The impact of human resource development in the strategic objectives of improving the production processes

(A study compared to some of the Iraqi dairy plants)

Huda Tarek\textsuperscript{a}, Zainab abd ulrazzaq abood

\textsuperscript{a} Master Student of Industrial Management, Babylon university, Babylon, Iraq

\textsuperscript{b} PhD of Business Administration, Babylon university, Babylon, Iraq

Abstract

The current study was aimed at determine the relationship and the impact of human resource development in the strategic objectives of improving production processes, and compared to that between dairy production plants in the private and public sector. as it has been to obtain the necessary information through the questionnaire prepared for this purpose, where were analyzed views (105 ) of workers in these plants and from all levels of management who have experience and competence in the work of the organization researched, this increased the personal interviews . The present study was compared study.

In order to measure the variables used in the study questionnaire has been designed by researchers. The reliability of the questionnaire was measured using Cronbach alpha. It showed that the reliability of human resource development was 0.88 and strategic objectives of improving production processes was 0.78. To analysis the data the researcher used descriptive method of investigation as well as inferential methods (such Simple correlation, Simple Regression coefficient, One-Way ANOVA,T test, Z test). The results of the study showed that there a variation coefficient between the public sector and the private sector factor in the level of human resources development (training, performance evaluation, development teams’ work, wages and incentives), and There is a significance to the human resources development and dimensions in achieving the strategic objectives of improving production processes in the public and private sector laboratories effect, and there is a significant correlation between the moral human resources development and strategic objectives to improve production processes.

Keywords: human resource development, strategic objectives, improving production processes, Iraqi dairy plants.
Introduction:

It has become customary today that human resources are the most important resource used by modern organizations, man is a thinker, and the main ingredient in the production, which means the end of the production processes is also the conscience of the organization and her heart beating and her sense of conscious of what's happening around the events is evidenced by the increasing awareness of the importance of this resource dear of turning described and expressed through the years, was using the word - the users - or - public server - then the workers and the labor force, that has been termed today - human capital - the language of economists - and human assets - the language of accountants - and intellectual capital - the language administrators.

Also, the outlook for this resource, and then how to deal with him gone through many transformations In ancient times the worker is considered one of the factors of production and not the most important since the administration pour their attention on the technical element _ appliances, machinery and methods of operation, and assume that the worker will adapt to these technologies with little training and guidance and firmness and the threat of punishment, then Leaders adopted a paternalistic trend just as keen father to take care of his children keen management of their workers, creating sections of social and medical services ... and when the trade unions intensified helped established the administration sections for industrial relations and labor relations ... to deal with workers as members of the unions.

As a result of the accumulation of knowledge and the development of research in the science of management and the associated branches of knowledge, especially psychology and sociology, for process management practices in the areas of industrial or commercial various work.... This is in addition to the ongoing global developments, which have spread rapidly at an unprecedented rate, especially in the last two decades. . administration began to follow different approaches to what it was in dealing with the human resource and concern for his training and development and developed to impart new knowledge and skills to contribute to achieving the organization's strategic goals to improve the reality of the production processes and from this standpoint sought this research to show the impact of human resource dimensions of development (training, performance evaluation , wages and incentives, work teams development) on strategic goals to improve production processes and these objectives are (quality, cost, speed, flexibility, reliability).

Theoretical basis of research:

**Human Resource Development:**

**Definition of human resource development:**

The beginnings of human resource development emerged in the United States during the advent of the Industrial Revolution in 1800, but some writers have argued on that date and said that the roots of human resource development emerged in 1913 when the Ford Motor Company to train their employees on a huge assembly line production and then also note the emergence of development operations during the outbreak of World war II in 1940, where we note during this period has been training personnel for the production of warships and other military machinery, equipment and weapons.
(Blake, 1995) that the development of human resources have emerged as early as 1930 and appeared rooted in the concept of development of the SCO has stated (OD) (organization development) on the other hand stated (Stead and Lee) The historical starting point for the development of human resources was within a year 1950 & 1960 when there was a broad popular theories on the development process for staff and published by organizational psychologists like (Argyris, 1957) & (Herzber,1959) & (Mc Gregor, 1960) & (Likert, 1961) and therefore believes (Stead and Lee) to human resource development in the organization is not just a train operations but also include motivation, motivation and development as proposed by organizational psychologists.

The feet (Nader) in the development of human resources in 1970 the term under a large structure of human resources with the function of the selection and development of staff called (HRD) (HUMAN RESOURCES DEVELOPMENT) and later in early 1980, has been approved term (HRD) by the American Society for training and development (ASTD) because they believe that training and skills development has expanded to include dealing with others, such as training and facilitate the group process and problem-solving skills, and at that time organizations realize that human resources are important assets and there was a focus on investment, education and training to improve performance and increase productivity and achieve the organization's goals and the success of the business. (Haslinda, 2009: 183).

Resource development has been defined as (a group of organized and planned activities designed by the organization to offer employees the opportunity to learn necessary to meet the demands of current and future job skills). (Werner and Desimone, 2006: 5). I knew the human resources development is the (human element prepare the right in accordance with the needs of the community on the grounds that increasing knowledge and the ability of human growing and evolving to exploit natural resources as well as increased energy and efforts). (Heal .2012: 97).

**Importance of human resource development:**

Global attention to human resources development because the human resource are the real wealth of a nation, the more able the state of preservation of human wealth and worked on the development of their capabilities through training and continuous training to give them the ability to deal with the new that appears on the international scene every now and then the more advanced of these and socially and culturally economically state among other states, Vtenba the importance of human resources development it aims to expand the perceptions of the individual, and to find more options available to him, also contribute to the improvement of health, cultural and social levels, and the development of knowledge and individual skills as well as providing opportunities for creativity and self-respect and ensure the rights humanitarian and ensure positive participation in all spheres of life. (Isa 0.2007: 2). From the standpoint of current research lies the importance of human resource development as follows: (initialization and staff training, building effective work teams within the organizational structure, the design of a performance evaluation system, the establishment of an incentive system in the organization to encourage talent and raise production and improve quality, enhance the organization's ability to compete in markets by offering a competitive cost and quality products is higher than competitors).

**Objectives of human resource development:**

Organizations face many internal and external environmental changes, which requires the need to keep up with these changes so that they can maintain the survival and the continuation of its activity and that the development of human resources aimed at helping the organization to keep pace with these changes. In this regard, the development of human resources objectives: creating job opportunities for individuals to improve current and future job performance, and the exploitation of human capital in order to improve the efficiency of the organization and make human resource development an integral part of the strategic plan of the organization for the benefit of both the employees and the organization part. (Byrne, 1999: 11) In the eyes of (Murad, 2009: 317) that human resources development objectives are:
1. Improve the skills of individuals and increase their abilities, and raise the level of performance in accordance with the specified performance criteria.
2. Creating individuals to face the challenges of globalization and the intensity of competition between goods and services, thereby increasing the need for more efficient employment.
3. Continues to increase in importance of knowledge capital, which is the organization of the human elements of knowledge and skill or merit began to play a fundamental role in the success of the performance, so the development of human resources aimed at increasing the knowledge and skills of individuals.

From the above shows that the human resource development goals is to determine the improvement of human resource strategies in order to obtain a delicate balance between the development of individuals in the vicinity of the organization, taking into account external constraints, and also aims to increase the quality of the work environment and to reduce work-related accidents, and increase job satisfaction for employees, employee training and readiness Permanent change and improve the skills and abilities of workers to contribute to achieving the goals of improving performance and increase productivity and achieve competitive advantage for the organization.

**Dimensions of human resource development:**

A - Training: is the human element of the important elements that organizations need because it is the main engine for all activities, but the purpose of the success of the training function and achieve the desired results requires the responsible departments to prepare studies and researches minutes to invest these resources and to search for other resources for the advancement of the productive sector and make it a resource that generates a lot to the country's economy, and the training is designed to develop and improve the economy and information, management, technical and behavioral skills among workers in proportion to their performance with the evolution in the world in this vital sector. (Alborznge 2009: 160).

Has pointed out (Dora and pigment 0.2010: 310) noted that some researchers in training trying to differentiate between the training of human resources in organizations and the development of those resources which, identifies a team of them training in general, as the transfer of certain skills, they tend to be handy skills kinetics to trainees and directing them to master those skills to the acceptable level of performance, and the development as the development of general skills of employees in an organization to be more is prepared to accept new tasks challenges entrusted to them can only be held to differentiate between human resource training and development reflects the historical heritage of the movement training and development, Researchers and managers in organizations in the forties and fifties of this century, they were talking about training and then changed their language and wanted to earn training future dimension theory and entered the concept of development to language and reality that the separation between the training and development reflects disagreement idiosyncratic between researchers, but it does not mean much for a coach or a manager, hence the many combine their terms of training and development.

B Evaluate Performance: The performance of the human resources evaluation of basic factors on which depends the success of any organization or any project of economic projects, and assess the performance of human resources in any organization is considered one of the main functions that must be carried out by human resources management in coordination and cooperation with the department managers the other, the goal is to achieve total satisfaction among workers and psychological stability and full confidence in management and their determination to achieve their goals. The process of evaluating the performance of an ancient human resources Historically, it is also an ongoing process we practice in many situations in our daily lives, we judge the person as fast obviousness or social and another introvert or slow understanding, and if we moved to a group of people, we find that the evaluation takes a picture more accurate and more detailed we arrange people in each group depending on the scale or a certain
standard, and growing interest in this process in economic organizations as PAS specialized function performed by becoming practiced by members specialize, and evaluation for proper performance depends at present on a lot of data and information derived from the functions and processes in human resource management, so the performance of human resources is evaluated in the ring, and human resources management functions series. (Bin Isa Al 0.2006: 2). Assessment is part of the training and development of human resources system, so it can be defined as that sub-system, which means collecting and analyzing data and information on the plans and content, means and methods, processes and outputs of the training system and the development of human resources and provide for training officers organization and management to assist in making the right decisions related to the system as a whole training needs (Saad, 2010: 84).

C – Teams work: The teams method of adoption is one of the modern methods of management thought employed by contemporary organizations, as the teams are considered strategic for many organizations that can invest their resources successfully through the reduction of costs and improved returns on assets for example, the organization's ability to innovate the competitive advantage of the organization, as it can be achieved by using creative teams. Environmental changes and transitions philosophical has contributed to the management science rapid developments witnessed by the world in the field of technology and organization to a major shift from the model hierarchy of the organization and a focus on individual performance to a new model is mainly based on the concept of team, and emphasizes the management literature that the team always remains is the means and not the end in The new system, the goal always remains is to improve the performance and what it takes to determine the position of the organizational structure of the organization and follow-up and measured. (Hussein and beautiful 0.2009: 182). Has ever known (Donne, 2011: 3) that it is a group of people or workers to work together to achieve a common goal. As for the benefits, or work teams benefits stated (Sudairy 2010: 14) that work in a way the team lead to cooperation between the members of the group and this is the primary benefit, where members work together wishes, and support each other because they unite in a team and want him to succeed than it reduces the individual competition. It also allows management style and team building effectively exchange opportunities required freedom of information and the way smooth as flowing easily (information bottom to top (of the members to the administration) and top to bottom) from the management to the members because workers realize when working team of the effectiveness of the importance of sharing the information required and actively participate in the achievement of team and organizational objectives. it is also benefits that decisions are taken at once, instead of the traditional methods of management and of decision-making in sequence, and in that a significant impact on achieving the speed of delivery and optimization of the time element as one of the most important production and service elements of the process, and it generates decisions as such high sense of commitment to these decisions due to the participation of members of the take.

D- Wages and incentives:

Multiple labels used in the states as to what drives the members for their work in organizations and companies the state. Many states differentiate between the two terms two basic term "wages and salaries", the term pay is an amount of cash to be paid to individuals who are engaged in direct production and the so-called workers’ name, but Salary is a monetary amount to be paid to individuals who do office work and called the staff name. (Nasser al., 2004: 9).

I knew (Brigitaze, 2006: 7) wages as a social phenomenon is based on the payment for the application of the capabilities and skills Group during a certain period of time. And defined (Falah 2008: 33) as the relationship between the worker make a physical effort and energy of mind certain through a job, and the employer pays remuneration for this effort and therefore there must be a guarantee of achieving a balance between effort and reward paid. He knew wage in economic terms than before (Khreisheh 2010: 10) is the amount you pay for a worker in exchange for something or when performing this work for someone else, in other words, is the price of labor service provided by the worker to the employer through the
production and if the wage for A worker is the only source of income, it is for the employer expensive more than the cost of production elements relied upon in determining investment and production, among others. And pay for the national economy instrument of national income distribution tools, and there are several different ways to pay wages, for example, on the basis of the time period may be an hour or a day or a month or pay a freelancer any way on the basis of the number of pieces produced, among others.

The incentives are considered the basics of ensuring the achievement of the goals at all levels in both private and governmental organizations, to reach the highest levels of job performance and job satisfaction of their employees, and earn their loyalty and belonging to organizations in which they work, and other targets that would leave workers grumbling circle capacity to consent is always waiting for something to offer thanks for the effort to serve their organization. (Aljdzisasa 2011: 22).

Incentives have been defined as a combination of factors and advantages that attended management of their employees to move humanitarian abilities including increases the efficiency of the performance of their business better and the form in which it achieves them, their needs and their goals, and desires and to achieve the objectives of the organization as well. (Volley 2005: 22). And defined (Theisohn & Land, 2006: 5) as measures or external procedures have been designed and created to influence the behavior of individuals, groups or organizations in order to increase their loyalty and improve their performance and be either material or moral. As defined incentives as the sum of material and moral factors provided by the organization of workers that have started working on moving the repressed impulses within themselves and seek to satisfy them, by improving the level of their performance and the integrity of their behavior and the development of their loyalty to the Organization. (Khudair 2014: 10).

**Strategic objectives to improve production processes:**

*The concept of the production process:*

Writers and researchers discussed the concept of the production process as that part of the organization that exists primarily to create and produce products that the organization has decided to produce and whether these industrial organizations or service, they all share the characteristics of a regular component of which, namely the conversion process as well as there must be input to the transaction is completed, As a result of the conversion process there must be output, and finally there is a reverse or feedback and that transmits information on inhabitants and the production process. (Singh, 2006: 3). Many definitions of productivity of the process by writers and researchers have been developed, including the definition of (Jazrawi 2000: 55) that the process is a continuous activities or regular required to accomplish the objectives of the organization and operations tend to be long Stretch out and integrated internally in the organization by structural means and help workers. And defined (Mohsen al-Najjar, 2004: 167) as the means by which my production or service, the process productivity is a certain combination of machines and workers, and working methods, resources, tools and environmental factors that are all converts inputs into outputs of goods and services and know the production process of before (Singh, 2006: 3) as the process followed in the organization to convert raw materials into semi-finished products or finished products using different types of tools, equipment and machinery. And defined (Slack et al, 2010: 15) as the order of the resources that produce a range or a combination of goods and services or are resources that create goods and services. And defined as a series of activities aimed at creating a certain result. (Collier & Evans, 2012: 12)
From the figure(1) we see that the process is a set of activities that converts resources, which is the input to a range of outputs up to the consumer, and the process output is possible to be input for another process, and that the concept of the process is not limited to changing the physical form as the case in making the product, but extends to a change of ownership (by selling the product) or product change (transfer from one place to another) or change his menu (when the maintenance or repair of the product).

The concept of improving the production process: The optimization process represents a continuous quest to learn everything related to the mechanisms of cause and effect in the process in order to change the process in order to reduce the deviation or variation or complexity, and improve customer satisfaction and happens improvement through procedures that rely on optimal cognitive causal system, which affects the functioning of the operation, and thus can definition of process improvement as reflecting the philosophy of continuous improvement and up to the perfection that cannot be achieved unless the degree that there is a constant search for him. (Haizer & Barry, 2001: 147). And defined (Tai., 2001: 56) as the diagnosis process opportunities for quality improvement in performance. He knew as well as regular study of the activities and flows of each process to improve it and its purpose is to learn the numbers and understand the process and research in detail and when you understand the process we can improve it. (Krajewski & Larry, 2005: 122). And I knew that they search for ways that improve operations and these include the comparison of applications and distinctive sense of awareness among individuals of ownership of the activities and operations. (Anzi 0.2011: 342).

Through the above process improvement know is the process of constantly searching for new and better ways of working in performance and production processes to achieve the expected goals of the operation.

Steps to improve the production process: it can revolve the activities of the process of improving production processes range of steps mentioned (Sharafuddin 2012: 44), namely:
- Identify problems that hinder the good performance of the operations that increase the rate of errors.
- Select the desired improvement processes.
- The improvement team analyzed the process, and knowing the problems they face, and try to determine the causes, and to collect and study the reasons for these problems.
- Propose alternatives for improvement and the study of the cost of each alternative and then choose the best.
- The selection of the proposed method to solve problems and develop implementation program.
- Then be followed up and evaluate the performance after the optimization process, repeating the optimization process with other processes in the organization, and that lead to outstanding performance.

It was reported (Hamdani 2004: 28) that the optimization process can be summarized in seven steps are:
- Selection process improvement and the development of specific goals for improvement.
- Studying and documenting current processes.
- Find a way to improve operations.
- Design and improve operations.
- The application of improved systems.
- Process evaluation.
- Documenting the enhanced solution.

He explained that it is to know whether the general reasons or for reasons that affect the process the most important steps to improve the process, with the responsibility of removing the general reasons the administration is located with the help of experts while dealing with their causes by the workers who carry out the process and are the responsibility of the supervisor, and when the process up to the state of stability it can predict future performance. As standard deviation is subject to comparison with the basic requirements of the customer for the purpose of determining whether the process is capable of satisfying these requirements or not.

**Strategic objectives to improve production processes**: Many writers and researchers dealt with a range of strategic objectives to improve the performance of production processes which are considered as indicators used to design and improve operations, the following table shows a range of studies that have shared it with the researcher in this area, and will be relying on these studies in determining the strategic objectives of improving the productivity of operations research. Present.

Depending on the views contained in the table (1) we set targets that will be adopted in our research this a (quality, cost, speed, flexibility, reliability), organizations are becoming binding presentation products are characterized by quality standards and in line with the requirements of customers, and this is what led because the development and to the design process that increase the quality of their products. But with regard to cost, has found organizations need to confront the rising costs, and this is done by following the method of improving the guarantees reduce operational costs and losses and the cost of storage and the other as the delays in the delivery of products, for example, making organizations improve their operations so they can speed up production and provide the service to the customer time. The organization aims to improve its operations in order to develop the organizational flexibility to respond to environmental changes, emergency Cases Breakdown machines is expected can be avoided by following the method which ensures the reduction of unplanned downtime.

**Table (1) strategic objectives to improve production processes in accordance with the views of some writers and researchers**

<table>
<thead>
<tr>
<th>goals</th>
<th>the name of the author</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Quality, cost, time, innovation</td>
<td>Hussain,2000,280</td>
<td>1</td>
</tr>
<tr>
<td>Quality, cost, delivery, flexibility, creativity</td>
<td>(Ali and al-Yasiri.2004: 120)</td>
<td>2</td>
</tr>
<tr>
<td>Quality, cost, speed, flexibility, reliability</td>
<td>(Slack et al,2007:39)</td>
<td>3</td>
</tr>
<tr>
<td>Quality, cost, time</td>
<td>(Yahyaoui, 2007: 45)</td>
<td>4</td>
</tr>
<tr>
<td>Quality, cost, speed, flexibility, reliability</td>
<td>(Slack et al, 2010 :40)</td>
<td>5</td>
</tr>
<tr>
<td>Quality, cost, speed, flexibility, reliability</td>
<td>(Hassan, 2010: 5)</td>
<td>6</td>
</tr>
<tr>
<td>Quality, cost, speed, flexibility, reliability</td>
<td>(Slack &amp; Lewis, 2011:47)</td>
<td>7</td>
</tr>
</tbody>
</table>

Source: Table prepared by the researcher, according to the opinions of some writers and researchers

In order to accomplish performance as flour, organizations are improving operations associated with this performance so that the organization be able to offer their products in a way characterized by reliability. (Slack et al, 2007: 39). And they will be discussing these goals in some detail and as follows:

**Quality**: become of great quality, especially in the field of developments that have aroused the interest of all specialists, writers and researchers in different human societies importance, so when it invaded and quickly from a prominent and privileged position in the industry in general and in particular at the end of the twentieth century, especially in the Japanese industry, which saw in this century changes and developments characterized the movement and complexity ongoing in various aspects of life, and the strategic location of the quality has its roots entrenched in the foot. (Royal 2004: 23). The varied and
colorful views of specialists and researchers topic of quality both in his opinion and according to their backgrounds and their perception of quality, as follows:

He sees (Grosby) that quality is "shoddy or requirements." This definition assumes that the specifications and requirements have already been developed and therefore will be searched for compliance with these requirements. There is another definition is used often has positioned (Juran) quality is "conforming use" This definition emphasizes the importance of consumers who will use the product. Has been known (Deming) quality as "good quality implies a predictable uniformity and reliability with quality standards that fit the customer" and there are defined another widely accepted is that the quality "is the class that meets performance expectations" has been defined by the American Society for Quality Control (ASQC ) as "a set of features and characteristics of the product is able to meet certain needs," So we note that the philosophy behind all definitions are similar (such as p And a section (Davies et al, 2003: 34) quality into two categories: product quality, where the focus is on the appropriate level of customer's requirements. And the quality of the process is essential in every part of the market, the purpose of the production of defect-free products (Performance, compatibility, consistency, reliability). (Rowan, 2009: 1).

Cost: The cost is a sacrifice borne by the economic unit in exchange for the benefit of tools and means of production and exchange for the benefit of the factors of production, in turn represent a cost to be borne by the economic unit in exchange for this benefit, and so is the sacrifice borne by the organization in exchange for benefits as the cost would have to be this economic sacrifice any commensurate with the benefits. (Era 2009: 19).

It has been known (Ahmed 2011: 18) cost as optional sacrifice economic resources in the past, present and future in order to obtain the assets have already been received and then get the benefits of them now and in the future. And defined (Ibrahim 0.2012: 6) as a burden that reflect the attainment of a certain level at a certain point on the total levels before they reach the customer group, and the cost is defined generally as a sacrifice economic value in order to obtain a good or service in the present or the future, and noted that the costs is a sacrifice in exchange for access to the final status of the products that the assessment of goods or services linked to and based on the concept of cost as the internal conditions to monitor the exploitation and control is also linked to the cost of departments and functions.

The (Ghadeer 0.2012: 243) The adoption cost as one of the strategic objectives of improving processes necessarily means adjusting production processes to reduce or cancel activities that do not achieve added value, and as a result of capital and the cost of labor and the cost of the product and operating costs and inventory, transportation and handling cost reduction and reduce loss and loss and defective rates.

Speed: The corresponding to the speed of the terminology is the time, delivery, time, etc., speed has become a target of great importance in essence buying decisions Accordingly, many organizations began to bother the aim of speed in delivery and responsiveness to customer request time, attention and longer in order to speed a fundamental principle compete through organizations must include a speed three dimensions:

- Standby time: It is the time it takes between the receipts of orders from customers until processing.
- Delivery time: It is the organization's quest to deliver the goods or provide services on time and contracted with customers.
- Development time: the time required to develop and design a new product the more the elapsed time for a moment the idea to generate the final design and production shorts whenever the strength of the organization excels by competitors. (Elshabani 2010: 11).

He (Horngren et al, 2006: 670) to the productive organizations is the goal of time and speed of response is the most important vector, administration operations properly and fast will increase revenue and reduce costs, and refers to respond to the customer to the period starting from the receipt of the customer is to be the final product as it is equal to Total wait time and production time, the delivery time refers to the time spent to deliver the customer is done to the customer, and employs many of the productivity organizations as the production cycle as a basis for the allocation of production indirect product costs, and believes that
it will spur employees to reduce production time cycle the delivery time refers to the delivery of the good or service timing specified in the listing, the on-time delivery will increase customer satisfaction and loyalty and to achieve this goal requires a shift between the response to the customer and on-time delivery time.

**Flexibility:** reflects the flexibility of the strategic perspective for the organization's ability to compete by offering a wide products at a time when the organization will be able to develop new products and is intended flexibility over the conditioning of the Organization of its productive potential environmental changes and breadth of demand (Rusell & Taylor, 2003: 35). And defined (Ali and Yasiri., 2004: 122) as the viability of the organization to adapt its operations in a way, which is a measure of the Organization speed in converting its operations from the old-line products to the new products line includes flexibility dimensions clinging on how to design the Organization's operations, passing the first dimension of the viability of the organization to give its customers a wide range of product designs and realized maximum flexibility when meeting the individual needs of each customer and this is known as the broad preach Mass Customization. The second dimension of the speed in which the organization can change for the production of a new line of production facilities, have grown in importance of this dimension of the short product life cycle.

It was reported (Slack et al, 2010: 46) that flexibility means the ability to change the production process in some way, and pointed out that here four types of flexibility, namely:

- Flexibility of the product: the process's ability to provide products (goods or services, new or modified).
- Mix flexibility: the ability of the process to produce a wide range or combination of products.
- Flexibility Size: practical ability to change the level of production or activity of production volumes or different sizes of products over time.
- Flexible delivery: the process's ability to respond to change in the timing of submission dates of their products.

**Reliability:** means the ability to fulfill promises to deliver products reliably and accurately and properly (Alavichat 2001: 82). And known reliability to mean doing things at the right time for customers and access to goods and services at a time when they are needed, or at least when promised. (Slack et al, 2010: 44).

I knew (Slack & Lewis, 2011: 50) reliability is the fulfillment of the promises and deliver orders on time to the customer, and is linked to the goal of dependability closely in order to speed, and the development of simplified equation to understand the meaning of reliability, namely:

Reliability = exact time of delivery - the actual time of delivery.

The conversion of the large-scale production systems to the broad recommending systems at the present time is essentially the order of rotation between the strategic objectives of improving the production processes form in which the attention of the productive organizations to focus on the benefits of cost flexibility after the customer's requirements quickly and unexpectedly toward the same product prices changed less high quality and faster delivery. (Elkelety, 2006: 15).

**Research methodology:**

**The problem of the study:**

Human resources in the organization a supplier of the most important resources, originally of the most important assets that you own it cannot achieve the objectives of the organization without the human resources management must always strive for attention and the development of skills and competencies to be able to achieve its strategic goals to improve production processes and help in the face of changes and challenges at work.
Based on the above materialize research problem in answering the following questions:

Is there a relationship between the human resource development dimensions and strategic goals to improve production processes?

Is there an effect of the dimensions of human resources development in achieving the strategic objectives of improving the production processes?

What is the extent of understanding of the surveyed members of the Organization of the dimensions of human resource development?

To what extent implemented laboratories surveyed human resource development dimensions?

Is there a discrepancy between private sector organizations and public sector organizations in the level of the impact of human resource development in the strategic objectives of improving the production processes?

**The importance of the study:**
It embodied the importance of research in the light of the following points: -
1. Provide pillars theoretical and practical variables of research and deepen their understanding on both theoretical and practical, for theoretical study of the availability of human resources development dimensions perspective philosophically deeper variables related to accede to the studies and research that preceded it in increasing intellectual enrichment and accumulation of knowledge of the variables efforts, either on the level of applied the the study of human resource development dimensions may contribute to the achievement of the strategic objectives of improving the production processes of organizations.
2. Focus on the ways and means and methods that contribute to the development of human resources and the manner in which helps to achieve the strategic objectives of improving the production processes.

**Objectives of the study:**
In light of the research problem and its significance, the objective of this research is to analyze the President and measure the impact of human resource development dimensions in achieving strategic goals to improve production processes, where the main objective to emerge from the following sub-goals:
1. Assess their understanding of the surveyed organization and awareness of the dimensions of human resources development and the level of implementation.
2. Identification of human resource development dimensions.
3. Identify the most important strategic goals to improve production processes.

**Hypotheses:**
The first hypothesis: There is no discrepancy between government laboratories for private sector laboratories in terms of the level of development of human resources in achieving strategic goals to improve production processes have emerged about the following assumptions:

The second hypothesis: There is no correlation significant differences between the development of human resources and strategic objectives to improve production processes have emerged about the following sub-hypotheses:
- No correlation significant differences between training and strategic goals to improve production processes.
- There were no significant correlation between the moral evaluation of performance and strategic goals to improve production processes.
- No correlation significant differences between the wages and incentives and strategic goals to improve production processes.
- No correlation significant differences between the development teams and strategic goals to improve production processes.

The third hypothesis: There is a significant moral development of human resources in the strategic objectives for improving the impact of production processes have emerged about the following sub-hypotheses:
- There is a significant moral training in the strategic objectives for improving the impact of production processes.
- There is a significant moral to evaluate performance in the strategic objectives for improving the impact of production processes.
- There is a significant wage and moral incentives in the strategic objectives for improving the impact of production processes.
- There is a significant moral influence of the development teams in the strategic objectives of improving the production processes.

Hypothesis IV: There were no significant morale to the point of a sample study on the development of human resources in response and its impact on the achievement of the strategic objectives of improving the production processes differences depending on personal and functional variables (gender, age, educational qualification, career center, the number of years of service, training courses).

The limits of the study:
limits search Spatial: The spatial boundaries of this research in a range of dairy plants in Iraq, represented by (State Company for dairy products _ Dairy Qadisiyah Diwaniyah province) and (a prestigious company _ factory dairy Canon _ the company rice _ dairy AlArz plant _ in Baghdad Aouraj industrial area).

Find the limits of the human: applied research on a sample of employees in various administrative levels and departments who have expertise and competence in the work of the organization in question.

Research tools:
In order to measure and test the hypotheses, the researcher used the range of statistical methods, by employing Ready statistical program of Social Sciences (SPSS16 for windows) and statistical methods used are as follows:
1. Duplicates circles arithmetic weighted standard deviation and coefficient of variation and the intensity ratios answer.
2. The simple correlation coefficient (Simple correlation coefficient): Used in determining the nature of the relationship between research variables, as well as to determine the consistency and internal harmony of the paragraphs of resolution on the development of human resources and its impact on the achievement of the strategic objectives of improving the production processes.
3. Simple regression (Simple Regression): Used to measure the moral influence of independent variables for the individual in the approved variable.
4. The coefficient of determination (R2): shows how much changes in the approved variable changes that could be explained by the independent variable.
5. Test (Z): used in the moral test correlations.
6. Test (T): - used in the moral influence relations test.
7. Cornbrash’s alpha coefficient: In-Use test validity and reliability scale research and accurate answers to the respondents.
8. Test (One-Way ANOVA): - to test whether there were significant differences in the perception of the study sample of the importance of human resource development personnel in achieving the strategic objectives of improving the production processes depending on personal variables functional (gender, age, educational qualification, career center, the number of years’ service, training courses).

**Hypothetical planned to search:**

- **Strategic objectives to improve production processes**
- **Quality**
- **Cost**
- **Speed**
- **Flexibility**
- **Liability**

**Dimensions of human resources development**

- **Training**
- **Performance evaluation**
- **Wages and incentives**
- **Development teams**
Figure (1) hypothetical planned to search

The Analysis of Data:

About the society and the search sample: The community of this study represented a variety of dairy production plants in Iraq as a public and private sector has been taking a sample study of these laboratories, as follows:

1 - Dairy Qadisiyah: it is one of the dairy production plants to the General Company for dairy products - one of the formations and the Ministry of Industry and Minerals - the lab is located in the northern province of Diwaniyah on (10) km north of the city on the road to bureaucracy - Babylon by Sunni hand and on the left side of the street where he established the laboratory in the year (1976) was the trial run has begun the year (1981) and the total area of the plant 80 acres and the production lines of this plant are (UHT milk line, milk and cream, processed cheese, ice cream, and cheese Almuserla) , the number of this lab workers has reached (140) factor has been taking a sample of ( 50%) amounted to (70) factor, but that the full and valid data for analysis is not obtained only 40 workers only.

2 - Plant dairy Canon: It is a privately-owned dairy plants and located the lab south of Baghdad province in Awiridj industrial area on the right side of the road Babylon - Baghdad, he created this plant in the year (1976) and the production lines of this plant are (milk, yogurt, and four different kinds of cheese, and cream, and yoghurt). The total number of workers in this factory (370) factor has been a sample taken by an (10%) of the total number of workers, a (37) factor, but that the full and valid data for analysis is not obtained only 35 workers only.

3 – Plant dairy Al Arz: it is a privately owned dairy plants and located the lab south of Baghdad province in Awiridj industrial area on the left side of the road Babylon - Baghdad, he created this plant in the year (2004) and the production lines of this plant are (milk, yogurt, cheese, cream, and yoghurt). The total number of workers in this plant (60) factor has been taken by a sample of (50%) of the total number of labor (30) was a factor for full and safe analysis of data from 30 workers.

Description and diagnosis of search variables: It is clear from the results of Table (2) The Qadisiyah plant discriminate on the rest of the labs in human resource development dimensions came primarily in the dimensions (performance evaluation, training, work teams development, wages and incentives) This shows that the public sector labs much better than the private sector labs in the field of human resources development is due to the weakness of the private sector and the lack of interest in human resource development as a sector is still in the growth phase and did not live up to the advanced state contribution to the country's economy, as well as the remains of laws is not encouraging the private sector did not have an opportunity to keep pace with the wheel occurring in progress Countries of the world.

<table>
<thead>
<tr>
<th>Dairy Qadisiyah</th>
<th>Dairy AlArz</th>
<th>Factory Dairy Canon</th>
<th>Dimensions</th>
</tr>
</thead>
<tbody>
<tr>
<td>weight percentile%</td>
<td>Mean</td>
<td>weight percentile%</td>
<td>Mean</td>
</tr>
<tr>
<td>77.8%</td>
<td>3.89</td>
<td>71.6%</td>
<td>3.58</td>
</tr>
<tr>
<td>77.0%</td>
<td>3.85</td>
<td>67.6%</td>
<td>3.38</td>
</tr>
<tr>
<td>74.8%</td>
<td>3.74</td>
<td>57.13%</td>
<td>2.87</td>
</tr>
<tr>
<td>73.4%</td>
<td>3.67</td>
<td>62.2%</td>
<td>3.11</td>
</tr>
</tbody>
</table>

Table (2) the arithmetic mean weighted relative to the variable enough human resources development research sample for the three plants
The contrast between the research samples: To measure the discrepancy between research samples have been adopted test of variance. The results showed As shown in Table (4) that the value of F calculated larger than Tabulated value and this means that there is a discrepancy between the government and state laboratories of the private sector in the level of human resources development (training, performance assessment, development teams work, wages and incentives). This is due to the private sector is still inefficient and ineffective due to the prevailing laws and the lack of a sense of confidence to the owners of capital to contribute to the construction of industrial renaissance, and lack of access to adequate opportunity for this sector in the promotion and creativity.

Table (4) Testing of variance for the study of human resources between government and state laboratories private sector development
There are differences  | 3.471 | 4.965 | 0.057 | 2 | 0.114 |
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>0.283</td>
<td>102</td>
<td>28.701</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>104</td>
<td>23.815</td>
</tr>
</tbody>
</table>

Between groups       |       |       |       |     | Total  |
Within groups        |       |       |       |     | Total  |
Total                |       |       |       |     |        |

There are differences  | 3.471 | 7.729 | 0.037 | 2 | 0.073 |
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>0.286</td>
<td>102</td>
<td>29.142</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>104</td>
<td>29.315</td>
</tr>
</tbody>
</table>

Between groups       |       |       |       |     | Total  |
Within groups        |       |       |       |     | Total  |
Total                |       |       |       |     |        |

* Statistically significant at the level (P≤0.05).

**Analyze and test the correlation between research variables:** We tested the correlation between search using simple correlation coefficient of variables and then moral test of correlation coefficients using the test (z), where no significant relationship if the value of (z) calculated greater than or equal to the value of (z) simultaneously and if it is less than calculated value (z) spreadsheet, the relationship is significant at a moral level (1%), and to achieve this goal has to be to verify the possibility of accepting the hypothesis first major hypotheses emanating from it. Based on the foregoing, it will achieve the objectives of Search As in the table (5).

It is clear from the table (5) and there are some strong ties and positive and some are positive, but is not required by force between the human resource development dimensions and achieve the strategic objectives of improving the production processes and for the coefficient of the three research sample, as the value of the correlation coefficient (r) of the plant Canon (training 0.74, Performance Evaluation 0.66, wages and incentives 0.71, teams development 0.65) and plant AlArz (training 0.79, performance 0.59 assess, wages and incentives 0.64, -0.39 teams development) and laboratory Qadisiyah (training 0.99, performance 0.93 evaluate, wages and incentives 0.94, teams development 0.97), a high value reflect a statistically significant confidence level positive relationship (95%), a significant correlation as the value of (Z) calculated for all dimensions (training, performance evaluation, wages and incentives, work teams development) is greater than its value Driven (1.96) at the abstract level (0.05). And thus rejects the second hypothesis, which denies the existence of significant moral correlation between each dimension of the development of human resources and strategic objectives dimensions to improve production processes and for the coefficient of the three research sample, which states (no correlation significant differences between the development of human resources and strategic objectives to improve production processes) and accept the alternative hypothesis by which (no significant correlation between the moral development of human resources and strategic objectives to improve the production processes).

**Table (5) Estimation of correlation coefficients relations between the development of human resources and strategic objectives to improve production processes**

<table>
<thead>
<tr>
<th>strategic goals</th>
<th>Dairy AlQadisiyah</th>
<th>Dairy AlArz</th>
<th>Dairy Canon</th>
<th>Human Resource Development</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Z</strong></td>
<td><strong>r</strong></td>
<td><strong>Z</strong></td>
<td><strong>r</strong></td>
<td><strong>Z</strong></td>
</tr>
<tr>
<td>6.18</td>
<td>0.99</td>
<td>4.26</td>
<td>0.79</td>
<td>4.31</td>
</tr>
<tr>
<td>5.80</td>
<td>0.93</td>
<td>3.18</td>
<td>0.59</td>
<td>3.85</td>
</tr>
</tbody>
</table>

| training                | Performance evaluation |

47
Analyze and test the impact of trends between research variables: This section is designed to test the independent variable effect (human resource development) in the approved variable (the strategic objectives of improving the production processes), based on a multiple regression test analysis (t) to determine the moral regression equation. Where it reported third hypothesis (no significant differences between the development of human resources and strategic objectives to improve production processes) effect relationship. In light of this hypothesis was formulated Dalia relationship between the real value of the variable (Y) strategic objectives and human resource development (X) and the regression equation was as follows:

\[ Y = a + B \times X \]

Strategic objectives = 0.736 0.632 Human Resource Development

It is seen from the table (6) the value (t) calculated stood in the dairy Canon Laboratory (Training 12.49, performance 10.60 assess, wages and incentives 13.82, teams Development 9.53) and lab milk AlArz (Training 14.42, performance 13:30 evaluated, wages and incentives 17.02 , development 15.28) teams and Qadisiyah dairy plant (training 19.51, 16.34 evaluating performance, wages and incentives, 18.12, 20.15 development teams) all of which are larger than the amount of Tabulated value (6.82) at the level of significance (0.01), and this means proven the level of evidence of regression coefficient moral simple linear regression model. As the value of the explanation coefficient (R²) for each dimension (X) they explain the percentage changes in the strategic objectives (Y). The rest is the contribution of other variables outside the current study.

Table (6) to influence the outcome of the relationship between the developments of human resources in the strategic objectives of improving the productivity of operations for the three plants

<table>
<thead>
<tr>
<th>Dairy AlQadisiyah</th>
<th>Dairy AlArz</th>
<th>Dairy Canon</th>
<th>dimensions</th>
</tr>
</thead>
<tbody>
<tr>
<td>T</td>
<td>R²</td>
<td>t</td>
<td>R²</td>
</tr>
<tr>
<td>19.51</td>
<td>0.980</td>
<td>14.42</td>
<td>0.600</td>
</tr>
<tr>
<td>16.34</td>
<td>0.865</td>
<td>13.30</td>
<td>0.348</td>
</tr>
<tr>
<td>18.12</td>
<td>0.884</td>
<td>17.02</td>
<td>0.409</td>
</tr>
<tr>
<td>20.15</td>
<td>0.941</td>
<td>15.28</td>
<td>0.152</td>
</tr>
</tbody>
</table>

Wages and Incentives

Development teams
Moral differences to the point where the sample response: Research revealed that there were no statistically significant differences at the abstract level (0.05 and older) between (sex, age group) and the variables of the three research labs and (career center) for laboratory Qadisiyah and rice, which means that the latter is not affected by sex is not limited to females without male or Conversely, as the research variables are not affected by the length or the Palace of the age group in addition to the career center. The research also showed a statistically significant differences at the abstract level (0.05 or less) between the (educational qualification, the number of years of service) and the research variables in the three laboratories, which shows clearly that the latter is affected qualification for scientific workers in the surveyed organization as well as influenced by variables of the study (b Career Center) in Canon dairy plant.

Conclusions:
1- Human resource development is a process of continuous development and training of employees for the purpose of unleashing the human experience, and aimed at improving the performance and the benefit of the individual and the organization and the community.
2- through the data that has been filled by the sample in a questionnaire and interview show us the lack of interest of the private sector organizations, next to the training and development of human resources and lack of training courses for workers in contrast to the public sector organizations, where it turns out that there is interest in the training and development programs for employees.
3- Search Results showed that there was a discrepancy between government laboratories and private laboratories in the level of human resources development (training, performance assessment, development teams work, wages and incentives). This is due to the private sector is still inefficient and ineffective due to the prevailing laws and the lack of a sense of confidence to the owners of capital to contribute to the construction of industrial renaissance, and lack of access to adequate opportunity for this sector in the promotion and creativity.
4- Test of variance to the variables of the search results showed that there are statistically significant differences between variables (educational qualification, the number of years of service) and there are no statistically significant differences between variables (age, career center).
5- Search Results demonstrated that there is a significant moral development of human resources in the strategic objectives of improving the production processes in the private and public sector organizations effect.
6- Search Results showed that the effect of human resource development dimensions in the strategic objectives of improving the production processes in terms of impact strength in the private sector coefficient sequence was (training, wages and incentives, performance evaluation, work teams Development) where he showed the importance of each dimension in achieving the organization's goals.
7- The impact of human resource development dimensions in the strategic objectives of improving the production processes in terms of impact strength in the government sector coefficient sequence was (training, work teams development, wages and incentives, performance assessment) where it appears a difference between the force of the impact of human resource development dimensions of the strategic objectives between the public and private sector organizations.
8- There are significant moral correlation between the development of human resources and dimensions with the strategic objectives of improving the production processes in the three plants.
9- through the arithmetic mean weighted relative efficiency of variable human resources development research sample for the three plants that the order of importance of the dimensions are (performance
evaluation, training, work teams development, wages and incentives), although dairy Qadisiyah discriminate on the rest of the labs in human resource development dimensions and came mainly first in dimensions (performance evaluation, training, work teams development, wages and incentives) this shows that the public sector labs much better than the private sector laboratories in the field of human resources development is due to the weakness of the private sector and the lack of interest in human resource development as a sector is still in the growth phase did not live up to the advanced state contribution to the country's economy, as well as the laws are still not encouraging the private sector did not have an opportunity to keep pace with developments in the wheel of the world progress.

10- turned out and through the arithmetic mean weighted and sufficiently relative to the variable of the strategic objectives of improving the productivity of operations for the three labs research sample The milk AlArz plant (private sector) achieved the best results in achieving the strategic objectives of improving the productivity of operations, came first place in the dimensions (cost, speed, flexibility, reliability) and came Qadisiyah plant (General) sector in the first place after quality, and achieved a dairy plant Cannon (private sector) ranked third.

11- research revealed that there were no statistically significant differences at the abstract level (0.05 and older) between (gender, age) and the variables of the three research labs and (career center) for laboratory Qadisiyah and rice, which means that the latter is not affected by sex is not limited to females without male or vice versa, and that the study variables are not affected by the length or the Palace of the age group in addition to the career center.

12- noon and no statistically significant differences at the significance level (0.05 or less) between the (educational qualification, the number of years of service) and the research variables in the three laboratories, which shows clearly that the latter is affected qualification for scientific workers in the surveyed organization as well as influenced by variables of the study (b Career Center) in December dairy plant.

**Recommendations:**
Complementing the requirements of research, and in the light of the above frameworks theory to the issue of the impact of human resource development to achieve the strategic objectives of improving the production processes on the one hand, and its demonstrated field analysis of the conclusions on the other hand, it puts the researcher set of recommendations submitted to the laboratory in question are as follows:

1- Considered human resource of the most important elements of production therefore has to be relentless and continuous work for the proper management and development and development to achieve the objectives of the organization and improve its performance and increase productivity.

2- Programs and policies must be implemented in a manner as to achieve a balance between the human resource needs of the organization and objectives through an integrated process that helps to achieve overall balance.

3- The need for a clear strategy and precise policies and training programs were able to follow-up and continuity to be more productive and effective in the development of the capacities of workers and taking into account the desire factor and perceptions and needs when training programs mode.

4- Work on an evaluation system that is more efficient and objective in the need to build it into a clear, specific and fair criteria evaluates affect the performance of employees.
5- Reconsider the wages and incentives policy and link them to excel and achieve the objectives and evaluation criteria, as well as increased interest in moral incentives that play a key and influential role in the performance of work because it targets morale which affects the work is reflected in achieving the organization's goals.

6- Always work on the formation of work teams and give a sufficient degree of empowerment and authority to take the necessary decisions and important because it will contribute to increase the speed of work.

7- Training employees to run all the machines skillfully and maintenance before any bug where it leads to reduce waste and loss in time and money which reduce costs and increase flexibility at work.

8- To adopt all government and private organizations strategies assume Activity development and training of human resources, the importance it deserves, and that human resources officials attaches special importance to evaluate the activity being who tells us the shortcomings and deficiencies are maintained processed and shows us strengths is being strengthened.

9- Make the goals of improving operations within the vision and mission of the organization and dissemination within the organization to be defined for all employees and provide all the needs and possibilities and incentives to ensure workers seek to achieve these goals.

10- Adopting a sophisticated information system meant to provide possible facilities to achieve the desired objectives for each of the employees and the organization and take advantage of its output to the success of the training and development and performance evaluation of the process, and reduce the effort and costs and expand the use of the collection, storage, preservation and processing.

11- The Organization must study the impact of human resource development programs have to improve their production processes in terms of product quality and cost her and measuring the flexibility and speed of operations and the reliability and confidence of its customers out.

12- Compared to the work of the organization in terms of management and human resources development with rival organizations' policies, whether in the public or private sector and to study the extent of its contribution to achieving the objectives of improving operations.

References:

Abraham, Ben Mzzouzah, (2012),” adoption-based activity to measure the cost of public services costs way”, Master Thesis, Faculty of economic and business sciences, management, University of Ouargla .

Ahmed, Habi,(2011),” a comparative study between conventional methods of cost and cost accounting method based on the activities and the possibility of its application in the Algerian industrial enterprises, the case of the National Company for the manufacture of electrical”, Alkuaal study - biskrh- Master, Faculty of Economic Sciences, University of Algiers.

Al lowabl, Abdul Rahman bin Ali,(2005),” the role of material and moral incentives to raise the level of performance of employees from the standpoint of public security officers involved in the pilgrimage season”, Master Thesis, Graduate School, Naif Arab University for Management Sciences.

Alavichat, facilitating Mohammed Shehadeh,(2001),” quality and customer satisfaction and their impact in determining the marketing strategy for banking service, an analytical study of the views of a sample in the Jordanian commercial banks”, PhD thesis, Faculty of Management and Economics, University of Mosul.
Alborznge, Amal Kamal Hassan,(2009),” training, training programs and their effectiveness in hotels for the development of human resources working in it, a field study of the hotel Sheraton and Le Meridian in Baghdad”, administration and economy magazine, Al-Mustansiriya University, the number of 74.

Ali, Amal Abdul Mohammed and al-Yassiri, Akram,(2004),” the impact of transformational leadership and information technology in the performance of operations”, field research at the State Company for Textile Industries in Babylon, third parties and Economic Management Sciences, Faculty of Management and Economics, University of Kufa.


Anzi, Qassim Mohammed Mazloum,(2011),” use a form Deming in achieving university performance, field study at the Faculty of Arts”, University of Kufa, Kufa Journal of the studies, the number of 21.

Aser, Ismail Ahmed(2009),” the origins of cost accounting, the deployment of the Faculty of Commerce”, Menoufia University, Cair


Brigitaze , wages and impacting factors ,(2006),” labour market studies of the ministry of the welfare, the labour market studies project of the European structural fund national programe”.

Byrne, Sandra, M. ,(1999),” the value of HRD to an organization ; providing technical assistance to small manufacturing companies”.

David, A. Collier & James, R. Evans ,(2012),” operations management” , 4th ed , USA, south-western cengage learning.


Elshabani, Saleh Ibrahim Younis,(2010),” the role of the Integrated Cost Management Information System (ICMS), in supporting the competitiveness precedents within companies and redraw performance roadmap and profitability”, Anbar Journal of Management and Economic Sciences, University of Anbar 0.3 folder, the number of 5.

Falah, physical,(2008),” analytical study and Evaluative system of wages in the industrial and commercial nature of public institutions the case of the postal sector”, Master Thesis, Faculty of Economic Sciences and Management, University of Constantine Mtnora.

Ghadir, Anaam Mohsen,(2012),” the role of quality costs to achieve competitive advantage perspective of management accounting strategy, analytical study of the sample in the Iraqi industrial organizations”, third parties Journal of Management and Economic Sciences, Faculty of Management and Economics, University of Kufa, the number of 23.

Haizer, Jay & Render, Barry, (2001),” operations management” , 5th ed USA, Mc graw – Hall.


Haslinda, A. ,(2009),” evolving terms of HRM and development” , ulusalarasi sosyal arastirmalar dergisi , the journal of international social research , v 2 , n 9.

Heal, Mary, and Buffalo, Abdul Rahman, (2012),”the impact of human resource development in crisis management, survey of the views of a sample of employees in service organizations”, technical magazine, Foundation of Technical Education, Baghdad 0.25 folder, the number of 6.


Hussein, Laith Saad Allah and beautiful, Reem Saad,(2009),” intellectual capital and its impact on the types of teams, a study of the views of a sample of professors, research centers and consultancy offices and a number of faculties of the University of Mosul”, the magazine Rivers Development, Faculty of Management and Economics, University of Mosul, Vol. 31 , number 93.


Issa, Mahmoud Hussein, (2007),”the importance of investing in human resource development”, www.alukah.net

Jazrawi, Raghad Yousef Gabro, (2000),”process re-engineering input for continuous improvement, the design of a proposed system for hospitals to choose the Canadian teaching hospital room to study”, Master Thesis, Faculty of Management and Economics, University of Mustansiriya.

Khreisheh, Mohammed, (2010),”self-indices of wage, the Department of Statistics”, the Hashemite Kingdom of Jordan.

Khudair, Ben Zana,(2014),” the role of incentives in raising organizational justice, a case study: the National Foundation for exploration”, Master Thesis, Faculty of economic and business sciences, management, University of Mohammed Khudair -biskrh.


Murad, 11, Nasser,(2009),” human resources development in the Algerian banking and financial institutions, the magazine units for Research and Studies”, Faculty of economic and business science and management science, University of Blida, No. 7.


Royal, Saadia Haev Kazim,(2004),” identify and analyze internal and external factors affecting the quality, applied study in the General Company for Mechanical Industries in Alexandria”, Master Thesis, Faculty of Management and Economics, University of Kufa.


Saad, Mamoun Hassan, (2010),”evaluate training and human resource development programs (entrance to the qualitative and quantitative”, paper presented at the Second Arab Conference for Human Resources Development and strengthening of the national economy, administrative patrol, the number 123..

Sharaf al-Din, a believer, (2012),”operations management role in improving the economic performance of the institution, the case N’Gaous Batna Foundation study”, Master Thesis, Faculty of economic and business sciences, management, Ferhat Abbas University of.


Yahyaoui, inspiration (2007), “Quality input to improve the productive performance of industrial enterprises Algerian”, a field study of the cement company appointed mulberry, magazine researcher, University of Batna, the number of 5.