THE CORRELATION BETWEEN THE HUMAN RESOURCES MANAGEMENT PRACTICES AND THE COMPANY'S PERFORMANCE: CASE OFTHE « SOURCE MARRAKECH » COMPANY

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Abstract:
Beyond a diagnosis that would only reason out the shortcomings of the practice of human resource management within the company and the causes of this situation, the issue of this thesis aims to identify the various factors and elements that do not favor a true and complete implementation of a human resources management policy in a Moroccan company and their degree of implementation on the company's performance. Thus, the study focused on the impact of human resource management on a company performance. We carried out our research at a company, "Source Marrakech", specialized in the bottling of water that relies on establishing a HRM policy to increase its performance. With regard to its content, this paper is a mere outcome of an experience within the company (combined certainly with some theoretical research), that suggests to treat said problem by using some indicators to assess the main HRM practices (employment, staff appraisal, training, management of jobs and skills and human resources development) and their influence on the company's financial, economic and social performance and propose a research model

Keywords: employment policy, remuneration policy, administrative management, career management, human resources management, economic performance, financial performance, social performance.

Introduction

A recent study by Euler-Hermes firm (revue, 2013) warns about the increasing number of failing businesses in Morocco in 2013 (over 1990 businesses have declared bankruptcy in the first half of 2013). This soaring number is now worrying to the extent that the trend, according to the projections of the study, is likely to persist for the coming years.

To detect the causes of these deficiencies, managers no longer make do with accounting and financial audits. They became obliged to evaluate the business's intangible wealth, namely the Human Capital. The latter is considered an ultimate competitive lever (Burlea Schiopoiu and Mahon, 2013).

The impact of HRM practices on the company's performance is indeed very significant. For a better demonstration of this, we opted for a case study: the case of the company "Source Marrakech"* and have selected

some indicators to measure the performance of the business subject matter of our study. The indicators were combined with the evaluation of the HRM practices at “Source Marrakech” to provide a critical analysis model.

Accordingly, this research aims at carrying out an objective investigation of facts through empirically testing the already formulated theories for the purpose of remedying the theories’ shortcomings or inconsistencies taking reality into account.

Based on the hypothesis that “the more a business focuses on human resources the more efficient it becomes”, the study in question orients us to find answers to this question: How to calculate the impact of HRM practices on performance?

According to Delery and Doty the model consists of the hypothesis “of equifinality of the system parts: all the parts of a system being guided towards the same target” (Delery and Doty, 1996, p.802-835). Based on this model, we shall focus the research on the qualitative and quantitative inspection of human resources management practices of the organization: employment policy, training policy, staff administration management, career management and human resources development through supervising the implementation of its organizational processes while linking the same to the theoretical studies, suggesting indicators and measuring the degree of their implementation in the performance (financial and economic) of the business.

To deal with our hypothesis, we will limit the subject matter and determine the adopted methodological choices. Then, we will study the literature on the relation between HRM practices and performance of the business in order to, later on, present an overview of the bottled water in Morocco and the business subject of our study. After that, we will develop the expected results (in the form of a correlation matrix). Finally, we will conclude our paper by a cross analysis of the matrix that suggests some relations between some HRM practices having more impact on the financial, economic and social performance of the business.

After having analyzed the HRM practice in the business and highlighted the potential shortcomings of said practice, we have been given the task of suggesting to the Human Resources Management a new approach that is likely to improve the HRM practice in the business and assess its impact on the orientations of the latter.

It goes without saying that the results of our research, published below, are the fruit of several bibliographical research combined with the empirical ones. Not having been authorized to publish the real name of the business object of our study, we identified it by a fictitious name i.e. “Source Marrakech”.

Methodological choices

This part shows the main methodological forms opted for as part of our study. Accordingly, we recall that said study is restricted to a compilation of many variables that we have suggested while adapting to the context of the business subject of the study and the current practices in the field. Organizational performance does not include all efficiency practices of the business and is restricted to its financial and economic performance.

Our study is of a positivist epistemology type where knowable reality has an inherent meaning and that latter does not necessarily depend on the personal preferences of observers who strive to register it as a determination (acts, principles, causes, assumptions and theory).

Since the creation of the business Source Marrakech, the human resources job has been confined to staff administration (grant of certificates, management of clocking in/off and wages…). In 2011, the business witnessed a global restructuring of all its departments (commercial, production, human resources, strategic management…) which later on led to an increase in the turnover by 5% in 2012 and 10% in 2013.

According to Alain MARION et al (2012) and based on the works of Mc Gahan and Porter, a business's performance can be explained by several factors: 32% for the competitive positioning and 43% for unexplained variations. Besides, we will support our hypothetico-deductive research by the recently presented theoretical studies, which positively show the impact of the HR practices on the business's performance.

To facilitate the project, the Human Resources Direction not only provided us with many tools (dashboards, individual interviews, quantitative resources, positioning of the business in the market, firm's strategy…) but also facilitated the interviews conducted with the staff (directors, executives, officials, operators, etc.).

It is worth mentioning that this research, as a fruit of an experience in the business (combined with theoretical research), intends to list the HR practices used in a business, evaluate the same within the framework of a financial, economic and social performance, trace the needs, suggest solutions and, in particular, develop the perceptions that will allow us to explicit and strengthen the link between the two concepts.

As a matter of fact, our research will enable us to identify the HR practices that have a significant impact on a business's performance and widen the development of HR practices. These are very often known as the most frequent practices in a business's management and favor the expertise of the support function in the business's management field.

Presentation of the model used in research

The foundations of the configurational model and the above writings confirm the presence of a positive relationship between HR practices and performance in a business. It values all practices instead of individual HRM practices. "HRM practices have a synergistic effect between them. This synergy between practices, added to their interaction with the strategy, lead to better business performance».Thus, our research does not discuss the causal link between HRM practices and company performance and studying the impact of HRM practices and their impact on business results of Source Marrakech " in the following format :

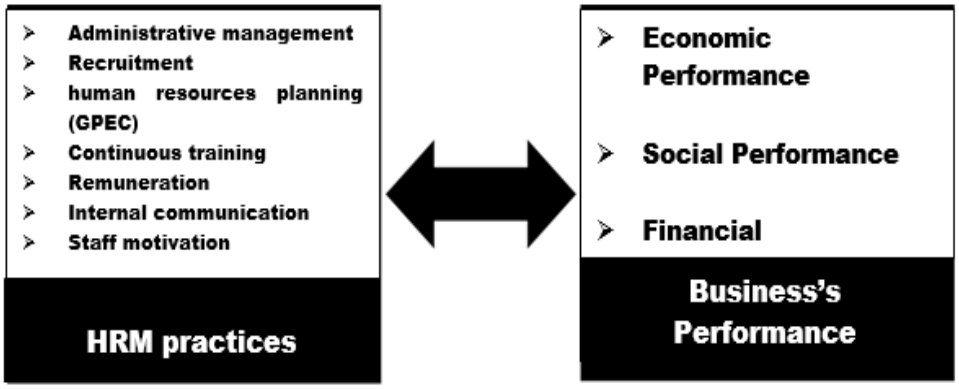

Figure 1. Correlation Model selected for the research

MORIN et al (1995) suggest inductors for quantifying the performance within a business. They single out: sustainability of the organization, economic efficiency, values related to human resources and the legitimacy of the organization with the external groups in order to draw a more precise portrait of the firm's habits relying on the HRM practices and the works of Jackson et al (1989) on 267 American businesses: "some practices vary significantly based on the activity sector (manufacturer and services), strategy, production technologies, organizational structure (functional or decisional), size and the presence of a union". We opt for independent variables, for the purpose of giving general information about the organization, that are related to the business's activity:

- **Size of the business;**
- **Competitive positioning;**
- **Investment budget;**
- **Average workforce;**
- **HR function budget with regard to the annual budget.**

Atkinson et al (1992) perceive performance as a "measure related to achieving an objective or a means", it results from a process implemented in order to achieve an objective and evaluated to guarantee its adequateness in achieving the expected results. Therefore, this study is the fruit of a project that lasted for four years within the business and whose results will be highlighted through statistical data. Said project, carried out within Source Marrakech Company, consisted, after having analyzed the HRM practice within the business and observed the potential deficiencies of said practice, in offer the Human Resources Direction a new approach that may improve the human resources management and evaluate its impact on the business's orientations.

During the first year, our research focused on reorganizing and normalizing the processes. These were, according to the strategic orientations of the business, presented as five main steps:

➢ **Make an assessment:** This step allowed me to better know the business (turnover, human resources organization, culture…) and understand its positioning in the market;

➢ **Discover the reality of HRM practice:** This step was about localizing the business in the thesis project, i.e. link the theoretical research to practice;

➢ **Detect future needs at the level of HR:** Represent, in terms of projects, the needs detected in the previous step through highlighting the main HR practices which are perceived as significant by the business's managers;

➢ Implement an action plan: For the purpose of adjusting the skills related to the business's human resources management to fit its policy and strategy;

➢ **Suggest improvements:** Try to suggest innovative HR projects, relying mainly on the observed weaknesses.

For the purposes of this research, we will keep a total of 4 HRM practices applied in the business "Source Marrakech" and likely to be considered as strategic. They are divided into 11 sections with 24 indicators of measures completely chosen and used by the business:

Table 1

HRM practices measurement indicator

HR	Activity	Indicators	Calculus
Administrative management	Setting function disease/ WA	Function sheet	Number of existing job description
		Occupational medicine	Number of medical visits in the year/ total permanent workforce
		Work Accident	Number WA
		Commuting accident	Number of commuting accident
Recruitment	Conflict Management	Number of redundancies	Number of redundancies
	Social dialogue Resignation Recruitment/ integration / test	Compliance with the minimum wage	5 average of the lowest wage / minimum wage national
		Resignation	Number of resignations
		Number of managers	Workforce - managers
		Hiring rate	Number of hiring
		Confirmed recruitments	Number of permanent hiring / permanent staff
	Mobility	Mobility	Number of internal mobility
GPEC	Forward Planning of jobs and skills	Skills Management	Number of people having expanded skills on their job
		Pyramid Age	Average age
		Training Effort	Training Cost/ Payroll
		Staff Assessment rates	Total assessed staff
		Intern promotion	Number of staff promoted internally

Continuous Training	Continuous Training	% achieving training	Training expense
		% of trained staff	Total number of trained staff
		Average cost of participants in DH	Training Cost / Staff trained
		Training hours paid per person	Total training hours / trained workforce
Communication	Communication	Rate of achievement of HR communication actions	Number of HR communication activities carried out / number of actions planned
		Achievement rate HR communication budget	Number of HR communication activities performed
Motivation	Motivation	Additional hour	Rotation time sup / Standard Time
		Retention rate of staff	Total departure (under 24 months)

The universal approach is that every time we practice the HRM, the company is positively influenced, and that is reflected in its performance. Our pursuit performance in the company is limited to the work of Liouville and Bayad (1995).

The company's performance "SourceMarrakech" proposes to study 11 performance indicators. Depending on the model started, the financial performance of the company is reflected in the financial statements of the current year, economic performance first presented through productivity variables, sales and personnel costs and social performance indicators offering effectiveness of practices undertaken by the human Resources Department 'Source Marrakech'. The table below shows the proposed performance indicators:

Table 2

Performance indicator in a company

Activity	Indicators	Calculus
Financial Performance	Evolution sales revenue	Sales revenue
		Payroll
		Payroll/sales revenue
	Net profit	Added Value / Personnel expenses
Economic Performance	Evolution of the load Staff	Load Staff/ sales revenue
	Productivity	Production per liter
Social Performance	Turnover	Number of recruit/ number of departure
	Resignation rate	Total resignation/ average effective
	Severity rate of work accidents	Number of days lost * WA 1000/ number of hours worked
	Number of effective training	Number of effective training

	Absenteeism	Number of days lost to absenteeism / (total number * 200)
	Business strategy communication	Number of meeting held to communicate de company's strategy in the year
	Staff levels have widened their skills in a post	Number of staff having expanded their expertise in a post

As for the results of the study, we rely on SAS software (http://www.sas.com/fr_fr/software/analytics/stat.html) to make a principal component analysis (PCA).

Brief overview on PCA method

Principal Component Analysis is said to be a "factorial" method "of size reduction for the statistical exploration of complicated quantitative data: graphical representations of individuals, variables; quality of representation (http://mon.univ-montp2.fr/claroline/backends/download.php?url=L3RwNC5wZGY%3D&cidReset=true&cidReq=IAE_AD)".During the simultaneous study of a significant number of variables, one wonders: how to make a global graph? The difficulty lies on the fact that the studied variables are no longer represented in a two-dimension space, but in a more important dimension space (for example 4). The purpose of PCA is to return to a reduced dimension space (for example 2) by deforming the reality as little as possible. The idea is to obtain a summary of the initial data that is as relevant as possible.

The PCA method is to "construct linear combinations of the initial characters called principal components to reduce the space of variables and thus better exploit the information. With the final mapping in a two-dimensional space and interpretation of each axis, it is possible to analyze in the easiest way the complex information provided by the data." (http://mazambatedie.free.fr/spip.php?article30) It is the correlation matrix that will allow making this relevant summary analysis because the dispersion of the considered data is what is essentially analyzed. From this matrix, we will extract, by suitable mathematical process, the factors that are sought, few in number, that will allow to achieve the desired graphs in this low-dimensional space (the number of selected factors), through distorting as little as possible the total configuration of the variables according to the whole initial variables (and replaced by factors).

Though the selected model cannot take into account the whole variables it comprises, we will consider those about which the business in question has relevant information. In this regard, our research is of an exploratory type.

HRM practices and business's performance: What is the relationship?

The relationship between HRM practices and business's performance has interested researchers for the past three decades.

In 1959, Penrose proposes in his writings the combination of resources and services that create value, therefore performance. He assumes that "the function of the manager or the entrepreneur is to catalyze and combine these resources to convert

them into capacities to innovate and create economic value." (Marion et al., 2012, p. 15)

Wernerfelt (1984, p.173) supports meanwhile that "businesses had no choice but to turn to the variables on which they can exercise control as the financial capital, the material (equipment, raw materials and technology) and the individuals. The growing interest in these internal variables contributed to the development of the resources theory".

He defines the business's resources, permanently present, as determinants of its strengths and weaknesses. "This applies to brands, mastery of technology, employees' skills and talents, trade agreements, equipment, capital, etc. The consequent diagnosis of performance is an analysis of the classic positioning, expressed as strengths / weakness and position of strength of a particular entity of the organization".

Thereafter, in 1985, Guzzo et al confirm a strong relationship between "on the one hand, the presence of practical training and performance assessment and, on the other hand, an increase in productivity".

Barney (1991) approves Wernerfelt's approach (1984). He confirms that the business's resources produce assets that enable the organization to acquire value in the market: "The performance depends directly on the ability of the business to mobilize resources to turn the conditions of the environment to its benefit".

He develops in his research the approach based on the resources of the business that recommends, for a competitive advantage, that its resources should create value, characterized by scarce, not easily imitable and non-substitutable. Presented by the acronym "VRIN" (valuable rare in-imitable non-substitutable).

Barney defines resources as "all assets, capabilities, organizational processes, business attributes, information, knowledge, etc. controlled by a business that allow it to design and implement strategies that improve its proper functioning and efficiency".

Furthermore, similar studies were also initiated in companies. ARTHUR (1994) examines "the influence HR systems have on the reject rate per ton of melted crude steel ". LIOUVILLE and BAYAD (1995); on a study of 271 French SME manufacturers argue that "companies developing proactive designing their HRM and wishing to enhance their staff can expect with high probability to achieve high organizational performance. Conversely, companies that do not take into account their social dimension could face social dysfunction that may hinder their economic success".

They looked for a specific causal link performance and concluded that "economic performance (profitability, sales growth) would depend on organizational performance (productivity, quality, innovation capacity), itself conditioned by social performance (turnover, absenteeism and staff satisfaction)".

In his work on high-performance practices, Huselid (1995) finds a positive impact on the financial and economic performance. He includes "specific selection procedures and recruitment, incentive compensation systems, training programs and employee involvement practices », and concludes a significantly negative impact of these practices on turnover and positive about the productivity and financial performance.

As for Snell et al in 1996, they focus their research on the knowledge of an organization and its advantage

over rivals: "The nature of the factors giving a competitive advantage to businesses and accentuated the importance of managing the knowledge held by a business».Delaney and Huselid (1996), Schuler and Jackson (1998) hold the same words: "Companies have no other choice but to revise their ways of doing traditional activities in human resources management such as manpower planning , staffing or career management, but particularly to innovate by developing effective HRM practices that will have the results of attracting and keeping in the company a skilled workforce».They attest motivation and staff satisfaction have a positive impact on productivity, "the motivation and satisfaction of workers are factors that can influence their behavior and therefore have an impact on productivity and profitability" (Huselid, Jackson and Schuler, 1997, Schuster et al. 1997).

In collaboration with Wright (1998), Barney states that "organizational support factor“ is as important that the resources of competitive advantage. The company must have the ability to organize its resources (material and human); its skills; to be competitive on the market.

In addition, PFEFFER (1998) records that companies that sustain the market would be characterized by "organizational systems of flexible working, by compensation practices based on performance through employee participation in decision-making by training policies, promotion and career development particularly developed… ». Also, Hiltrop (1999) argues in the same perspective that "training, team work, decentralization of decision-making ... are among the most efficient HRM practices”.

Drucker (1999) even says that the biggest challenge in industrialized countries is no longer to improve the productivity of manual labor, but rather to increase the productivity of "knowledge workers» and manage to attract and keep them within the company. In the same year, Bryson, on a study of 564 British companies, argues that there are effects of certain HR practices that interact differently on the financial performance of the company "The results indicate that only the practices of systematic use of hierarchical chain and the use of direct communication practices are significantly associated with better financial performance.».

Furthermore, the study by Lacoursière in 2001 on 233 manufacturing seems to bring us more details as through its regression analysis. The results show that "the dissemination of information appears linked to the turnover of staff and the yield rate of the asset; training, productivity; recruitment and performance evaluation, to sales growth”. Fabi et al. (2004) emphasize that the most successful companies are often recognized by "the practices of spreading strategic information or economic strategies, participation in profits, and to a lesser extent, the increased use of job descriptions and participation in decisions».

As for Alain MARION et al (2012); in their diagnostic work of the company's performance; performance is conditioned. It depends on "the ability of the company's members, particularly the manager, to identify internal resources and combine them in the context of a "plan" in such a way that they produce services that allow taking advantage of the opportunity in the environment”.

They evaluate performance across "the ability of this company to achieve the goals it has set, and this, according

to the available resources, and the gained expertise".

It retains in this sense the quotation from Melanie Charbonneau (2012): "Business success depends largely on the nature of human resource management." This equation assumes that a highly distinguished business will be successful only when the company will reinforce all the parameters of its effectiveness.

In 2014, J. M PERETTI states that the HR function must meet two performance issues:

- Increase the productivity of its management activities (payroll, time management...)
- Achieving value-added shares for its various customers (directions, managers, employees ...).

In support of these above-outlined studies, we launched our case study: Company 'Ain Marrakech' 'to confront theory with practice.

Before presenting the company, subject of the case study, it is necessary to present the issues in which the sector operates 'Source Marrakech': the bottled water sector in Morocco.

Overview of the bottled water sector in Morocco

Bottled water was seen for a long time as a luxury product or for medical purposes and supplemented on specific occasions. The sector has evolved considerably in the last 10 years with an increase of 31% of its volume in million liters, represented in 140 in 2005 to 450 million bottled liters on the market in 2014. The measure now generates 1.8 billion DH sales turnover grouping of three Moroccan operators. This competition offers 13 trademarks in the domestic market.

A hot, humid climate (300 days of sunshine per year), greater purchasing power, a quest for a healthy, balanced consumption, lack of confidence in tap water … are all reasons encouraging Morocco to consume more water. The market potential is so important that companies engaged in a battle without mercy. According to the figures released by Nielsen in 2012, the market remains dominated by the plain waters with two entities holding 90% of the market share (mineral waters represent 70% of Oulmes and Sotherma captures 20% of this activity).

The market is facing a changing almost 5 liters per capita per year, an average consumption of 24 liters per capita in 2014 against 11 liters per capita per year in 2010. However, consumption remains low comparing to Tunisia with 102 liters of water consumed per capita in 2013, which represents 10% of the Moroccan population and France with 47 liters per capita with over 60 million inhabitants in the same year. The delay of the water market is explained by a very high packaging cost, transportation cost that reaches 20 cents per liter and over taxation; 12.5% of the price of a bottle of water. This is in addition to other common taxes to businesses namely IS, IR ... The good faith of Moroccan entrepreneurs is not enough, bottled water is still expensive for the population.

After presenting some key figures on the bottled water industry, its opportunities, the difficulties in Morocco, we propose, as a second step, to present the structure of the business object of study under a fictitious name to respect the company's confidentiality.

The company ''Source Marrakech'':

The company " Source Marrakech 'is present on the Moroccan market for

over 5 years. Specialized in the bottling and packaging of water, its mission is the collection, exploitation, import, export, industry and trade in all forms of all mineral waters and all waters called "spring water". It competes with a dozen brands with 42 million liters sold in 2014. The company claims 10% of plain water market share, representing revenue of 67MDH. In 2010, a 15 MDH investment budget has been disbursed for the creation of three bottling lines.

Active in 11 regions of Morocco, the distribution is done nationally in all modern channels (GMS: supermarkets and hypermarkets), traditional and CHR (Café, Hotel, Restaurant) through commercial agencies located in the main cities of the Kingdom.

'Source Marrakech' has been certified ISO 9001 V 2008 -ISO 14001 - ISO 220000 in 2012. Its average workforce in 2014 presents 247 employees and is in constant growth: 17% in 2012 and 3% in 2013 and 3% in 2014:

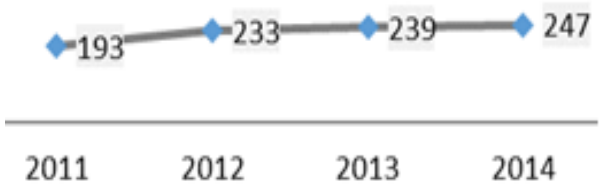

Figure 2. Evolution of the average workforce of Source Marrakech''

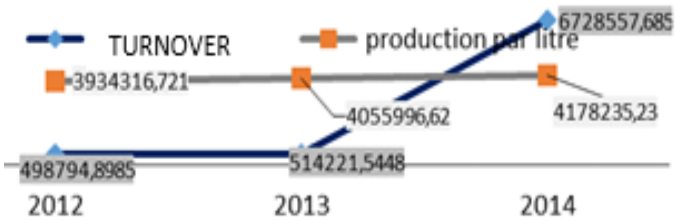

Figure 3. Evolution of the turnover and production per liter of ''Source Marrakech''

Since the creation of " Source Marrakech " in 2005, the HR function was limited to personnel administration (issuance of certificates, managements scores and payroll administration...). In 2011, the company experienced an organizational restructuring (Commercial, Production, Human Resources, Purchasing...). This restructuring appears to have positive effects on sales of the company, thus the turnover was up 5% in 2012, see 10% in 2013.

The current workforce of the business is classified per socio-professional category:

Socio-professional category	Company Number
Senior Executives	9
Middle Managers	8
Qualified Workers	16
Mastery Agents	74
Employees	128
Temporary Workers	12
Total	**227**

Source Marrakech Company is organized in a direction that is broken down into technical and operational directions and other directions in charge of the support function, namely: commercial direction, financial direction, information system direction, Plant & Maintenance Direction, Audit and Control Direction, Integrated System Management and Communication Direction, Sales and Logistics Department and Human Resources direction:

The organization of the human resources direction of the company is managed by a human resources director. Said organization is as follows:

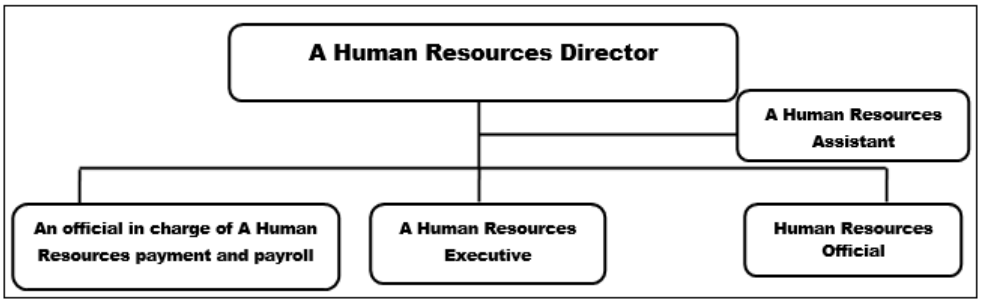

Figure 4. Organization of the HR Direction at Source Marrakech Company

The position of external advisor at the business, subject matter of the study, was granted to us. We have been since that day in charge of human resources recruitment, training and development.

Results

We started with the assessment of two area: «HRM Practices» from 24 indicators and evaluation of the «Business Performance», from11 indicators of financial performance, economic and social performance. Examination of the probabilities associated with each correlation coefficient allows concluding whether or not significant relationships exist between the two groups.

To examine the variability explained proportions and pairs of corresponding variables. We start the discussion analyzing the correlation circle whose results are as follows:

We present the main results we have achieved at the end of this research prior to discussion.

The following interpretation, already allows to identify the most correlated variables there between. It is an extract of the correlation matrix and also provides information on the variables "If two variables are well represented on a main plane, these variables will be even closer in the graph as their correlation coefficient is great".

From the analysis of this table, it shows that the coefficient Turnover is strongly correlated with the number of managers (r = 0.975), mobility (r = 0.916), job description (r = 0.987), commuting accident (r = 0.997), respect of the minimum wage (r = 0.997)% of training achievements (r = 0.854), as% of staff (r = 0.900), paid hours of training per person (r = 0.879), Personal assessment rate (n = 0.902), internal promotion (r = 0.823), overtime (r = 0.729), number of staff having expanded skills to the position (r = 0.867), communication actions achievement rates HR (r = 0.806), completion rate of HR communication budget (r = 0.890), employment rate (r = -0.848), confirmed recruitment rate (r = -0.852), resignation (r = -0.848) , age pyramid (r = -0.975), employee retention rates (r = -0.568), the number of redundancies (r = 0.568).

Also, we can note that the results for the payroll factor are correlated with the same practices presented in the income statement for the turnover and have an average correlation with occupational medicine (r = -0.413), employment injury (r = -0.413), the average cost of training participants DH (r = 0.253) training effort (r = 0.540).

The variable component main payroll / sales and net income are inversely correlated. They maintain a perfect correspondence with the respective coefficients presented with commuting accident (r = -1.000, r = 1.000), respect of the minimum wage (r = -1.000, r = 1.000) and a strong correlation with – % executives (r = -0.989, r = 0.989), employment rate (r = -0.803, r = -0.803), recruitment rate (r = 0.807, r = -0.807), resignation (r = 0.803, r = -0.803) mobility (r = -0.945, r = 0.945), job description (r = -0.971, r = 0,971)% of training achievements (r = -0.893, r = 0.893), as% of staff (r = -0.932 , r = 0.932), paid hours of training per person (r = -0.839, r = 0.839), personal assessment rates (r = -0.864, r = 0.864), internal promotion (r = -0.866, r = 0.866), overtime (r = -0.672, r = 0.672), number of staff with expanded his skills to the position (r = -0.904, r = 0.904), age pyramid (r = 0.990, r = -0.990) , stress training (r = -0.620, r = 0.620), communication activities of RH0 completion rate (r = -0.756, r = 0.756), completion rate of HR communication budget (r = -0.851, r = 0.851).

The high value of the first correlation coefficient mainly reflects the relationship between, on the one hand the practices of HRM (recruitment policy, integration and test management resignations, mobility management, function definitions, commuting accidents social dialogue, continuing education, staff evaluation, motivation, and HR communication GPEC) and secondly the company's financial performance (revenues, payroll, payroll on CA and net income).

The development of personnel expenses ratio is perfectly correlated with variables commuting accident (r = -1.000,), respect of the minimum wage (r = -1.000) and a strong correlation with the percentage framework (r = -0.989), employment rate (r = -0.803), rate of recruitment confirmed (r = 0.807), resignation (r = 0.803), mobility (r = -0.945), function plug (r = -0.971, r = 0,971)% of training achievements (r = -0.893),% of staff form (r = -0.932), paid hours of training per person (r = -0.839), personal assessment rates (r = -0.864), internal promotion (r = -0.866), overtime (r = -0.672) , number of staff having expanded skills to the position (r = -0.904), Age pyramid (r = 0.990), training effort (r = -0.620), equity completion rate communication RH0, (r = - 0.756), completion rate of HR communication budget (r = -0.851).

A perfect match is supported between the coefficient of productivity in liters and the personal evaluation rate (r =1.00) and the rate of completion of the HR communication budget (r =1.00). The variable corroborates positively with the majority of HRM practices, except for occupational medicine(r =-0.001), employment injury(r =-0.001), Average cost of participants in DH (r = -0.168) and training effort (r =0.145), which are weakly correlated.

It is argued in the second approximation of a share a strong bond between the practices of HRM (recruitment policy, integration and test management resignations ,mobility management, function definitions, commuting accidents, social dialogue , continuing education, staff evaluation, motivation, and GPECHR communications) and secondly, the company's economic performance (changes in personnel expenses, productivity liter). However, labor medicine, WA, dismissal and the average cost of participants in DH training have a medium impact on the development of personnel expenses, and very low on the productivity liter.

The correlation is strongly retained between HRM practices and the coefficient Turnover, low correlation is retained only with the number of redundancies (r = -0.304), overtime (r = -0.499), staff retention rates (r = 0.304). The rate of resignation, il is perfectly correlated with hiring rate (r = 1.00), confirmed recruitment (r = 1.00), resignation (r = 1.00), negatively correlated with the number of frames (r = -0.704) mobility (r = -0.558), job description (-0.920), commuting accident (r = -0.799), the number of redundancies (r = -0.920), respect of the minimum wage (r = -0.799),% of training achievements (r = -0.443),% of staff form (r = -0.527), paid hours of training per person (r = -0.998), staff assessment rates (r = -0.993), internal promotion (r = -0.392), overtime (r = -0.982), number of staff with expanded his skills to the position (r = -0.466), equity completion rate communication RH0 (r = -0.998), communication budget implementation rate HR (r = -0.996) and positively correlated with, age pyramid (r = 0.705), staff retention rates (r = 0.920).

The work accident severity rate traces correlate perfectly with Work medicine (r = 1.00) and work injury (r = 1.00). A strong correlation is retained with the number of frames (r = -0.620), mobility (r = -0.756),% of training achievements (r = -0.836),% trained personnel (r = -0.780), average cost of Participants at DH training (r = -0.986), internal promotion (r = -0.866), management skills (r = -0.822), Age pyramid (r = 0.619) and training effort (r = -0.990). Absenteeism and staff levels have widened their skills in a position strongly corroborated with the number of frames (r = 0.843, r = 0.930), mobility (r = 0.929, r = 0.983), job description (r = 0.577, r = 0.723), occupational medicine (r = - 0.945, r = -0.865), employment injury (r = - 0.945, r = -0.865), commuting accident (r = 0.756, r = 0.867), respect the minimum wage (r = 0.756, r = 0.867)% of training achievements (r = 0.970, r = 0.999)% of form staff (r = 0.942, r = 0.989), average cost of participating in training DH (r = 0.876, r = 0.767), paid hours of training per person (r = 0.982, r = 1.00), number of staff with expanded his skills to the position (r = 0.963, r = 0.997), age pyramid (r = -0.842, r = -0930) and training effort (r = 0.982, r = 0.928).

We note that absenteeism is perfectly correlated with overtime. It corresponds strongly with the number of frames (r = 0.565), employment rate (r = -0.983), confirm recruitment (r = -0.981), resignation (r = -0.983), function

plug (r = 0.835) , commuting accident (r = 0.679), number of dismissals (r = 0.975), respect of the minimum wage (r = 0.679), paid hours of training per person (r = 0.969), personal assessment rates (r = 0.956) , staff retention rates (r = -0.975), Age pyramid (r = -0.567), rate of achievement of HR communication measures (r = 0.994) and the rate of implementation of HR communication budget (r = 0.963). The company's communication strategy perfectly matches the number of redundancies (r = 1) and the rate of staff retention (r = -1). Other HRM practices are strongly or moderately correlated except for Mobility (r = 0.189)% of training achievements (r = 0.057)% trained personnel (r = 0.152), internal promotion (r = 0.00) management skills (r = 0.082).

In order to retain the correlations of social performance of the company, we retain the coefficients or <2.5 and that there is a match between all the practices of HRM. As a result, the percentage of executives, function definitions, commuting accidents, respect the minimum wage, the average cost of training participants in DH and the age are all factors that strongly all correlate with social performance of the company (turnover, resignation rates, rates of severity of work accidents, the rate of effectiveness conducted training, absenteeism, communication strategy of the company,% of personnel with having expanded skills in a post).

Discussion

We start the discussion by analyzing the correlation circle in order to study the proportions of the explained variability and the couples of the corresponding variables.

The correlation circle is a graph represented by a variable scatter diagram located in a vector space with *"n"* dimensions, i.e. as many variables as one will suppose in a study. The variables are centered. They consist in removing the average of each value taken by the gross variable. Accordingly, the centered variable has 0 as an average.

There is correlation among many variables during the grouping of could points in the same closer dimension. With regard to our study of Source Marrakech, there are three couples of correlation:

First couple of relationship:

- Extra hours
- Rate of staff assessment
- Paid training hours per person
- Number of resignations
- Recruitment rate
- Rate of confirmed recruitments
- Rate of staff maintenance
- Number of dismissals
- Rate of achievement of HR communication actions
- Rate of achievement of HR communication budget

- Absenteeism rate
- Productivity pin liter
- Resignation rate
- Communication over the firm's strategy

We observe an inverse correlation in the couple of relation. The first correspondence shows us that the more the number of resignations, the total of departures of less than 24 months and the confirmed recruitment rate become weak, the weaker is the rate of resignations. We understand that the more the staff is motivated, the less recruitment we will have with the quite low resignation rate.

We deduce that the productivity per liter, the rate of absenteeism and the communication of the business's strategy follow the same line. This progress is positively associated with the deployed extra hours, budget of HR communication, assessment of the staff and the trainings deployed for the company's collaborators. Therefore, the more top managers communicate about the business's strategy, give big importance to communicating the business's culture, values, advantages... and deploy trainings to ensure developing their collaborators' skills, the more the productivity of the business increases. Similarly, we deduce that the rate of absenteeism is associated with the number of dismissals.

The conclusions of the first couple link the practices of staff motivation, good HR communication, staff annual assessment, conflict management, training, recruitment policy, integration, trials and the number of resignations to productivity per liter, resignation rate, absenteeism rate and communication about the business's strategy. In other words, they are linked to the economic and social performance of the business.

Second couple of relation

- Mobility
- Percentage of trained staff
- Number of staff having expanded their skills in a position
- Percentage of training expenses
- Internal promotion
- Training effort
- Number of medical visits to the workplace
- Work accident

- Percentage of the staff having expanded their skills in a position;
- Rate of the training efficiency;
- Rate of severity of work accidents.

In the second couple of relation, we observe an inverse correlation. The first links the number of medical visits and work accidents to the rate of work accidents severity to the extent that the more collaborators are taken care of by the occupational medicine, the less severe work accidents will become.

The second circle shows that the more the staff members are trained in their field of expertise and the trainings are proven to be efficient, the more likely they become to expand their skills in a position and, therefore, expect a mobility or internal promotion.

From the two circles, we deduce that work accidents and their severity are linked to training. The more the staff is made aware by trainings of security

and job requirements, the less severe work accidents we will have.

The second correlation circle shows the relation between: training, mobility management, annual assessment, administrative management of health records, work accidents and human resources planning, all observed as practices of HRM and the business's social performance.

Third couple of relation

- Fiche de fonction
- Commuting accident
- Respect of SMIG
- Number of executives
- Age pyramid

- Payroll
- Turnover
- Payroll out of Turnover
- Net income
- Evolution of staff fees
- Turnover

The first circle of relation shows a similar evolution at the level of average age forecast and turnover indicators, payroll of the turnover, evolution of the staff fees.

Concerning the second circle, it links the practices of defining the function, the basic number of the company, commuting accidents, respect of the inter-professional guaranteed minimum wage (SMIG) to the payroll, turnover and the net income. The more the recruitment process is well restricted and the positions are defined in advance while guaranteeing a good administrative management, the less the staff fees will increase and the more the company will ensure profits on its turnover. Similarly, work accidents exhaust the payroll.

Based on this couple, we link the HRM practices, namely human resources planning, employment policy and administrative management to the business's financial and social performance.

Conclusion

Finally, we derive through this research that HRM has become a strategic action within the company in recent years. The process of implementation of HRM practices symbolizes the continuous search of human skills in business or who want to develop their skills while maintaining a certain level of profitability.

The HRM is currently developing as an obligation and not a choice for any business, primarily those wishing to be successful at the financial, economic and social levels.

We also retain one cannot deny that the practices of HRM effectiveness and efficiency lie mainly in the complementarity of the process itself. Thus, this research has allowed us to make suggestions and results that can be deepened and analyzed in other research projects, to provide continuity and added value for the Human Resources Management.

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