

Use of Qualitative Approach to Identifying e-HRM Practices in Cypriot's Hotels

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Abstract

Over time, the concept of e-HRM has grown. To gain a competitive advantage and keep up with the pace of globalization, managers must prioritize use of technology and Internet above traditional techniques of HRM. The purpose of this article is to determine the impact of e-HRM practices on hotel performance by assessing HRM service quality and staff efficiency in Cypriot's hotels. A qualitative research approach was applied in this investigation. Interviews were used to collect data from the 20 five-star hotels in Limassol chosen as the sampling frame. Data collecting and sampling data were gathered from HR specialists in hotel organizations. The findings demonstrated the significance and benefits of e-HRM applications in Cyprus' hotels. The findings explain the participants' consensus on e-HRM practices at five-star hotels. Furthermore, the results emphasize the significance of e-HRM activities. The results stated above serve to increase the quality of HR services and staff productivity, which leads to a boost in the hotel's success. This study adds to the theory by expanding on the previous literature on e-HRM and demonstrating the significance of e-HRM use in hotel industry.

Keywords: e-HRM, e-HRM Practices, Employee Productivity, Hotel Performance

The Impact of Internal Control System Effectiveness on Store Performance: D&R Store Example

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Abstract

The aim of this study is to evaluate whether the effectiveness of the internal control system (ICS) has a positive effect on the store performance perception (SPP) through the COSO internal control components. In the study, D&R Store Inc was chosen as the company that was handled. The study also aimed to investigate whether the perception of the effect of the internal control system on the performance of D&R stores differs according to demographic characteristics. As far as it is known, there is no direct empirical study that addresses the effects of ICS on SPP in media sector. Methodologically, the survey method was used to collect the research data. 302 personnel responded to the questionnaire prepared according to a 5- point Likert scale. The SPSS-22.0 version was used to analyze the data, including the necessary complementary statistics such as frequency, percentage, mean, standard deviation etc. Besides Cronbach's Alpha test was used for the reliability analysis, and Skewness and Kurtosis tests were used to measure whether the data were normally distributed. In order to measure whether the effectiveness of the internal control system has a positive effect on the perception of store performance over the COSO internal control components, the first main hypothesis was created. In this context, Correlation test and regression test were applied. The second main hypothesis of the study is to measure whether the perception of the effect of the internal control system on store performance differs according to demographic characteristics, and for this purpose, the T-test, analysis of variance (One-Way ANOVA), and Post-Hoc (Scheffe) test were applied. It was concluded that COSO internal control components, namely control environment, risk assessment, control activities, information and communication, and monitoring, have a positive and significant effect on store's performance perception. Furthermore, as for the second main hypothesis, the study revealed that there are statistically significant differences between the groups in the perception of the effect of the internal control system on store performance according to gender, job position, and years of professional experience, but no statistically significant difference was found according to age and educational status.

Keywords: COSO internal Control Components, Internal Control System Effectiveness, Store Performance, D&R, Internal Audit, Managerial Accounting
