

THE IMPACT OF ADMINISTRATIVE CONTROL ON EMPLOYEES' PERFORMANCE: EVIDENCE FROM INDUSTRIAL COMPANIES IN JORDAN

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Abstract: *Nowadays, companies are faced with more challenges than ever before, which affects the activities and performance of organization within its operating environment. However, it is imperative to note that administrative control is mostly practiced at any level of management because for any challenge or inefficiency hindering the organizational performance, it is thus rectified through administrative control for its significant contribution towards effective employees' performance of any organization. However, studies that studied the effect of administrative control on employees' performance were limited, or mostly in developed nations or developing countries other than Jordan. Therefore, this study aims to bridge the gap in literature as well as empirically examine the effect of administrative control on employees' performance in Jordan industrial sector. Using Simple random sampling, data was collected quantitatively using a survey from the period of 2016 – 2017 involving 433 employees who are administrative staff from 63 industrial companies listed on the Amman Stock Exchange in Jordan. Eventually, transparency and control system proved to have statistical significant positive direct effect on employees' performance. These show that the higher the availability of essential conditions of free and open exchange of information for those affected by administrative decisions and level of implementation of control plans and standards by organization, the higher the employees execute their job duties and responsibilities well. However, administrative leadership indicated no direct positive effect on staff performance. This result can be attributed to the majority of the prevailing patterns of leadership in Jordanian companies, which are autocratic, or free, which do not affect the performance of employees positively despite literature indicated that democratic pattern is preferable.*

Keywords: *Administrative Control, Transparency, Administrative Leadership, Control System, Employee Performance*

Introduction

Nowadays, companies are faced with more challenges than ever before, being it internally or externally which affects the activities and performance of the organization within its operating environment. However, a good administration enables the organization to face the problems and the hassles based on the significant functions and administrative processes such as planning, directing, and organizational control that the organization employs. These factors facilitate the organization towards achieving its objectives and ensure attaining effectiveness and adoption of an organization competent to face competition (Bloom, 2013).

Hence, it is imperative to note that administrative control is mostly practiced at any level of management because for any challenge or inefficiency hindering the organizational performance, it is thus rectified through administrative control for its significant contribution towards effective employees' performance of any organization. Thus, administrative control is adopted because of the fundamental roles that employees play in the organizations. The administrative control system is aimed at checking on the optimal and proper utilization of resources towards achieving the mission of the organization (Bahi, 2013). The success of the development process is also linked to the elimination of corruption, financial and administrative reform, good use of available resources and policy development, management and efficiency of employees, which are objectives to be achieved. And, if control is to be mainly meant for ensuring that implementation is according to the planning, therefore, it is through this that development plans can be developed by comparing them with actual implementation as well as identifying any deviation in implementation from the plan and the extent it has gone (Waheeb, 2007).

The significance of control stems from being one of the cornerstones of modern scientific management, as well as the main pillars of advanced management in assisting organisations towards attaining development and modernization as well as achieving high level of efficiency and effectiveness. The importance of control to the organisation has grown due to expansion of activities in the company, multiplicity of functions and the magnitude of funds invested into projects and programs. This is done in order to: reduce the chances of fraud; embezzlement; protection of assets, and funds; ensure the safety of their use; provide information and data required by the department on a regular basis; facilitates in decision-making; planning and performance evaluation in order to achieve its objectives in the most efficient and effective way. Also, development process is closely linked to financial and administrative control, as development is the process of optimizing the use of available resources with a sound planning (Bateekh, 2014).

According to Tawfeeq (2012) control is an ongoing, systematic efforts and activities carried out to obtain accurate and precise information on the progress of work and implementation in the various areas of activities. It is the function of the administration to compare the implementation rates and the rate at which level targeted in the plan is reached and identify any default and correct it, and work to prevent it if possible. Equally, these three steps are followed: standard-setting and benchmarking performance, correcting differences between actual results and achieved plans, determining what has been done by assessing performance and taking remedial action if necessary to ensure performance is in line with established plans. Al-Salmi, (2010) opined that it is the means by which the administrative leadership can measure and

correct the performance of the employees with a view to ensuring that the goals and plans set by the organization have been timely and adequate.

Thus, the performance of employees is considered as the main indicator in distinguishing between successful and unsuccessful organizations based on the discipline and determination of its human resources functions, which are considered as integral part of an organization. Similarly, it was found that some organizations that compete in the form of providing human resources in both quantity and quality have increased their efficiency. The outputs of two competing organizations may be different even though they may be similar in their financial assets as well as information and technological resources due to the differences in the performance of their human resources (Balel & Abu Sen, 2016).

Therefore, administrative control has a significant effect towards goal achievement of an organization, its performance and success. Not only that, administrative control does equally have effect on the human element of the organization. However, despite that, there were studies that studied the effect of administrative control, but studies on the effect of administrative control on employees' performance was limited. Studies explore the effect of administrative control on employees' performance in organisations mostly in developed nations or developing countries other than Jordan. Therefore, there is the need to conduct this kind of study in order to bridge the gap in literature and contextually as well as empirically examine the effect of administrative control on employees' performance in Jordan industrial sector.

The subsequent sections of this paper dwells on the literature review, the empirical review, followed by the methods and procedures adopted in collecting data and analysis, and hence, the findings were presented and lastly discussions of the findings ensued.

Literature Review

Concept of Administrative control

Administrative control is one of the main functions of the administrative process which functions involves planning, organizing, directing, and control, and which serves as an integral part of the management performance in the private and government sectors (Hamdan, 2009). Control is a systematic process through which managers are assured the extent to which plans are being executed and objectives achieved by adopting effective and highly efficient methods in an effective and efficient manner. Management control is an organized effort and systematic effort to define performance metrics to be achieve as planned targets (Higgins, 1991).

Other scholars added that it is the process that ensures that actual activities are suited to the desired activities or objectives they are already identified for, puts assessment measures to detect and correct deviations, and provides the manager with feedback to help identify future objectives and set standards or benchmarks necessary (Aldage & Stearn, 1991). In essence, control is the ability of an individual or group of individuals to influence the behavior of another individual or group of individuals or a particular organization so that this effect achieves the desired results (Tannbaum, 1968).

Transparency

Transparency means clarity, ease of understanding, stability, consistency, objectivity, clarity of language, flexibility and evolution of legislation in accordance with economic changes, social and administrative and in accordance with the spirit of the times, as well as simplification of procedures, dissemination, disclosure and accessibility of information so that they are available to all (Kharabsheh, 1997).

The concept of transparency is linked to three words where they are defined (disclosure, clarity and participation). Transparency is the free flow of information so that institutions, processes and information is accessible to citizens and to affirm citizens' observation, understanding and evaluation of the decisions and actions of officials. This allows the citizens to confront government actions that they do not support and thus formally protest the officials who carried out those actions. (Al-Kayed, 2003).

Transparency is one of the most important elements of the success of sustainable development because it provides work in an environment that is fully transparent and leads to quality human and institutional performance, thus enabling development partners (government, the private sector, civil society organizations and citizens) to reach the goals and push forward the advancement of society (Al-Toukhi, 2009). Transparency also fights corruption in all its forms. Transparency of information helps to prevent deviation and reduces mistakes and helps remove obstacles and simplifies procedures, thus increasing efficiency of performance (Al-Kharabsheh, 1997).

Transparency works to develop the functions of administrative units from specialized administrative units to teams that perform their functions better, more clearly and more transparent, because the efforts are a joint effort of all the members of the administrative unit (Al-Lawzi, 2002), which strengthens the values of cooperation and synergy efforts and clarity of results, where the performance of work in the form of group teams (Al-Rasheedi, 2007).

Administrative leadership

Leadership has been defined as the ability of the manager to influence and direct his subordinates in such a way as to gain their obedience, respect, loyalty and motivation and to create cooperation among them in order to achieve a goal in their own right. (Darweesh & Takla, 1992) The need for successful managerial leadership is a mandatory requirement for administrative development, as there is an urgent need to obtain competent and capable leaders to develop and exploit the skills of workers through modern management patterns that allow and assist the participation of workers in all administrative activities (Al-Lawzi, 2002).

Leadership as a process of influencing others aims at directing their abilities and interests in the direction of achieving the goals. The success of the leader depends mainly on his characteristics and personal traits that determine the type of leadership exercised in influencing the subordinates to improve their performance. It is now clear that the progress of societies and countries is only a natural result of the efforts of this responsible and responsible administrative leadership in raising the level of performance of their members. Linking the goals of the individual and the goals of the institution, the continuous and proper evaluation of the performance of individuals and the methods of improvement and development of performance are considered the reasons for obtaining this outstanding performance. There is widespread agreement among many researchers that highly effective organizations require effective leadership and that the performance of these organizations is strongly influenced by the existence of such leadership (Fiedler & House, 1988). Leadership is thus one of the prominent

organizational variables studied and has a significant impact on staff performance (Cummings & Schwab, 1973).

Control System

They are the plans and measurements of administrative control of an organization to guarantee the possibility and the efficiency of work. (Yaghi, 1987).

Employee Performance

Performance has been defined as the outcome of the interaction between both capacity and operator where the relationship is clear between the two variables. The individual may have the ability to perform a particular job, but will not be able to accomplish it efficiently and effectively if he/she does not have sufficient motivation to perform it, and vice versa. The individual may have sufficient motivation required to perform the work, but he/she may not be able to perform in the form required because of lack of capacity (Marsh, 2001).

Employees' performance involves a range of related administrative behaviors that reflect the excellence in the employee's tasks and responsibilities which include quality of performance, and good implementation, the required technical expertise in the post, as well as contact and interaction with the rest of the organization, and commitment to the administrative aspects of the work, as well as striving to respond to them with care and effectiveness (Al-Hawamdeh & Al-Fahdawi, 2002).

Relationship between Administrative Control and Employees' Performance

In this section, empirical studies evidenced from previous researches conducted in relation to the constructs used in this study are discussed.

For instance, because of violations found at the Jordanian ministries in wasting public funds and violation of laws and legislations, Siam (2004) took the study to identify factors contributing to the efficiency in internal control systems in the ministries. The study found that efficiency of control systems is positively affected and increases if the basic components of internal control are available. While they found weakness in administrative leaderships as the most barriers of control systems. Considering Dunn and Legge (2001) field survey of 858 managers on assessing their perception of responsiveness to responsibility and accountability in the USA, it was found that there is a little difference in the relative importance of resources accountability connected with the issue of deviating from main responsibilities. Bahi (2013) studied about the mechanisms of administrative control of public funds in Algeria. Therefore, the control process should be given importance so that the administration can avoid mistakes and correct them if they ever occur and avoid the repetition of these mistakes in the future. Hence, the government empowers the community towards prosperity and strengthening the economy by embarking on continuous interferences through the control mechanisms of the public funds.

Similarly, Al-Muqeemi (2014) studied the efficiency of the administrative control using 101 top management officials in the faculty of applied sciences in Oman. The study showed that the level of efficiency degree in the administrative control at the faculty in Oman is moderate in the administrative leadership and transparency aspects. Whereas, Al-Jazi, (2014) focused on

the financial and administrative control between theory and application in the bureau of audit in Jordan where they found that the role of audit bureau in the financial and administrative control is limited to finding the administrative and financial violations only. And, the study of Jantan (2015) survey aimed at examining the extent of commitment to the internal audit and its influence on the internal control systems of Malaysian companies in the Malaysian stock market. It was found that the internal audit administration, the performance of business units and the plan of the reports written on these businesses are all affected by the internal control system.

Furthermore, Mohammadi and Reza'i (2016) investigated the relationship between the models of the higher control procedures in the training of workers and their performance in a survey of 166 managers and employees. SPSS and LISREL were used and the results showed that the administrative control scales such as behavior, knowledge, skills on job training have a positive relation with the performance variables of the employees represented in motivation, evaluation, honesty and clarity. Similarly, Hafez (2014) assessed the impact of administrative control on employee performance evaluation using mixed approach, and which eventually turned out to be a positive relationship between administrative control and performance evaluation of employees. Bloom (2013) study in Algeria aimed to uncover the method of control and its role in evaluating the performance of 129 workers in an engine outfit. The results show that the control process is diverse, and that the methods and means of control used consist of simple traditional forms such as supervision, follow-up, inspection, administrative investigations and technical review of workers.

Al-Fhayan (1424 Hijri) studied on administrative control and its relationship with job performance of 363 officers in the security services and the results of the study showed that there was positive and negative relationships with administrative control and age, and number of training courses. Equally, the study of Apenteng (2012) examined the impact of supervision on the performance of employees in the educational sector and the findings indicated satisfaction from both its internal and external control officials with the promotion of both systems, while control over the performance of workers is not affected by the dissatisfaction of workers. Al-Harbi (2003) assessed administrative control and its relationship with efficiency of performance, an applied study of customs observers at an international airport. It was found that there were less effectiveness of the majority of methods, control tools in raising the performance of the staff, and equally not based on performance development. Ying (2012) determined the impact of performance management system on employee performance in a survey using the Caracal test through Stata to analyse the relationship. The results of the study showed that sustenance of communication between the management positively affected the staff in the institution.

Al-Bawab (2015) examining the role of internal control elements in improving the performance of the external auditor to legal accountants in Jordan, found it to be significant. Slavoljup, Srdjan and Predrag (2015) study aimed at introducing a form of administrative control through the classic theory in order to fill the gap from previous studies and enrich the measurement of the administrative control. Hence, the feedback produced a stimulus to strengthen the variable on the measurement of the administrative control especially in the field of the accounting. Al-Otaibi, (2010) examined the effect information technology had on employees' performance in Australian context by identifying the human resources systems adopted in the educational institutions, administrations and services. While, Al-Shami (2010) assessing the impact of e-government implementation towards enhancing business

performance, found that employee training on the application of e-government exerts significant positive effect on improving the employees' performance.

Hence, the empirical evidences from previous literature have indicated the gap in studying the relationship which is thus proposed as in the hypothesis below:

H1: Transparency has a statistical significant positive direct effect on employees' performance.

H2: Administrative leadership has a statistical significant positive direct effect on employees' performance.

H3: A control system has a statistical significant positive direct effect on employees' performance.

Method of Data Collection and Analysis

Using Simple random sampling, data was collected quantitatively using a survey from the period of 2016 – 2017 involving 433 employees who are administrative staff from 63 industrial companies listed on the Amman Stock Exchange in Jordan where 396 questionnaires were returned back. The respondents' profile is presented below in Table 1.

Table 1: Descriptives of the Demographic Information of the Respondents

		Frequency	Percent
Gender	Male	307	81.6%
	Female	69	18.4%
	Total	376	100.0%
Age	Less than 30 years	19	5.1%
	30- 40 years	120	31.9%
	41-50 years	147	39.1%
	More than 50 years	90	23.9%
	Total	376	100.0%
Education level	High School	81	.8%4
	Diploma	311	34.8%
	Bachelor	951	51.9%
	Postgraduate	32	8.5%
Experience	Total	376	100.0%
	Less than 10 years	39	10.4%
	10-15 years	99	26.3%
	16-20 years	111	29.5%
	More than 20 years	127	33.8%
	Total	376	100.0%
Job	Manager	34	9.0%
	Head of Department	53	14.1%
	Employee	289	76.9%
	Total	376	100.0%

As shown in table 1 above, 81.6% of the respondents were male and 18.4% female, which is an indication that the larger proportion of the employees are male. Based on age, 5.1% of the respondents were less than 30 years, while 31.9% were between 30-40 years, 39.1% were of the age between 41-50 years, and 23.9% of respondents were more than 50 years. Thus, the largest percentage was those respondents between 41 and 50 years old, and the lowest percentage was those who are less than 30 years old.

At the education level, most respondents were those who have B.A degree (51.9%), followed by diploma (34.8%), postgraduate (8.5%) and high school only (4.8%) which is the lowest. In terms of experience, 10.4% of the respondents have less than 10 years of experience, whereas,

26.3% have (10-15) years, (29.5%) have (16-20) years, and finally, 33.8% have more than 20 years of experience. It is also clear from the above table that the highest percentage of respondents was from employees' (76.9.2%), followed by respondents from heads of departments (14.1%), and the least percentage was from managers (9%).

Based on Al-Muqeemi (2014) and Shaheen (2007) the researchers built the measurement tool for the construct of administrative control, while for the construct of employees' performance Salman, (2015), Awajan (2015) and Shaheen (2007) were adopted. Below, the scale refinement was presented in table 2.

Table 2: Mean, Standard Deviation, Item-to-total Correlation and Cronbach's alpha

Construct	Items	Mean	Standard Deviation	Item-to-total Correlations	Cronbach's alpha
Transparency	TRA1	4.202	0.630	.840**	0.893
	TRA2	4.088	0.598	.849**	
	TRA3	4.186	0.613	.822**	
	TRA4	4.569	0.693	.832**	
	TRA5	4.085	0.569	.854**	
Administrative Leadership	ALE1	4.141	0.614	.868**	0.878
	ALE2	4.199	0.607	.851**	
	ALE3	4.082	0.666	.826**	
	ALE4	4.059	0.625	.819**	
	ALE5	4.098	0.857	.789**	
Control Systems	CSY1	4.146	0.554	.827**	0.876
	CSY2	4.120	0.623	.835**	
	CSY3	4.412	0.655	.799**	
	CSY4	4.125	0.676	.813**	
	CSY5	4.269	0.641	.826**	
Employees' Performance	COM1	4.407	0.767	.918**	0.903
	COM2	4.391	0.769	.911**	
	COM3	4.516	0.773	.926**	
	COM4	4.577	0.776	.934**	
	COM5	4.197	0.772	.898**	
	PRO1	4.359	0.770	.888**	
	PRO2	4.197	0.722	.883**	
	PRO3	4.202	0.717	.870**	
	PRO4	4.053	1.101	.710**	
	PRO5	4.120	0.688	.868**	
	CSK1	4.497	0.776	.882**	
	CSK2	4.218	0.807	.841**	
	CSK3	4.351	0.772	.866**	
	CSK4	3.992	0.825	.805**	
	CSK5	3.979	0.752	.804**	
PAS1	4.077	0.724	.878**		
PAS2	4.005	0.584	.884**		
PAS3	3.931	0.749	.861**		
PAS4	4.053	0.647	.895**		
PAS5	4.035	0.625	.862**		

As indicated in table 2, all the items indicate acceptable item-to-total correlation scores, which are above the cut-off point of 0.60 (Hair & et. al., 2006). Also, all the scales reported Cronbach's alpha values, which are above the satisfactory level of 0.70 (Hair & et. al., 2006).

Subsequently, exploratory factor analysis (EFA) was run on the items and the value of Kaiser-Meyer-Olkin (KMO) which is the measure of sampling adequacy was satisfactory as it was

above 0.5 and equally the Bartlett's test of sphericity was also a significant value (Kaiser, 1970) as shown in the table 3 below.

Table 3: Results of EFA (KMO & Barlett's Test of Sphericity)

	Administrative Control	Employees' Performance
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.	0.95	0.96
Bartlett's Test of Sphericity	Approx. Chi-Square	7512.37
	df	190
	Sig.	0.000

Table 4: The EFA Results of administrative control constructs

Administrative Control		Component		
		1	2	3
Transparency	TRA1			0.607
	TRA2			0.727
	TRA3			0.740
	TRA4			0.729
	TRA5			0.618
Administrative Leadership	ALE1		0.725	
	ALE2		0.668	
	ALE3		0.711	
	ALE4		0.713	
	ALE5		0.729	
Control Systems	CSY1	0.730		
	CSY2	0.683		
	CSY3	0.727		
	CSY4	0.702		
	CSY5	0.751		
Cumulative Variance		53.02%	60.85%	71.18%

- a. Total variance extracted by 4 factors = 71.18%
- b. Extraction Method: Principal Component Analysis.
- c. Rotation Method: Promax with Kaiser Normalization.

Table 5: The EFA Results of Employees' Performance construct

Employees' Performance		Component
		1
Employees Performance	COM1	.803
	COM2	.800
	COM3	.826
	COM4	.800
	COM5	.791
	PRO1	.752
	PRO2	.714
	PRO3	.692
	PRO4	
	PRO5	
	CSK1	.847
	CSK2	.725
	CSK3	.819
	CSK4	

CSK5	
PAS1	.798
PAS2	.782
PAS3	
PAS4	.835
PAS5	
Cumulative Variance	61.83%

- a. Total variance extracted by 4 factors = 61.83%
b. Extraction Method: Principal Component Analysis.
c. Rotation Method: Varimax with Kaiser Normalization.

Essentially, the analyses were conducted using Structural equation model (SEM) technique as the method of analysis while AMOS v24 is used to assess the measurement and structural model for this study. Therefore, Confirmatory Factor Analysis (CFA) was done in order to test the goodness-of-fit index (Hair et al, 2006). The eight-common model-fit measures for goodness-of-fit statistics that assesses the model's overall goodness-of-fit is presented in table 6.

Table 6 Measurement Model Fit Indices

Fit Indices	Recommended value*	Indices Value
Chi-square/degree of freedom (χ^2/df)	≤ 3.00	2.150
Adjusted goodness of fit (AGFI)	≥ 0.80	0.810
Comparative fit index (CFI)	≥ 0.90	0.951
Incremental Fit Index (IFI)	≥ 0.90	0.952
Tucker-Lewis index (TLI)	≥ 0.90	0.946
Root mean square error of approximation (RMSEA)	≤ 0.06	0.055
Root mean square residual (RMSR)	≤ 0.10	.025
PCLOSE	≥ 0.05	0.015

*Source: Lia & others, 2007

Subsequently, several tests were performed on the measurement models to examine their validity and reliability. First, the composite reliability for the internal consistency is demonstrated, since values for all constructs are above the suggested threshold of 0.70 (Nunnally, 1978) and the lowest value of composite reliability is 0.911, which is larger than the recommended value of 0.7, showing good reliability. Convergent validity can be assessed by examining Average Variance Extracted (AVE) from the measures. For AVE, a score of 0.5 indicates acceptability (Fornell & Larcker 1981). The AVE ranges from 0.673 to 0.845, which shows convergent validity. Details is shown in Table 3 below.

Table 3 Composite Reliability and AVE for Internal Consistency

	Cronbach's Alpha	CR	AVE
Administrative Leadership	0.888	0.918	0.693
Control Systems	0.878	0.911	0.673
Employees Performance	0.965	0.969	0.689
Transparency	0.895	0.923	0.705

Also, the Cronbach's alpha for all constructs are above 0.70, which is better than before removing items that loaded less than 0.5 on its corresponding factors. This implies a high reliability of the measures. Second, the standardized factor loadings for all items are above the suggested cut-off 0.60 (Table 3) and all are significant, showing strong evidence of convergent validity. All items are significant with high loadings, which are above the recommended value of 0.60, therefore demonstrating convergent validity.

SEM Test Results

AMOS version 24 was used to perform the analysis, where the structural model is evaluated by using the R-square (R^2) for dependent constructs indicated by the size and t-statistics and significant level of structural path coefficient. The t-statistics are estimated using the bootstrap re-sampling procedure. The structural model results are illustrated in Table 4 shows the path coefficients along with their respective t-statistics.

Table 6: Direct Effect: path coefficient and t-statistics

Paths			Direct Effect Path Coefficients	T-Value	P-value
Transparency	→	Employees Performance	.219	4.966***	0.000
Administrative Leadership	→	Employees Performance	.045	1.070	0.284
Control Systems	→	Employees Performance	.449	8.614***	0.000

*** $p < .001$, ** $p < .01$, * $p < .05$, based on two-tailed test; $t(p < .001) = 3.29$; $t(p < .01) = 2.58$; $t(p < .05) = 1.96$.

Eventually, the squared multiple correlation R^2 for the constructs is checked, which is the value that shows the percentage of variation caused by the constructs as explained by the model (Wixom & Watson, 2001). Therefore, from the SEM output, the R^2 value was 0.54 for the model, which implies that 57% of the variance in employees' performance is explained by administrative leadership, control systems, transparency that supports the evidence of the reliability of the model in explaining and predicting the construct of employees' performance in Jordan industrial companies.

Table 7: R^2 for each endogenous construct

Construct	R Square
Employees Performance	0.57%

Thus, the hypothesis proved that transparency has a statistical significant positive direct effect on employees' performance. This hypothesis is verified (with the path coefficient = 0.219; t-statistic = 4.966 and p-value < 0.000). It shows that the higher the availability of essential conditions of free and open exchange of information for those who are affected by administrative decisions and work with the resulting facts and processes that contributed to

decision making, the higher the employees execute their job duties and responsibilities well. Secondly, control system has proven to have a statistical significant positive direct effect on employees' performance. This hypothesis is verified (with the path coefficient = 0.449; t-statistic = 8.614 and p-value < 0.001). It shows that the higher the level of implementation of control plans and standards by organization, to ensure the possibility of organizing and increasing the effectiveness of the work, the higher the employees execute their job, duties and responsibilities well. Hence, the hypothesis proposed was supported. However, administrative leadership had no statistical significant positive direct effect on employees' performance. This hypothesis is not verified (with the path coefficient = 0.045; t-statistic = 1.070 and p-value > 0.05). It shows that there is no relationship between administrative leadership and employees' performance. As a result, this hypothesis was not supported.

Discussion

Eventually, the hypothesis transparency has a statistical significant positive direct effect on employees' performance. The finding is consistent with studies such as Chi Li-Chiu, (2009) pointed to a positive correlation between the overall performance of companies surveyed and the quality of disclosure as one of the practices of administrative transparency. Transparency can facilitate performance assessments, save time and cost, avoid confusion in work, develop the functions of administrative units, and foster values of collaboration and teamwork (Ertima, 2005). Administrative transparency, openness to employees, participation and availability of information make employees more confident in their ability to influence business outcomes. Their focus shifts from achieving safety and self-esteem to performance and production (Abu Baker, 2001).

The second hypothesis showed that there is no relationship between administrative leadership and employees' performance. The results of this study have been disagreed with the previous studies. For example, study of (Walela & Okwemba, 2015), which indicate that leadership behavior that is perceived by employees of microfinance institutions as being supportive improves their overall performance and as a consequence also improves the performance of microfinance institutions. The results of this study were also disagreed with the study of (Abdel-Malik, 2004), which found that there is a positive relationship between the administrative leadership and the level of performance of the employees. However, the result of this hypothesis was the opposite of what was expected in the study. The results indicated that there was no impact of administrative leadership on staff performance. This result can be attributed to the prevailing managerial leadership styles in Jordanian banks. Several previous studies have indicated that the only leadership pattern that can positively affect employee performance is the democratic pattern (Abdel-Malik, 2004; Walela & Okwemba, 2015). While other patterns of leadership such as free and autocratic styles, do not affect the performance of individuals positively. This may perhaps leads us to suggest that majority of the prevailing patterns of leadership in Jordanian banks are autocratic or free, which do not affect the performance of employees positively.

Equally, the results of the third hypothesis proved that control system has a statistical significant positive direct effect on employees' performance. This outcome agrees with the findings of several studies as discussed here. The study of Al-Bawab, (2015) which concluded that the internal control elements play a huge role of in the performance of the external auditor, which means that the existence of effective internal control systems in companies helps the

external auditor to perform his task. Also, the implementation of institutional control, the efficiency of management personnel, the clarity of the organizational structure, and the determination of powers have a prominent role in the performance of the external auditor.

Conclusion

Conclusively, the system of internal control is one of the most important systems, which is of great interest to the senior management in the various contemporary institutions, as it is directly related to the human elements and its great contribution to the achievement of the objectives of the institution. The existence of the internal control system contributes greatly to improving the performance of workers within the organization. The more effective the control is in the organization, the more positive it will be reflected in the performance of the employees. This is what has been proven in many previous studies, which pointed to the impact of the control systems on the performance of employees in the institution, because the worker is one of the most important resources on which the institution depends.

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