

**A Study on the Impact of Human Resource Cost Reduction
Strategies on the Employee Performance in the Semi
Government Organizations in AbuDhabi, UAE**

دراسة حول مدى تأثير استراتيجيات التقليل من النفقات التي تطبقها الموارد البشرية على اداء الموظفين في المؤسسات الشبه حكومية في إمارة أبوظبي, دولة الإمارات العربية المتحدة

by

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of the requirements for the degree of
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Abstract

In the most competitive and stimulating current world, the UAE has earned to place herself in a revered spot in all rounds, nonetheless, every organization and the management consistently initiates to accelerate employee productivity in all means. However, at times to face the turbulent times, companies may vehemently decide to cut the human resource cost; consequently, there may be a change in workforce productivity which was intended to cover in this research. This research aimed at three research questions directed the investigation concerning level of impact of cost cutting strategies on the employee performance. Hence, the researcher administered 120 randomly selected mid managers and superintendents from a randomly semi government organization in UAE. The findings from the multiple regression implied that the downsizing as a cost reduction strategy has significant negative effect in employee performance; while the strategies like outsourcing, talent management and process management has positive influence on the employee performance. Thus, the study reveals that not all cost reduction strategies provide negative impact on productivity; unless its unscientific effort; similarly, descriptive statistics results from the ANOVA and t-test revealed that the demographic profile of respondents has no effect on any of the components constituting cost cutting strategies on the employee performance. The study provides implications for the groundwork of hr managers, management, government, academicians and future researchers.

نبذة مختصرة

في ظل المنافسة العالمية برزت دولة الامارات كبيئة جذب للمال والاعمال وتفوقت بكل المقاييس. مما يحد المؤسسات والادارات للسعي المتواصل لتحفيز الانتاجية والاداء بشتى الطرق. وقد يتطلب ذلك من المؤسسات الاستمرار بالبحث عن وسائل لتخفيض النفقات المتعلقة بالموارد البشرية لمواجهة المصاعب مما قد يؤثر على انتاجية واداء العاملين لديها. يتناول البحث دراسة هذا الموضوع ويهدف للتحقيق في مدى تأثير تطبيق استراتيجيات التقليل من النفقات المتبعة من قبل الموارد البشرية في اداء الموظفين. قام الباحث بعمل استبيان شارك فيه 120 مدير ومسئول من الادارات المتوسطة في المؤسسات الشبه حكومية في امارة أبوظبي تم اختيارهم بشكل عشوائي. اظهرت نتائج تحليل الاستبيان بان تطبيق استراتيجية تسريح العمالة لها تأثير سلبي على أداء وانتاجية الموظفين, بينما كان هناك تأثير ايجابي على الاداء في حال تطبيق استراتيجيات الاستعانة بمصادر خارجية وأستقطاب وإدارة المواهب و تحسين العمليات والاجراءات. لذا فقد اظهرت النتائج بان ليست جميع استراتيجيات تقليل النفقات المتبعة في الموارد البشرية لها تأثير سلبي على اداء الموظفين اذا كانت مدروسة. كما اظهرت الدراسة بانه لا يوجد فرق بالتأثير باختلاف المعلومات الديموغرافية للأشخاص.

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CHAPTER 1

1.1. Introduction

The United Arab Emirates (UAE) after the federation undergoes ground-breaking sustainable human resources management among the Arab nations. The changeover of the UAE to a professional and knowledge hub was reasonably swift and evolutionary, which is strengthened by the robust labour laws. The surveillance of business tradition of UAE starts from pearl diving; however the contemporary advancement in technology, innovation, creativity and professionalism is unparalleled by any other developing nations. The advanced approach of the UAE government could increase the business opportunities in the nation in 2018; (Warner, 2018) reported the issuance of more than 500,000 business license in UAE indeed reflects the boom in the economy. The affluence of the nation, the strategic location, the infrastructure, the liberalised norms of investment and the convivial climate make UAE turn out as glorious, above all, one of the most sought business destinations and technological hub of multicultural professionals with diversified knowledge. However, managers and management strive hard to make the most of an organization, which has been started long before after the industrial revolution, by improving the employee productivity and performance. Often to meet the unsteady economic and financial situation, the human resource managers may introduce various cost reduction strategies. Along with the implementation of certain strategies there may or may not have positive effects in the employee performance (Kumar, Qutubuddin, & Prasad, 2017). Conversely, (Namu, Muriithi, Kaimba, & Nkari, 2014) had made a ground-breaking result that indicates the positive responsiveness of employee performance with respect to cost reduction strategies. In consequence, there is a necessity of the current study to analyse the real impact of hr cost cutting strategies on employee performance in UAE, which highlights the predictability of a long-drawn-out and fruitful human

resource management. The first chapter discusses the statement of problem, aim of the research, research questions and hypotheses, over view of methodology and structure of report.

1.2. The Statement of Problem

The HR activists and academic researchers have discussed organizational climate in different ways, nevertheless O'Donnell and Boyle (2008) and Zhang (2012) stated the inevitability of developing a good internal climate in an organization, and this will impact employee behavior (LI, 2015). The adoption of various job reduction strategies will disturb the stability of the organization; and there is a higher probability to get it affected with the employee performance. Managers and management strive hard to make the most of an organization, which has been started long before after the industrial revolution. Employee performance is the concept assessing the multidimensional performance, considering all aspects of financial performance and nonfinancial performance of an organization during the span (Schwab & Cummings (1970), Galbraith (1973, Campbell (1977), Venkatraman and Ramanujam (1986), Kaplan and Norton (1996)). Lupton (1977) gave new heights to the definition of organizational performance in terms of an effective organization has the high productivity rate and altitude of satisfaction and employee motivation, whereas the employee turnover, costs, labor unrest are lower, while Katz and Kahn (1978) explained the efficiency in terms of figures and effectiveness of an organization is analogous. Robbins (1987) defined performance as the level at an organization, as a social structure, considers both its means and ends. The people-oriented elements in employee performance was rarely discussed in early 70s, nonetheless many studies recently discuss those aspects.

The cost reduction strategies are considered as the fast track method for organizational survival. Zhang (2011) & Cania (2014) considered cost reduction strategy as a useful, generic competitive strategies implemented to gain long run economies of scale. However the results of Zhang (2011) study brought out significant conclusion that the competitiveness of the organization which was

acquired due to cost reduction is immaterial when compared to the quality outcomes from the company. Thus the company needs to be competitive in terms of quality and not in cost. The most interesting recommendation in the UAE perspective of cost reduction strategies were put forwarded by (Al-Khouri, eGovernment Strategies The Case of the United Arab Emirates (UAE), 2012), suggesting technological and process innovation through automation and computerization. Nevertheless the report does not cover the link between the cost reduction strategies and employee performance. UAE Federal Authority for Government Human Resources (2012) recommends for avoiding wasteful resources & Al-Abrow (2014) demands for transformational leadership to support employees so that they can face timely challenges. Many researchers like (Gandolfi, 2008) worked on short range, medium range and long range cost reduction strategies and the scientific adoption of those, yet the study failed to establish its link between performance. One remarkable comment made by (Criner, Successful Cost Reduction Programs for Engineers and Managers, 1984) is that cost reduction strategies should be tailored for specific companies, and the successful cost reduction programs are characterized by the employee support and understanding. However all these studies did not assess the impact of those strategies on employee performance.

Different empirical studies covered various aspects of cost reduction strategies: (Mwichigi & Waiganjo, 2015) discussed the outsourcing and employee performance, (Sanders, 2014) discussed the role of process optimisation and process management, (Kinanga & Cheruiyot, 2015) studied the positive affect of downsizing on employee performance, while (Lyria, 2014) studied the positive effect of talent management on employee performance and save cost. Though the studies separately analysed the relationship between each element with respect to organisational performance, the studies with the holistic approach with respect to organisational performance in any gcc nations or in UAE are very infrequent. Thus the present study remains quite relevant as it intends to fill the prevailing gap.

1.3. The aim of the research

The employee performance is directly related with the firm's outcomes, so that the firms are advised to follow and focus on the key areas, for maintaining a higher performance from the employees, such as share the organization's vision with employees, review the aims continually, evaluate the physical work environment by reviewing the complaints from employees, give emphasis to continuous learning, share the information about the organization budget, projects, and challenges, listen to the employee and available for them, offer continuous feedback, reward achievement and empower employees (Saxby, 2007). Most often the companies impose various cost reduction strategies to face the adverse situations in the setting. The cost reduction strategies may not always be positive, several researchers indicated the negative impact of the same on long term performance of the firm (IBM Global Business Services, 2011), (Kinyua, 2015) (Malik, 2014). Similarly, in UAE also several studies like (Aguinis, 2013) revealed the unsuccessful impact of cost reduction strategies on employee performance. However, the studies in semi government is lesser (Aguinis, 2013), therefore the current research aims to assess the influence of cost cutting strategies adopted by the Abu Dhabi semi-government organizations on the employee performance. Another aim is to assess any difference in the performance of employees according to the demographic profiles like gender, age group and cultural background (Emiratis and Non-Emiratis), when the organization adopts various cost reduction strategies. Thus based on the research questions stated in the above section the research focuses on the following objectives.

- To study the impact of cost cutting strategies on the employee performance.
- To study the relationship of hr cost reduction strategies such as downsizing, outsourcing, talent management and process management on the employee performance.

- To analyze whether gender, age, educational background or nationality of the managers will make any difference in their performance when the companies exert certain cost reduction strategies.

By studying the research objectives, managers, management, and decision makers can refer to the findings before any systematic and scientific implementation of cost reduction strategies. In addition to that the influence of different cost reduction strategies may produce diversified impact; some may have positive effect while others may have adverse; accordingly, the decision makers can focus on future strategic directions of the firm.

1.4. Research Questions and Hypotheses

This research aimed at the key objective to identify the impact of hr cost reduction strategies on employee performance among the mid-management in the semi-government organizations in the UAE.

Based on that the following main research questions are set;

RQ1: What is the impact of cost cutting strategies on the employee performance in the semi government organizations in UAE?

The sub-questions of this research can be stated as:

- a) What is the impact of downsizing on the employee performance in the semi government organizations in UAE?
- b) What is the effect of outsourcing on the employee performance in the semi government organizations in UAE?
- c) What is the influence of talent management on the employee performance in the semi government organizations in UAE?

- d) What is the impact of process management on the employee performance in the semi government organizations in UAE?

RQ2: Is there any difference in the cost reduction strategies on employee performance according to the demographic profile of employees?

The sub-questions of this research can be stated as:

- a) Is there any difference in the cost cutting strategies on the employee performance with gender of employees in the semi government organizations in Abudhabi, UAE?
- b) Is there any difference in the cost cutting strategies on the employee performance with age group of employees in the semi government organizations in Abudhabi, UAE?
- c) Is there any difference in the cost cutting strategies on the employee performance with educational background of employees in the semi government organizations in Abudhabi, UAE?
- d) Is there any difference in the cost cutting strategies on the employee performance with cultural background of employees in the semi government organizations in Abudhabi, UAE?

1.5. Structure of the Report

The research report is organized in 5 chapters. In the current chapter, the researcher aims to introduce the background of the study, the literature gap, the necessity of such a study in UAE, and the objectives and hypothesis of the study. In the next chapter, the previous literature on the arena is thoroughly reviewed. The third chapter deals with the research methodology, while the chapter 4 discusses the findings. The final chapter deliberates the suggestion and managerial implication of the findings. The final chapter includes the scope for future research as well.

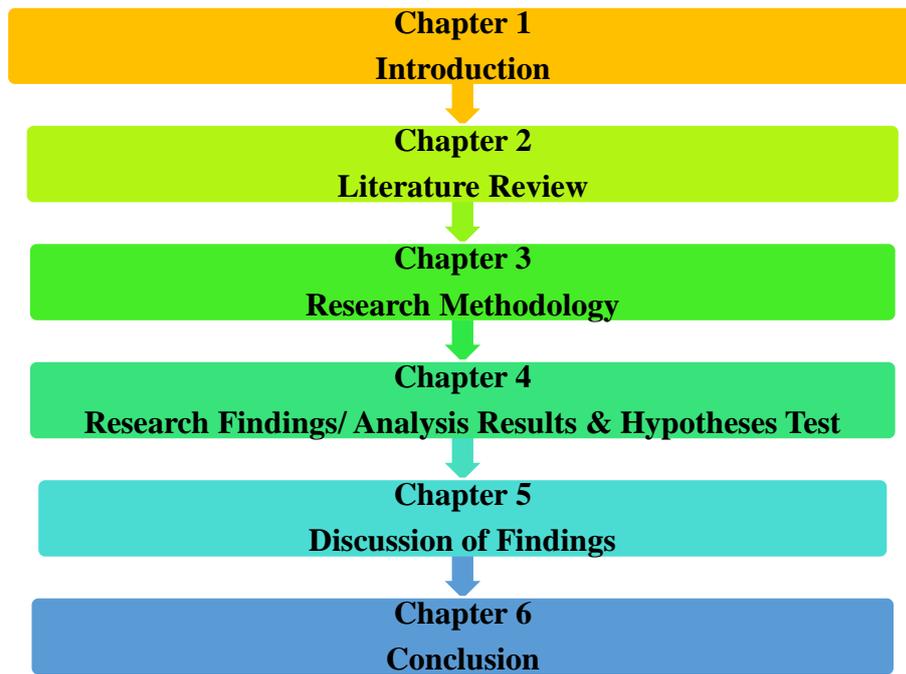


Figure 1. Structure of Report

CHAPTER 2

LITERATURE REVIEW

2.1. Introduction

The aim of this chapter is to review the existing literature relevant to the main conceptual pillars of the present study. The purpose of this study is to explore the impact of people-oriented cost reduction strategies to the employee performance in the semi government organization. Thus, the chapter is depicted in different sections, the first section of this chapter deals with the human resource cost reduction strategies and the second section directs to the employee performance. The concluding section of the chapter provides conceptual framework developed for the present study.

2.2. Human Resource Cost

The people management has become more elegant and sophisticated in the contemporary era, mostly the human resource effectiveness is calculated in the spectrum of deployment of resources with respect to the employee performance. The approaches for calculating hr costs are called hr accounting and monitoring. (Phillips, 1945) referred human resource as a substantial cost in an organisation and the effective actions of the personnel determine the overall success or failure of the organization. It is identified that 8 significant costs are related to human resources; (i) cost of employment related to cost per hire and orientation cost, (ii) training and development cost related to cost per employee and total cost as a percent of payroll, (iii) compensation cost, (iv) benefits related to payroll and health care, (v) fair employment cost for sorting out complaints and cost of litigation, (vi) cost of labour relations such as grievance and work stoppages, (vii) cost associated with safety and health like accident costs and costs of citations or fines and (viii) beyond all other costs overall hr cost for operating expenses and

turnover costs. (Hadzima, n.d) lists out all the costs associated with employees, includes recruiting expenses, basic salary, employment taxes, benefits, physical space, equipment cost and other approaches. (Savich & Ehrenreic, 1976) discussed the four general categories of cost. They are recruiting cost, hiring cost, training cost and developing cost. Figure 2.1 depicts the categories of four general hr costs.

1 Recruiting		3 Training		4 Development	
	Advertising	(1)	Pre-Job Formal Training		Reimbursed Education
	Agency Fees		(New Employees)		Expenses
	Interviewer Travel		Instructor's Time		Tuition
	Transportation		Employee's Pay + Payroll Costs		Books
	Meals		Training Aids		Travel
	Lodgings		Familiarization		Company Seminars
	Salary /Time + Payroll Costs		(New Employees)		Instructor's Pay
	Candidate Travel		Employee's Pay + Payroll Costs		Employee's Pay + Payroll Costs
	Transportation		Special Training		Books, Supplies & Equipment
	Meals	(2)	On The Job Training		Transportation
	Lodgings		Instructor's Time		Meals
	Expenses		Employee's Pay		Lodgings
	Communications Cost				Others
	Letters				Self Study on CO, Time
	Telephones				Professional Association Dues
	Telegrams				Professional Publication Subscriptions
	2 Hiring				Company Special Projects
	Relocation Costs				Publication Expenses
	Medical Tests				Technical Development
	Overhead Costs				
	Establishing Records				
	Employment Briefings				
	Pay While in Processing				

Figure 2. Human Resource Accounting System

Source: (Savich & Ehrenreic, 1976)

However, if the managers need to enhance the productivity, decrease costs and improve the organization's competitive advantage they need to treat the personnel expertly (Najia, 2008). (Cascio & Boudreau, 2011) done a relevant approach to link with financial analysis, many of the score cards assess the employee return on the investment, in the popular form of cost-benefit analysis. Some of the significant aspects mentioned in the book are the cost of employee turnover, cost of employee absenteeism, when the employee fails to report to the job and the cost incurred for employee health, wellness, and worksite health promotion, in fact some cost is

incurred to maintain the employee, (Mahmoud, Samih, & Abdallah, 2014) explained the different types of cost associated to human resource management, where people are the biggest asset of any organization. The two main costs associated with human resource are acquisition cost and learning cost, which is incurred to train the employees. Thus, in the spectrum of reviewed works the categorisation of hr costs has been done into 8 types.

2.2.1. Cost of employment related to cost per hire and orientation cost

(Twiname, Samujh, & Rae, 2011) done research on the costs incurred for hiring and training new entry level employees in an organization, and the results shows that the cost to recruit and train new employees are 2.4 times their annual salary. These investments highlight the relevance of retaining employees longer in order to recover costs. (Synergis, 2015) dealt with the different types of costs come along with recruitment; statutory costs are the mandatory payroll expenses, discretionary costs comprise employee benefits and perk and other hr costs including job advertisements, job fairs, background checks and drug testing, employee referral bonuses, job board subscriptions, recruiter and hr salaries, support staff, training and development expenses, visa sponsorship, legal expenses and hr/recruiting overhead, such as rent, telecommunications and supplies. (Erickson, 2016) reveals the unnoticed yet the indirect increment in the hiring cost when the employees leave the job voluntarily.

2.2.2. Cost of training and development

Training and development is considered as one of the most vital functions of human resource management. The effectiveness of training cannot be estimated accurately as the soft skills are being developed for the employees. (Jain, 2015) conducted a quantitative research on insurance sector in India. It is interpreted that the training effectiveness can be estimated by the cost benefit ratio and it is found that always an average spending on training and development is appreciated to produce good results. (Mozael, 2015) reviewed extensive literature on training and employee

performance and came to the conclusion that unnecessary spending on training shall not give positive output. Another significant aspect is that dynamic training leads employees to spend their working hours on workshop and thus may not be able to finish project on time. Thus, training needs to address the gap in employee skills, and knowledge in order to improve employee performance.

2.2.3. Cost of compensation

(Nathan, 1987) analysed the cost for employee compensation, which is related to benefits and wages of the employees. The total compensation cost per hour worked identifies from the benefits provided, determines and from current cost information, the cost per hour worked for each benefit. The two main compensation benefits are as follows.

- i. The wages and salaries cost are the time or hour-based costs include production bonuses, incentive earnings, commission payments, and cost-of-living adjustments, but exclude supplemental pay.
- ii. The benefits are the paid leave cost, supplemental pay like premium pay for overtime and work on weekends and holidays, shift differentials, nonproduction bonuses, and lump-sum payments. Insurance benefits are life, health, and sickness and accident insurance. Retirement and savings benefits are pension and other retirement plans, and savings and thrift plans. Legally required benefits are costs for social security, railroad retirement and supplemental retirement, railroad unemployment insurance. Other benefits include severance pay, supplemental unemployment plans, and merchandise discounts in department stores.

2.2.4. Cost of benefits related to payroll and health care

(Jones, 2005) identified a substantial hike in accessing employee benefits over a period of ten years from 1995. The healthcare benefits are either legally required benefits like health insurance

and other federal requirements. The optional benefits such as care plans cover payment or reimbursement of payment when workers or their families receive medical attention. It also includes the life insurance, short- and long-term disability insurance, and long-term care insurance. Paid leave and retirement schemes are also in the arena of health and payroll benefits. The cost incurred to follow up these benefits are very high with respect to the organizations (Fronstin, 2014).

2.2.5. Cost of complaint management and cost of litigation

Conflict leads to complaints. Conflicts are caused by the difference in opinion between individuals. The litigation cost and the cost of employee replacement should be reduced overtime, where the employees are considered as protected group (Oyer & Schaefer, 1999). (John Ford and Associates, 2007) examined the direct and indirect costs associated with conflicts and complaints. The legal fee paid for settling disputes is the direct cost. The hidden or indirect costs are there when the company experience long before a lawsuit is filed. The hidden cost incurred from absenteeism and turn over may be an aftermath of conflicts as well. There in a 125% increase in the cases related to dispute settlement of the organizations. Most organizations suffer from substantial costs in investigating disputes and provides tight time tables for the investigation to guarantee fast resolution of complaints (Colvin, 2001).

2.2.6. Cost of labour relations such as grievance and work stoppages

The cost of grievance and work stoppage may be based on the percentage of grievances settled and the average length of time to settle the grievances. Grievances and work stoppages are the indicators of hr effectiveness. However, employee access to labour relations are considered as the sophisticated hr practices linked to firm performance. (Phillips, 1945)

2.2.7. Cost of safety and costs of citations or fines

The safety costs are mainly associated with blue collar employees than white collar employees. The safety incentive program is intended to reduce accidents and their related costs. (Phillips, 1945) demonstrates the accident cost and costs of citations and fines are considered as the most relevant aspect as the safety incentive program produces 150% return on investment. Safety records are the imperative procedures for assessing the overall gainsharing plan.

2.2.8. Turnover costs

(Erickson, 2016) disclosed the intensity of voluntary turn over cost of the employee. In fact, the research revealed the voluntary turnover costs millions of dollars to the organizations when calculating the cost per hire. The author revealed the cost of lost productivity as the true cost that is ignored by many organizations. This cost is directly linked with the turnover cost, as when the employee leaves the job they are being considered as not performing employees those days until the freshly hired one performs efficiently as the old employee.

2.3. Cost Reduction

The cost associated with human resource management, though inevitable, shall be reduced according to the micro macro environments. With a widest spectrum, (Criner, Successful cost reduction programs for engineers and managers, 1984) cost reduction is explained as the reduction of labour, material, capital, energy, floor space and expense costs. The cost reduction is explained as a mandatory objective of any organization according to the changing situation. The successful cost reduction strategies support to company benefits such as improved productivity, reduced production cost, improved quality and efficiency, employee benefits such as personal recognition, improved salary, package and position and customer benefits such as reduced price without compromising the quality. (HRfocus, 2002) done a comprehensive and

pivotal quantitative approach discussed about the popular cost reduction strategies with various dimensions such as company size, industry, and region.

(Coyne, Coyne, & Coyne, 2010) depicted that the proportionate innovative human resource cost reduction techniques which has negligible impact on the performance of the employees. They pinpoint consolidation of incidents can reduce human resource cost without directly affecting employee performance or even without their knowledge. Such methods not to affect performance are merging celebrations and training sessions together and accommodating the vacant jobs with employees who are not engaged always as leaving the vacant jobs may lead to high risk and extra costs. Such jobs may be filled with existing workers who are not fully engaged, rather than hiring new employees which enhances the human resource costs. Removing unnecessary coordinators can save cost and enhance performance. Another way is to eliminate insignificant meetings and discussions. Such meetings and discussions can help to save much time of the workers and is an efficient human resource cost cutting strategy. These costs have greater impact in saving cost, but least affected towards the employee performance.

(Towers Watson, 2009) authors reproduce the techniques on how to cut the cost of the company. The companies to reduce cost put their main concern on whether to cut down programs or people. Talent retention is so important in the current scenario of competitiveness, so cutting down people has to be done in great vigilance, and it may negatively impact the performance of the company performance. This study was conducted during the downturn and most of the employees were very much concerned about the retention of the jobs as the continuity of their jobs were at great risk. In this case they were accustomed to human resource cost cutting strategies. The companies in united states has adopted certain cost cutting strategies such as cut back on training programs, freeze promotions, freeze salaries, eliminate geographic transfers, increase use of telecommuting, tighten bonus criteria for executives, provide voluntary unpaid sabbaticals or furloughs, require executives to forgo salary increases, reduce salaries, implement mandatory furloughs, reduce workweek, shift from full-time to contractor status and shift from

full-time to part-time status. In the study cost reduction strategies has only 10% influence on immediate financial needs of the company. While there is 51% progress when long term performance is concerned. As per the study 40% of employees support human resource cost reduction strategies, and rest 60% highly has a negative approach. In the current scenario of relaxed financial downturn there is a scope of only smaller percentage of employees supporting human cost reduction strategies and there is also the risk of lower employee performance because during that time their very existence was at risk.

2.4. HR Cost Reduction Strategies

However, from late 70s itself the cost benefit analysis of human resource is a hot topic (Mirvis, 1976). (Bratton & Gold, 1999) explains hr cost reduction strategies as on of the strategic human resource management techniques that can enable the organisation to be productive and efficient. The term cost – leadership was discussed by the authors explaining the tactic efforts to decrease the unit cost and to increase the organization’s market share. Competitive advantage can be gained by the organisations when they are able to reduce cost. (Wright, 2009) mentioned about the strategies of the multinational corporations and their efforts in minimizing cost, by reducing the hiring cost and training cost. The author, further, discusses the effective role of employees and their satisfaction in the organisational performance. Thus, all decisions regarding employees should be taken after a thoughtful process. In one of the reports (IBM Global Business Services, 2011) disclosed the cost reduction initiatives they have implemented to reduce cost. The strategies are shared services and functions, effective procurement and supply chain management and collective information technology infrastructure and resources. However, it does not systematically discuss the human resource cost reduction strategies.

Nevertheless, the mostly discussed downsizing strategies are (Institute of Management and Administration, 2015) discussed about the downsizing measures to reduce cost and its after effects. However, the writing insisted to implement downsizing strategies to maximize the

operational effectiveness and not to hurt employee emotions. Many other experts like (Kinyua, 2015) (Malik, 2014) conversed the role of outsourcing strategies to reduce cost, while they concluded by justifying the negative consequence of outsourcing among employees. On the other hand, experts like (McCrossan, 2011) recommends the necessity of avoiding hidden hr cost and insisting the need of outsourcing. Nevertheless (Earnst & Young, 2012) provided a holistic view of hr cost reduction ranging from compensation to the cost of employee engagement as depicted in the figure 2.1. The reports indicate the high requirement of analysing the human resource cost; both the hidden costs and the visible costs.

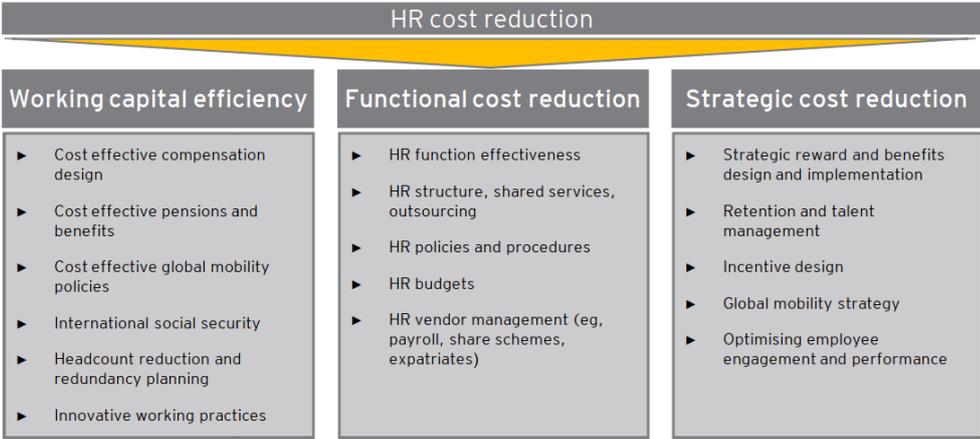


Figure 3. HR Cost Reduction

Source: (Earnst & Young, 2012)

2.4.1. Cost reduction through downsizing

Cost reduction from downsizing is the most instantaneous and the most viable technique considered by the managers. (Clabaugh, Downsizing: An Analysis Of Organisational Strategies And Human Resource Management Outcomes, 2001) adopted a mixed approach to examine the relationship between downsizing and employee performance. Downsizing is defined as the proportionate reduction in salaried and waged staff, the removal of non-essential functions and reducing the support of administrative and technical staff.

(Bhattacharyya & Chatterjee, 2005) discussed the major drawbacks of downsizing, the consequences on an individual employee and on the organization as a whole. The individual consequences shall be positive on the survivors and be negative on the victims. The successful downsizing requires clear and consistent communication strategies and management actions, information sharing with implementers, helping employees to deal with the shock related to the downsizing involvement, selecting implementers with care, inspiring them through adequate sovereignty and organizational support to help them manage their own psychological matters.

(Rison, 2005) in the spectrum of case analysis came up with the two types of cost reduction strategies; shrinking hr and transforming hr. Shrinking hr through headcount reduction, reduced staff expense for training, travel, etc., program redesign slowing the implementation of technology and service cuts.

The shrinking revenues pressurise managers to reduce cost, to provide optimum quality services to the customers and to gain economies of scale (Holze, Fry, Charbonneau, Shic, & et, 2009). According to (Fitz-enz, 2009), in 1990s the organisations witnessed massive layoffs and continual cost cutting. The labour planning and scheduling are the key aspects to reduce cost, income improvement, increased customer and workforce satisfaction and retention, and enhanced managerial control and responsiveness. The chief cost reduction strategies are downsizing, total quality management, and reengineering to gain competitive advantage.

Following to that (The Controller's Report, 2009) discussed about the seven cost cutting measures; reduced travel expenses, hiring freeze or reduction, salary freeze or reduction, permanent layoffs, reduced or eliminated perks, cut workers' hours and eliminated year-end bonus. But, the indirect or hidden impact of cost reduction strategies used by the hr managers are being discussed by (Cascio & Boudreau, 2011). Lay off directed cost reduction has future hidden costs associated with it, further it reduces the quality of the workforce and generates negative employee engagement. Persuasive and substantial cost reduction on expenditure of health benefits and insurance coverage, the employee health gets deteriorated, ends up with less

productivity, absenteeism and turnover. So, organisations need to optimise the decisions (Cascio & Boudreau, 2011).

(Saha, 2013) makes valid point when analysing the opinion of experts in the field that all cost reduction strategies may not end up in success. Hiring cheaper officials, replacing the high performing employee with low performing employee at a lower salary, ignore entry level hiring, and low-cost training will bring out worse result than best result. So not all cost reduction means better return on investment. But the conceptual article lacks empirical proof may not provide much validity. Further (Crotts, 2015) exclusively mentions about the cost reduction in the arena of dispute settlement, where the legal costs are mounting up, the organizations need to adopt tools to resolve easily the costly conflicts. Another dimension of cost reduction is to fund for other growth initiatives, to gain competitive advantage, to increase productivity and to provide reduced pricing for the customers (Pierce, 2014).

2.4.2. Cost reduction through outsourcing

Human resource outsourcing is considered as one of the best cost reduction strategies from the past two decades. (Mansor, Nasir, Missnon, Abu, & Kamil, 2015) conducted a study in government link company and it is identified that outsourcing helps the organization to reduce costs on repetitive, non-core and non-strategic functions in an organization. They used both quantitative and qualitative methods for the study and the study implies that there is direct relationship between the human resource outsourcing and cost reduction and business strategy. In this competitive world the scope of human resource outsourcing has increased and almost most of the companies outsource majority of their operations. (Seth & Sethi, 2011) in their study pinpoints out the areas which a company should consider while going for outsourcing especially human resource outsourcing. According to the authors the companies go outsourcing when there is high range of competition faced in the industry especially when they concentrate on niche strategy. Another reason for opting for human resource outsourcing is the when the companies

think of cutting the costs especially human resource cost. Outsourcing employees can reduce the cost to very great extent and helps in the profit maximization of the company. Sometimes the companies might be not updated to the advanced technological changes in the economy. This is important because of the fast pace of the moving economic trends and competition. Employing staffs to the fast-moving technological changes is not practical. Thus, comes the role of human resource outsourcing. The employers can update with the current scenario by exporting potential talents, i.e. outsourcing potential talents.

Even though the companies have so many advantages when thinking about human resource outsourcing, there are so many disadvantages which can negatively influence the performance of the employees. (Seth & Sethi, 2011) summarize certain disadvantages of outsourcing as follows and thus, when the firm makes a decision for human resource outsourcing it should consider all the advantages and disadvantages and make the appropriate decision.

- Human resource outsourcing can damage employee motivation and morale thus affecting employee performance
- The existing employees may feel demotivated and this may lead to employee insecurity.
- Since the company rely on outsourced employees for advanced technical support, the opportunity for the existing employees is lost and thus affects their performance
- The faith of the superiors in the existing employees is highly affected when they feel that outsourcing is a better option. This may also affect the performance of the employees
- Outsourcing may affect the continuity of services as some work may be in pending, and this may lead to confusions and chaos in the existing staff, and thus affecting the existing employee performance.

(Sarkar, Sarkar, Gora, & Verma, 2013) suggested the possibilities to outsource by hiring temporary workers on as required as a replacement for permanent ones, leasing equipment's as

against buying them and outsourcing computer maintenance for a flat monthly fee rather than acquiring a full-time employee.

2.4.3. Cost reduction through talent management

Most of the successful companies in this competitive world are in the common problem of equating their demand for skills and the supply of volatile talents. The competition is so intense that the employers are unable to retain the existing talents and because of this the performance of the organizations are highly affected negatively. The author (Paryani, 2018), brings forth out the importance of talent management, which is not a new approach but an existing one which the entrepreneurs has to give an important consideration. He also points out the importance of enhancing the employee performance by creating a talent road map where in your team will be directed in a proper route and the end of the road will be profit maximization. Right from the hiring process various milestones are set for the employees and proper monitoring is implemented to identify the star employees so as to motivate and enhance employee performance. According to the author the management should invest proper time to make a clear road map and should be keen if there is a mismatch between demand and supply of the required talents. Proper internal restructuring can enhance the talents and thus leading to performance. (Sarkar, Sarkar, Gora, & Verma, 2013) made a valid suggestion as the recruitment should be done after job simulation so that the employee can experience the job before getting into real experience so that further turn over cost and lost productivity cost can be avoided. Also, before trimming any position or function the authors made an advice to cross check and trim the non-core function and protect the core functions without restructuring.

2.4.4. Cost reduction through process management

An innovative means for cost reduction had been retrieved by (Hansen & Deimler, 2001) after case study analysis is by adopting online solutions and thus to improve the business process and

to reduce administrative cost, and thereby can improve the people management. Subsequently (Krass, 2003) correctly argues for the importance of web-based technology and process automation which can drastically reduce the hr costs.

(Rison, 2005) in the spectrum of qualitative analysis came up with the two types of cost reduction strategies; shrinking hr and transforming hr. Transforming hr including process redesign, increased use of self-service, increased use of technology to replace headcount, outsourcing program design or hr transformation, and implementing or expanding shared services. (Sarkar, Sarkar, Gora, & Verma, 2013) advised to maintain proper process, business model and networking to enhance productivity and reduce unnecessary costs. The authors advised to keep updated technology to reduce cost. some of the examples are using computer to computer phone calls are free and other rates are much lower than traditional business phone lines, by establishing presence on social media sites for marketing instead of spending money on traditional media, by allowing employees to telecommute instead of leasing an office space, by cutting down on printing and paper-based communication, by using electronic communication and video conferencing services with clients and employees instead of spending money on travel.

2.4.5. Global Studies Covering Four HR Cost Reduction Strategies

The hr cost reduction strategies are identified as the business strategy to overcome tough times. (Cameron, 1994) studied 30 organizations for a 4-year span and explained downsizing as redesigning workforce. Nonetheless, the scientific and systematic implementation of downsizing is proved to have positive impact while other means like the downsizing through outsourcing are found to have a negative impact. Furthermore, the systematic study of employee mindset in Norwegian public enterprises revealed that certain cost control measures like downsizing and outsourcing should not be adversely influential; as an alternative to improve the effectiveness in the organisation to improve the effectiveness in the organisation standards should be established in terms of benchmarking, control systems and process management (Gustafsson & Saksvik,

2005). When almost all the researches focused on downsizing as the most used cost reduction strategy, (Yazinski, 2009) discussed cost reduction through retention by means of training and talent management, mentoring and inculcating positive work culture, generating credible communication and positive work environment, with low stress level to the employees. In a conceptual paper, (Martin & Davis, 2013) discussed the efficacy of effective downsizing and the alternatives; finally they concluded the work by quoting outsourcing, talent management and process management are some of the positive and effective hr cost reduction strategies.

However, the most discussed hr cost reduction strategies were talent management, process management, lay-offs and outsourcing (Randstad, 2018), in yet another conceptual paper, (Tikson, 2018) demonstrated a clear image of the mindset of survivors and victims of downsizing; the paper discussed the negative impact of downsizing in an organization though it may produce cost benefits, it may worsen the employee morale, productivity and commitment among the employees. The role of optimising the firm's outsourcing strategies in Malaysian government linked companies were reviewed by (Mansor, Abu, Abashah, & Kassim, 2018); considered outsourcing as the major hr cost reduction strategy where the effective talent management and process management can be done either through partial outsource. Accordingly, the study proved the impact of outsourcing on hr cost reduction, however the study could have been more explicit, rather generalised. Though the researcher reviewed the previous published work based on hr cost reduction strategies; no empirical work covered all the strategies compiled in a single work, accordingly, persists the gap in existing literature where the current research can be able to fill the gap by contributing significant value to the existing literature.

2.5. HR Cost Reduction in UAE

The UAE government has the innovative approach on every aspect. In case of public services government introduces e-government system to enhance the efficiency and to reduce cost. According to the reports of (Al-Khoury, eGovernment Strategies The Case of the United Arab

Emirates (UAE), 2012), the advanced eGovernment system is intended to cut overheads by as high as 90%, through modernised communications and unified systems which offer higher levels of competence, efficiency and opportuneness. Also, it can decrease administrative cost, delay in process time cycles and advanced responsiveness in comparison to the traditional over-the-counter services. Thus, these online services can reduce substantial tangible costs. Later (Holley, 2015) acknowledged his presence in automation process in UAE.

(Winspear, 2014) claimed that the hiring cost and the retention cost of Emiratis are higher than expatriate workforce. Thus, the researcher suggests giving greater priorities to Emiratis, and need to link with pay and rewards to improve their attitude with greater accountability and less entitlement. (DEPARTER – The German Headhunter, 2017) in the study conducted on hr practices states that 36% of the hr professionals confirm the reduction in overall human capital costs in UAE.

According to the research done by (Metlife, 2007) 84% of employers are favouring the optimization of benefits plan design and thus reducing costs as an important goal for their HR team. In UAE, the healthcare cost is very high, and thus the companies are reducing the family protection of health. Also, the companies need to optimise administrative cost as well as the cost of living, cost of rental and cost of amenities are comparatively higher in the nation.

Though conceptual studies and reports are available as literature, there is a lesser proportion of academic studies of hr cost cutting strategies in the UAE. Accordingly, the researcher identifies the viability of an academic research to fill the prevailing gap in the spectrum.

2.6. Employee Performance

The term organizational performance has initially coined in the literature with the HR practices, employee centred approach (Likert, 1958) and operational excellence, which determines the yield of an organization to accomplish the competitive advantage, a considerable amount of literature has been published on the topic, Tannenbaum (1962) relates the ‘performance of the

work group with the performance for the organization as a whole'. Georgopoulos and Tannenbaum (1957) defined performance of the company is aligned with its social system and its resources, as the extent to which a company, as a social system with certain resources, can accomplish its goals without being appreciative to harm its resources and putting excessive sprain on its employees.

Later Lupton (1977) gave new heights to the definition of organizational performance in terms of an effective organization has the high productivity rate and altitude of satisfaction and employee motivation, whereas the employee turnover, costs, labour unrest are lower, while Katz and Kahn (1978) explained the efficiency in terms of figures and effectiveness of an organization is analogous. Robbins (1987) defined performance as the level at an organization, as a social structure, consider both its means and ends.

By 1990s there was perception shift in terms of organizational performance, which was mostly relied on financial aspects earlier, Adam (1994) defined performance as the employees' performance quality. Druckman, Singer, and Cott (1997) demonstrated the significance of organizational characteristics, environment and performance; the authors correlate the organizational performance with effectiveness, efficiency, productivity and competitiveness. In the book 'Improving Organizational Performance: A Practical Guidebook for the Human Services Field', Sluyter (1998) explained the term organizational performance is well showed as like human performance, organizational performance can be weighed and estimated based on certain criteria. Sluyter (1998) further defined organizational performance as "the organization's overall effectiveness in meeting the identified needs of each of its constituent groups through systematic efforts that continuously improve its ability to address those needs effectively". According to Lusthaus, Adrien, Anderson, and Carden (1999) outlined organizational performance is assessed based on the actions which are performed to reach its mission. They have provided a framework for the organizations to diagnose its performance, the framework

concentrates on four elements; external environment, organizational motivation, organizational capacity and the organizational performance itself.

In brief, the performance of the organization should be its working towards the mission, has four main elements, effectiveness, efficiency, relevance, and financial viability. As mentioned in Figure 2.1; each criterion has different dimensions.



Figure 4. Organizational Performance

Source: (Lusthaus, Adrien, Anderson, & Carden, 1999)

According to Inter-American Development Bank and International Development Research Centre, Canada (2002) considered organizational performance is the overall result of individual performance, team performance and program performance. Another significant aspect is the shareholder's value, which was explained by Griffin (2003), the organizational performance is explained as an organization's ability in meeting stakeholders' needs and to guarantee an organization's existence in the marketplace, the position of an organization in relation to its rivals in the marketplace (Lopez-Nicolas, 2011). Gavrea, Ilies, and Stegorean (2011) illustrated performance as a set of financial and nonfinancial gauges which offer information on the degree

of achievement of goals and results, those can be estimated depending on the person's assessment of the organizational performance. According to them, in 1950s performance was aimed at work, employees and organizational structure, in 60s and 70s performance was described as an organization's capability to utilize its upbringing for admitting and using the limited resources. In the years 80s and 90s the classification of organizational objectives based on organizational efficiency using a minimum of resources. By the year 2000, new definitions are evolved out for performance in terms of degree of achievement of the organization and every employee. (Saxby, 2007) relates the employee performance with the firm's outcomes, so that the firms are advised to follow and focus on the key areas, for maintaining a higher performance from the employees, such as

- Share the organization's vision with employees
- Review the aims continually
- Evaluate the physical work environment by reviewing the complaints from employees
- Give emphasis to continuous learning
- Share the information about the organization budget, projects, and challenges
- Listen to the employee and available for them
- Offer continuous feedback
- Reward achievement and
- Empower employees.

Significant researches give validity to the previous finding that improves that customer satisfaction and employee performance by empowering employee. Later (Aguinis, 2013) has thrown light on the importance of performance management which has a great impact on the performance of the employees in the organization. Performance management is the technique of knitting the employees goals with the organizational goals. It is a continuous process of stimulating and motivating the employees to achieve their goals keeping the organizational goal

at the top. Consequently, a continuous give and take relationship is established between the employees and the employers, which can improve employee performance and thus leading to the achievement of the organizational goals. A proper performance management system keeps a track record of the performance of the employees and helps to fill the gaps in their jobs by providing the right type of training, mentoring and appraisal for the needed employees. Hence, in turn helps to maximize the output of the employees and keeping the employees highly encouraged and motivated. But here the author points out many drawbacks of a poor managed performance management system. They are summarized below:

- Motivation to work is affected due to frequent reporting and continuous employer intervention.
- Relationship between the work force is negatively affected
- High pressure on the employees from the top management
- Involve much time and cost
- Employees sometimes appraised unfairly

According to AlQudah, Osman, and Safizal (2014) “organizational performance is determined by measuring the actual outputs of an organization against its intended outputs (i.e., goals or objectives).” Further May-Chiun, Mohamad, Ramayah, and Chai (2015) emphasized the need for market orientation as the company can realize the market pulse, reviewing the earlier related literature it is evident that organizational performance is an amalgamation of financial and non-financial performance. On the other hand, Ahmad and Zabri (2016) defined “performance measurement systems (PMSs) is a set of measures that help organizations to run business operations effectively and efficiently in accomplishing goals.” As concluded by Novak (2017) the organizational performance is all about financial performance, innovative performance, growth performance, operational performance, competitive advantage, value creation and other general performance indicators.

(Thao & Hwang) done a quantitative analysis to find out the employees' performance in oil and gas industry of Vietnam focusing Petro Vietnam Engineering Consultancy J.S.C (PVE) with a sample based on 650 employees. The author defined employee performance as the on-time completion of task set and measured by the supervisor or manager in the organization. The performance output should be fit with pre-defined acceptable standards although efficiently and effectively utilizing available resource within a changing environment. The findings disclosed the significant impact of leadership, motivation and training on employee performance.

(Onyango & Wanyoike , 2014) state that a well-trained employee is a well performing employee. The most important advantage of a well-trained employee is that he requires only very less supervision and there will be only little errors from his part. He will be fully educated about the job he is doing and thus in turn his skills and expertise will be on rise. A well-trained employee will also be well updated, and it is also the task of the organization to keep him well updated. In the study to analyze the influence of training in the public health sector in Kenya including the respondents such as doctors, nurses, and other medical field staffs. The results demonstrate the great impact of training on the performance of the employees, and when the training improves the competence and perfection also improves. So, it is clear from the study that proper training to the staff is necessary for the proper functioning of the organization, whatever the sector it may be.

In the study assessing the impact of employee relationship management (erm) on employee performance, (Al-Khozondar, 2015) analysed 168 valid questionnaires. It is proved that employee relationship management enhances the relationships, reinforces commitment and improves the employees' performance. But the study results could have been more consistent with a greater sample size. The research results highlight the importance of erm on employee healthy relationship within the organization. Along with that in the book 'Chaos, Complexity and Leadership 2014', (Erçetin, 2015) revealed a ground breaking comment regarding the

connection between leadership style and organizational performance, through employee performance.

(Tanoli, 2016) conducted a research among the employees in the private and public universities. The study aimed at assessing the impact of training and mentoring on employee performance. The results reflect high positive correlation between mentoring and performance and also between training and employee performance.

Stephen and Stephen (2016) studied the impact of organizational culture on employee performance and satisfaction and explained the process of culture creation in an organization. The founder's beliefs, feeling, way of thinking, values and assumptions generate the culture of the organization. The findings of the study from analysing the responses of university employees establish the link between culture and performance and satisfaction of employees. Paschal and Nizam (2016) explained the elements of organisational culture based on Hofstede Model of organizational culture. From the study conducted among bank employees in Nigeria, Omoregbe and Umemezia (2017) revealed that organisational culture has good impact on leadership, training, process and commitment in the organisation and ultimately, on organisational performance.

(Whittington, Meskelis, Asare, & Beldona, 2017) said that the employers should mobilize employee engagement in organizations so as to enhance employee performance. In the study the authors have brought forth an evident based model which focus on meaningfulness of employee engagement. In this context they insist that only where there is a feeling of meaningfulness in the core of the job can an employee enjoy the job and the workplace, thus leading to enhanced job performance. The model also points out the importance of human resource value chain and performance management on the employee which directly stimulates employee performance. This model was tested in two different cultural settings US and Brazil, as this is an issue of wider spectrum. The study involved 389 participants from US and 367 participants from Brazil. The study shows that enhancing meaningfulness and building up human resource value chain has a

great impact on the performance of the employees in both the countries. Undoubtedly optimizing employee engagement can lead to increased performance which will directly or indirectly reduce human resource cost.

Based on the above discussion, it could be concluded that there is no ideal criterion of assessing performance of an organization; it may vary with the situation, and it shall satisfy the requirement of the evaluation. The performance analysis can be done in terms of financial outcome, in terms of non-financial outcome such as employee mindset, happiness, satisfaction, and loyalty. So, the end justifies the means.

Table 1. Summary of the Previous Studies Defining Employee Performance

Reference	Definition
(Tannenbaum, 1962)	The performance of entire organization
(Lupton, 1977)	Effective organization has the high productivity rate and altitude of satisfaction and employee motivation
(Katz & Kahn, 1978)	Efficiency
(Robbins, 1987)	Performance as the level at an organization, as a social structure, considers both its means and ends.
(Adam, 1994)	Performance as the employees' performance quality.
(Lusthaus, Adrien, Anderson, & Carden, 1999)	The organizational performance has four main elements; effectiveness, efficiency, relevance and financial viability. Organizational relevance has an association with the organizational motivation, external environment, and organizational capacity.
(Inter-American Development Bank, International Development Research Centre, 2002)	Overall result of individual, team and project performance

(Saxby, 2007)	Relates the employee performance with the firm's outcomes
(Thao & Hwang)	Meeting the organisational standards
(Gavrea, Ilies, & Stegorean, 2011)	The organizational effectiveness, efficiency, relevance, economic and financial viability.
(Aguinis, 2013)	Meeting employee goals with organisational goals
(Onyango & Wanyoike , 2014)	Well trained employees will perform better
(Al-Khozondar, 2015)	Employee relationship management enhances the relationships, reinforces commitment and improves the employees' performance
(Erçetin, 2015)	The connection between leadership style and organizational performance, through employee performance.
(Ahmad & Zabri, 2016)	Performance measurement systems to benefit organizations to run business operations effectually and proficiently in achieving goals.
(Tanoli, 2016)	Proved a high positive correlation between mentoring and performance and between training and employee performance.
(Whittington, Meskelis, Asare, & Beldona, 2017)	Employers should mobilize employee engagement in organizations to enhance employee performance.
(Novak, 2017)	The organizational performance is all about financial performance, innovational performance, growth performance, operational performance, competitive

	advantage, value creation and other general performance indicators
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The previous researchers define organizational performance in multiple angles. The researcher imbibed ideas from (Tannenbaum (1962); Gavrea, Ilies and Stegorean (2011); Inter-American Development Bank and International Development Research Centre (2002); Lusthaus, Adrien, Anderson, and Carden (1999). As reported by the preceding researchers, the most suitable definition for organizational performance in this study is the organizational performance is the collective output that can be able to pay back the shareholders through individuals and operations by enhancing the effectiveness, efficiency, relevance, technology, innovation, and customer centricity with respect to the organizational capacity. From the extensive literature review on employee performance it is evident that the performance of the employees is directly influenced by the organizational factors such as leadership, training, motivation, employee relationship management, mentoring, and employee engagement. Therefore, the impact of cost reduction strategies on employee performance is yet to be assessed, thus reveals the feasibility of further research.

2.7. Theories of Organizational Performance

There are a few theories explaining the performance of the organization and the criteria for it, the performance evaluation of an organization is not always standardized, when some organizations do financial analysis, some other organization concentrate on non-financial performance of the firm. Some significant theories are briefed below.

2.7.1. Theory of Performance and Satisfaction

According to (Schwab & Cummings, 1970) satisfaction and performance of the organization are positively connected with many covariates. The global approach of performance is the result of

challenging work to turn up operational procedures through overall ratings or rankings of the workers' efficiency. The theory explains the direct linkage between job satisfaction and the performance. Henceforth many researchers like Locke (1970) carried forward the similar notion and argued that performance is the direct result of individual's outcome on task accomplishment.

2.7.2. Contingency Theory

Contingency theory in organisational performance provides the two basic underlying assumptions, (Galbraith, 1973) states that in contingency theory,

- i. there is no one best way to organize
- ii. any way of organizing is not equally effective.

According to (Betts, 2003) contingency theory has unrealized application prospective, and there should be effort to put together contingency theories with other theories to find explanations of a fit that is best and set up the causal relationships involved. Fit is a relation between the uniqueness of the environment and individuals of the organization which lead to high performance, the better the fit the higher the performance. Such a match is called a 'contingency theory'.

2.7.3. Theory of Organizational Effectiveness

In the theory of organizational effectiveness (Campbell, 1977) explains the aspects those make organizations efficient and is directly associated to the decision-making standard and procedure. The theory covers the goal-centered vs. natural systems standpoint of effectiveness; in the "real world" proponents of each see these as mutually exclusive. The underlying goal of the theory was to conclude a cost-conscious set of efficacy determinants to be used for organizational design. Campbell (1977) warned against supposition of objectivity, constantly among "hard," statistically-obtained artifact; shaping the effectiveness principle is a political process. On the other way, Venkatraman and Ramanujam (1986) presented business performance as three circles

with the narrowest circle is the field of financial performance, the next circle which is the super set of the financial performance is the enlarged domain for financial and operational performance, and the broadest domain of organizational effectiveness covering both financial performance and business performance (Figure 2.4).

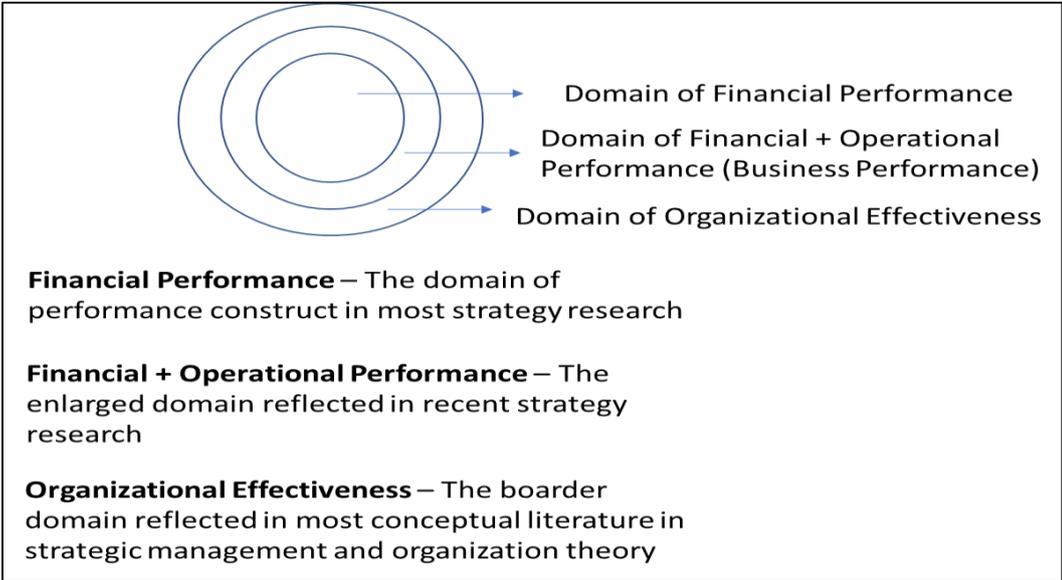


Figure 5. Circumscribing the Domain of Business Performance

Source: (Venkatraman & Ramanujam, 1986)

2.7.4. Balance Score Card

According to (Kaplan & Norton, 1996), the intangible assets of the organization are accountable, based on the four criteria those assess the performance of the firm from three added perspectives which are customers, internal business processes, and learning and growth. The financial aspects cover the financial performance and the effective use of resources; customer or stake holder perspective assess the action plan and the strategic plan of the organization, internal process assess the quality and the efficiency related to the product, learning and growth decide the ability of the organization to sustain and improve its process.

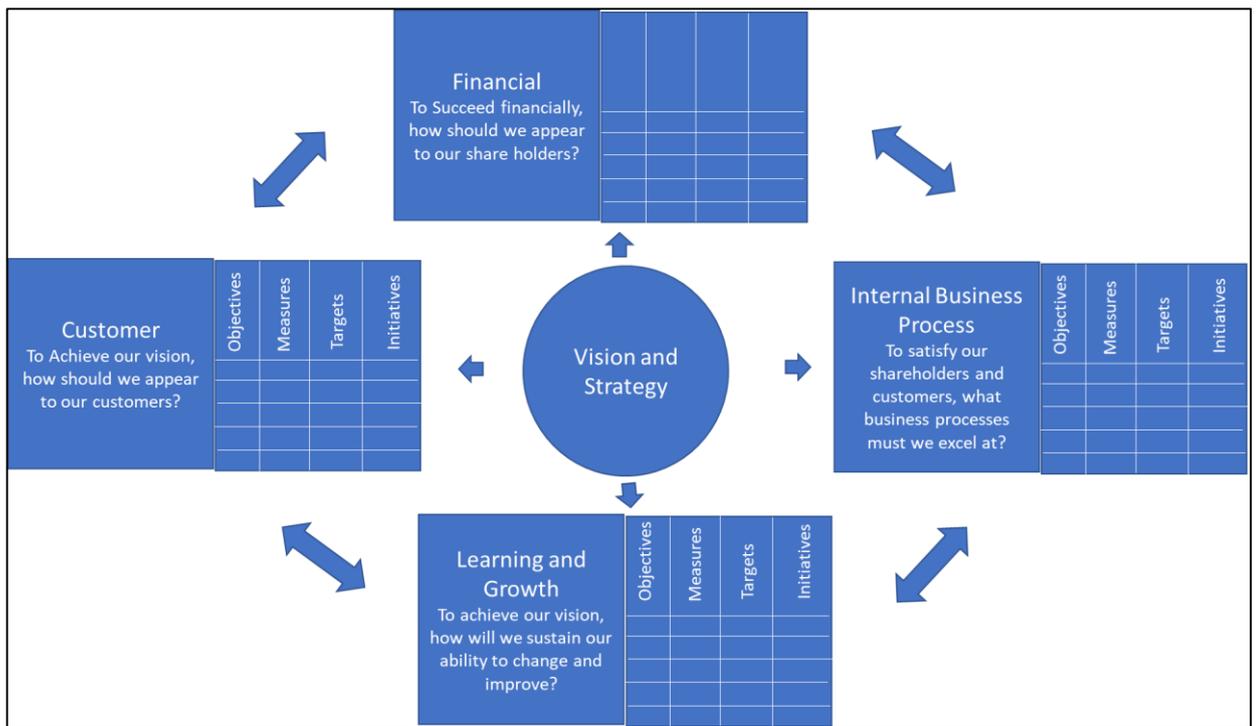


Figure 6. Translating Vision and Strategy: Four Perspectives

Source: (Kaplan & Norton, 1996)

The revolutionary outlook of (Kaplan & Norton, 1996) has made the concept well acceptable, as the accountability of the organizations performance of distributed along stakeholder perspective, operational perspective, learning and innovation perspective, and financial perspective. The balance score card method intends to appreciate the following questions; What are the customers' ideas about us? What should we excel at? Can we sustain progress and create value? What is our perspective towards stakeholders? Building a score card enables the management to link with its financial performance with the strategic goals. The balanced scorecard shows the motives of the organization and the strategies to fulfil the needs of shareholders and customers alike, similarly it aligns with employees' individual performances with the overall strategy by communicating and educating, setting goals, and linking rewards to performance measures.

2.7.5. Theory of Performance

(Elger, Theory of Performance, 1998) developed theory of performance and shared six foundational concepts in the framework of performance; the attributes of higher level of performance are high quality, low cost, high capability, high capacity, increased knowledge, increased skill and increased identity and motivation. The theory proves the components those holistically interact to set up the level of performance, the components are the level of identity that elevate uniqueness, level of skills, level of knowledge that involves facts, information, concepts, theories, or principles, context of performance, personal factors and fixed factors include individual performance.

All the major theories of organizational performance ((Schwab & Cummings, 1970), (Galbraith, 1973), (Betts, n.d), (Campbell, 1977), (Venkatraman & Ramanujam, 1986), (Elger, Theory of Performance, n.d), (Kaplan & Norton, 1996)) cover the financial and non-financial aspect in the organization, yet, the balanced score card method cover up all the aspects of a stakeholder, operational, innovative and financial perspective of the organizational performance.

2.8. Employee Performance Studies in UAE

(Ailabouni, Gidado, & Painting, 2010) conducted a survey to identify the factors affecting employee productivity in the construction industry. The factors had been sub divided into four according to the pilot study results such as organizational factors, environmental factors, group dynamics and personal factors. Certain items in every construct is proved to be significant in determining the employee performance. Alternatively, (Harthi, 2015) studied relationship between the motivation and the employees' work performance in the private sector companies in UAE. The study concluded with the significant finding stating that both the motivation and the factors lead to motivation contribute significantly towards employee productivity. The results from both studies reflected the fact that irrespective of the industry or sector the catalytic factors always accelerate the employee performance.

(Al-Raisi, Amin, & Tahir, 2011) analysed the spectrum of e-performance analysis and came to the conclusion that continuous personal developments of employees and employee performance have higher response rate from the employers and employees in UAE. The area of improvement revealed from the quantitative study is the mentoring to improve employee skills. Succeeding to the previous research (Mulla, 2012) studied the impact of culture on the employee performance in UAE public sector. The managers suggested that UAE culture influences the organisational culture in UAE public sector and indeed it will improve the productivity, along with these employees.

Though many academic researchers have been conducted in UAE (Mulla, 2012) (Al-Raisi, Amin, & Tahir, 2011) (Harthi, 2015) (Ailabouni, Gidado, & Painting, 2010) , the academic research covers all the respective aspects of cost reduction and employee performance are not fully incorporated in a single study.

2.9. Relationship between HR Cost reduction strategies and employee performance

(Alnaqbi, 2011) studied on assessing the relationship between human resource practices and employee retention in public organisations in UAE. the report states the inextricable link of good hr practices on employee productivity. The study is concerned about the prevailing retention problems in UAE and its link to the performance. Emirate's 2001 Civil Service Law Committee adopts a law to look at selection and recruitment, termination, promotion and compensation, staff grievances and to look at acceptable and weak employee performance appraisals. The finding pin points the influence of leadership and hr practices on employee performance. Therefore, the study underlines the necessity for retaining employees to avoid further hidden costs. Poor performance management can lead to increased human resource cost and thus affecting the profitability of the organization as a whole. In other words, when cost reduction strategies are implemented due to the incompetence of the management or when there is a failure in the proper

implementation of the performance management system, the performance of the employees is expected to reduce to a greater extent (Aguinis, 2013).

The studies assessing the employee performance have been conducted in UAE (Aguinis, 2013) (Alnaqbi, 2011), however the academic research stating the relationship between human resource cost reduction strategies and employee performance is feeble, so elicits the gap for further research. The present research adopts a more holistic approach covering the different cost reduction strategies and its impact on employee performance so that the study can reveal an interesting spectrum of findings, which shall be beneficial to the budgeters, accountants, hr managers, researchers, academicians, entrepreneurs and many more.

2.10. Relationship between demographic variables, HR cost reduction strategies and employee performance

Various demographic variables are proven to be significant in different studies like (Mendryk & Dylon , 2013), studies like (Clabaugh, Downsizing: An Analysis Of Organisational Strategies And Human Resource Management Outcomes , 2001) proposed that the demographic variables as the catalyst in cost reduction strategies. (Siep, 2010) studied employee work behaviour by stating demographic variables as the control variable. The study establishes significant correlation between employee behaviour and demographic variables.

Similarly, the socioeconomic background of the employees has proven to have a significant relationship with the organizational performance (Banjo & Ogunkoya, 2014). The study stated that the management should put sufficient effort to stabilize the human emotions in the work space. (Thakur, 2017) introduced the relevance of demographic variables with the help of human capital theory. The study adopted the demographic variables as the prime control variables and found to be influential in terms of employee performance.

However, the studies covering demographic variables, hr cost sitting strategies and employee performance is unusual in the academic research, specifically in the UAE semi government sector.

2.11. Conceptual Framework

In the conceptual framework the researcher intends to bring out the framework of the research, where cost reduction strategies are considered as the independent variable and the predictors like downsizing, outsourcing, talent management and process management were most discussed as the hr cost reduction strategy. (Criner, 1984) considered cost reduction strategies as a mandatory objective of any organization according to the changing situation. Most interesting many researchers like (Clabaugh, 2001) considered downsizing as the proportionate reduction of salaried and waged staff by eliminating non-essential functions and reducing the support of administrative and technical staff.; on the other hand (Bhattacharyya & Chatterjee, 2005) discussed the two sides of the same coin where downsizing is negative for the victims while it can be positive for the survivors. Similar outlook was discoursed by (Rison, 2005) (Holze et.al. 2009); (Fitz-enz, 2009); (The Controller's Report, 2009); (Cascio & Boudreau, 2011); (Saha, 2013); (Crotts, 2015) and (Pierce, 2014), who were considered downsizing as one of the most used hr cost reduction strategies.

Yet another constructive cost reduction strategy is outsourcing, though many studies dealt with the same (Mansor et al., 2015) demonstrated outsourcing as the way to reduce costs on repetitive, non-core and non-strategic functions in an organization, in addition to that (Seth & Sethi, 2011) displayed outsourcing as a means to gain competitive advantage in an economy, however outsourcing has its disadvantages ranging from unloyal consumers to insecure workforce where the management lacks control over them. Nonetheless, (Sarkar et al, 2013) demonstrated outsourcing being safe when it can be considered as a temporary cost reduction strategy.

Talent management is an innovative strategy in cost management where management can create an employee pool (Paryani, 2018); (Sarkar et al., 2013) suggested the recruitment based on talent management should be done after job simulation and training to avoid turn over cost and lost productivity cost.

Cost reduction can either be the part of process management (Hansen & Deimler, 2001), (Krass, 2003) stands for the use of updated technology and process management, (Rison, 2005) considered the cost reduction through transforming existing workforce through process redesign, increased use of self-service, increased use of technology to replace headcount, outsourcing program design or hr transformation, and implementing or expanding shared services. Similar to the existing view point (Sarkar et al., 2013) maintain proper process, business model and networking to enhance productivity and reduce unnecessary costs. Accordingly downsizing, outsourcing, talent management and process management were considered as the constructors for cost reduction strategies.

The predictor variable for the study is employee performance which has different aspects like (Thao & Hwang , 2015) the on-time completion of task with pre-defined acceptable standard, on the other hand (Onyango & Wanyoike, 2014) explained it as proper functioning of the organization through proper training, where (Al-Khozondar, 2015) pointed out dimension employee performance as the result of healthy employee relationship within the organization. The researchers have come up with different aids to boost productivity of the employee; (Tanoli, 2016) considered effective training as a means where others stresses upon employee satisfaction and engagement (Whittington et al. 2017) and (Ailabouni et al, 2010). Besides all these differences in the predictors employee performance is still considered as the backbone of the organization (Harthi, 2015), (Al-Raisi, Amin, & Tahir, 2011), (Mulla, 2012), and (Ailabouni et al, 2010). The framework for research is explained in the figure 8.

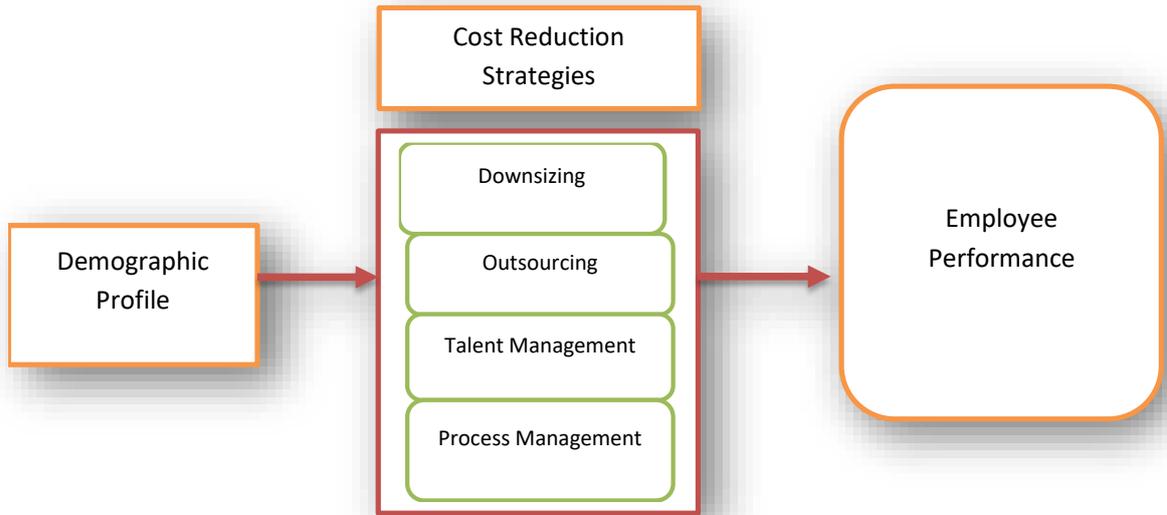


Figure 7. Conceptual Framework

Source: The Researcher

CHAPTER 3

RESEARCH METHODOLOGY

3.1. Introduction

The previous chapters discussed the related literature and research works which reveal the necessity of current research and thus establish a link between the past to the current research. This chapter deals with the research method, instrumentation, data collection, data analysis and conclusion. This section has presented the overall tools and techniques used while conducting this research study. The chapter of methodology comprises of important elements of the research. The researcher used the quantitative method for gathering the data. The researcher tried to be knowledgeable and familiar with all scientific research methods in order to be able to choose the method that fits the research and to be able to identify the characteristics that fit the approach. Further, the researcher adopted the descriptive approach as it expresses the social phenomenon to be studied and to identifying the impact of cost cutting strategies in the employee performance in the semi government organizations in Abu Dhabi, UAE.

The research methodology is defined as one of the methods used to organize information and organize it so that it is presented in a logical and proper manner and in a related format (Flick, 2015). This results in a hierarchy of ideas for the reader, so that the information is obtained with a logical level of comprehension where it is graduated from easy and difficult to known information of unknown and unclear information, through continuous mobility between controversial issues and recognized issues and taking into account all types of harmony and compatibility between information and keenness on the intensity of interconnectedness between them. In this research, the researcher intends to address two questions with this research:

- What is the impact of cost cutting strategies such as downsizing, outsourcing, talent management and process management on the employee performance in the semi government organizations in UAE?
- Is there any difference in the cost reduction strategies on employee performance according to the demographic profile such as gender, age group, educational background and cultural background of employees?

3.2. Research Design

Research design deals with the methodological approach for the research, in other words it explains the plan of the research. According to Creswell (2003) the researcher should choose his research design at an early stage of the research because research design determines the research methodology, data collection methods, and data analysis and interpretation methods (Creswell, 2003). (Kothari, 2004) concluded that the research design can be defined as the plan or method proposed for conducting research. The research design is one of the key components in order to complete the entire research. Further, it is defined as a framework that provides complete roadmap to collect the research data and further analyse them. According to (Kothari, 2004) the research design acts as a research guide as it provides direction for conducting the research study. Moreover, the research design also defines the research philosophies, methods of data collection and sampling methods as well (Kothari, 2004).

3.3. Quantitative research

In quantitative research the data will be collected either through surveys or experiments; but will be coded further in such a way that rigorous quantitative analysis will be done with the data. Thus, it enables to understand the truth behind the hypothesis (Kothari, 2004). However, (Creswell, 2003) explained the limited coverage of research design through experiments or surveys only. Along with

that he explained the process of analysing relationship between variables through quantitative research. Likely, quantitative research is used to test theories by examining the relationship among variables. The quantitative research design comes within the framework of the positivism framework, which aims at reaching and interpreting the facts of phenomena and the decline of the rational approach to the experimental approach and what was known later the positivist approach, which presupposes predictable human behaviour (Trochim, 2007). On the other hand, regarding interpretive framework, (Lehman & Kuruppu, 2017) argued that in order to understand the human actions by close interaction with each participant and gain more insight reliability and validity. Furthermore, both positivism and interpretivism make research more comprehensive in order to fill the gap of any of these methods and to answer all research questions. This is useful in determining the occurrence of a certain phenomenon or other things in a limited period especially in matters of referenda and reconnaissance. The descriptive approach was adopted in this research as descriptive approach is widely adopted in behavioural sciences, education and social sciences (Matua & Van Der Wal, 2015). (Creswell, 2003) explains that the research design gives an idea about whether he/she should opt for quantitative or qualitative or mixed approach of the business. The researcher conducted this study by utilizing the quantitative method. Quantitative design was used to find more about the impact of human resource cost reduction strategies on employee performance in the semi government organizations in Abu Dhabi, UAE. The empirical results revealed the trends and relationships among variables. This study is conducted at the organizational level of analysis, with an instrument composed of scales consistent with that level. The research was carried out in cross sectional studies. Data were collected from Project, Program, and Portfolio managers between December 2018 and January 2019 to study their perceptions in cost cutting strategies.

3.3.1. Survey Method

For collecting data, this study has applied a method of a self-administered questionnaire. This technique necessitates questionnaires to be sent the respondents and register their responses in the absence of a trained interviewer (Bryman, 2013). The reason to use survey research design is to concentrate on portraying trends in a large population. Furthermore, the choice of self-administered questions gives flexibility for respondents to answer truthfully (Willett, et al., 1988). Data were collected online through monkey survey website. This study described patterns in employee performance if the firm follows hr cost cutting strategies by gathering data from Project, Program, and Portfolio managers's opinion related to resources and capabilities before analysed. Thus, the survey could work as an accurate means of assessing information about the sample and facilitates to draw conclusions about generalizing the findings from a sample of responses to a population (Creswell, 2003). Besides, the survey requires quantitative explanations of variables, collect participants' thought in structured questions as the means of generalization (Pinsonneault, 1993). The researcher deliberately tries to achieve the survey objectives by adopting the right research methods.

3.4. Selection of Participants

This section deliberates on the selection of participants for the study. The section discusses about the characteristics of participants, the demographic profile of the respondents, how the respondents are selected for the study and how many respondents participated in the study. The study focuses on the semi-government employees in Abudhabi. The population includes all the employees in the project management mid managerial and supervisory level, from all the semi government organizations in Abudhabi.

3.5. Sampling Procedure

The study adopts random sampling where the researcher randomly chooses one company from the semi government organisations in the Abu Dhabi. Thereafter the researcher does the random selection of respondents from the mid-level managers. The total sample size for the study is approximately 20000, therefore the researcher selects 120 respondents for the research (Creative Research Systems, 2012). The sampling and contact information for the potential principal participants was obtained from the UAE Government entities webpage (Government.ae, 2018).

3.6. Instrumentation

The well-structured questionnaire is designed in which some closed ended questions are used to collect the primary data. The questionnaire has three sub divisions; the first part has 4 demographic criteria, such as age, gender, educational background and cultural background. Section B deals with a Likert 5-point scale to assess the impact of cost reduction strategies on employee performance among the mid-level managers in semi government organizations in Abu Dhabi.

A quantitative Likert scale instrument was developed to measure the attitude of the consumer. In this study, Likert-type scale is using with 1–5 response options ranging from strong disagreement to strong agreement. The higher score on this scale indicates higher satisfaction or agreement. The scale was developed from the variables studied by (Avaniappan & Anuar, H. S, 2017). The scale has five subdivisions.

Table 2. Instrumentation

The first part is aiming to access the impact of downsizing on employee performance. The part has 7 items measuring the downsizing impact which is a criteria for cost reduction strategy (Kinanga & Cheruiyot, 2015).
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The second part was aiming to measure the level of outsourcing on cost reduction strategies (Mwichigi & Waiganjo, 2015). The scale has eight items to measure the construct outsourcing and its impact on employee performance.

The third part was aiming to measure the impact of talent management, the scale was adopted from (Lyria, 2014), assesses the reflection of proper talent management on employee performance.

The next segment deals with the process management and optimization scale which was adopted from (Harmon & Wolf, 2012). The scale has 7 items to estimate the impact.

The final section gauges the organizational performance, discusses 13 items to gauge the impact (Katheeri, 2016). The study questionnaire with the five main parts will be a standard to measure the impact of cost reduction strategies on employee performance.

3.7. Variables for the study

The research was framed in such a way that the demographic variables and the hr cost cutting strategies stay as the independent variable while the employee performance remains as the dependent variable.

Table 2. Variables for the study

Main Independent Variable	Sub-Variables	Dependent Variable
Cost Cutting Strategies	Downsizing	Employee Performance
	Outsourcing	
	Talent management	
	Process management	
Demographic Variable	Gender	
	Age	
	Educational Background	

	Cultural background	
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3.8. Research Hypotheses

The research hypotheses for the study is mentioned in the table 4 given below. It shows the research hypotheses aligned with the objectives of the research and questions of the research.

Table 3. Research Objectives, Questions and Hypotheses

The main Objective of the Research	The main Question of the Research	Research Hypothesis H0	Research Hypothesis Ha
To assess the influence of cost cutting strategies adopted by the Abudhabi semi-government organizations on the employee performance.	Is there any impact of cost cutting strategies on the employee performance in the semi government organizations in UAE?	H01a: There is no impact of downsizing on the employee performance in the semi government organizations in UAE. H01b: There is no effect of outsourcing on the employee performance in the	H11a: There is an impact of downsizing on the employee performance in the semi government organizations in UAE. H11b: There is an effect of outsourcing on the employee performance in the

		<p>semi government organizations in UAE.</p> <p>H01c: There is no effect of talent management on the employee performance in the semi government organizations in UAE.</p> <p>H01d: There is no impact of process management on the employee performance in the semi government organizations in UAE.</p>	<p>semi government organizations in UAE.</p> <p>H11c: There is an effect of talent management on the employee performance in the semi government organizations in UAE.</p> <p>H11d: There is an impact of process management on the employee performance in the semi government organizations in UAE.</p>
<p>To assess any difference in the performance of employees according to the demographic profiles like gender, age group and cultural background when</p>	<p>Is there any difference in the cost reduction strategies on employee</p>	<p>H02a: There is no difference in the cost cutting strategies on the employee</p>	<p>H1 2a: There is difference in the cost cutting strategies on the employee</p>

<p>the organization adopts various cost reduction strategies.</p>	<p>performance according to the demographic profile of employees?</p>	<p>performance with gender of employees in the semi government organizations in Abudhabi, UAE.</p> <p>H02b: There is no difference in the cost cutting strategies on the employee performance with cultural background of employees in the semi government organizations in Abudhabi, UAE.</p> <p>H02c: There is no difference in the cost cutting strategies on the employee performance with age group of</p>	<p>performance with gender of employees in the semi government organizations in Abudhabi, UAE.</p> <p>H1 2b: There is difference in the cost cutting strategies on the employee performance with cultural background of employees in the semi government organizations in Abudhabi, UAE.</p> <p>H1 2c: There is difference in the cost cutting strategies on the employee performance with age group of</p>
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		<p>employees in the semi government organizations in Abudhabi, UAE.</p> <p>H02d: There is no difference in the cost cutting strategies on the employee performance with educational background of employees in the semi government organizations in Abudhabi, UAE.</p>	<p>employees in the semi government organizations in Abudhabi, UAE.</p> <p>H1 2d: There is difference in the cost cutting strategies on the employee performance with educational background of employees in the semi government organizations in Abudhabi, UAE.</p>
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3.9. Data Analysis

The researcher or the user of the questionnaire cannot understand any of the collected information until after they have been released and discharged, then the data be able to study, analyze, classify, place them in tables, and distribute them periodically to derive results from them and process them statistically.

The researcher follows several steps, including:

- Review and sort the collected questionnaires.

- Exclude unsolicited surveys.
- Exclude anonymous questionnaires (data).
- Excluding incomplete questionnaires ... etc.

SPSS Statistical Analysis is one of the most important analysis programs due to the fact that it contains a large number of tests in underdeveloped scientific fields. In the current study, all statistical procedures utilized the Statistical Package for the Social Sciences (SPSS) latest version. The confidence interval 95% and $\alpha = 0.05$ were used. For this, data were analysed using of descriptive and inferential statistical procedures. Percentages, means, medians and standard deviations were investigated and analysed.

The best method to find the previous was to use the descriptive analysis to describe also frequencies and ranges of participants' characteristics and the impact of cost reduction strategies on employee performance.

3.10. Statistical Tests Used in the Study

The following statistical tests were used:

- Cronbach's Alpha reliability (α) to measure strength of the correlation and coherence between questionnaire items and highlights the stability of consistency with which the instrument is measuring the concept and helps to assess the 'goodness' of a measure.
- Frequencies and percentages to describe demographical variables.
- Descriptive Statistical Techniques: these included means and standard deviations. These techniques were used to illustrate respondents to study fields.
- Multiple regression is considered as the best picked statistical techniques in the social sciences, because of its versatility and precision. It can be used to analyse data from all quantitative research designs like experimental, causal-comparative, and correlational. It also

provides not only the relationship between variables but also the magnitude of the relationships. Multiple Regression was used to illustrate the influence of hr cost reduction strategies on employee performance among the semi government employees Abudhabi. Multiple regression is a prediction equation that determines the correlation between a combination of two or more predictor variables and a criterion variable (Lunenbug & Irby, 2008).

- The t test formula generates a number which is used to determine the probability level (p level) of rejecting or accepting the null hypothesis. In the Independent sample t test the samples are groups of participants that have no relationship with each other; the two samples have different participants in each group, and the participants are usually either assigned randomly from a common population or drawn from two different population (Lunenbug & Irby, 2008). Independent sample T-test was used to show the variance in the cost cutting strategy and employee performance according to demographic variables that contain two values.
- One-Way Analysis of Variance is used when two or more sample means are compared on one independent variable. ANOVA is simply an extension of the t test when we need to compare the means of two or more groups. ANOVA considers the variance and not the mean difference so that the accuracy of the results are considered as very high (Lunenbug & Irby, 2008). One-way ANOVA test was used to show the variance in the cost cutting strategy and employee performance according to demographic variables that contain three or more values.

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3.11. Pilot study

Pilot study will be conducted among 30 respondents to assess the reliability and validity of the study.

3.11.1. Validity and Reliability

(Noble & Smith, J, 2015) stated that the questionnaire is not just a stack of questions, not a link between them. These questions should be measured by what the researcher wants to measure, and the answer should be the same if the questionnaire is repeated. Therefore, honesty and consistency were the most important methodological requirements in the design of research tools (Bonett & Wright, 2015). There are several factors that can increase the probability of the questionnaire being fixed, for example, the researcher can increase the number of paragraphs of each axis in the questionnaire. The greater the number of paragraphs, the greater the probability of stability of the scale, but to a certain degree where the addition is not parallel to the cost corresponding to the inclusion of additional paragraphs. In the current study, the veracity and validity of the questionnaire has been confirmed in two ways:

a) Virtual honesty (sincerity of arbitrators)

This was done by presenting the questionnaire to a group of experts in order to verify the validity and accuracy of the questionnaire language. The expert opinion poll is one of the most common and widely used methods of honesty (Müller & Bostrom, N, 2016)

b) Cronbach Alpha method

The validity test is used mainly to show the credibility of the research (Bonett & Wright, 2015). The credibility of the study is to lead and measure the questions of the questionnaire to be really measured, and the clarity of the questionnaire and its terms and vocabulary are understood and understood for those who will be covered by the questionnaire and also valid for statistical analysis (Diedenhofen & Musch, J, 2016).

The credibility and stability are the most important subjects of interest to researchers in terms of their impact on the importance of the results of the research and its ability to circulate the results. Reliability

and consistency are related to the tools used in the research, their ability to measure their measurement, and the accuracy of the readings taken from these instruments.

The Cronbach Alpha is widely used and examines the internal consistency between different measurements of variables (Heo, Kim, N, & Faith, M. S, 2015). The basic rule for the alpha interpretation of the Likert scale questions is that the alpha value which is more than 0.7 is acceptable; while the internal consistency is excellent when the alpha value is more than 0.9.

3.11.2. Content Validity

Content validity is most often measured by relying on the knowledge of people who are familiar with the construct being measured. The content validity shows how accurately an assessment or measurement tool taps into the various aspects of the specific construct in question. In this study Microsoft Excel was used to analyze the mathematical and statistical calculations made by the panel members for the assessment.

3.11.2.1. CVR (content validity ratio)

In this study for necessity of items we used the CVR (content validity ratio) proposed by (Lawshe, 1975). CVR is a linear transformation of a proportional level of agreement on how many “experts” within a panel rate an item “essential”. The following formula was used to calculate the CVR for the panel members’ ‘e’ votes (Lawshe, 1975)

$$CVR = \frac{ne - N/2}{N/2}$$

In formula, “ne” is the number of the panel members who rated an item as Essential (‘E’), and N/2 is the total number of group members divided by two. According to (Lawshe, 1975) method, the

following conversions are made in the validity assessment questionnaire to calculate the mean values assigned to each component of the tool:

‘E’, which shows that an item is essential, is replaced with 2.

‘N’, which shows that an item is useful but not essential, is replaced with 1.

‘U’, which shows that an item is not essential, is replaced with 0.

It should be noted that in this study, the item is accepted unconditionally if CVR is equal to or higher than 0.62, calculated based on the number of panel members. Table 5 presents the acceptable CVRs corresponding to the number of panel members.

Table 4. The acceptable CVRs corresponding to the number of panel members

Number of Panel Members	Minimum Acceptable CVR
5	99%
6	99%
7	99%
8	78%
9	75%
10	62%
11	59%
12	56%
13	54%
14	51%
15	49%
20	42%
25	37%
30	33%
35	31%
40	29%

3.11.2.2. Content Validity Index (CVI)

Relevancy of items measured by content validity index (CVI). To obtain CVI for relevancy and of each item (item levels [I-CVIs]) a panel of content expert (10 members) is asked to rate each instrument item in terms of clarity and its relevancy to the construct underlying study as per the theoretical definitions of the construct itself and its dimensions on a 4-point ordinal scale (1 = not relevant, 2 = somewhat relevant, 3 = quite relevant, 4 = highly relevant). For calculating them, first, the scale is dichotomized by combining values 3 and 4 together and 2 and 1 together and two choice

options including “relevant and not relevant” are formed for each item (Lynn, 1986); (Davis, 1992). Then, for measuring the scale-level (S-CVI) the sum of I-CVIs is divided by the total number of items (Polit, Beck, C. T, & Owen, S. V, 2007). The following formulas were used to calculate the I-CVI and S-CVI.

- I-CVI= No. of items given 3 or 4/No. of experts
- S-CVI = Sum of I-CVI/Total number of items

Judgment on each item is made as follows: If the I-CVI is higher than 79%, the item will be appropriate. If it is between 70% and 79%, it needs revision. If it is less than 70%, it is eliminated (Abdollahpour, Nedjat, S, Noroozian, M, & Majdzadeh, R, 2011).

3.11.2.3. Results of CVR and CVI

In this study for the purpose of the Content Validity, ten panel members were contacted. Results of CVR shows that all items are higher than 0.99 which shows that items were acceptable. On the other hand the results of I.CVI and S-CVR are indicated that the I-CVI and S-CVI are higher than 79%, which shows that the item will be appropriate for this study (Table 6). The items below 3 for I-CVI are **bold**.

Table 5. Results of CVR and CVI

C on	Item description		Expert										C V	S.C VI
			1	2	3	4	5	6	7	8	9	10		
Downsizing	The organization recognizes the need of relationship among its staff.	CVR	E	N	E	E	E	E	E	E	U	E	0.	0.9 4
		I.CVI	3	2	4	4	3	3	3	4	1	3	0.	
	Reduction of employees leads to fear and job insecurity.	CVR	E	E	E	E	E	E	E	E	E	E	1	
		I.CVI	2	3	4	4	4	3	4	4	4	3	0.	
	Reduction of employees leads to negative public image.	CVR	E	E	E	E	E	E	E	E	E	E	1	
		I.CVI	4	4	3	3	3	4	4	4	4	3	1	
	CVR	E	E	E	E	E	E	E	E	E	E	1		

Outsourcing	Reduction of employees increases employee workload.	I.CVI	3	4	3	2	3	4	3	3	3	3	0.	0.89	
	Reduction of employees reduces the efficiency and effectiveness of the remaining employees in the organization.	CVR	E	E	E	E	E	E	E	E	E	E	E		1
		I.CVI	3	4	3	4	4	4	4	3	4	4	4		1
	Reduction of employees improves the financial validity of the organisation.	CVR	E	E	E	E	E	E	E	E	E	E	E		1
		I.CVI	4	3	4	3	4	3	4	3	4	3	4		1
	Reduction of employees improves the customer satisfaction in the organization.	CVR	E	E	E	E	E	E	E	E	E	E	E		1
		I.CVI	4	3	4	3	3	4	3	4	3	3	3		1
	Since our organization started outsourcing, the administration costs have reduced.	CVR	E	E	U	E	E	U	E	E	E	E	E		0.
		I.CVI	2	3	4	4	3	3	3	4	4	3	4		0.9
	Our organization resulted to outsourcing due to lack of in-house expertise.	CVR	E	E	E	E	E	E	E	E	E	E	E		1
		I.CVI	3	4	4	3	3	4	4	3	4	3	4		1
	Due to outsourcing our organization is able to concentrate on its core business and therefore to achieve improved customer satisfaction.	CVR	E	E	E	E	U	E	E	E	E	E	E		0.
I.CVI		4	4	4	3	2	4	4	4	4	3	4	0.9		
Outsourcing has helped our organization to improve on company focus.	CVR	E	E	E	E	E	E	E	E	E	E	E	1		
	I.CVI	4	3	3	3	4	4	3	3	3	3	3	1		
Outsourcing has helped this organization to be more efficient.	CVR	E	E	E	E	E	E	E	E	E	E	E	1		
	I.CVI	3	4	4	3	3	4	4	4	2	2	2	0.8		
Outsourcing resourcing services to contracted companies has deployed qualified personnel in our organization.	CVR	E	E	E	E	E	E	E	E	E	E	E	1		
	I.CVI	4	2	4	3	4	4	4	4	3	1	3	0.8		
In our organization quality training services are offered by experienced and competent outsourced firms.	CVR	E	E	E	N	E	E	E	E	E	E	E	0.0		
	I.CVI	3	3	4	1	4	4	4	3	4	2	3	0.8		
	CVR	E	E	E	E	E	E	E	E	E	E	E	1		

	Profitability in our organization has greatly improved as a result of outsourcing technical services.	I.CVI	4	3	4	4	3	2	4	4	3	3	0.9	
Talent management	In this company we believe talent management increases our competitiveness.	CVR	E	E	E	E	E	E	E	E	E	E	1	0.89
		I.CVI	4	4	4	3	3	2	3	3	4	3	0.9	
	My company's talent retention strategy has led to increase of sales.	CVR	E	E	E	E	E	E	E	E	E	E	1	
		I.CVI	4	3	4	3	3	4	3	4	4	3	1	
	Talent management in the organization led to increased employee productivity.	CVR	E	E	E	E	E	E	E	E	E	E	1	
		I.CVI	4	4	4	3	4	4	3	2	4	3	0.9	
	This company's internal recruitment policy helps uplift employees morale.	CVR	E	E	E	E	E	E	E	E	E	E	1	
		I.CVI	3	3	4	3	3	4	3	2	3	3	0.9	
	This companies formal succession planning has contributed to a high return of investment.	CVR	E	E	E	E	E	E	E	E	U	E	0.9	
		I.CVI	4	4	4	4	4	2	3	4	1	3	0.	
	My company believe when we give employees an interesting and challenging job will increase their productivity.	CVR	E	E	E	E	E	E	E	E	E	E	1	
		I.CVI	4	4	4	3	4	2	4	4	2	4	0.8	
Talent management in this organization has led to increase in profitability.	CVR	E	E	E	E	E	E	E	E	E	E	1		
	I.CVI	4	1	3	3	4	4	3	3	3	3	0.9		
Process Management	In our organization process optimization is implemented for better alignment or coordination.	CVR	E	E	E	E	E	E	E	E	E	E	1	0.90
		I.CVI	2	3	3	3	4	4	3	3	4	3	0.9	
	In our organization process optimization is implemented for better flexibility or agility.	CVR	E	E	N	E	E	E	E	E	E	E	0.	
		I.CVI	4	3	1	4	4	3	4	3	4	3	0.9	
	In our organization process optimization is implemented for more operational efficiency.	CVR	E	E	E	E	E	E	E	E	E	E	1	
		I.CVI	3	4	3	3	4	3	3	3	4	3	1	
		CVR	E	E	N	E	E	E	E	E	E	E	0.	

	In our organization process optimization is implemented for standardization and control	I.CVI	3	3	3	4	4	4	4	3	3	3	1			
	In our organization process optimization is implemented to save money by eliminating overlapping or duplicate processes.	CVR	E	E	E	E	E	E	E	E	E	E	E		1	
		I.CVI	4	3	3	4	2	3	3	4	3	1	0.8			
	In our organization process optimization is implemented for process visibility.	CVR	E	E	E	E	E	E	E	E	N	N	0.8			
		I.CVI	4	3	4	4	3	3	3	4	1	1	0.8			
	In our organization process optimization is implemented for performance measurement.	CVR	E	E	E	E	E	E	E	E	E	E	E		1	
		I.CVI	4	4	4	3	4	4	3	2	3	3	0.9			
	organization's performance	Quality of products or services provided	CVR	E	E	E	E	E	E	U	E	E	E		0.9	0.92
			I.CVI	4	4	4	4	3	3	2	3	3	3		0.9	
		Development of products/services	CVR	E	E	E	E	E	E	E	E	E	E		1	
I.CVI			4	4	3	4	3	3	4	3	4	3	1			
Employee satisfaction		CVR	E	E	E	E	E	E	E	E	E	E	1			
		I.CVI	3	4	4	4	3	4	4	3	2	3	0.9			
Customer satisfaction		CVR	E	E	E	E	E	E	E	E	E	E	1			
		I.CVI	4	3	3	4	3	3	4	3	4	4	1			
Sales/revenue growth		CVR	E	E	E	E	E	E	E	N	E	E	0.9			
		I.CVI	2	4	4	4	4	4	4	2	4	4	0.8			
Market share		CVR	E	E	E	U	E	E	E	E	E	E	0.9			
		I.CVI	4	4	3	3	3	4	4	4	4	4	1			
Return on investment.		CVR	E	E	E	E	E	E	E	E	E	E	1			
		I.CVI	4	4	2	3	3	4	4	3	3	2	0.8			
Social responsibilities		CVR	E	E	E	N	E	E	E	E	E	E	0.9			
		I.CVI	3	3	3	1	3	4	4	3	3	4	0.9			
Operational efficiency		CVR	E	E	E	E	E	E	E	E	E	E	1			
		I.CVI	4	4	3	4	4	4	3	4	3	4	1			

Adapting to the changes in competitors' market strategies.	CVR	E	E	E	E	U	E	E	E	E	E	0.0
	I.CVI	4	3	4	3	2	4	3	3	3	4	0.0
Rapid adaptation of products or services to changes in clients' needs.	CVR	E	E	E	E	E	E	E	E	E	E	1
	I.CVI	2	3	3	3	4	4	4	4	3	3	0.0
Rapid reaction to new threats in the market.	CVR	E	E	E	E	E	E	E	E	E	E	1
	I.CVI	1	4	3	3	4	4	3	3	4	4	0.0
Rapid exploitation of new market opportunities.	CVR	E	E	E	E	E	E	E	E	E	E	1
	I.CVI	3	3	3	3	3	3	3	4	4	4	1

3.11.3. Reliability analysis

One of the tests most commonly used for exploring internal consistency is Cronbach's alpha, an item-level approach which uses inter-item correlation to determine the level of reliability

(Field, 2009) argued that Cronbach's alpha is one of the most widely used metrics for reliability evaluation (Field, 2009). According to (Sekaran, 2006) if the value of Cronbach's alpha reliabilities is less than 0.6, it would be considered as poor, if the value is in 0.7 range, it is acceptable and the reliabilities value above 0.8 are considered good.

In this study Inter-Item Correlation used for initial assessment and purification. A small item-correlation provides empirical evidence that the item is not measuring the same construct measured by the other items included. A correlation value less than 0.2 or 0.3 indicates that the corresponding item does not correlate very well with the scale overall and, thus, it may be dropped ((Everitt, 2002); Field, 2005)).

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Table 6. Inter-Item Correlation Matrix and Cronbach's Alpha for "Downsizing"

Inter-Item Correlation Matrix	Dow	Dow	Dow	Dow	Dow	Dow	Dow
The organization recognizes the need of relationship among its staff.	1						
Reduction of employees leads to fear and job insecurity.	0.80	1					
Reduction of employees leads to negative public image.	0.86	0.77	1				

Reduction of employees increases employee workload.	0.83	0.73	0.89	1			
Reduction of employees reduces the efficiency and effectiveness of the remaining employees in the organization.	0.78	0.68	0.62	0.60	1		
Reduction of employees improves the financial validity of the organisation.	0.89	0.87	0.83	0.78	0.88	1	
Reduction of employees improves the customer satisfaction in the organization.	0.86	0.81	0.90	0.82	0.67	0.87	1
Cronbach's Alpha	0.965						

Table 7. Inter-Item Correlation Matrix and Cronbach's Alpha for “Outsourcing”

Inter-Item Correlation Matrix	Out							
Since our organization started outsourcing, the administration costs have reduced.	1							
Our organization resulted to outsourcing due to lack of in-house expertise.	0.86	1						
Due to outsourcing our organization is able to concentrate on its core business and therefore to achieve improved customer satisfaction.	0.88	0.81	1					
Outsourcing has helped our organization to improve on company focus.	0.85	0.85	0.87	1				
Outsourcing has helped this organization to be more efficient.	0.85	0.88	0.93	0.82	1			
Outsourcing resourcing services to contracted companies has deployed qualified personnel in our organization.	0.79	0.76	0.80	0.73	0.80	1		
In our organization quality training services are offered by experienced and competent outsourced firms.	0.84	0.84	0.93	0.86	0.91	0.74	1	
Profitability in our organization has greatly improved as a result of outsourcing technical services.	0.82	0.88	0.80	0.85	0.88	0.79	0.85	1
Cronbach's Alpha	0.976							

Table 8. Inter-Item Correlation Matrix and Cronbach's Alpha for “Talent management”

Inter-Item Correlation Matrix	TM	TM	TM	TM	TM	TM	TMng7
In this company we believe talent management increases our competitiveness.	1						

My company's talent retention strategy has led to increase of sales.	0.80	1					
Talent management in the organization led to increased employee productivity.	0.82	0.74	1				
This company's internal recruitment policy helps uplift employees morale.	0.83	0.78	0.80	1			
This companies formal succession planning has contributed to a high return of investment.	0.81	0.79	0.80	0.95	1		
My company believe when we give employees an interesting and challenging job will increase their productivity.	0.77	0.62	0.73	0.78	0.79	1	
Talent management in this organization has led to increase in profitability.	0.56	0.54	0.65	0.66	0.65	0.64	1
Cronbach's Alpha	0.952						

Table 9. Inter-Item Correlation Matrix and Cronbach's Alpha for “Process Management”

Inter-Item Correlation Matrix	Prm	Prm	Prm	Prm	Prm	Prm	Prmng7
In our organization process optimization is implemented for better alignment or coordination.	1						
In our organization process optimization is implemented for better flexibility or agility.	0.68	1					
In our organization process optimization is implemented for more operational efficiency.	0.92	0.77	1				
In our organization process optimization is implemented for standardization and control.	0.71	0.58	0.72	1			
In our organization process optimization is implemented to save money by eliminating overlapping or duplicate processes.	0.68	0.74	0.69	0.56	1		
In our organization process optimization is implemented for process visibility.	0.73	0.55	0.74	0.62	0.70	1	
In our organization process optimization is implemented for performance measurement.	0.73	0.71	0.74	0.55	0.91	0.73	1
Cronbach's Alpha	0.943						

Table 10. Inter-Item Correlation Matrix and Cronbach's Alpha for “Organization’s performance”

Inter-Item Correlation Matrix	Oper1	Oper2	Oper3	Oper4	Oper5	Oper6	Oper7	Oper8	Oper9	Oper10	Oper11	Oper12	Oper13
Quality of products or services provided	1												
Development of products/services	0.87	1											
Employee satisfaction	0.71	0.68	1										
Customer satisfaction	0.76	0.67	0.77	1									
Sales/revenue growth	0.72	0.63	0.85	0.68	1								
Market share	0.74	0.61	0.9	0.66	0.9	1							
Return on investment.	0.69	0.65	0.8	0.83	0.76	0.78	1						
Social responsibilities	0.9	0.77	0.72	0.72	0.72	0.77	0.78	1					
Operational efficiency	0.82	0.75	0.67	0.74	0.74	0.72	0.8	0.85	1				
Adapting to the changes in competitors’ market strategies.	0.9	0.76	0.72	0.69	0.73	0.79	0.73	0.84	0.76	1			
Rapid adaptation of products or services to changes in clients’ needs.	0.83	0.81	0.72	0.74	0.77	0.73	0.68	0.81	0.73	0.74	1		
Rapid reaction to new threats in the market.	0.86	0.83	0.78	0.79	0.76	0.78	0.76	0.87	0.79	0.84	0.9	1	
Rapid exploitation of new market opportunities.	0.83	0.77	0.77	0.76	0.76	0.78	0.72	0.83	0.74	0.73	0.88	0.94	1
Cronbach's Alpha	0.977												

Table 7 to Table 11 show the results of Inter-Item Correlation Matrix and Cronbach's Alpha of items. The results for Inter-Item Correlation Matrix indicated that Items are correlate very well with the each of scales. Moreover, findings show that the alpha for all constructs are in acceptable level

CHAPTER 4

RESEARCH FINDINGS/ ANALYSIS RESULTS & HYPOTHESES TEST

4.1. Introduction

The research promotes exploratory approach in research design, and this chapter discussed the result of quantitative survey analysis. The chapter explains the detailed quantitative analysis done by the researcher to examine the research hypothesis outlined. The deductive approach prevails in the quantitative study helps the researcher to test the theoretical knowledge and to prove the significance of research hypothesis.

One of the requirements of scientific research requires presentation of the discussion of the various results revealed by the field study and based on the functional relationship. Based on these methodological considerations, the researcher can interpret the results revealed by the field study in the research. This chapter can be considered one of the most important chapters of the study because it contains the most important elements that led us to contain the most important variables and factors that could have hindered the study.

The purpose of this study was to explore the impact of hr cost reduction strategies on employee performance. The researcher relied on an appropriate approach to the nature of the study, namely the descriptive analytical approach. A survey study was conducted by distributing a convenient sample of (120) respondents. The researcher explained the questionnaire and explained it to the respondents with a set of instructions such as urging to read each statement carefully and answer in a personal way and not leave any question without an answer. After reviewing the forms, the researcher completed the process of unloading the questionnaire results.

The researcher relied on the statistical analysis program (SPSS). According to the purpose of the research and the research framework presented in the previous chapter, this chapter describes the results of the statistical analysis for the data collected according to the research

questions and research hypotheses. Data analysis includes a descriptive of the Means and Standard Deviations for the questions of the study, multiple regression, Independent Sample T-test and One Way ANOVA test were used.

This chapter has three main sections; first section deals with the respondents’ profile, second segment deals with the normality and descriptive statistics, where the last part deals with the analysis of research hypotheses.

4.2. Respondents’ Demographic Profile

This section consists of questions relating to demographic and basic information of the participants in the survey. They are classified into different key features: gender, age, education level.

4.2.1. Gender

Table 11. Respondents’ Demographic Information (Gender)

Gender	Frequency	Percent	Valid Percent	Cumulative Percent
Male	68	56.7	56.7	56.7
Female	52	43.3	43.3	100
Total	120	100	100	

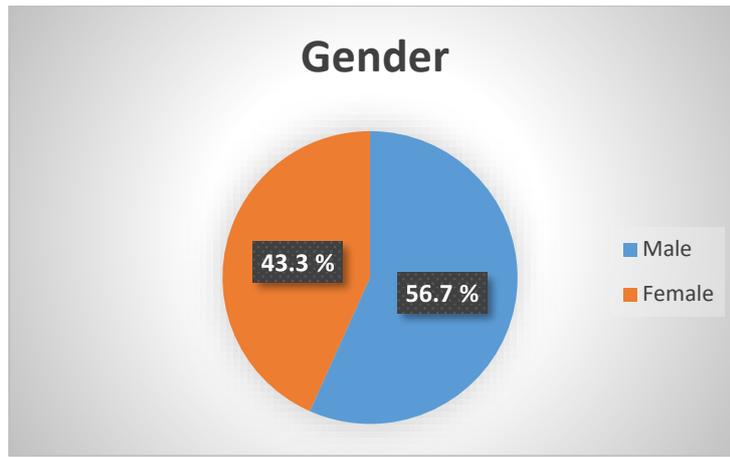


Figure 8. Respondents' Demographic Information (Gender)

The Table 12 and figure 9 show that 56.7% of respondents were male and 43.3% of them were female.

4.2.2. Age group

Table 12. Respondents' Demographic Information (Age group)

Age group	Frequency	Percent	Valid Percent	Cumulative Percent
18-24	4	3.3	3.3	3.3
25-34	45	37.5	37.5	40.8
35-44	51	42.5	42.5	83.3
45-54	13	10.8	10.8	94.2
55+	7	5.8	5.8	100.0
Total	120	100.0	100.0	

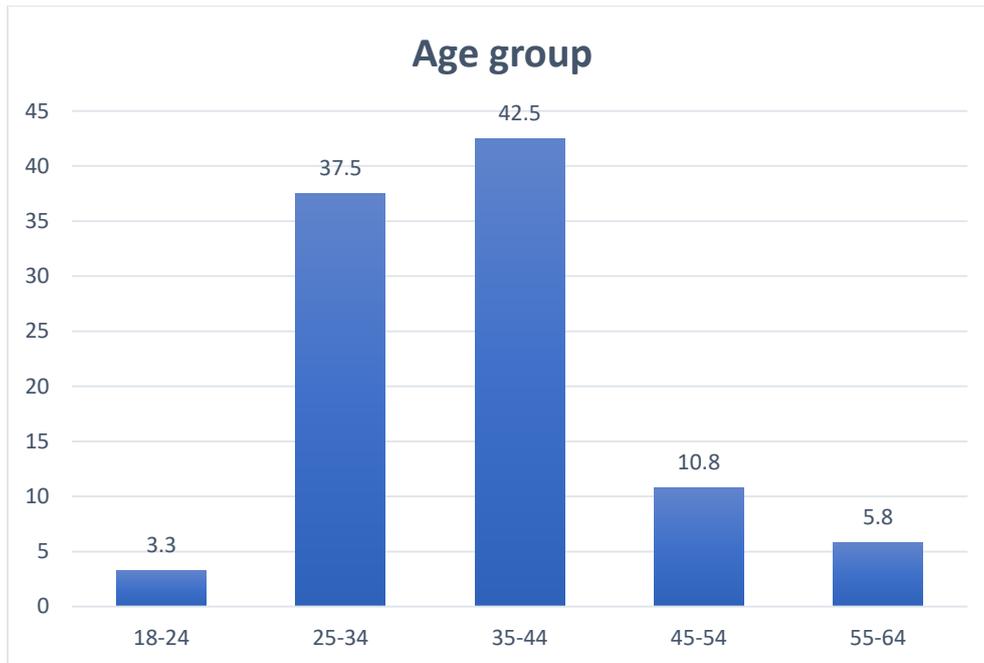


Figure 9. Respondents' Demographic Information (Age group)

Regarding the age group, more than 40 per cent (n=51 and 42.5 per cent) of the total respondents are from the age group 35-44, succeeding to that the age group 25-34 (n=45 and 37.5 per cent), age group 45-54 (n=13 and 10.8 per cent), age group 55+ (n=7 and 5.8 per cent) and the age group 18-24 (n=4, and 3.3 per cent) has the smallest number of respondents.

4.2.3. Education level

Table 13. Respondents' Demographic Information (Education level)

Education	Frequency	Percent	Valid Percent	Cumulative Percent
Graduated from high school	5	4.2	4.2	4.2
Graduated from college	45	37.5	37.5	41.7
Master's degree	57	47.5	47.5	89.2
Ph.D.	13	10.8	10.8	100.0
Total	120	100.0	100.0	

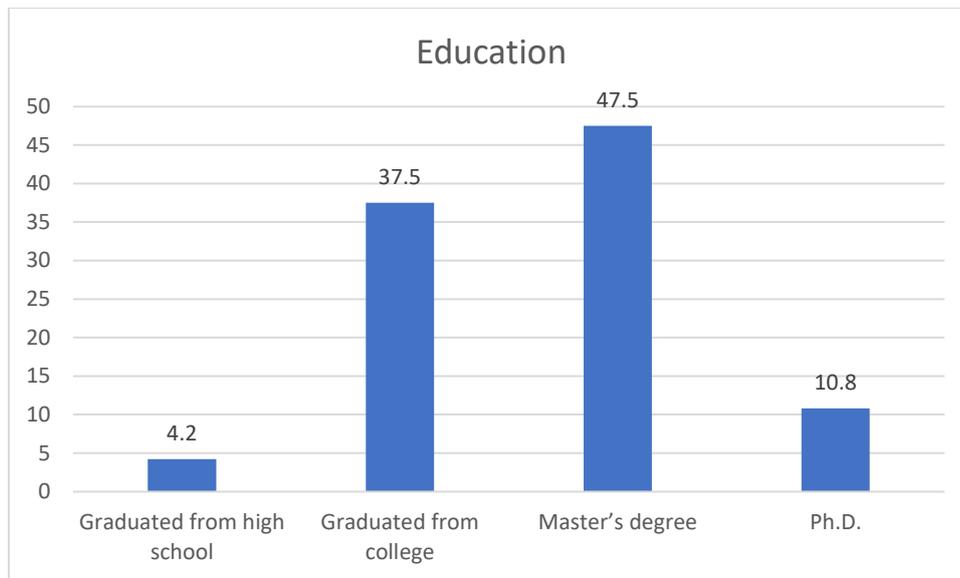


Figure 10. Respondents' Demographic Information (Education level)

The response rate on the basis of the education level shows that the majority of 47.5 per cent (n=57) respondents are holding the master's degree, 37.5 % educated as had a bachelor's degree, 43.9% had Ph.D. 4.2 per cent (n=5) were in high school level.

4.2.4. Cultural background of Respondents

Table 14. Respondents' Demographic Information (Cultural background of Respondents)

Cultural background	Frequency	Percent	Valid Percent	Cumulative Percent
UAE & GCC	16	13.3	13.3	13.3
Asian	38	31.7	31.7	45.0
Arab	40	33.3	33.3	78.3
Western	15	12.5	12.5	90.8
Other	11	9.2	9.2	100.0
Total	120	100.0	100.0	

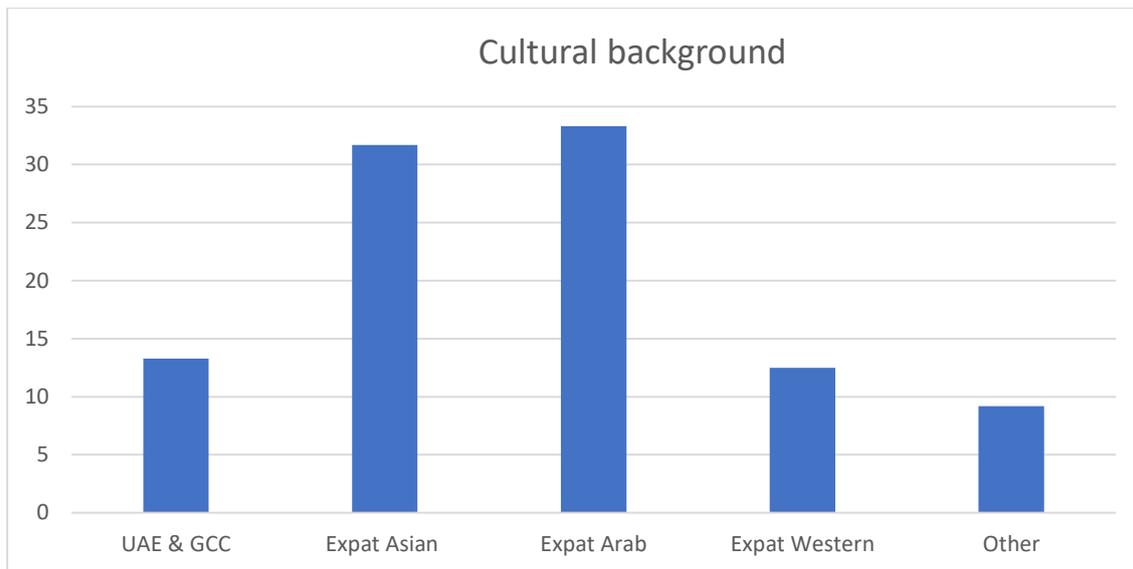


Figure 11. Respondents’ Demographic Information (Cultural background of Respondents)

From the descriptive analysis, 33.3 per cent of the respondents are Arab (n=40), 31.7 per cent of the respondents are Asian, 13.3 per cent of respondents are UAE and other GCC citizens, 12.5 per cent are Westerner and the least 9.2 per cent stands for the other category.

4.3. Descriptive Statistics and Test of Normality

In this study, the skewness and kurtosis were used to examine the multivariate normal distribution. The values for asymmetry and kurtosis between -2 and +2 are considered acceptable in order to prove normal univariate distribution (Kothari, 2004).

Table 15. Measures of the Constructs and Descriptive Statistics

Construct	Item	Minimum	Maximum	Mean Statistic	Std. Deviation Statistic	Skewness		Kurtosis	
						Statistic	Std. Error	Statistic	Std. Error
Downsizing	Dow1	1	5	3.27	1.376	-0.435	0.221	-1.002	0.438
	Dow2	1	5	3.32	1.188	-0.547	0.221	-0.585	0.438
	Dow3	1	5	3.15	1.214	-0.293	0.221	-0.735	0.438

	Dow4	1	5	3.08	1.274	-0.159	0.221	-0.962	0.438
	Dow5	1	5	3.33	1.239	-0.607	0.221	-0.598	0.438
	Dow6	1	5	3.22	1.210	-0.485	0.221	-0.501	0.438
	Dow7	1	5	3.25	1.218	-0.522	0.221	-0.668	0.438
Outsourcing	OutS1	1	5	3.61	1.176	-0.801	0.221	-0.001	0.438
	OutS2	1	5	3.56	1.106	-0.832	0.221	0.119	0.438
	OutS3	1	5	3.50	1.092	-0.511	0.221	-0.250	0.438
	OutS4	1	5	3.38	1.182	-0.507	0.221	-0.558	0.438
	OutS5	1	5	3.50	1.092	-0.708	0.221	0.048	0.438
	OutS6	1	5	3.60	1.177	-0.810	0.221	-0.020	0.438
	OutS7	1	5	3.59	1.163	-0.780	0.221	-0.073	0.438
	OutS8	1	5	3.53	1.188	-0.708	0.221	-0.262	0.438
Talent management	TMng1	1	5	3.58	1.089	-0.733	0.221	-0.021	0.438
	TMng2	1	5	3.45	1.144	-0.714	0.221	-0.191	0.438
	TMng3	1	5	3.36	1.083	-0.394	0.221	-0.165	0.438
	TMng4	1	5	3.28	1.145	-0.320	0.221	-0.610	0.438
	TMng5	1	5	3.56	1.151	-0.650	0.221	-0.218	0.438
	TMng6	1	5	3.63	1.152	-0.785	0.221	0.089	0.438
	TMng7	1	5	3.49	1.195	-0.581	0.221	-0.402	0.438
Process Management	Prmng1	1	5	3.50	1.167	-0.710	0.221	-0.094	0.438
	Prmng2	1	5	3.51	1.138	-0.648	0.221	-0.242	0.438
	Prmng3	1	5	3.33	1.124	-0.419	0.221	-0.280	0.438
	Prmng4	1	5	3.39	1.197	-0.143	0.221	-1.004	0.438
	Prmng5	1	5	3.51	1.160	-0.728	0.221	-0.022	0.438
	Prmng6	1	5	3.46	1.159	-0.474	0.221	-0.467	0.438

	Prmng7	1	5	3.48	1.115	-0.695	0.221	-0.042	0.438
Employee Performance	Eper1	1	5	3.88	1.397	-1.048	0.221	-0.243	0.438
	Eper2	1	5	3.72	1.409	-0.856	0.221	-0.565	0.438
	Eper3	1	5	3.87	1.461	-1.065	0.221	-0.355	0.438
	Eper4	1	5	3.89	1.448	-1.040	0.221	-0.399	0.438
	Eper5	1	5	3.91	1.432	-1.129	0.221	-0.162	0.438
	Eper6	1	5	3.82	1.402	-0.895	0.221	-0.546	0.438
	Eper7	1	5	3.88	1.435	-1.043	0.221	-0.362	0.438
	Eper8	1	5	4.03	1.365	-1.249	0.221	0.142	0.438
	Eper9	1	5	4.08	1.459	-1.353	0.221	0.225	0.438
	Eper10	1	5	4.09	1.455	-1.260	0.221	-0.052	0.438
	Eper11	1	5	4.07	1.459	-1.305	0.221	0.082	0.438
	Eper12	1	5	4.14	1.410	-1.353	0.221	0.210	0.438
	Eper13	1	5	4.06	1.480	-1.273	0.221	-0.054	0.438

Table 16 shows that the absolute values of both skewness and kurtosis were within the acceptable levels (+2 and -2). The skewness values range between -1.353 and -0.143. The kurtosis values range between -1.002 and 0.225. These results indicated that the data is distributed normally.

Overall, the results of above tests indicate that the validity of data for analysis were confirmed for further analysis. The results of results of hypotheses testing will be reported in the next section.

4.4. Results of Hypotheses Testing

In this study, regression analysis and Independent Samples Test, one-way ANOVA were used to test hypotheses. Within this context, a multiple regression was used to determine the impact

of the independent variables (Downsizing, Outsourcing, Talent Management and Process Management) on the dependent variable (Employee Performance). The multiple regression model can be expressed in a multiple linear regression equation as follows:

$$\text{Employee Performance} = \text{Constant} + \beta_1 \text{ Downsizing (H}_{01a}\text{)} + \beta_2 \text{ Outsourcing (H}_{01b}\text{)} + \beta_3 \text{ Talent Management (H}_{01c}\text{)} + \beta_4 \text{ Process Management (H}_{01d}\text{)} + \varepsilon$$

As can be seen in above to investigate each of these hypotheses, all the variables were entered in a single block. It was found that the proposed multiple regression model shows a significant percentage of variance to indicate the impact of cost cutting strategies on employee performance.

Table 17 shows that 60 % of the observed variability in Cost Cutting Strategies is explained by the four independent variables ($R^2= 0.614$, Adjusted $R^2= 0.600$). By taking the hypotheses into consideration the value of R^2 resulted from the regression, explains the Cost Cutting Strategies variation in Employee Performance in a good way.

Table 16. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.784 ^a	0.614	0.600	0.84302
a. Predictors: (Constant), Process Management, Downsizing, Outsourcing, Talent Management				

To test the corresponding null hypothesis that there is no linear relationship among the dependent variable (Employee Performance affect by factors of Cost Cutting Strategies) and the independent variables (Downsizing, Outsourcing, Talent Management and Process Management) within the population, the ANOVA was used. Table 18 illustrates the results of this Analysis of Variance. As can be seen from the table, the ratio of the two mean squares (F) was 45.708 (F value = 45.708, $P<0.01$) since the observed significance level was less than 0.01, the independent variables (downsizing,outsourcing, Talent Management and Process

Management) of Employee Performance of semi government organizations in UAE are found to be significant, accordingly accepting the alternate hypothesis stating that there is an impact of HR cost reduction strategies on employees performance.

Table 17. Summary of ANOVA Results

ANOVA						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	129.936	4	32.484	45.708	.000 ^b
	Residual	81.729	115	.711		
	Total	211.665	119			
a. Dependent Variable: Employee performance						
b. Predictors: (Constant), Process Management, Downsizing, Outsourcing, Talent management						

To test the null hypothesis that the population partial regression coefficient for the variable is equal to zero, t-statistic and its observed significance level were used. The results are shown in Table 19.

Table 18. Results of Regression Coefficients

Coefficients					
Model	Unstandardized		Standardized	t	Sig.
	B	Std. Error	Beta		
(Constant)	.901	.502		1.794	.075
Downsizing	-.173	.076	-.147	-2.271	.025
Outsourcing	.282	.102	.215	2.752	.007
Talent management	.333	.121	.255	2.741	.007
Process Management	.423	.127	.325	3.341	.001
a. Dependent Variable: Employee performance					

- **H_{01a}: There is no impact of downsizing on the employee performance in the semi government organizations in UAE.**

As can be seen from the results in Table 19 it can be rejected the null hypotheses that the coefficients for Downsizing ($B = -0.147$, $t = -2.271$, $p < 0.05$). As evident in the Table 19 downsizing is having a significant and negative effect on employee performance.

- **H_{01b}: There is no effect of outsourcing on the employee performance in the semi government organizations in UAE.**

This study found the Hypothesis H_{01b} perceived that the outsourcing has significant and positive effect on Employee performance. Outsourcing is having a significant effect on Employee performance in the semi government organizations in UAE due to ($B = 0.215$, $t = 2.752$, $p < 0.01$). ($B = 0.127$, $t = 1.944$, $p > 0.05$). Therefore, the null hypothesis is rejected and not supported.

- **H_{01c}: There is no effect of Talent Management on the employee performance in the semi government organizations in UAE.**

The null hypothesis H_{01c} assumes that the Talent Management has a no effect on the employee performance in the semi government organizations in UAE. As shown in the Table 19, talent management is having a significant effect on employee performance ($B = 0.255$, $t = 2.741$, $p > 0.01$).

- **H_{01d}: There is no impact of Process Management on the employee performance in the semi government organizations in UAE.**

As evident in the Table 19 process management is having a significant effect on employee performance. Based on the findings ($B = 0.325$, $t = 3.341$, $p > 0.01$) the Process Management has a significant and positive effect on the employee performance in the semi government organizations in UAE.

- **H_{02a}: There is no difference in the cost cutting strategies on the employee performance with gender of employees in the semi government organizations in Abudhabi, UAE.**

Hypothesis H_{02a} concerned the effect of gender on cost cutting strategies as shown in table 20 the mean value (M: 3.29, SD: 1.11) for male employees (M: 3.15, SD: 1.17) are stronger than female employees in downsizing. The findings indicated that for the factor of “Outsourcing” the mean value (M: 3.58, SD: 1.02) of female employees are higher than the male employees (M: 3.50, SD: 1.02). The results show that the mean values for male employees are higher than the female employees for ‘Talent Management and Process Management’.

To investigate the statistical differences in difference in the cost cutting strategies in terms of gender, an Independent-Samples t-test was run. Table 20 presents the results of the differences.

Table 19. Descriptive statistics and Independent-Samples t-test for the effect of gender on cost cutting strategies

Factors	Male		Female		t	df	Sig.
	Mean	Std. Deviation	Mean	Std. Deviation			
Downsizing	3.29	1.11	3.15	1.17	0.67	118	0.502
Outsourcing	3.50	1.02	3.58	1.02	-0.44	118	0.658
Talent Management	3.49	1.04	3.46	1.01	0.18	118	0.854
Process Management	3.48	1.06	3.42	0.99	0.32	118	0.747

Based on the table, the t values show that no difference reached statistical significance. It can be concluded that in terms of gender did not significantly affect any of the components constituting cost cutting strategies.

- **H_{02b}: There is no difference in the cost cutting strategies on the employee performance with cultural background of employees in the semi government organizations in Abudhabi, UAE.**

A one-way between groups ANOVA was conducted to compare the effect of different cost cutting strategies in cultural background of employees. Participants were divided into five groups according to their cultural background (UAE and GCC, Arab, Asian, Western and others).

Factors	Cultural background	Mean	Std. Deviation	F	Sig.
Downsizing	UAE and GCC	3.41	1.24	0.204	0.936
	Arab	3.26	1.11		
	Asian	3.17	1.08		
	Western	3.09	1.45		
	Other	3.30	0.87		
Outsourcing	UAE and GCC	3.22	1.12	0.657	0.623
	Arab	3.63	1.02		
	Asian	3.47	1.03		
	Western	3.71	1.17		
	Other	3.66	0.47		
Talent Management	UAE and GCC	3.59	1.16	0.347	0.847
	Arab	3.44	1.02		

	Asian	3.53	0.94		
	Western	3.23	1.28		
	Other	3.61	0.81		
Process Management	UAE and GCC	3.48	0.99	0.113	0.978
	Arab	3.41	1.03		
	Asian	3.52	0.99		
	Western	3.33	1.38		
	Other	3.47	0.78		

Table 20. Descriptive statistics for factors of cost cutting strategies with significant differences among five groups of cultural background

The Table 21 is showing the result of ANOVA test for four different cost cutting strategies namely, Downsizing, Outsourcing, Talent Management and Process Management in five cultural background (UAE and GCC nationals, Arab, Asian, Western and others).

Table 21 indicated the F value for Downsizing is equal to 0.204 and the obtained probability (Sig.) is 0.936, the F value for Outsourcing is equal to 0.657 and the obtained probability (Sig.) is 0.623, the F value for Talent Management is equal to 0.347 and the obtained probability (Sig.) is 0.847, the F value for Process Management is equal to 0.113 and the obtained probability (Sig.) is 0.978. Therefore, using a significance level of 0.05, can conclude that, there is no difference in the cost cutting strategies on the employee performance with cultural background of employees in the semi government organizations in Abudhabi, UAE and hence the hypothesis is accepted.

- **H_{02c}: There is no difference in the cost cutting strategies on the employee performance with age group of employees in the semi government organizations in Abudhabi, UAE.**

A one-way between groups ANOVA was conducted to compare the effect of different cost cutting strategies in Age groups of employees. Participants were divided into five groups according to their Age groups (15-24, 25-34, 35-44, 45-54 and 55+).

Table 21. Descriptive statistics for factors of cost cutting strategies with significant differences among five age groups

Factors	Age groups	Mean	Std. Deviation	F	Sig.
Downsizing	15-24	2.50	1.50	1.511	0.203
	25-34	3.16	1.13		
	35-44	3.16	1.21		
	45-54	3.79	0.64		
	55+	3.59	0.74		
Outsourcing	15-24	3.91	1.00	1.91	0.113
	25-34	3.56	0.90		
	35-44	3.70	1.01		
	45-54	2.96	1.18		
	55+	3.07	1.21		
Talent Management	15-24	4.04	0.87	1.472	0.215
	25-34	3.32	1.02		
	35-44	3.65	0.96		
	45-54	3.48	1.14		

	55+	2.92	1.22		
Process Management	15-24	3.93	0.76	1.38	0.245
	25-34	3.27	0.98		
	35-44	3.66	1.01		
	45-54	3.27	1.08		
	55+	3.16	1.37		

Table 22 indicated that the F value for Downsizing is equal to 1.511 and the obtained probability (Sig.) is 0.203, the F value for Outsourcing is equal to 1.910 and the obtained probability (Sig.) is 0.113, the F value for Talent Management is equal to 1.472 and the obtained probability (Sig.) is 0.215, the F value for Process Management is equal to 1.380 and the obtained probability (Sig.) is 0.245. Therefore, using a significance level of 0.05, can conclude that, there is no difference in the cost cutting strategies on the employee performance with age group of employees in the semi government organizations in Abudhabi, UAE and hence the hypothesis is accepted.

- **H_{02d}: There is no difference in the cost cutting strategies on the employee performance with educational background of employees in the semi government organizations in Abudhabi, UAE.**

A one-way between groups ANOVA was conducted to compare the effect of different cost cutting strategies in Age groups of employees. Participants were divided into four groups according to their education groups (graduated from high school, bachelor's degree, Master's degree and Ph.D.).

Table 22. Descriptive Statistics for factors of cost cutting strategies with Significant Differences among four groups of educational background

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Factors	Education	Mean	Std.	F	Sig.
Downsizing	High school	3.14	1.04	0.107	0.956
	Bachelor degree	3.19	1.17		
	Master's degree	3.24	1.14		
	Ph.D.	3.38	1.12		
Outsourcing	High school	3.88	0.57	0.307	0.820
	Bachelor degree	3.51	0.89		
	Master's degree	3.56	1.12		
	Ph.D.	3.38	1.17		
Talent Management	High school	4.20	0.33	1.177	0.322
	Bachelor degree	3.44	0.92		
	Master's degree	3.51	1.12		
	Ph.D.	3.21	1.04		
Process Management	High school	3.97	0.62	0.746	0.527
	Bachelor degree	3.41	0.88		
	Master's degree	3.50	1.16		
	Ph.D.	3.20	0.98		

Table 23 shows that the F value for downsizing is equal to 0.107 and the obtained probability (Sig.) is 0.956, the F value for Outsourcing is equal to 0.307 and the obtained probability (Sig.) is 0.820, the F value for Talent Management is equal to 1.177 and the obtained probability (Sig.) is 0.322, the F value for Process Management is equal to 0.746 and the obtained probability (Sig.) is 0.527. Therefore, using a significance level of 0.05, can conclude that, there is no difference in the cost cutting strategies on the employee performance with educational background of employees in the semi government organizations in Abudhabi, UAE and hence the hypothesis is accepted.

Table 23. Findings

Research Hypothesis H0	Statistical Test Used	Null Hypothesis Accepted/Rejected	Findings
H01a: There is no impact of downsizing on the employee performance in the semi government organizations in UAE.	Multiple Regression	Rejected	Downsizing has a significant and negative effect on employee performance.
H01b: There is no effect of outsourcing on the employee performance in the semi government organizations in UAE.	Multiple Regression	Rejected	Outsourcing has a significant and positive effect on employee performance.
H01c: There is no effect of talent management on the employee performance in the semi government organizations in UAE.	Multiple Regression	Rejected	Talent management has a significant and positive effect on employee performance.
H01d: There is no impact of process management on the employee performance in the semi government organizations in UAE.	Multiple Regression	Rejected	Process management has a significant and positive effect on employee performance.
H02a: There is no difference in the cost cutting strategies on the employee performance with gender of employees in the semi government organizations in Abudhabi, UAE.	Independent sample t test	Accepted	Gender did not significantly affect any of the components constituting cost cutting strategies on the
H02b: There is no difference in the cost cutting strategies on the employee performance with cultural background of employees in the semi government organizations in Abudhabi, UAE.	ANOVA	Accepted	Cultural background has no difference in the cost cutting strategies on the employee performance.
H02c: There is no difference in the cost cutting strategies on the employee performance with age group of employees in the semi government organizations in Abudhabi, UAE.	ANOVA	Accepted	Age group has no difference in the cost cutting strategies on the employee performance
H02d: There is no difference in the cost cutting strategies on the employee performance with educational background of employees in the semi government organizations in Abudhabi, UAE.	ANOVA	Accepted	Educational background has no difference in the cost cutting strategies on the employee performance

CHAPTER 5

DISCUSSION OF THE FINDINGS

5.1. Introduction

This section deals with the study findings related to the research questions. From the results of the statistical analysis, the researcher concluded that the hr cost cutting strategies have significant impact on the employee performance among the mid managers working in the semi government organisations in the UAE; on the other hand the study proved that there is no difference in the cost cutting strategies on the employee performance with the demographic profile of the employees. However, the level of impact of cost cutting strategies on employee performance are different, where downsizing has a negative impact while outsourcing, talent management and process management has positive impact on employee performance.

5.2. Discussion on Research Question 1

Is there any impact of cost cutting strategies on the employee performance in the semi government organizations in UAE?

The findings resulting from research question one indicates that there is significant impact of cost cutting strategies on the employee performance in the semi government organization. The findings speak the diversity of workforce and its impact in the opinion. Moreover, the findings remain relevant to the researchers and human resource officials before they implement the hr cost reduction strategies as it influences the employee performance either in positive way or in negative way. The findings implied that downsizing has negative impact while outsourcing, talent management and process management have positive influence on the hr cost reduction strategies. The regression model identified that the process management

has the highest positive influence on the cost reduction strategies on the employee performance among the mid managers in semi government organizations in the UAE.

5.3. Discussion on Research Question 2

Is there any difference in the cost reduction strategies on employee performance according to the demographic profile of employees?

The findings resulting from research question two indicates that there is no difference in the HR cost reduction strategies on the employee performance in the UAE. UAE, the land of 202 nationalities, where majority are working population, have significant no difference in opinion regarding the hr cost reduction strategies. This finding speaks the quality of unity in the diversity of culture and its impact in the opinion. Findings remain relevant to the researchers, hr professionals and policy makers alike if they want to target the population in UAE and to penetrate the unexplored segment. Therefore, regarding the gender, age, education and cultural background cannot make any difference in opinion regarding the impact of cost reduction strategies on the employee performance.

5.4. Implications of Findings

The study has far reaching implications, specifically in the area of hr management. Recommendations are proposals submitted by the researcher based on what has been reached and represents a summary of the researcher's efforts. Several elements should be considered when making recommendations. The recommendation should be realistic, considering the possibility of its introduction and application. To be formulated in a clear, seamless manner, to which the concerned authorities can assimilate. Include enough details to assist the concerned body in putting them into practice. May include a list of future studies that the researcher recommends to colleagues in the future. To be clearly related to the results, in the sense that it does not make a recommendation unless it is supported by a result.

Recently to upfront any sort of crisis, the organizations seek for cost cutting strategies. While, how it can impact the employee performance is least studies, coz it is the people psychology. In this study the researcher studies the mindset of the mid managers and those who are working in the supervisory level, to assess their mindset when the organizations adopt various cost cutting strategies. The study identified the level and type of impact of different hr cost cutting strategies can create on employee performance. The researcher even analysed the role of demographic profile of the respondents; whether it can create any influence on the employee performance while the cost cutting strategies are implemented. As the study covered the strength of impact of factors concerned with hr cost cutting strategies and the managers and investors can accelerate the factors which improve the perception regarding employee performance while, can resist improvements relating to the factors which cause a negative perception accordingly.

The study explains the predictors of positive impact on employee performance while the organizations go for cost cutting strategies, and thus it will be helpful to the educators and academic researchers, as the empirical evidence can substantiate the relationship. The findings of the study can be set as a reference for both academicians, researchers, students, professionals, technicians and policy makers as the kind of study is rare in Abu Dhabi-UAE.

5.5. Theoretical Implications

This research contributes (1) to the understanding of the employee performance during hr cost reduction strategies, (2) to scientific knowledge with regard to the impact of different cost reduction strategies and (3) the role of demographic profile of the employees on their perception regarding the cost cutting strategies on their performance.

- The different hr cost reduction strategies have significant impact on the employee performance. Therefore, the policy makers and managers should try to exclude all sorts of factors that can generate negative impact on the employee performance. Downsizing has significant negative effect on the employee performance, therefore

there is a need for scientific model and guidelines for downsizing before any change. On the other hand, process management has significant positive impact on the hr cost reduction strategies; along with that in the descending order talent management and then outsourcing; therefore, the policy makers and decision makers should improve the quality of process management, talent management and outsourcing. Accordingly, the organizations can improve the productivity without decreasing the number of the absorbed employees.

- The study proved that employees with different demographic attributes can make no difference regarding the hr cost cutting strategies on employee performance. Therefore, either researchers can do further research on the same to identify its role or the employee profile on the financial performance of the firm as well. The Arab world, specifically the UAE, has the diverse culture of working population, thus similar studies should be conducted in such nations will be an ideal representation for the rest of the world, before implementing cost cutting strategies. As there is no difference between the perception of the employees, the policy makers should be equipped with a transparent, trustworthy confidential platform that is compatible with all people alike with well-informed customers.

5.6. Managerial Implication

- Policy makers and decision makers should concentrate on scientific cost reduction
- Downsizing has negative impact; thus, downsizing should be done with adequate transparency and proper guidelines.
- Proper talent management can effectively gain competitive advantage, despite the world economic downturn and uncertainty, talent management pay a total role in reducing cost tremendously (Payambarpour & Hooi, 2015).

- The scientific process management and talent management are important factors those can be enhanced properly in quality wise with reliability and cooperation can be a significant in boosting the employee productivity (Helms, Ettkin, Baxter, & Gordon, 2005).

5.7. Limitations of the study

- The study covers only one emirate in UAE
- The viewpoint of the managers regarding other many other hr cost reduction strategies could not be pulled out, as the present study only pinpoints to the four main cost reduction strategies.
- There shall be a possibility of error in responses, though the questionnaire was set in English, the cultural background differences may or may not affect the level of understanding.
- The study results cannot be generalized to represent a single population as the cultural background differences are there among the managers, along with the sampling cannot be a complete representation of UAE.
- The study is limited to the semi-government alone, it can be further elaborated to other sectors also.
- Resource constraint and time constraint are two other inescapable limitations of the study.

5.8. Scope of Future Research

The current study explores the managerial perspective only; the study in future can be extended to all the employee levels and decision makers perspective. Likewise, the study currently focusing on the semi-government segment, in future it can be extended to other government and private sectors as well. The study, right now, is not categorised in the

industry level, future studies on this can be done in industry wise as well. The present study covered only Abu Dhabi, further research should be focusing on all other emirates or UAE as a whole. Similarly, the study has not covered any comparative analysis in either sector wise or industry wise, which can be focused in future. Also future studies can have a holistic approach on the different types of hr cost reduction strategies on both financial performance and non-financial performance. Thus the study provides immense opportunity for future academic and professional research in the UAE and even comparative study can be done across nations, thus will be beneficial to the category all around the world.

CHAPTER 6

CONCLUSION

The study proposes the title role of introducing scientific hr cost cutting strategies from the perspective of mid managers and supervisors. Through the study the researcher could prove that not all cost cutting strategies generate negative impact; rather the selection and adoption of which strategy is significant in each context. The study can be generalised to a certain extent since it discusses the insecurity caused from the announcement of downsizing. Downsizing is not exactly reducing the number of heads; on the other hand, it should be a done through a mix and match cross evaluation of productive and non-productive employees and in extremely adverse situation the decision can be taken from the bottom end of productivity. The management even can mix up different strategies to reduce cost, for instance, better than pulling out the payroll employee, the wise decision can be taken from the recruitment stage itself. One of the most celebrated cost cutting strategies were followed ever is for Ryanair; where the streamlining starts from the recruitment, talent management and process management. The company even outsources ground operation crew to reduce airport operations cost; nonetheless, like any other aspect the loyalty of the employees remain as a question in terms of outsourced employees. Hence, every management should proactively frame their optimum strategy to reduce cost and consequently the firms will be competitive enough able to blow off any sort of adversities and non-predicted contingencies.

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