

Human resources disclosure: an exploratory study of the quality in Qatar

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Abstract

Purpose – The purpose of this paper is to determine the quality of HR disclosure of companies listed in Qatari Exchange Market and identify factors that influence the level of this HR disclosure quality.

Design/methodology/approach – Content analysis of annual reports and sustainability reports of 12 companies from industrial and real estate sectors over the period 2013–2015 had been analyzed using the three-point scale (0–2, numerical disclosure 2, 1 for narrative form and 0 for not disclosed). This research employed also multiple regressions, in order to examine the impact of profitability and employee expenses on HR disclosure quality.

Findings – The results point out that HR disclosure quality level is very low among the sample companies. The ordinary least squares (OLS) regression analysis results indicate that the level of HR disclosure quality is associated with company's employees expenses as a proportion of its total operating expenses, whereas profitability does not have a significant influence on its level of HR disclosure quality.

Research limitations/implications – The current study has two important limitations. First, the sample of the study consists of only 12 leading Qatari industrial and real estate sectors firms listed on the Qatar Stock Exchange Market. Second, the study used an unweighted index which implies equal importance of the selected information items.

Originality/value – The study has bridged the literature gaps by offering empirical evidence and new insights on the HR disclosure quality in Qatar and the factors that affect, which have not been examined before.

Keywords Qatar, HR disclosure quality, Employees' expenses

Paper type Research paper

1. Introduction

The discovery and extraction of oil in the Gulf states, including Qatar, has led these nations to adopt ambitious development plans, characterized by the magnitude of the general investment, mainly aimed to improve and expand the pillars of economic and social development process, such as building schools, hospitals, water supply, roads, and bridges, as well as projects for the provision of necessary infrastructure for the economic revival of the factories, the technological expertise, etc. The Gulf state of Qatar has seen a dramatic economic transformation over the last two decades, fueled largely by the growth of its oil and gas sector. The most visible sign of its transformation has been a massive increase in construction across the country.

It is evident that these processes of construction initiated by Qatari government required extensive human resources. Hence, human resources and workforce have considerably increased from 54,000 in 1975 to 1.7m in 2013; of which, 90 percent of the State's labor market were foreign migrant workers, mostly from India, Pakistan and Sri Lanka, the Philippines, Nepal and Bangladesh. Furthermore, the number is growing rapidly. Qatar may harbor nearly a million workers in the next ten years, in order to prepare the infrastructure and the construction of stadiums for the 2022 World Cup (Amnesty International Report, 2016; Human Rights Watch, 2015).



However, recently the conditions such migrant workers experience have been described as “unsatisfactory” in separate reports by International Non-Governmental Organizations (INGOs) including the International Trade Union Confederation (ITUC, 2011, 2014), Human Rights Watch (2012), Amnesty International (2013, 2014) and Engineers Against Poverty (2014), especially in the construction industry, and the issue has received international attention since the country was awarded the World Cup, and among the most frequently reported problems are work environment and employers deceiving migrant workers about the nature of the work for which they are being hired, or the salary they will be paid; grossly inadequate living condition; delays in payment of salaries, which can leave workers struggling to survive; workers left without residence permits; and workers being denied the right to leave Qatar (Amnesty International Report, 2016; Human Rights Watch, 2015).

Although these incidents particularly happen in the construction sector, they have put the rights of workers in Qatar under a question mark. In 2014, The State of Qatar responded to these pressure groups (Millward, 2017) and made noticeable progress in terms of protecting the rights of migrant workers through the new legislation ensuring protection of workers’ wages. Indeed, many companies and institutions in Qatar have long been claiming that they are committed to maintaining the rights of workers in accordance to the laws and that their employees are their most valuable asset (Babar, 2017).

With the growing awareness of the importance of human recourses, many companies attempt to disclose the human recourses of their companies on a voluntary basis to reduce the information asymmetry and improve the transparency between them and various stakeholders (Guthrie and Petty, 2000; de Pablos, 2002; Schneider and Samkin, 2008; Vergauwen *et al.*, 2007) and also show social responsibility compliance (Dominguez, 2011). Therefore, there is a need to evaluate the HR disclosures (HRD) quality by Qatari companies because evaluating the quality of disclosures adds a further dimension to the assessment of reporting and recognizes that certain types of information are more useful to readers than others (Hooks and van Staden, 2011) and the factors that affect it.

Recognizing the importance of HR disclosure quality as part of CSR disclosure and factors that determine the quality of this disclosure, it is vital to have a study focusing and providing a systematic empirical examination of the patterns of HR disclosures quality by Qatari companies. Therefore, the primary objective of this paper is to examine the HR disclosures quality by Qatari companies and contribute to the literature of HR reporting by filling gap in the literature in respect of studies that measure HR quality because on surveying of the literature, there appears to be a growing number of literature works that focus only on examining the HR reporting practices of firms (Olsson, 2001; Subbarao and Zéghal, 1997; Abeysekera and Guthrie, 2004; Ax and Marton, 2008; Huang *et al.*, 2008).

2. Theoretical framework and hypotheses development

A stakeholder is defined by Freeman (1984) as “any group or individual who can affect or is affected by the achievement of the firm’s objectives,” and they are the fulcrum of the stakeholder theory. According to the stakeholder theory, corporation’s long-term survival and continuous success require the support of all its stakeholders (Smith *et al.*, 2005). Since it is the stakeholders who hold the power over the company’s resources, it is therefore crucial that all stakeholder groups have the right to be provided with information (Roberts, 1992; Brammer and Pavelin, 2006; Isack and Tan, 2008; Belhaj and Damak-Ayadi, 2011) about corporation’s activities to give that support and approval.

Consistent with the expectation of stakeholder theory, it is conjectured that businesses will elect to voluntarily disclose information about their human resource, over and above mandatory requirements, in order to meet real or perceived stakeholder expectations (Guthrie *et al.*, 2006). The various groups deemed to have an interest in controlling certain

aspects of an organization that can be efficiently communicated with via the annual report (Guthrie *et al.*, 2004).

The arguments which uphold the stakeholders' theory are also based on the fact that this information contributes to the image different stakeholders have of the company (Patten, 1991; Tilt, 1994; Walden and Schwartz, 1997; Neu *et al.*, 1998; Dominguez, 2011). Therefore, voluntary disclosure may also be considered as a response by company to the pressure that different social groups exercise on the company in order to be aware of its social behavior (Patten, 1991; Tilt, 1994; Walden and Schwartz, 1997; Neu *et al.*, 1998). The importance of these stakeholders will determine the type and degree or level of detail in the information. In the literature, different theoretical frameworks, such as agency theory, have been used extensively to explain and analyze CSR disclosure. However, this theory is not relevant to this study because concentrated ownership is the main feature of Qatari companies (Naser *et al.*, 2006); therefore, there will be less separation between those who own and those who manage lower (Nicholls and Ahmed, 1995) and less Agency problem (Jensen and Meckling, 1976).

Therefore, we test this conceptual framework on a sample of companies from Qatar, where human resources mistreatment has received international attention since the country was awarded the World Cup, we argue that stakeholders may have used their power which may take the form of command of limited resources (e.g. finance and labor), or ability to legislate against the corporate; therefore, corporate may use corporate social and HR disclosure as a strategic tool to satisfy the demand of this powerful stakeholder and improve a corporate reputation and relationship with workers. Guthrie and Parker (1990) pointed out that in Australia, lobbying by groups such as trade unions and the government encouraged human resources disclosure. Also, Sinclair-Desgagne and Gozlan (2003) argued that "the quality of environmental information disclosure is largely demand-driven by stakeholders." In addition, given that Qatar is conservative and religious country where the Islamic principles of giving, protecting the environment, fair treatment towards the employees, and honesty are always promoted and sought after, companies are under increasing pressure by the society to seek these expectations and responsibilities (Alawi *et al.*, 2016).

HR disclosure literature may be viewed as a subset of CSR disclosure literature. Previous studies, as discussed below, have examined both quantity and quality CSR disclosure as well as specific areas of CSR disclosure, such as HR disclosures. However, most of the prior studies in this literature were conducted in developed countries, predominantly focused on North America (Canada and USA), Australia and North-Western Europe (e.g. UK, Denmark, Finland and France) (Ali *et al.*, 2017) and there is a few of studies focused on developing countries and Qatar in particular. Al-Khater and Naser (2003) explored the perception of different users of annual reports (accountants, external auditors, academicians and bank officers) regarding various issues of CSR in Qatar and concluded that most of annual reports users support the idea of CSR disclosure in annual reports and they want to see corporate social responsibility information disclosed in the annual reports either in the statement of the boards of directors or in a separate section of their reports. The study also revealed that respondents agreed that law which encourages companies to disclose social responsibility information should be introduced to achieve accountability. Also respondents agreed that outside parties should have the right to get such information. Naser *et al.* (2006) examined the CSR disclosures among 21 companies listed on the Doha Stock Exchange and concluded that CSR variations by the sampled Qatari companies are associated with the firm size, business risk and corporate growth. AlNaimi *et al.* (2012), on the other hand, investigated the CSR disclosures current status and extent in financial and manufacturing sectors and concluded that disclosures were mainly focused on human resource disclosure, as no companies reported environmental issues. Zubek and Mashat (2015) examined the information on social responsibility on the websites of companies listed on the Qatar Stock Exchange. They concluded that CSR

disclosure on websites was low. The study that focuses on human resource disclosure was carried out by Zubek (2018) who, by using a disclosure index, examined the extent and content of HR information disclosure of 31 Qatar-listed companies. The results obtained confirmed the modest HR and CSR disclosure in Qatar. Nonetheless, the study failed to address the factors which influence human resource disclosure in Qatar. As may be observed in the majority of the aforementioned studies in Qatar, HR disclosure was not dealt explicitly but rather as part of CSR, except in Zubek (2018) and also all the studies indicate the scarcity of the literature on CSR in general and HR disclosures in specific in Qatar. Therefore, this study will contribute to research on HR disclosure, by examining the effects of certain company characteristics in HR disclosure in Qatar but unlike the previous paper, using Global Reporting Initiative (GRI) disclosure index and carrying out a multivariate analysis.

While studies that have examined CSR and HR disclosure in terms of quantity have dominated the literature, there has been limited comprehensive and detailed study of the quality. A study by Olsson (2001) examined the annual reports of the 18 largest Swedish companies, selected on the basis of market capitalization on the Swedish stock market. Olsson developed a list of five elements to ascertain the level of human capital reporting. The study revealed that none of the companies devoted more than 7 percent of their reporting space to disclose HR information in their annual reports. Furthermore, the HR information reported was found to be low in terms of both the quality and the extent of the disclosure. And another study by An Yi and Howard Davey (2010) explored the extent and quality of intellectual capital disclosure of Chinese (mainland) companies. Their study used content analysis methods with a total sample size of 49 dual-listed companies. The study found that the current level of IC disclosure by mainland Chinese companies is not high since the overall quality score on total disclosure for all the companies in the sample was 40 percent.

Several studies have attempted to examine the relationship between corporate characteristics and HR disclosure. Al Mamun (2009) examined the degree of HR disclosure within randomly selected companies in Bangladesh and factors affecting HR disclosure. He found that company type influences are important factors explaining HR disclosure. Company size and profitability and industry were also identified as important in determining HR disclosure (Al Mamun, 2009). Domínguez (2012) examined HR disclosures in annual reports of 105 Spanish-listed companies. He found significant impact of size, type of industry and property concentration on HR disclosure. Jindal and Kumar (2012) similarly reported a significant HR disclosure relationship with the size and with the employee expenses as a proportion of their total operating expenses in India. However, Kaur *et al.* (2016) and Petera and Wagner (2017) found that large companies made more HR disclosure than small companies in India and Czechia, respectively.

It is in that light that the current study uses two important characteristics of firms to examine their level of HR disclosure quality. These characteristics include company profitability and employee expenses. Stakeholder theory has been used to explain how firms' economic performance positively affects CSR disclosure. From a stakeholder perspective (Cormier and Magnan, 1999), highly profitable is expected to be more quickly to resolve social and environmental issues that they encounter. In addition, Ullmann (1985) argued that economic performance can influence corporate financial capability to undertake costly programs related to social demands. Also, Watts and Zimmerman (1986) argued that highly profitable companies are more vulnerable to regulatory intervention and hence they could disclose more detailed information in their annual reports in order to justify their financial performance. Profitability is conjectured to positively influence the extent of CSR disclosure, as organizations with a sound finances have the necessary financial means for this purpose (Hackston and Milne, 1996; Pirsch *et al.*, 2007; Menassa, 2010; Belhaj and Damak-Ayadi, 2011).

Moreover, the ratio of employee expenses to total expenses (or operating expenses) was examined, for example, by Jindal and Kumar (2012), Kaur *et al.* (2016) and Petera and Wagner (2017). In all these studies, it was supposed that companies with a higher ratio of their employee expenses on operating (or total) expenses would disclose a higher quantity of information on HR to inform shareholders and other stakeholders about how they invest in their employees. However, only Jindal and Kumar (2012) found that the employee expenses have an effect on HR disclosure, as companies in which employee expenses constitute a majority of operating expenses are the ones which disclose more on the HR. Additionally, Wright *et al.* (2005) also argued that companies better HR activities cannot be reported on the balance sheet. It can only be reported to its investors through HR disclosures. Thus, HR disclosures should increase with the increased amount of spending on employees. Thus, the study conjectures that higher employee expenses in a company result in a higher degree of HR disclosure quality (Figure 1).

It is expected that profitability and employee expenses will have a positive impact on the HR disclosure quality. Therefore, the following hypotheses are developed:

- H1. There is a positive association between company's profitability and level of HR disclosure quality.
- H2. There is a positive association between company's employee expenses ratio and level of HR disclosure quality.

3. Research methodology

3.1 Sample of the study

The study sample comprises of 12 out of 13 leading Qatari industrial and real estate sectors firms listed on the Qatar Stock Exchange Market (QSE) for three years: 2013, 2014 and 2015. One company in industrial sector was excluded from the study due to unavailable information of employee expenses among the period of the study (2013–2015). These companies were chosen because they are more involved with infrastructure and construction work in Qatar. In addition, these two sectors which are industrial and real estate are more involved with foreign workers and labors and the study concentrated on the abuse of the human rights of the workers (Human Rights Watch, 2015).

3.2 Data collection

This study focused on HR disclosure quality in three years (2013, 2014 and 2015) using two mediums of communication, namely, annual reports and sustainability reports. The two media sources were chosen because focusing on one media source might result in obtaining incomplete conclusions (Zéghal and Ahmed, 1990).

3.3 Measurement

Human resources disclosure quality. The current study measured the quality level of HR disclosure in annual reports and sustainability reports of the Qatari industrial and real estate sectors firms by analyzing Content of theses annual reports and sustainability reports (Guthrie and Petty, 2000; Dumay and Cai, 2015), which involves codifying qualitative and quantitative information into pre-defined categories in order to derive quantitative scales of

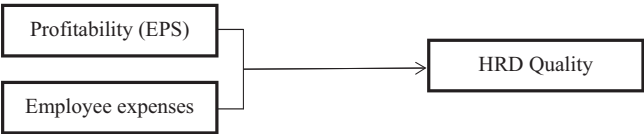


Figure 1.
Research framework

varying levels of quality (Guthrie *et al.*, 2004; Guthrie and Petty, 2000; Abeysekera, 2006; Dumay and Cai, 2015). This study used the three-point scale (0-2, numerical disclosure 2, 1 for narrative form and 0 for not disclosed) used by Cormier *et al.* (2000), Guthrie and Parker (1990) and Walden and Schwartz (1997).

Other alternative of disclosure ranking systems such as a five-point quality scale was developed by van Staden and Hooks (2007), where 0 = no disclosure; 1 = minimum disclosure, little detail and general terms; 2 = descriptive, effect on firm or policies clearly defined; 3 = quantitative, effect clearly defined in monetary values or physical quantities; 4 = comprehensive, extensive disclosure benchmarking against best practice; Gamble *et al.* (1995) and Raar (2002) used a seven-point scale. However, Hassan (2010) argued that using a ranking system that consists of many points could reduce reliability in the measurement, as an increasing number of points leads to a greater opportunity for the existence of a subjective judgment of measurement.

The current study measured the quality level of HR disclosure quality using GRI disclosure index. GRI was chosen because GRI provides an internationally recognized framework for CSR reporting (Frost *et al.*, 2005), and also because GRI is comprehensive; it covers all reporting aspects such as employment, occupational health and safety, training and education, diversity and equal opportunity, incident of discrimination, child labor and forced labor. The HRDI comprised of 37 HR disclosure items.

Profitability. Similar to previous studies by Ullah *et al.* (2014), company profitability is measured using their earning per share (EPS). The reason for adopting accounting-based measurement is that it relies on past performance (McGuire *et al.*, 1988), unlike market-based measures which rely on investors' viewpoints on company performance (Reverte, 2009).

Employees expenses. Ratio of employee expenses to the total operating expenses had been studied by Jindal and Kumar (2012), Kaur *et al.* (2016) and Petera and Wagner (2017). It is the proportion of employee expenses of a company to its total operating expenses (Table I).

3.4 Data analysis

Descriptive statistics were employed to analyse all observations containing mean, median, minimum and maximum and to determine the level of HR disclosure quality. This research employed also multiple regressions, in order to examine the impact of profitability and employee expenses on HR disclosure quality.

Model (OLS model):

$$\text{HRDQ} = \beta_0 + \beta_1 \text{PRO} + \beta_2 \text{EMXP} + \varepsilon,$$

where HRDQ is the Human resources disclosure quality, β is constant, PRO is earning per share (EPS) and EMXP is ratio of employee expenses to the total operating expenses.

4. Results

4.1 Descriptive statistics

Table II provides descriptive statistics for HR disclosure quality over a period of three years, 2013, 2014 and 2015 in annual reports and sustainability reports. The result shows that

Variables	Acronym	Operationalisation	Source
Human resources disclosure quality	HRDQ	Human resources disclosure quality Score	Company's annual reports and sustainability reports
Profitability	EPS	Earnings per share	Company's annual reports
Employees' expenses ration	EMPEXP	Employee expenses to the total operating expenses	Companies annual reports

Table I.
Summary of
dependent and
independent variables
and source
of information

overall mean for the quality of HR disclosure in annual reports and sustainability reports of Qatari companies was 5 percent. This average suggests a poor quality of HR disclosure. The table shows that between 2013 and 2015, the quality of HR disclosure in the two media over the three years has a wide range. The quality percentage of the top 12 Qatari industrial and real estate companies HR disclosure increased from 3.4 percent in 2013 to 6.5 percent in 2015. While the minimum disclosure obtained is 0 percent for the year 2013, the maximum is 14.8 percent for the year 2015. Also, for each year of the investigated period, a narrow range of quality of HR disclosure can be noticed.

HRD index has been divided into two main categories based on GRI classification which are labor practices and human rights. Table III shows descriptive statistics for the categories of HRD quality over the period of study. It is expected that human rights information could be regarded as privileged information, due to bad recode of human rights in Middle East. However, the HRD quality of each category is may be worth analyzing. It can be seen from Table III that there is a gradual increase in the mean of the quality of HRD of each of the two groups. However, the increasing score differs across the categories.

For the year 2013, the category of labor practices has the highest quality score, 7.24 percent, while the category of human rights has the lowest quality mean 0.4 percent. The same structure was found in the year 2014 and 2015 with a little gradual increase in the quality of HRD in the category of labor practices from 11.14 to 13.15 percent, respectively. In general across the three years, labor practice has the highest mean in all years, 10.5 percent, while of human rights information has the lowest mean in all years 0.5 percent. Although there is some disclosure for each category, the findings also reveal that the quality of HRD may be considered as poor.

4.2 Multiple regression statistics

Table IV presents the results of the multiple regressions. Model examines the impact of profitability and employee expenses on HR disclosure quality. Findings of the analysis as depicted in Table III show the R^2 of 0.197 [$F(5, 303), p = 0.0000$], indicating that 19.7 percent of the variation in the HR disclosure quality in Qataris explained by the independents.

Table II.
Descriptive statistics
of the quality of HRD

Year	<i>n</i>	Mean (%)	Min.	Max.
2013	12	3.4	0	14.3
2014	12	5.1	0.9	14.3
2015	12	6.5	1.8	14.8
Overall	36	5	0	14.8

Table III.
Descriptive statistics
of categories of
quality of HRD

Year	Categories	Mean (%)	Min.	Max.
2013	Labor practices	7.24	0	26
	Human rights	0.4	0	5
2014	Labor practices	11.15	2	29.1
	Human rights	0.4	0	5
2015	Labor practices	13.15	4.1	29.1
	Human rights	1.25	0	5
Overall	Labor practices	10.5	0	29.17
	Human rights	0.6	0	5

Table IV.
Regression result

Variables		Coeff	Model <i>t</i> -statistics	Sig.
Constant		036	2.815	008***
Profitability (EPS)		−0.001	−0.535	0.596
Employee expenses		0.182	3.126	0.004***
<i>R</i> ²	0.243			
Adj. <i>R</i> ²	0.197			
<i>R</i> ² change				
<i>F</i> -value	5.303***			

Note: ***Significant at the 0.01 level

The result in Table IV also shows that there is a highly positive significant ($p = 0.000$) relationship between employee expenses and HR disclosure quality. Thus, this result supports *H2* of this study.

5. Conclusion and discussion

This study examined the HR disclosure in Qatar, analyzed the potential determinants of disclosure quality, using GRI disclosure index, and explained the empirical results based on a stakeholder theory framework. Using sample of the 36 annual reports of 12 Qatari companies from industrial and real estate sectors which are listed in Qatari Exchange Market, the result indicates that the quality level HR disclosure was low. These finding is not unexpected as there is no insufficient legislation and lax enforcement of existing regulations and also no currently established and generally accepted framework to quantify HR information around the world, and any quantification might give rise to inaccurate meaning (Yi and Davey, 2010; Abeysekera and Guthrie, 2005; Guthrie and Parker, 1990). The deficiency of quantitative expressions of voluntary disclosure items seems to confirm the widely held view that companies are not motivated to assign dollar values to voluntary disclosure (Guthrie and Petty, 2000; Guthrie *et al.*, 2006). Furthermore, this result is in line with other study performed by AlNaimi *et al.* (2012) and Zubek (2018) in Qatar, who found that the CSR disclosure and HR practices of selected public listed companies in Qatar were low. Therefore, this result supports the argument that quality is correlated to the extent of reporting (Hooks and van Staden, 2011).

Ordinary least squares regression is used to examine the relationship between two important variables considered relevant in the literature on HR disclosure quality (company profitability and employee expenses). The study finds the quality HR disclosure to be primarily associated with employee expenses as a proportion of their total operating expenses. The results are in line with the findings of Jindal and Kumar (2012), who found that employee expenses are positively correlated with HR disclosure cores in India. They argued that the companies in which employee expenses constitute a majority of operating expenses are the ones which disclose more on the HR. Moreover, Arya and Zhang (2009) and Smith *et al.* (2010) argued that investing in a social responsibility programs may incur expenses, but it helps maximizing the company's market value because stock market appreciates company's attempts to behave in socially responsible manner and shareholders would perceive it as firm's efforts to reduce risks and maintain business sustainability to satisfy a stakeholder' expectations. However, according to Ullmann (1985), firms with high CSR expenses tend to under-report this information. This is because some of the CSR activities might be at the expense of other investments which were more profitable and closer to shareholders' interests. Contrary to our predictions, it was found that profitability is not significantly related to the HR disclosure quality of Qatari-listed companies.

These results provide practical implications for Qatari government represented by policymakers and its agencies to take the initiatives to issue regulations and guidelines regarding the content and extent of HR disclosure to assist Qatari companies to report their HR activities effectively to regulatory bodies and other stakeholders. The current study has two important limitations. First, the sample of the study consists of only 12 leading Qatari industrial and real estate sectors firms listed on the QSE. Hence, extending the sample by including other sectors would provide extra evidences of HR disclosure quality level. Second, the study used an unweighted index which implies equal importance of the selected information items.

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