

The Role of Accountability and Islamic Work Ethics on the Relationship between Human Capital and Public Services Performance: The Case of Public Sector Organizations in Bahrain

Ebrahim Farhan Mubarak Busenan

School of Business, University Utara Malaysia, Sintok, Malaysia
Email: e.farhan@windowslive.com

How to cite this paper: Busenan, E. F. M. (2024). The Role of Accountability and Islamic Work Ethics on the Relationship between Human Capital and Public Services Performance: The Case of Public Sector Organizations in Bahrain. *Open Journal of Business and Management*, 12, 1302-1314. <https://doi.org/10.4236/ojbm.2024.122069>

Received: February 5, 2024

Accepted: March 26, 2024

Published: March 29, 2024

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Abstract

The accountability of public sector employees is an important issue in both developing and developed countries. The aspect of ethics among public sector employees is at the core of professionalism, effectiveness and efficiency of services delivery. This research examines the role of accountability as a moderating variable and Islamic work ethics as a mediating variable in the relationship between human capital and public services performance in the public sector organizations of Bahrain. The lack of previous studies in this area is the main motivation to undertake this study. The results of this research are that there is a positive, significant and direct relationship between human capital, accountability and Islamic work ethics and public services performance. The results also reveal that Islamic work ethics, as a mediating variable, has a highly positive effect on the relationship between human capital and public services performance at 35%. On the contrary, the effect of accountability, as the moderating variable, on the relationship between human capital and public services performance is not significant.

Keywords

Human Capital, Public Services Performance, Accountability, Islamic Work Ethics

1. Introduction

Public sector organizations seek an effort to keep up a good reputation, to achieve positive opinions from the people of the community. Therefore, public

sector organizations are under increasing pressure to perform better, and at the same time, various measures are being used to assess performance. When accountability is high, the workers are likely to have more ideas and standards to help in their decision-making, which can reduce conflict or confusion that is invariably reflected on performance (Davis, Mero, & Goodman, 2007). In addition, in public sector organizations, work ethics plays an important role ensuring services delivery and administration are efficient and effective. On the other hand, high-quality service not only leads to citizen satisfaction but also enhances confidence and trust. Public sector organizations must provide high-quality services to citizens to meet their expectations (Lamsal & Gupta, 2022).

2. Research Problem

Citizens satisfaction with public services is of the utmost importance for an effective and efficient government. For that reason, in the case of Bahraini society, there are several and various complaints about the performance of public services that do not meet their expectations. There is evidence of those complaints through the daily newspapers, several columnists in various daily newspapers, the daily radio program “Good Morning Bahrain”, as well as via the national suggestion and complaint system, known as “Tawasul”, which receives several complaints about various services of ministries and organizations in the state. The complaints can be summarized as delays, red tape, or bureaucracy in terms of cumbersome procedures that leave citizens frustrated in their quest for services, the length of the waiting period to complete a service, and a lack of interest from officials.

3. Research Objective

To address this problem, the objective of this research is to assess the effect of accountability as a moderating variable and Islamic work ethics as a mediating variable on the human capital and public services performance relationship in the public sector organizations of Bahrain.

4. Human Capital

Human capital is considered as a major component for economic growth, and for increasing productivity. In addition, human capital it serves to enhance organizational and management features as well as learning processes, human capital capability is crucial for organizational development (Al Asheq, Tanchi, Kamruzzaman, & Karim, 2021).

4.1. Human Capital Definitions

Human capital is considered as a major component and employees are an invaluable asset, who play a crucial role in raising productivity, and maintaining competitive advantage (Simkovic, 2013). Some definitions of human capital are as follows: According to Komnenic and Pokrajic (2012) human capital includes

implicit and explicit knowledge of employees as well as their efficiency, and capabilities to use that knowledge and their skills to carry out their tasks. [Seleim and Khalil \(2011\)](#) said that human capital is a mix of skills, innovation, knowledge and experiences of employees.

4.2. The Components of Human Capital

Based on a literature review, human capital includes several components as follows: firstly: skills, in service organizations, the skills, knowledge, abilities and creativity of staff are used to generate efficient and unique services that are difficult to replicate ([Khayinga & Muathe, 2018](#)), secondly: innovation, is considered as the foundation for identifying opportunities to create new services, work practices and products ([Wang, Yen, Tsai, & Lin, 2008](#)), thirdly: knowledge, it is considered as a major component in order to get competitive advantage as knowledge is an inimitable resource ([Murray & Peyrefitte, 2007](#)), fourthly: experiences, [Bosma, Van Praag, Thurik and De Wit \(2004\)](#), posited that experience is considered as an important aspect of human capital which contributes to the growth of the organization.

5. Public Services Performance

The role of public services in achieving good governance, cannot be underrated, the public service sector plays a pivotal role in the formulating and implementing of policies for community development ([Lawal & Owolabi, 2012](#)).

5.1. Public Services Performance Definitions

Based on a literature review, there are different definitions of public services performance, [Agba, Ochimana and Abubakar \(2013\)](#), said public services are the activities of employees in government organizations to formulate and implement government programs for the benefit of the people. [Handler, Koebel, Reiss and Schratzenstaller \(2005\)](#), opined that the performance of the public sector can be seen in the outcomes of activities carried out by an organization, which are measured either in absolute terms or in relation to previous outcomes.

5.2. The Effect of Human Capital on Public Services Performance

Researchers believe that human capital is one of the most important assets of an organization; employees are the source of innovation, change, creativity, and continuous improvement ([Carson, Ranzijn, Winefiel, & Marsden, 2004](#)). Moreover, in the context of the dynamics of the information age and information society, human capital has been identified as one of the key determinants influencing performance in public organizations ([Erten & Turkmen, 2022](#)). Public services are considered as the major tool for governments to implement the different policies of national development and services delivery in various fields. Therefore, human capital is a main tangible link between the government and its people.

6. Accountability

In general, accountability shows the relationship between two parties, the first party may be the organization, group, company, individual, and so on, that is directly or indirectly accountable to the other party for something, such as, output, procedure and result (Walker, 2002).

6.1. Definitions of Accountability

Based on a literature review, there are a several definitions of accountability, Ray (2012), argued, that accountability refers to the check and control of the behavior of public servants to make sure that the power granted to them is not misused. Ngulube (2004), argued, that accountability means that individuals and organizations should have the ability to describe their activity to others in a justifiable and transparent manner.

6.2. The Effect of Accountability on Public Services Performance

The relationship between accountability and performance of public organizations is considered as one of the main approaches to reforming the public sector. Therefore, accountability is important to the government. This is, due to the fact that government accountability provides a clear direction toward best performance (Okpala, 2012). Moreover, accountability puts pressure on the key actors responsible for guaranteeing the good performance of public services (Paul, 1992). In addition, Public service organizations can operate more effectively if there is good accountability. As a result, introducing accountability in public services will enhance the effectiveness of the government in providing public services (Putra, Anita, & Helmy, 2023).

7. Islamic Work Ethics

Ethical values, such as courtesy and respect, are important in dealings between civil servants and the people. In addition, that respect as an ethical standard is necessary as it involves creating an atmosphere of friendliness for the people in a community (Kwaghga, 2014).

7.1. Definitions of Islamic Work Ethics

Based on a literature review, there are a several definitions of Islamic works ethics as follows: Ali and Al-Owaihah (2008), referred to Islamic work ethics as a virtue and obligatory activities that a person needs for establishing a balance in personal and social life. Rizk (2008) posited that Islamic work ethics seek approaches towards work as a virtue in the lives of humans.

7.2. The Effect of Islamic Work Ethics on Public Services Performance

Organizations and societies need ethics, as it includes values which encourage

individuals to work with integrity and conscientiousness (Bakhri, Ardi, Masud, & Suharnomo, 2017). Moreover, ethics in public services is considered to be at the core of effectiveness, efficiency and professionalism and also plays an important role in economic and social development (Omotoso, 2014). On the other hand, some researchers have found that Islamic Work Ethics is an excellent concept for improving and enhancing innovation in the public sector, where Islamic beliefs sourced from the Qur'an and Hadith gave rise to the concept of Islamic Work Ethics, which advocates for Muslims to prioritize society via the values of goodness by abstaining from unethical behavior (Usman & Mat, 2021).

8. Contribution of the Public Services Sector to GDP

The public sector is a part of the economy that includes all organizations owned and operated by the government. Therefore, the role of the public sector has changed dramatically over history; it has become an important role in enhancing economic growth (Baa & Chattoraj, 2022). **Table 1** & **Figure 1** below show the percentage of public services in Bahrain GDP for a number of years.

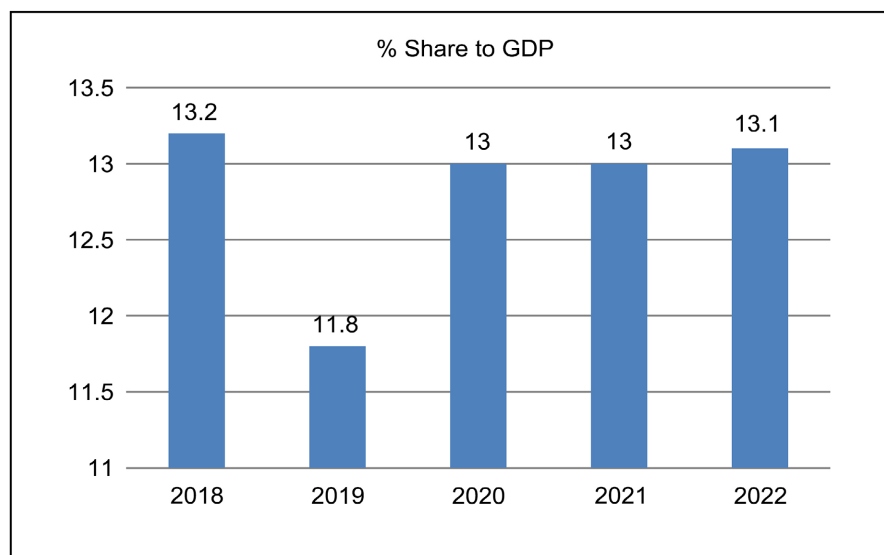


Figure 1. The percentage of public services in Bahrain GDP for a number of years.

Table 1. Public services share to GDP.

| Year | % Share to GDP |
|------|----------------|
| 2018 | 13.2 |
| 2019 | 11.8 |
| 2020 | 13.0 |
| 2021 | 13.0 |
| 2022 | 13.1 |

Source: <https://www.data.gov.bh/explore/?sort=modified>.

9. Literature Review

9.1. Human Capital as an Independent Variable

Many previous studies have proven that the variable of human capital has positive and significant relationships with organizational performance. These studies include: [Afrah \(2016\)](#) who studied the higher education sector of Somalia and found that there is a positive and significant relationship between human capital and organizational performance; and [Prajogo and Oke \(2016\)](#) who examined in the Australian services sector and found that human capital has a positive relationship with business performance.

9.2. Accountability as a Moderating Variable

Accountability has been used as a moderating variable in the relationship between independent and dependent variables in studies on various sectors and countries, such as: [Rus, van Knippenberg and Wisse \(2012\)](#) who investigated the relationship between power and behavior of self-serving leaders. The results indicate that accountability as a moderating variable, decreases the effect of power on self-serving behavior of leaders.

9.3. Islamic Work Ethics as a Mediating Variable

Islamic Work Ethics has been used in various past research as a mediating variable in the relationship between independent and dependent variables in studies on various sectors and countries, such as: [Rokhman, Rivai and Adewale \(2011\)](#). Their results show that Islamic work ethics has a positive and direct influence on work outcomes.

10. Research Hypothesis

Based on the above discussion, this research hypothesizes as follows:

H1: Human capital has a significant and positive effect on public services performance.

H2: Accountability has a significant and positive effect on public services performance.

H3: Islamic work ethics has a significant and positive effect on public services performance.

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

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

11. Research Methodology

The population of Bahraini citizens was 721,657 in December 2022, and Bahrain is divided administratively into four governorates: the capital, northern, muharraq, and southern. Every governorate has a number of residential blocks (Ba-

hrain Open Data Portal, 2022a, 2022b). According to the total populations a suitable sample size is 384 respondents (Krejcie & Morgan, 1970). To achieve the objectives of this research and to measure the relationship between the variables, 640 questionnaires were distributed to citizens in the four governorates, i.e., Southern, Muharraq, Northern and the Capital City, using the systematic random sampling technique to the citizens, of which 368 questionnaires were found to be usable at a 57.5% response rate. For the purpose of data analysis, Statistical Package for Social Sciences (SPSS) version 23 was used. To measure the variables, this research used the five point Likert scale.

12. Test of Reliability

Cronbach's alpha was used to assess the reliability of the variables of this research, with an acceptable minimum level of 0.60 (Hair, Black, Babin, & Anderson, 2010). The results of the analysis of the reliability test of the variables are as shown below in **Table 2**.

13. Descriptive Statistics of the Variables

The descriptive statistics of the variables i.e., human capital, public services performance, accountability and Islamic work ethics, are as shown in **Table 3** below.

14. Analysis of Results

The analysis of Pearson correlation of the variables, i.e., human capital as the independent variable, public services performance as the dependent variable,

Table 2. Analysis of reliability of the variables.

| Variables | Items | Cronbach's alpha |
|-----------------------------|-------|------------------|
| Human capital | 15 | 0.919 |
| Public Services Performance | 6 | 0.854 |
| Accountability | 7 | 0.625 |
| Islamic Work Ethics | 17 | 0.919 |

Table 3. Descriptive statistics of the variables.

| Variables | M | S. Deviation | Minimum | Maximum |
|-----------------------------|------|--------------|---------|---------|
| Human capital | 2.91 | 0.69 | 1.00 | 4.73 |
| Public services performance | 2.85 | 0.79 | 1.00 | 5.00 |
| Accountability | 3.37 | 0.61 | 1.14 | 5.00 |
| Islamic Work Ethics | 3.23 | 0.70 | 1.00 | 5.00 |

accountability as the moderating variable and Islamic work ethics as the mediating variable, is as shown in **Table 4** below.

Based on the results in **Table 4**, there is a significant and positive relationship with r value at more than 0.50 and $p < 0.01$. Therefore, hypotheses 1, 2 and 3 are supported.

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

Hierarchical regression was used to examine the moderating effect of accountability on the relationship between human capital and public services performance, and the results are as shown in **Table 5**.

Based on the results as in **Table 5**, in Model 1, the relationship between human capital and public services performance is positive and significant, where $R^2 = 0.288$, $F = 147.925$, and $\beta = 0.537$, with $p < 0.001$. In Model 2, accountability is entered as a moderating variable in the relationship between human capital and public services performance, and the result is still positive and significant, where $\beta = 0.423$ with $p < 0.001$, Accountability still has a positive and significant impact on public services performance, where $\beta = 0.308$ with $p < 0.001$. Model 3 shows the interaction between accountability and human capital has an insignificant effect on public services performance, where $\beta = 0.006$ with p value > 0.05 . Hence, the result shows no moderating effect of accountability on the relationship between human capital and public services performance, meaning hypothesis (H4) is not supported.

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

Hierarchical regression was used to examine the mediating effect of Islamic Work Ethics on the relationship between human capital and public services performance, and the results are as shown in **Table 6**.

Table 4. Results of Pearson correlation of the variables.

| Variable | Public Services Performance | Human Capital | Accountability | Islamic work ethics |
|-----------------------------|-----------------------------|---------------|----------------|---------------------|
| Public Services Performance | 1 | 0.537** | 0.465** | 0.538** |
| Human Capital | 0.537** | 1 | 0.369** | 0.534** |
| Accountability | 0.465** | 0.369** | 1 | 0.474** |
| Islamic work ethics | 0.538** | 0.534** | 0.474** | 1 |

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

Table 5. Results of accountability as moderating variable.

| | Standardized Beta | | |
|---|-------------------|----------|----------|
| | Model 1 | Model 2 | Model 3 |
| Independent Variable Human Capital | 0.537*** | 0.423*** | 0.422*** |
| Moderating Variable Accountability | | 0.308*** | 0.310*** |
| Interaction Terms Accountability*Human Capital | | | 0.006 |
| R2 | 0.288 | 0.370 | 0.370 |
| F Value | 147.925 | 107.165 | 71.259 |
| Adjusted R2 | 0.286 | 0.367 | 0.365 |
| Durbin-Watson | 1.892 | 1.892 | 1.892 |

Note: *Significance level is $p < 0.05$, **Significance level is $p < 0.01$, ***Significance level is $p < 0.001$.

Table 6. Results of Islamic work ethics as mediating variable.

| Independent Variable | Dependent Variable | | | |
|----------------------|---------------------|---|-----------------------------|---|
| | Islamic Work Ethics | Public Services Performance (Without Islamic Work Ethics) | Public Services Performance | Public Services Performance (Including Islamic Work Ethics) |
| Human Capital | 534*** | 0.537*** | | 0.349*** |
| Islamic Work Ethics | | | 0.538*** | 0.352*** |
| F Value | 146.003 | 147.925 | 149.118 | 110.131 |
| R2 | 0.285 | 0.288 | 0.289 | 0.376 |
| R2 adjusted | 0.283 | 0.286 | 0.288 | 0.373 |
| Durbin Watson | 1.767 | 1.848 | 1.764 | 1.844 |

Note: *Significance level is $p < 0.05$, **Significance level is $p < 0.01$, ***Significance level is $p < 0.001$.

Based on the results as in **Table 6**, it can be seen that many steps were followed as proposed by Baron and Kenny (1986). In the first step, $\beta = 0.537$, $R^2 = 0.288$, Adjusted $R^2 = 0.286$, $F = 147.925$, and $p < 0.001$. This means that there is a positive and significant relationship between human capital and public services performance. About 28.8% of variation in public services performance can be

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

In the second step, $\beta = 0.534$, $R^2 = 0.285$, Adjusted $R^2 = 0.283$, $F = 146.003$, and $p < 0.001$. This means that there is a positive and significant relationship between human capital and Islamic work ethics. Human capital can explain 28.5% of variation in Islamic work ethics, and 71.5% of variation is attributed to other factors which are not included in this study.

In the third step, $\beta = 0.538$, $R^2 = 0.289$, Adjusted $R^2 = 0.288$, $F = 149.118$, and $p < 0.001$. Islamic work ethics explains 28.9% of variation in public services performance, and 71.1% of variation is explained by other factors which are not included in this study.

In the last step, i.e., to find out whether or not Islamic work ethics mediates the relationship between human capital and public services performance, it can be seen that the relationship is still positive and significant, with $\beta = 0.349$ and $p < 0.001$. $\beta = 0.352$ and $p < 0.001$. Also it is noted that the relationship is reduced when compared to the direct relationship between human capital and public services performance with $\beta = 0.537$, and $p < 0.001$. This means that Islamic work ethics only partially mediates the relationship between human capital and public services performance.

Based on the above four steps, it is confirmed that Islamic work ethics has a mediating role in the relationship between human capital and public services performance. Therefore, hypothesis (H5) is supported. The results of testing all hypotheses are as shown in **Table 7**.

Table 7. Results of testing all hypotheses.

| Hypothesis | Description | Results |
|------------|---|---------------|
| H1 | There is a significant and positive relationship between human capital and public services performance. | Supported |
| H2 | There is a significant and positive relationship between Accountability and Public Services Performance. | Supported |
| H3 | There is a significant and positive relationship between Islamic Work Ethics and Public Services Performance. | Supported |
| H4 | There is a moderating effect of Accountability on the Relationship between Human Capital and Public Services Performance. | Not Supported |
| H5 | There is a mediating effect of Islamic work ethics on the Relationship between Human Capital and Public Services Performance. | Supported |

17. Conclusion

Public services play a vital role in the formation and transformation of the national vision as well as policy formulation and implementation. Also, increasing citizen satisfaction with public services is the basis of public sector management. Therefore, the accountability of public sector servants is considered a significant issue in both developing and developed countries. Moreover, ethics in public services are at the core of professionalism and its effectiveness and efficiency. Based on that, this study tested the relationship between human capital and public services performance, with accountability as the moderating variable and Islamic work ethics as the mediating variable, in the public sector of Bahrain. The results show that there is a positive and significant relationship between human capital, accountability, and Islamic work ethics and public services performance. In addition, the moderating effect of accountability on the relationship between human capital and public services performance is not significant. The results also show that the mediating effect of Islamic work ethics on the relationship between human capital and public services performance is supported at 35%.

18. Recommendations

Based on the results of this research, it is important for policy makers in the public sector of Bahrain, in particular, and in other world countries, in general, to focus on accountability and Islamic work ethics as key factors to enhance and improve public services performance.

Conflicts of Interest

The author declares no conflicts of interest regarding the publication of this paper.

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