

THE ROLE OF EMPLOYMENT IN ACHIEVING COMPETITIVE ADVANTAGE FOR INSTITUTIONS: AN ACCOUNTING AND FINANCIAL STUDY IN PRIVATE HOSPITALS IN BAGHDAD PROVINCE

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ABSTRACT

The current research aims to determine the role of employment in achieving competitive advantage in private hospitals in Baghdad province in four private hospitals, ALalamy Hospital, Marina Hospital, Al-Masara Hospital and The ALbinouk Hospital, the scale of the study was distributed and (311)employees (117) females and (194) Mentioned, to measure the research variables a measure prepared by the researcher was used to calculate employment and its characteristics, the reliability of the Alpha Cronbach's method (83%), and the reliability of the competitive advantage measure (81%) the results showed a moral correlation relationship Between recruitment and the competitive advantage provided by employees from all study groups.

Keywords: Employment, Accounting, Competitive Advantage, Private Hospitals, Recruitment, Selection.

INTRODUCTION

In the 1990s, as a result of economic changes, the policy of economic openness and rapid development in technology, information, and communications, and the global spread of enterprises, these factors led to a clear increase in interest in human resources in institutions through the role of human resources management in the enterprise, which aims to make the human element a competitive advantage as the human element is an essential engine for all material and financial elements.

Through a range of strategies focusing on attracting the best people, selecting the best applicants for jobs, improving their performance levels, and increasing their willingness to work, to further improve the quality of services and ensure that organizations remain active in their dynamic environment.

Study Objectives

1. To identify the extent to which employment policies are being taken care of by the institutions in question.
2. Identifying the relationship between employment and achieving competitive advantage in the institutions under study.
3. Make a set of recommendations that can benefit the management leaders of the institutions in question and those interested in this area.

Background Theory

Employment

The employment process is the key to the success of the organization and the means to gain the competitive advantage of the quality of human resources that is difficult to imitate competitors, it is the tool by which individuals can be recruited and the trade-off between them and identify those who meet the conditions necessary to perform the work and take responsibility Noe & John (2008), by employing the best efficiency and compatibility between the requirements of the position and its occupant, from the basics of employment the principle of equalization Opportunities, neutrality, and objectivity, which must be accomplished efficiently and effectively by the human resources management of the organization because the success of other functional activities is determined by, including three key elements: recruitment, selection, and appointment (Robbins & Coulter, 2005).

The Importance of Employment

The employment process is important from, achieving the following goals (Rioux et al., 2005).

1. Provide a large number of suitable individuals for positions in the organization at the lowest possible cost.
2. Contribute to a high degree of career stability by attracting and retaining the best candidates.
3. Achieving social, legal, and ethical responsibility by adhering to the correct search process and securing the rights of applicants for jobs.
4. Reducing the expenses of post-selection human resources activities such as training due to the attraction of suitable and highly qualified personnel.

First: RECRUITMENT

Recruitment is a bilateral process between the institution and the individual, which means that recruitment is the link between human resource planning and the selection process Abdul (2010), and that an organization's ability to strengthen its competitive advantage depends on its success in attracting human resources competencies who have the necessary skills and maintain them to bring that institution to competitive advantage.

Therefore, the success of the recruitment process is supposed to determine the specifications and characteristics of job and the quality of the individuals that the organization wishes to choose and appoint and determine the labor market for the activity of the enterprise. recruitment is defined as the search for viable individuals to fill job vacancies available, attract them and then choose the best of them to work Mervt (2015), and is defined as grooming and attracting a sufficient group of individuals to be the base from which to select and select the most suitable individuals to fill vacancies (Lakhotia, 2008).

According to the researcher, recruitment is to attract candidates for jobs so that the institution can trade them off and get the most suitable candidates to fill vacancies under the requirements and conditions of the incumbents.

Sources of Recruitment

The ability of the organization to attract the best human resources in the labor market is linked to the location of the organization the more successful the institution and has a distinct

position in the market, the more attractive and able to attract individuals with the desired qualities by building a good image of the organization, which leads to its success in attracting and retaining the talents and competencies necessary for the continuity of its activity and its position. There are two main sources of recruitment internal and external.

Internal source: When filling vacancies, the organization relies on its employees who meet the requirements and qualifications of the required job by promoting to a position with higher responsibilities, transportation from one department to another, advertising within the institution, exploiting the human resources information system of the institution, inquiring about the relatives and knowledge of the employees or contacting retired and resigned workers to see if they wish and can return to work there.

External source: External sources are intended to rely on workers from outside the institution, by declaring their need in the visual, audio, and read media, returning to the files of job seekers to search for people with the required qualifications, resorting to employment offices, or advertising vacancies in universities, internet, and social media as is currently the case.

Selection

The selection is to select the most suitable applicants for a particular job among those who have all the requirements for the job to be filled, defined as the selection of individuals who have the qualifications required to complete the functions specified as required Schermerhorn (2016) and the selection is defined as the process by human resources management by selecting from among candidates for a particular job in terms of their eligibility for performance Brown (2006), it can be said that the choice is aimed at reconciling the requirements and duties of The job.

Selection Criteria

These are the characteristics and specifications that must be available in the candidate for the job resulting from job analysis and each candidate is invited to take the test and evaluated by these criteria and the candidate is appointed. One of the most important of these criteria is (Abdel, 2011):

1. Level of education: a certain level of scientific qualification is determined for the incumbent.
2. Previous experience: Experience may be in the number of years of pre-career practice or years of employment in the last institution to verify it.
3. Physical characteristics: Some works require certain physical characteristics such as height or strength depending on the nature of the job.
4. Personal qualities: They refer to the applicant's personality style, such as his manners and nature, his self-confidence.

Stages of the selection process (Fayrouz, 2017):

The selection process goes through certain steps starting from receiving job seekers where the conditions of employment and associated privileges are identified and then the examination of applications for employment, in which the cv of candidates is examined and confirmed that they conform to the conditions and specifications declared for vacancies and exclude those who do not meet the required conditions and tests to reveal the abilities and skills of job candidates and there are multiple types of tests performance tests, mental capacity tests, personality tests where emotional balance, self-confidence, ability to suffer are evident Bored

with others, the ability to drive the amount of control of emotion in his actions, maturity and belonging, cooperation and introversion, corresponding identification of the individual and his personal characteristics through the interaction between the interviewer and the applicant of the job, choice and decision. The Department of Human Resources conducts a comprehensive review by submitting nominations to the President of the Foundation in order to issue the administrative order for the appointment of the candidate and inform him of that medical examination is the final stage of the selection process passing the medical examination i.e. he must provide a medical certificate proving his safety from infectious and chronic diseases and enjoying the health and fitness that qualify him to perform the tasks and duties of the job successfully after his appointment.

Third: Appointment

The appointment means the decision-making process for appointing a candidate to a particular position in a specific department or department as of a specific date, and this decision entails the rights of the employee to the additional pay and benefits after the issuance of the appointment decision and usually, the appointment is under trial for months or one year extendable, the adaptation of the new worker to the post begins by following and evaluating the individual during the period of experience by the direct official who determines the extent of his competence to install, dismiss or convert to Another function, the organization can also observe the extent to which each individual is adapted to his or her position and the potential elements of career development training plans, job-to-site transport plans.

Competitive Advantage

Organizations have become aware of the intensity and scale of competition they face at the internal and external levels, which is why they are seeking effective strategies and policies through which they can achieve competitive advantage by satisfying the needs of their customers and seeking the best methods they can apply to achieve this.

Competitive advantage is defined as the skill of the enterprise to own and develop what enables it to overcome competitors in a certain position to be able to attract customers to its advantage (Mohamed, 2014). It was also defined as the ability of the enterprise to implement production processes that were not applied to competing institutions, and when they could not obtain the resources necessary to imitate those processes (Sa'ad, 2015). The competitive advantage was defined as any advantage achieved by the organization and is higher than what competitors offer to customers and has value and maybe that differentiation through added prices or service (Pitts & Lei, 2004). The researcher defines competitiveness as all the inputs and capabilities owned by the institution and which it works to exploit properly to outperform other competing institutions.

The importance of competitive advantage (Nouri & Michel, 2007).

The importance of enterprise competitive advantage is highlighted by:

1. The ability to convince its customers of the products it offers them that are more distinct from competitors.
2. They can have a better and greater market share than competitors.
3. The continued success of the enterprise and increased financial returns and net profits.

Factors affecting competitiveness (Broderick & Boudrau, 2003):

Arises as a result of external and internal factors:

1. **External factors:** changing customer needs or technological or economic changes that may create a competitive advantage for some organizations as a result of their rapid reaction to these changes by analyzing information and anticipating changes.
2. **Internal factors:** The ability of an enterprise to possess resources or capabilities that are not available to competitors, including creativity and innovation, which play a major role in creating a competitive advantage.

Types of Competitive Advantage

In general, sources of competitive advantage are divided into three basic types:

Lower cost: The enterprise has the advantage of lower-cost if its accumulated costs in value-producing activities are lower than those of its competitors that lower prices contribute to increased demand and the profit margin may decrease if its services are not at low costs Ehmke (2011), the organization's lack of interest in cost distance, especially its reduction, causes it to fail and withdraw from the market.

Discrimination: The organization is distinct from its competitors when it can acquire unique characteristics that the customer relates to (Jisung et al., 2015).

Quality: This means the ability to provide products that match the needs and desires of customers as the characteristics of the product will meet the customer's satisfaction Zolghadar, (2007), and the organization achieves them through lack of defects and that each works properly to meet the needs and expectations of the customer present and future.

The Relationship of Human Resources Recruitment to Competitive Advantage:

Human resources management has an important impact on achieving competitive advantage through the role played by this department, which is to properly use human resources by recruiting individuals with greater capabilities and qualifications, working on their development, strengthening their innovation standards, and working to ensure the success and continuity of the organization, highlighting the role of human resources management experts in efforts to re-plan strategically, recruit the necessary competencies capable of using organizational inputs and outputs efficiently and effectively and focus on human resources training where the advantage can be achieved for the foundation through the following:

1. The role of employing human resources in achieving cost-advantage Ahmed & Dalhom (2019): The recruitment of competencies is considered to be an original for competitive advantage, as they search for competitive advantage in the efficiency of the individuals employed is a strategic direction based on the perception of management, the cost is variable by changing the costs of input costs such as first-material employment, energy, and means of production.
2. The role of employing human resources in achieving discrimination (Fayrouz, 2017). In light of the escalation of competition, survival forces the institution to hire individuals with creative skills that enable it to achieve a competitive lead, it is the one that precedes and initiates the introduction of new ones, and seize opportunities for its benefit, which is what is required for it to employ individuals who enjoy and possess creative skills to achieve discrimination because the human element in the institution is the basis.
3. The role and the phenomenon of attracting human resources by achieving quality (Mohamed, 2014): Dealing with the markets forces the enterprise to make a profit on products that are of high quality, value-added, and thus achieve the satisfaction and happiness of the company's customers.

Sample

The current research included the heads of units, divisions, departments, and administrative staff in four private Iraqi hospitals in Baghdad province, namely Al-Alamy Hospital, Marina Hospital, Al-Masara Hospital, and ALbinouk Hospital, and distributed the scale of the study and responded (311) of them (117) females (37.6%) 194 percent of males (62.4%). The distribution of sample members by years of service was as follows: 1-6 years old, 81 of the sample members were male (41) and 50.61 percent were male. Females (40) (49.38%) Of the 193 male sample members, 126 (65.28 percent) were male. The number of females (67) is 34.71 percent. Of the 16 years of service, 37 were male (27) (72.97 percent). The number of females (10) is 27.02 percent. As for the distribution of the sample members by school level, it was as follows who they are. The number of male members (152) was 217 in the secondary school or 70.04 percent. The number of females (65) is 29.95 percent. The number of male members in the sample was 82, compared to 40.47 percent of those who were male. The number of females (48) is 58.53 percent. Of the sample members, 12 were male (8) and 66.66 percent were male. The number of females (4) is 33.33, while the distribution of sample members by type of job was as follows: 207 male (126) male (60.86) and females (81) accounted for (39) 13. While the number of units, divisions, departments, and directors (104) of the sample members was male (68) or 65.38, the number of females (46) was 44.23, and Table 1 explains this.

Table 1				
DEMOGRAPHIC FEATURES OF THE SAMPLE				
Characteristics	Male	Female	N	%
Gender			311	
Male	194			62.4
Female		117		37.6
Degree Scientific			311	
Secondary			217	70.04
	152	65		29.95
Bachelor			82	40.47
	34	48		58.53
Postgraduate			12	66.66
	8	4		33.33
Years of service			311	
1 – 6	41	40	81	50.61
				49.38
7 – 15			193	65.28
	126	67		34.71
> 16			37	72.97
	27	10		27.02

Search Tool

The researcher prepared a measure that measures the opinions of hospital workers from administrators and officials of units and officials of the people and departments towards the role of employment in achieving the competitive advantage of institutions study in private hospitals in Baghdad province and consisted of two measures, a measure of employment consisting of (8) paragraphs and a measure of competitive advantage consisted of (11) paragraphs, and were five alternatives according to the concept of five Likert (I strongly agree I don't agree strongly, and the scale's Psychometric Properties and reliability calculation were calculated in Alpha

Cronbach's, with the reliability factor of the employment scale (83%), while the reliability of the competitiveness measure was 81%.

RESULTS

To identify the role of employment in achieving competitive advantage for organizations, the researcher analyzed the statistical data obtained, and found that the mean sample members by sex variable of the employment scale where the mean male (25.04) and standard deviation (6.27) were the calculated T value (1.97) at the level (0.01), the mean calculation of females (23.56) and standard deviation (6.55) were the calculated T value (1.97) and the scheduling value (2.58) was at the level (0.01) The hypothetical average for the research sample was (24), the mean for the measure of the competitive advantage of the sex variant of the male research sample (26.71), standard deviation (8.30) and the mean female (26.85) and Standard deviation (9.38) was calculated T value (0.13) and the table value (2.58) was at a level (0.01) and the hypothetical average of the research sample (27).

The mean sample members by years of service for the employment scale of (1-6) were found to be (23.65), standard deviation (5.96), the mean years of service from (7-15) were (24.05), and standard deviation (6.54), and mean Those who served more than (15) were (54.54) and standard deviation (28.59), and the calculated F value (9.19) was greater than the scheduled F value of (6.96) at the level (0.01).

It was found that the mean sample members by years of service for the competitive advantage measure of (1-6) are (26.63) and standard deviation (9.24), while the mean years of service from (7-15) is (25.88) and standard deviation (8.44), The mean service was more than (15) (31.62) and standard deviation (7.44), and the calculated F value of the (7.01) was greater than the scheduled F value of (6.96) at the level (0.01).

According to the practical level of the employment scale, the mean of their secondary (24.74), standard deviation (6.30), the mean calculation of those who collected Bachelor (23.09), and standard deviation (6.68) while the mean calculation for the postgraduate (29.42) and standard deviation (2.74) the calculated F value (5.85) was smaller than the table value (6.96) at the level (0.01)

According to the practical level of the competitive advantage measure, the average of their secondary earnings (26.71), standard deviation (8.52), the mean calculation of those who collected Bachelor (26.77), and standard deviation (9.52) while the mean postgraduate (27.50) and standard deviation (6.73) and calculated F value (0.046) was smaller than the table F value (6.96) at the level (0.01), As in table 2:

Table 2		
SHOWS THE RESULTS RESEARCH		
Variables	Deployment	Competitive advantage
N= (311)	Mean = 24.49	26.076
	Std. = 6.41	8.71
	T= 67.35	T= 54.15
	Sig =.000	Sig = .000
Gender		
Male	Mean = 25.04 Std.=6.27	26.71 8.30
Female	Mean = 23.56 Std.=6.55	26.85 9.38
	T= 67.35	T = 54.15

	Sig= .000	Sig = .000
Degree Scientific		
Secondary	Mean = 24.74 Std.=6.30	26.71 8.52
Bachelors	Mean = 23.09 Std.=6.68	26.77 9.52
Post graduate	Mean = 29.42 Std.=2.74	27.50 6.73
	F = 5.85	F = 0.046
	Sig= .000	Sig = .000
Years of service		
1 – 6	Mean = 23.65 Std= 5.96	26.63 9.24
7 – 15	Mean = 24.05 Std=6.54	25.88 8.44
> 16	Mean = 54.54 Std=28.59	31.62 7.44
	F= 9.19	F = 7.01
	Sig= .000	Sig = .000
Pearson Correlation	.652	
(employment &Competitive advantage)	Sig= .000	

DISCUSSION

After statistically processing the data of the sample members of the 311 officials and employees, and after testing the difference between the sample mean and the hypothetical mean (24) on the employment scale using the one sample t-test, it was shown to be statistically indicative at an indicative level (0.01) Where the calculated T value (67.35) is greater than the t-table value (2.58), which indicates that the employment policy in the institutions in question contributes to attracting and employing highly qualified and experienced human resources based on the results of job analysis according to The principle of neutrality and objectivity. Table 3 shows the results of measuring the level of employment through paragraphs:

Table 3 SHOWS THE RESULTS OF MEASURING THE LEVEL OF EMPLOYMENT THROUGH PARAGRAPHS			
N	QUESTIONNAIRE ITMES	MEAN	STD.
1	Relying on internal sources of employment	3.98	1.03
2	Relying on external sources of employment	3.84	1.03
3	Relying on job analysis results	3.40	1.17
4	Choose the best candidates	3.38	1.35
5	There is a specialized committee that deals with selection and employment	2.91	1.35
6	Employment following the principle of neutrality and objectivity	2.59	1.14
7	Attracting and recruiting competencies	2.58	1.15
8	Studying the internal and external environment of the institution and then identifying the needs	1.81	1.16

It is noted through the calculation mean of the results of the paragraphs comes primarily the reliance of the institution on internal sources of employment through promotion and transfer by internal advertising to fill jobs due to the desire of the institutions in question to fill the shortage of human resources from within the institution to know the workers the nature of the work of the institution in addition to reducing the cost of training for new employees, but

secondly relying on external sources of employment from the media, employment offices, advertising in universities, files of job seekers, internet and social media to fill jobs in the lack of resources required to attract and employ the required labor, but in the third degree the results of job analysis are based on the description of jobs and the specifications of the incumbent in determining the future needs of human resources according to the requirements of jobs of skills, but in the fourth degree comes the selection of the best candidates for the positions this means that institutions seek to attract the best candidates to fill the vacancies who meet the specifications for the job, either In the fifth degree comes the possession of specialized committees within the department of the institutions in which they are interested in selecting and identifying the human resources they need, which means that institutions work with high quality in the field of education and selection of candidates for them, this helps to find the appropriate human staff to fill positions within institutions, but in the sixth degree comes the appointment of individuals according to the principle of neutrality and objectivity away from favoritism and personal relationships for the purpose of maintaining the institution and its continuity, and in the seventh degree comes the institution's quest to attract and employ resources Highly qualified humanity and knowledge accumulation to benefit from their expertise in the development of the enterprise and gain a larger market share

In the eighth degree, the institution is studying its internal and external environment and then determining its human resources needs in accordance with production and work plans in order to reduce the costs of training new, and that's what I confirmed consistent with the results of our study his study (Patrick et al., 2006). In which the researchers discussed the role of human resources department practices and officials as a source of sustainable competitive advantage and the implications of human resources development, and found that human resources management practices have a very positive and significant impact on building the competitive advantages of organizations, and our study differs with its findings (Lismen et al., 2007).

Those human resources management practices have not had a significant impact on the performance of organizations, while our study found that human resources management practices have a significant impact on building competitive advantages as for the quality of service was processed data of the sample members of the number (311) officials and employees, and after testing the difference between the officials and employees, and after testing the difference between the mean sample and hypothetical mean (30) on the competitive advantage scale using the T-test equation for a single sample found to be statistically indicative at a indicative level (0.01) (Where the calculated T value (54.14) is greater than the T-table value (2.58), which indicates that officials and staff provide their services in the hospital at a high level of quality in pursuit of competitive advantage, this can be explained their abilities to withstand the difficult tasks assigned to them and provide the best services, which contributes to achieving a good level of quality of service to them, and that this quality of service develops regularly and becomes more integrated over time and achieves competitive advantage, and Table 4 shows:

Table 4 SHOWS THE RESULTS OF MEASURING THE LEVEL OF COMPETITIVE ADVANTAGE AT THE LEVEL OF DIMENSIONS AS FOLLOWS			
N	ITMES	MEAN	STD.
1	Lower cost	8.89	4.01
2	Quality	8.28	3.23
3	Discrimination	7.72	2.47

From the table above, the trends of the members of the research sample on competitive advantage came after the lower cost primarily from their point of view, the low cost represents one of the dimensions of the competitive advantage that enterprises want to rely on in competition within the markets, which is embodied in the ability of the enterprise to produce and provide its services at lower prices compared to competitors in the same field, but after the quality came second to adhere to the characteristics required in the final product provided to the customer in terms of conformity to the specific specifications suitable for use, Quality can be achieved through the quality of design and quality of service, and came after the third discrimination to provide the enterprise with an activity, service or something new unique and be valued by the customer, the results of our study are consistent with the study carried out by Korankye (2013) Comprehensive quality management is a source of competitive advantage a comparative study between manufacturing and service companies in Ghana and has found that comprehensive quality management seeks to achieve improvement and continuous progress in the areas of cost, quality, discrimination, efficiency and effectiveness.

RESULTS

Through this study, a set of findings was reached, the most important of which are:

1. The use of employment human resources contributes to the creation of competitive advantage.
2. The institution relies on internal sources of employment primarily to meet the need and then comes in the second degree to rely on external sources of employment.
3. Relying on the results of job analysis has an important impact in identifying the needs investigating competitive advantage.
4. The success of the institution in selecting the best candidates increases the ease of achieving a competitive advantage.
5. The Foundation follows lowly the study of the internal and external environment to identify needs.
6. The ability of the institutions in question to achieve the dimensions competitive advantages so that achieving the lowest cost comes in the first place, and achieving quality in the second place followed by achieving discrimination in the third place, so that the institutions surveyed have competitive advantages.

Recommendations

This study concluded with the following recommendations:

1. Stay away from the selection of employees based on personal characteristics and attention to the certificates and skills available to job researchers.
2. Emphasizing speed and discrimination in the provision of health services.
3. The need to maintain the degree of quality in the services provided by the institution and work to develop them.
4. Work to raise the morale of employees through a fair evaluation of their performance, transfer, or promotion according to the abilities and qualifications of the employees and the requirements of their positions of work.
5. The foundation should continue to encourage human resources management to make a diverse choice of human resources, and the organization should rely on both interviews and tests when selecting the competencies required to have a high degree of integrity, justice, and efficiency.
6. Work to support and motivate creators, to be able to produce a new product that achieves a competitive advantage for the organization and meets the changing and renewed needs of customers and thus maintains them, and attracts customers of competing institutions.
7. Seeking the continuous modernization of machinery and equipment, within the possibilities available while improving quality.

8. Reducing cost to the lowest possible levels, whether through production, marketing, supply, compared to the cost of current or potential competing enterprises, while retaining the quality required to achieve the lower cost advantage.

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