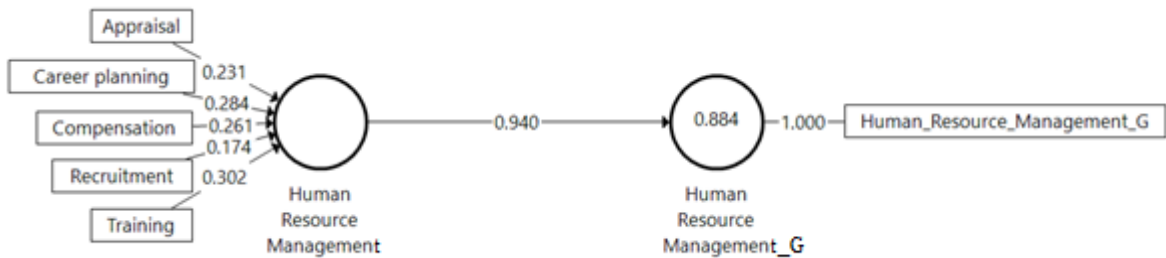


Figure 6: Redundancy analysis for human resource management

Table 4: Measurement model for HOC (formative)

	Weight	VIF	t value	p values
Appraisal	0.077	2.057	11.292	0
Career planning	0.374	1.866	11.527	0
Compensation	0.133	1.638	6.571	0
Recruitment	0.302	1.761	17.024	0
Training	0.351	2.044	13.025	0
Complaint & Response	0.331	2.118	11.55	0
Evaluation	0.301	2.068	9.396	0
Financial	0.235	1.807	15.306	0
Stakeholders' Engagement	0.166	2.58	15.513	0
Transparency	0.178	2.301	11.373	0

As for the structural model, it was found that human resource management had a strong and significant relationship with accountability ($\beta = 0.745$, $p < 0.05$), t -value = 16.826 (one-tailed) and p -value = 0.00, as shown in Table 5. The portions of variance explained are $R^2 = 0.555$. This result is consistent with other empirical human resource management findings in the literature (Al-Qudah et al., 2020; Amin et al., 2014; Azmi & Mushtaq, 2015; Chand & Katou, 2007; Shahzad et al., 2008; Sikora et al., 2011; Skaggs & Youndt, 2004). Hence, the hypothesis that

human resource management has a significant positive relationship with accountability is supported.

Table 5: Structural model

	Original Sample	Sample Mean	Standard Deviation	T value	P Values
Human Resource Management ->					
Accountability	0.745	0.761	0.044	16.826	0

Human resource management, formed from elements of recruitment, training, performance appraisal, compensation, and career planning, has demonstrated a significant positive result that contributed to achieving accountability in statutory bodies ($\beta=0.745$, $t = 16.826$, $p < 0.05$). Human resources are organisational assets that must be protected, invested in for further skill development, and motivated to serve the organisation better and, ultimately, the nation. Improper human resource management would degrade performance and motivation to perform well at work, potentially resulting in the inability to meet organisational accountability (Guest, 2011).

The outcome is also consistent with social contract theory, which argues that internal governance, such as human resource management, would make accountability achievements more convincing where appropriate human resource management is practised (Donaldson & Dunfee, 1999). Nonetheless, we must never forget and be grateful for civil servants' contributions to the nation as front-liners in assisting the government in overcoming the COVID-19 pandemic, given the various background of the employees. Leaders can coordinate and harmonise individuals, fostering new ideas that navigate space and time for inclusive and sustainable progress (Liu, 2023).

As a practical implication, all five essential components of human resource management should be implemented in statutory bodies. The human resource management department is responsible for implementing, executing, securing, monitoring, assessing, and supplementing human assets and detailing the specifications for each component that suits the organisation's business activities. Despite their smaller size, state statutory bodies would make it easier for organisations to manage and govern their human resources. The findings support the widespread belief that human resources are the backbones of organisations, enabling them to

realise the nation's vision and aspiration (Salleh et al., 2016) and organisational objectives (Becker et al., 2001; Ulrich et al., 2013).

This study employed the SEM technique to test the variable relationship, which allows for the simultaneous analysis of a complex model and relationship. A multidimensional model can also be analysed using hierarchical construct modelling, or HOC, to which this study contributes by providing results using the Type II model. Furthermore, a marker variable was used in the study to reduce common method bias. As a result, it provides contributions to PLS-SEM usage in the field.

Nevertheless, attaining accountability through human resource management means building organisational resilience (Lengnick-Hall et al., 2011). Human resource management is critical to achieving organisational sustainability (Mohiuddin et al., 2022; Taha & Taha, 2022). A good government will provide citizens with professional services. Strong accountability eventually leads to commitments to organisation sustainability (Adams & McNicholas, 2007). Thus, through human resource management, accountability is achieved; hence, social sustainability is eventually obtained.

Meanwhile, this is a cross-sectional study. Furthermore, the questionnaire is only given to one respondent as an organisation representative. In addition, the same respondent completed the questionnaire for the independent and dependent variables that can cause CMV. This limitation is overcome by including marker variables in the questionnaire. Nevertheless, future studies are recommended to distribute the survey to different respondents to answer the independent and dependent variables.

5.0 CONCLUSION

It is said that human resource is the organisation's asset that must be taken care of, well-managed and utilised for organisation accountability. As accountability is organisation performance for government organisations like statutory bodies, it will lead to social sustainability. All elements of human resource management, namely training, appraisal, career planning, compensation and recruitment, must be instilled and embedded effectively and adequately to have a competent and professional human resource that gives the best services back to the public.

A lack of all elements of human resource management can result in an incorrect calculation of a holistic aspect of human resource management. If no corrective and ongoing actions are taken to enhance human resource management, the number of issues raised by the Auditor General will continue to rise. For instance, if employees do not receive training, they are not

provided with guidance and appropriate education on their job duties. Therefore, the workers will struggle to perform and may become dissatisfied with their jobs. It will impact their ability to serve the public. Therefore, organisations and the Public Service Department should collaborate to cultivate competent, qualified, and contented civil servants.

Furthermore, following the current trend in government organisations, green human resources and strategic human resources can be examined to be embedded in the governance system to achieve the required accountability and, eventually, sustainability. Human resource management and accountability could also emphasise and examine a specific sustainable aspect. As government organisations, good governance must be proactively and appropriately regulated to serve the people best, achieve accountability, and strive for excellence and social sustainability.

The implication of this study is twofold. HRM of any organisation can facilitate effective stakeholder engagement and increase organisational accountability. HRM can foster relationships with stakeholders, such as employees and staff unions, to ensure their welfare and interests are addressed. Another concern is the implication for regulators and governments, such as the Inland Revenue Board, on profit announcements. Organisations that uphold accountability are more likely to comply with regulations and legal requirements. HRM practices that promote diversity and inclusion, fair labour practices, and safe working conditions contribute to regulatory compliance and can lead to positive relationships with government bodies.

ACKNOWLEDGMENTS

This article is funded by the Universiti Teknologi MARA, Shah Alam, Malaysia, Grant No. 600-RMC/DANA 5/3 BESTARI (TD) (010/2022) and Accounting Research Institute (HICoE) and Ministry of Higher Education, Malaysia.

REFERENCES

- Abdul Kadir, A. L., & Ismail, M. (1997). Hubungan keberkesanan latihan dengan prestasi kerja. *Pertanika Journal of Social Science & Humanities*, 5(2), 73–82.
- Acker, W. Van., & Bouckaert, G. (2018). What makes public sector innovations survive? An exploratory study of the influence of feedback, accountability and learning. *International Review of Administrative Sciences*, 84(2), 249–268.
- Adams, C. A., & McNicholas, P. (2007). Making a difference: Sustainability reporting, accountability and organisational change. *Accounting, Auditing and Accountability*

Journal, 20(3), 382–402.

- Ahmad, S., & Schroeder, R. G. (2003). The impact of human resource management practices on operational performance: Recognising country and industry differences. *Journal of Operations Management*, 21(1), 19–43.
- Allen, I. E., & Seaman, C. A. (2007). Likert scales and data analyses. *Quality Progress*, 40(7), 64–65.
- Al-Qudah, S., Obeidat, A. M., Shrouf, H., & Abusweilem, M. A. (2020). The impact of strategic human resources planning on the organizational performance of public shareholding companies in Jordan. *Problems and Perspectives in Management*, 18(1), 219–230.
- Al-Ziyadi, N., Movaghar, M., & Thani, M. A. (2022). Investigating the impact of justice and trust on the resilience of human resources and the maintenance and sustainability of human resources (Case study: Employees of the general water department of Mothni Province, Iraq). *World Bulletin of Management and Law*, 14(1), 62–83.
- Amin, M., Wan Ismail, W. K., Abdul Rasid, S. Z., & Selemani, R. D. A. (2014). The impact of human resource management practices on performance: Evidence from a public university. *The TQM Journal*, 26(2), 125–142.
- Ammeter, A. P., Douglas, C., Ferris, G. R., & Goka, H. (2004). A social relationship conceptualisation of trust and accountability in organizations. *Human Resource Management Review*, 14(1), 47–65.
- Ananzeh, H., Alshurafat, H., Bugshan, A., & Hussainey, K. (2022). The impact of corporate governance on forward-looking CSR disclosure. *Journal of Financial Reporting and Accounting*, 1(1), 1–35.
- Anwar, G., & Abdullah, N. N. (2021). The impact of human resource management practice on organizational performance. *International Journal of Engineering, Business and Management*, 5(1), 35–47.
- Arbatani, T. R., Farhangi, A. A., & Dadashzadeh, Y. (2016). Framing the current challenges and trends in human resource management. *International Journal of Humanities and Cultural Studies*, 1(May), 589–600.
- Armstrong, M., & Taylor, S. (2020). *Armstrong's handbook of human resource management practice* (15th ed.). Kogan Page Publishers.
- Arulrajah, A. A. (2016). Literature review on good governance in the organizations through human resource management: A corporate level analysis. *International Business Research*, 9(8), 14–23.

- Aruna, P. (2018, November 5). Towards transparency in government spending. *The Star*.
<https://www.thestar.com.my/business/business-news/2018/11/05/towards-transparency-in-government-spending/>
- Asian Productivity Organization. (2021). APO productivity databook 2021. APO.
<https://www.apo-tokyo.org/publications/apo-databook-2021/>
- Azmi, F. T., & Mushtaq, S. (2015). Role of line managers in human resource management: Empirical evidence from India. *The International Journal of Human, 26*(5), 616–639.
- Azmi, I. A. G. (2010). Competency-based human resource practices in Malaysian public sector organizations. *African Journal of Business Management, 4*(2), 235–241.
- Azmi, I. A. G. (2015). Islamic human resource practices and organizational performance. Some findings in a developing country. *Journal of Islamic Accounting and Business Research, 6*(1), 2–18.
- Bågenholm, A., Bauhr, M., Grimes, M., & Rothstein, B. (2021). Quality of government: Why-what-how. In A. Bågenholm, M. Bauhr, M. Grimes, & B. Rothstein (Eds.), *The Oxford handbook of the quality of government* (1st ed.). Open University Press.
- Bagozzi, R. P., & Heatherton, T. F. (1994). A general approach to representing multifaceted personality constructs: Application to state self-esteem. *Structural Equation Modeling: A Multidisciplinary Journal, 1*(1), 35–67.
- Bagozzi, R. P., Yi, Y., & Philips, L. W. (1991). Assessing construct validity in organizational research. *Administrative Science Quarterly, 36*(1), 421–458.
- Baker, D. (1999). Strategic human resource management: Performance, alignment, management. *Librarian Career Development, 7*(5), 51–63.
- Barrena-Martinez, J., López-Fernández, M., & Romero-Fernandez, P. M. (2018). Drivers and barriers in socially responsible human resource management. *Sustainability, 10*(5), 1532.
- Becker, B. E., Huselid, M. A., & Ulrich, D. (2001). *The HR scorecard. Linking people, strategy, and performance*. Harvard Business Press.
- Beh, L.-S. (2014). Public sector performance in Malaysia: An evaluation of employee empowerment and self-leadership. *Research Journal of Economic, Business and ICT, 9*(1), 8–12.
- Beh, L.-S. (2018). Leadership and public sector reform in Malaysia. In E. Berman & E. Prasajo (Eds.), *Leadership and public sector reform in Asia (Public policy and governance, volume 30)* (pp. 207–230). Emerald Publishing Limited.
- Beh, L.-S. (2012). Performance management and HR strategies: The public sector in Malaysia. *The 6th International Days of Statistics and Economics, 1*(1), 104–112.

- Behn, R. D. (2001). *Rethinking democratic accountability*. Brookings Institution Press.
- Bercu, A.-M., & Grigoruță, M. V. B. (2012). Human resource involvement in Romanian public organizations under the financial constraints. *Procedia Economics and Finance*, 3(1), 451–456.
- Bonavia, T., & Marin-Garcia, J. A. (2011). Integrating human resource management into lean production and their impact on organisational performance. *International Journal of Manpower*, 32(8), 923–938.
- Bovens, M. (2007). Analysing and assessing accountability: A conceptual framework. *European Law Journal*, 13(4), 447–468.
- Bovens, M. (2010). Two concepts of accountability: Accountability as a virtue and as a mechanism. *West European Politics*, 33(5), 946–967.
- Bovens, M., Goodin, R., & Schillemans, T. (2014). *The Oxford handbook of public accountability*. Oxford University Press.
- Bowen, D. E., & Ostroff, C. (2004). Understanding HRM-firm performance linkages: The role of the “strength” of the HRM system. *The Academy of Management Review*, 29(2), 203–221.
- Bratton, J., & Gold, J. (2017). *Human resource management: Theory and practice* (6th ed.). MacMillan Education.
- Brennan, N. M., & Solomon, J. (2008). Corporate governance, accountability and mechanisms of accountability: An overview. *Accounting, Auditing & Accountability Journal*, 21(7), 885–906.
- Brenya Bonsu, A., Appiah, K. O., Gyimah, P., & Owusu-Afriyie, R. (2023). Public sector accountability: Do leadership practices, integrity and internal control systems matter? *IIM Ranchi Journal of Management Studies*, 2(1), 4–15.
- Cabello-Medina, C., Lopez-Cabrales, A., & Valle-Cabrera, R. (2011). Leveraging the innovative performance of human capital through HRM and social capital in Spanish firms leveraging the innovative performance of human capital through HRM and social capital in Spanish firms. *The International Journal of Human Resource Management*, 22(4), 807–828.
- Camelo, C., Martín, F., Romero, P. M., & Valle, R. (2004). Human resources management in Spain: Is it possible to speak of a typical model? *International Journal of Human Resource Management*, 15(6), 935–958.
- Chand, M., & Katou, A. A. (2007). The impact of HRM practices on organisational performance in the Indian hotel industry. *Employee Relations*, 29(6), 576–594.

- Chin, W. W. (1998). The partial least square approach to structural equation modeling. In G. A. Marcoulides (Ed.), *Modern applied science* (pp. 295–336). Lawrence Erlbaum Associates.
- CIPFA & IFAC. (2013). Good Governance in the Public Sector — Consultation Draft for an International Framework. *Chartered Institute of Public Finance and Accountancy and the International Federation of Accountants*. https://www.ifac.org/_flysystem/azure-private/publications/files/Good-Governance-in-the-Public-Sector.pdf
- Darwish, T. K., Singh, S., & Wood, G. (2015). The impact of human resource practices on actual and perceived organisational performance in a middle eastern emerging market. *Human Resource Management*, 55(2), 261-281.
- Diamantopoulos, A., & Siguaw, J. A. (2006). Formative versus reflective indicators in organizational measure development: A comparison and empirical illustration. *British Journal of Management*, 17(1), 263–282.
- Do, H., Budhwar, P. S., & Patel, C. (2018). Relationship between innovation-led HR policy, strategy and firm performance: A serial mediation investigation. *Human Resource Management*, 57(7), 1271–1284.
- Docherty, P., Kira, M., & (Rami) Shani, A. B. (2009). Organisational development for social sustainability in work systems. In R. W. Woodman, W. A. Pasmore, & A. (Rami) Shani (Eds.), *Research in organizational change and development* (pp. 77–144). Emerald Group Publishing Limited.
- Donaldson, T., & Dunfee, T. W. (1994). Toward a unified conception of business social ethics: Integrative contracts theory. *The Academy of Management Review*, 19(2), 252–284.
- Donaldson, T., & Dunfee, T. W. (1999). *Ties that bind: A social contracts approach to business ethics*. Harvard Business Press.
- Dubnick, M. J., & Frederickson, H. G. (2011). *Public accountability: Performance measurement, the extended state and the search for trust*. National Academy of Public Administration & The Kettering Foundation.
- Ebrahim, A. (2005). Accountability Myopia: Losing sight of organizational learning. *Nonprofit and Voluntary Sector Quarterly*, 34(1), 56–87.
- Edwards, J. R. (2001). Multidimensional constructs in organizational behavior research: An integrative analytical framework. *Organisational Research Methods*, 4(2), 144–192.
- Fornell, C., & Larcker, D. F. (1981). Evaluating structural equation models with unobservable variable and measurement error. *Journal of Marketing Research*, 18(1), 39–50.
- Frink, D. D., & Klimoski, R. J. (2004). Advancing accountability theory and practice:

- Introduction to the human resource management review special edition. *Human Resource Management Review*, 14(1), 1–17.
- Givan, R. K. (2005). Seeing stars: Human resources performance indicators in the national health service. *Personnel Review*, 34(6), 634–647.
- Gold, A. H., Malhotra, A., & Segars, A. H. (2001). Knowledge management: An organisational capabilities perspective. *Journal of Management Information Systems*, 18(1), 185–214.
- Gooderham, P., Morley, M. J., Parry, E., & Stavrou, E. (2015). National and firm-level drivers of the devolution of HRM decision making to line managers. *Journal of International Business Studies*, 46(6), 715–723.
- Guest, D., & Conway, N. (2011). The impact of HR practices, HR effectiveness and a ‘strong HR system’ on organisational outcomes: A stakeholder perspective. *The International Journal of Human Resource Management*, 22(8), 1686–1702.
- Guest, D. E., Michie, J., Conway, N., & Sheehan, M. (2003). Human resource management and corporate performance in the UK. *British Journal of Management Relations*, 41(2), 291–314.
- Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2017). *A primer on partial least squares structural equation modeling (PLS-SEM)* (2nd ed.). SAGE Publications Inc.
- Hanretty, C., & Koop, C. (2014). Independence, accountability, and the quality of regulatory decision-making. *Comparative Political Studies*, 51(1), 38–75.
- Hanretty, C., Larouche, P., & Reindl, A. (2012). *Independence, accountability and perceived quality of regulators*. Centre on Regulation in Europe.
- Hong Kong Institute of Certified Public Accountants. (2004). Corporate governance for public bodies, a basic framework. CPA. [https://www.hkicpa.org.hk/-/media/HKICPA-Website/HKICPA/section4_cpd/Continuing-Professinoal-Development-Programme-\(CPD\)/eframework_guide.pdf](https://www.hkicpa.org.hk/-/media/HKICPA-Website/HKICPA/section4_cpd/Continuing-Professinoal-Development-Programme-(CPD)/eframework_guide.pdf)
- Hyndman, N., & Liguori, M. (2016). Public sector reforms: Changing contours on an NPM landscape. *Financial Accountability & Management*, 32(1), 5–32.
- IFAC. (2001). Governance in the public sector: A governing body perspective. *International Federation of Accountants*. https://www.ifac.org/_flysystem/azure-private/publications/files/study-13-governance-in-th.pdf
- IFAC & CIPFA. (2014). International framework: Good governance in the public sector. *Chartered Institute of Public Finance and Accountancy and the International Federation of Accountants*. [file:///Users/user/Downloads/International-Framework-Good-Governance-in-the-Public-Sector-IFAC-CIPFA%20\(1\).pdf](file:///Users/user/Downloads/International-Framework-Good-Governance-in-the-Public-Sector-IFAC-CIPFA%20(1).pdf)

- Kang, Y.-C., Hsiao, H.-S., & Ni, J.-Y. (2022). The role of sustainable training and reward in influencing employee accountability perception and behavior for corporate sustainability. *Sustainability*, 14(18), 11589.
- Kathuria, R., & Partovi, F. Y. (1999). Work force management practices for manufacturing flexibility. *Journal of Operations Management*, 18(1), 21–39.
- Khalid, M. A., Alam, M. M., & Said, J. (2016). Empirical assessment of good governance in the public sector of Malaysia. *Economics & Sociology*, 9(4), 289–304.
- Kolk, A. (2008). Sustainability, accountability and corporate governance: Exploring multinationals' reporting practices. *Business Strategy and the Environment*, 17(1), 1–15.
- Lee, F.-H., Lee, T.-Z., & Wu, W.-Y. (2010). The relationship between human resource management practices, business strategy and firm performance: Evidence from steel industry in Taiwan. *The International Journal of Human*, 21(9), 1351–1372.
- Lengnick-Hall, C. A., Beck, T. E., & Lengnick-Hall, M. L. (2011). Developing a capacity for organizational resilience through strategic human resource management. *Human Resource Management Review*, 21(1), 243–255.
- Li, J., Jia, L., Cai, Y., Kwan, H. K., & You, S. (2020). Employee – Organisation relationships and team performance: Role of team collective efficacy. *Frontiers in Psychology*, 11(206), 1–14.
- Lindell, M. K., & Whitney, D. J. (2001). Accounting for common method variance in cross-sectional research designs. *Journal of Applied Psychology*, 86(1), 114–121.
- Lindkvist, L., & Llewellyn, S. (2003). Accountability, responsibility and organization. *Scandinavian Journal of Management*, 19(1), 251–273.
- Liu, L. A. (2023). From great resignation to great re-negotiation on space and time for more holistic individuals and organisations. *Personnel Review*, 52(2), 434–441.
- Lloyd, R., Oatham, J., & Hammer, M. (2007). 2007 global accountability report. *One World Trust*. https://www.oneworldtrust.org/uploads/1/0/8/9/108989709/2007_gar_briefing.pdf
- Lloyd, R., Warren, S., & Hammer, M. (2008). 2008 global accountability report. *One World Trust*. https://www.oneworldtrust.org/uploads/1/0/8/9/108989709/2008_global_accountability_report.pdf
- Mabillard, V., & Zumofen, R. (2016). The complex relationship between transparency and accountability: A synthesis and contribution to existing frameworks. *Public Policy and Administration*, 32(2), 110–129.
- MacKelprang, A. W., Jayaram, J., & Xu, K. (2012). The influence of types of training on

- service system performance in mass service and service shop operations. *International Journal of Production Economics*, 138(1), 183–194.
- Mayrhofer, W., Gooderham, P. N., & Brewster, C. (2019). Context and HRM: Theory, evidence, and proposals. *International Studies of Management & Organization*, 49(4), 355–371.
- Menezes, L. M. De., & Kelliher, C. (2011). Flexible working and performance: A systematic review of the evidence for a business case. *International Journal of Management Reviews*, 13(1), 452–474.
- Messersmith, J. G., & Guthrie, J. P. (2010). High performance work systems in emergent organisations: Implications for firm performance. *Human Resource Management*, 49(2), 241–264.
- Midin, M., Joseph, C., & Mohamad, N. (2016). Advancing sustainable development in the public sector via stakeholders' engagement disclosure website. *Procedia - Social and Behavioral Sciences*, 224(1), 93–100.
- Millar, P., & Stevens, J. (2012). Management training and national sport organization managers: Examining the impact of training on individual and organizational performances. *Sport Management Review*, 15(3), 288–303.
- Mohamad, M. H., Daud, Z., & Yahya, K. K. (2014). Impact on employees' good governance characteristics, the role of transformational leadership as determinant factor. *International Journal of Science, Environment and Technology*, 3(1), 320–338.
- Mohiuddin, M., Hosseini, E., Faradonbeh, S. B., & Sabokro, M. (2022). Achieving human resource management sustainability in universities. *International Journal of Environmental Research and Public Health*, 19(928), 1–19.
- Neumann, W. P., & Dul, J. (2010). Human factors: Spanning the gap between OM and HRM. *International Journal of Operations & Production Management*, 30(9), 923–950.
- Nurdiono, & Gamayuni, R. R. (2018). The effect of internal auditor competency on internal audit quality and its implication on the accountability of local government. *European Research Studies Journal*, 21(4), 426–434.
- Nyamita, M. O., Dorasamy, N., & Garbharran, H. L. (2015). A review of public sector financial management reforms: An international perspective. *Public and Municipal Finance*, 4(2), 25–37.
- OECD. (2013). Accountability and democratic governance: Orientations and principles for development. *Organisation for Economic Co-operation and Development*.
<https://www.oecd.org/governance/accountability-and-democratic-governance->

9789264183636-en.htm

- OECD. (2022). OECD data on Gross Domestic Product (GDP). *Organisation for Economic Co-operation and Development*. <https://data.oecd.org/gdp/gross-domestic-product-gdp.htm>
- Pfeffer, J. (1998). Seven practices of successful organisations. *California Management Review*, 40(2), 96–124.
- Podsakoff, P. M., MacKenzie, S. B., Lee, J. Y., & Podsakoff, N. P. (2003). Common method biases in behavioral research: A critical review of the literature and recommended remedies. *Journal of Applied Psychology*, 88(5), 879–903.
- Podsakoff, P. M., MacKenzie, S. B., & Podsakoff, N. (2012). Sources of method bias in social science research and recommendations on how to control it. *Annual Review Psychology*, 63(1), 539–569.
- Pollitt, C. (2003). *The essential public manager*. Open University Press.
- Reichersdorfer, J., Christensen, T., & Vrangbaek, K. (2013). Accountability of immigration administration: Comparing crises in Norway, Denmark and Germany. *International Review of Administrative Sciences*, 79(2), 271–291.
- Ringle, C. M., Wende, S., & Becker, J.-M. (2015). *SmartPLS 3*. SmartPLS GmbH.
- Romzek, B. S. (2000). Dynamics of public sector accountability in an era of reform. *International Review of Administrative Sciences*, 66(100), 21–44.
- Romzek, B. S., & Dubnick, M. J. (1987). Accountability in the public sector: Lessons from the challenger tragedy. *Public Administration Review*, 47(3), 227–238.
- Rönkkö, M., & Ylitalo, J. (2011). PLS marker variable approach to diagnosing and controlling for method variance. *Thirty Second International Conference on Information Systems*, 8(12), 1–16.
- Salleh, K. M., Ahmad, M., Sulaiman, N., & Latiff, A. A. (2016). The development of human resource competency model in public sector organizations in Malaysia. *Indian Journal of Applied Business and Economic Research*, 14(14), 10221–10234.
- Schneider, B., & Bowen, D. E. (1993). The service organization: Human resources management is crucial. *Organisational Dynamics*, 21(4), 39–52.
- Seidman, H. (1954). The government corporation: Organization and controls. *Public Administration Review*, 14(3), 183–192.
- Sekaran, U., & Bougie, R. (2016). *Research methods for business. A skill building approach* (7th ed.). John Wiley & Sons Ltd.
- Shahzad, K., Bashir, S., & Ramay, M. I. (2008). Impact of HR practices on perceived

- performance of university teachers in Pakistan. *International Review of Business Research Papers*, 4(2), 302–315.
- Siddiquee, N. A. (2005). Public accountability in Malaysia: Challenges and critical concerns. *International Journal of Public Administration*, 28(1), 107–129.
- Siddiquee, N. A. (2006). Public management reform in Malaysia. recent initiatives and experiences. *International Journal of Public Sector Management*, 19(4), 339–358.
- Siddiquee, N. A. (2010). Combating corruption and managing integrity in Malaysia: A critical overview of recent strategies and initiatives. *Public Organization Review*, 10(2), 153–171.
- Siddiquee, N. A. (2014). Malaysia s government transformation programme: A preliminary assessment. *Intellectual Discourse*, 22(1), 7–31.
- Sikora, D., Ferris, G. R., Way, A., & Box, P. O. (2011). Critical factors in human resource practice implementation: Implications of cross-cultural contextual issues. *International Journal Human Resources Development and Management*, 11(2/3/4), 112–140.
- Skaggs, B. C., & Youndt, M. (2004). Strategic positioning, human capital, and performance in service organisations: A customer interaction approach. *Strategic Management Journal*, 25(1), 85–99.
- Su, D. N., Tra, D. L., Huynh, H. M. T., Nguyen, H. H. T., & O'Mahony, B. (2021). Current issues in tourism enhancing resilience in the Covid-19 crisis: Lessons from human resource management practices in Vietnam. *Current Issues in Tourism*, 24(22), 3189–3205.
- Tabouli, E. M. A., Habtoor, N. A., & Nashief S. M. (2016). The impact of human resources management on employee performance: Organizational commitment mediator variable. *Asian Social Science*, 12(9), 176–192.
- Taha, R., & Taha, N. (2022). The role of human resources management in enhancing the economic sustainability of Jordanian banks. *Journal of Business and Socio-economic Development*, 3(2), 180-193.
- Tan, T. J. A., Erlina, & Khadafi, M. (2021). The effect of good governance implementation, financial management, quality of human resources, community participation and supervision on village financial accountability in Deli Serdang regency. *Journal of Public Budgeting, Accounting and Finance*, 4(1), 1-10.
- Thompson, J. A., & Hart, D. W. (2006). Psychological contracts: A nano-level perspective on social contract theory. *Journal of Business Ethics*, 68(1), 229–241.
- Tiwari, P., & Saxena, K. (2012). Human resource management practices: A comprehensive review. *Pakistan Business Review*, 9(2), 669–705.

- Tzafrir, S. S. (2006). A universalistic perspective for explaining the relationship between HRM practices and firm performance at different points in time. *Journal of Managerial Psychology*, 21(2), 109–130.
- Ulrich, D., Younger, J., Brockbank, W., & Ulrich, M. D. (2013). The state of the HR profession. *Human Resource Management*, 52(3), 457–471.
- Vanhala, S., & Tuomi, K. (2006). HRM, company performance and employee well-being. *Management Revue*, 17(3), 241–255.
- Vivares-Vergara, J. A., Sarache-Castro, W. A., & Naranjo-Valencia, J. C. (2016). Impact of human resource management on performance in competitive priorities. *International Journal of Operations & Production Management*, 36(2), 114–134.
- Wall, T. D., & Wood, S. J. (2005). The romance of human resource management and business performance, and the case for big science. *Human Relations*, 58(4), 429–462.
- Wang, C. J. (2019). Linking sustainable human resource management in hospitality: An empirical investigation of the integrated mediated moderation model. *Sustainability*, 11(4), 1066.
- Wright, P. M., & Gardner, T. M. (2003). The human resource-firm performance relationship: Methodological and theoretical challenges. In D. Holman, T. D. Wall, C. W. Clegg, P. Sparrow, & A. Howard (Eds.), *The new workplace: A guide to the human impact of modern working practices* (pp. 311–328). John Wiley & Sons.
- Wu, B. (2020). *Introduction to government performance management*. Springer.
- Yahya, N. (2022). *The effects of governance mechanisms on organisational accountability of Malaysian statutory bodies*. (Unpublished doctoral dissertation). Universiti Teknologi MARA.
- Zakaria, N., Mohamed Zainal, S. R., & Mohd. Nasurdin, A. (2011). Investigating the role of human resource management practices on the performance of SME: A conceptual framework. *Journal of Global Management*, 3(1), 74–92.