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## Human Resources Accounting

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### ABSTRACT

The importance of human resource management in business activities are widely used by academics. Researchers have known for years. Transfer of human resources from administrative reports referring to this issue is the strategic partner And while human resource managers to demonstrate the value of their contribution to the human and financial situation faced and two auxiliary functions conceptual and operational complexity have increased confusion. The numerous efforts by accountants, economists and experts to obtain and reflect the value of human resources is done. "Human resource accounting", "Workforce Scorecard" and other evaluation criteria of manpower examples of these things. However, Do evaluation of human capital as a "black box" remains. This paper examines the framework for the measurement of human resources is displayed. The need for information management for decision making, human resource accounting information provided. Better and more efficient human resource managers can use the hands.

**KEY WORDS:** human resource accounting, human resource management, labor, the value of human resources, capital, management

### INTRODUCTION

In recent years, many changes have occurred in management techniques and new approaches in management roles in organizations and the role of Director of command and control to the coaching change and the impact of these changes in organizations traditional organizations of the destruction of the organization there is employment the employee organizations and based on mass recruitment, the network organizations, the need to review the efficiency and effectiveness of the management practices dictate managers is the quality of customer satisfaction. Organizational that is better quality and more satisfied customers. Income is recognized and praised by the customer's good hand of director Employees receive competent and responsible. Manager job big or small, regardless of the field of management, this is smart and talented colleagues and identify the right person for the right job choice and formed work teams consisting of smartphones supplement productivity, organization or sector to improve the management.

#### *Management accounting changes:*

The four-stage process "inventory accounting Cost", "Financial Accounting", "Accounting" and "socio-economic accounting" which covers the first three stages has gone more or less accounting and accountants future challenges, the implementation of the fourth stage accounting "human resource accounting" of this category. The need for information management for decision making, human resource accounting provides information that managers can better and more efficient use of human resources are provided.

#### *Accounting definition of human resources:*

As defined by the American Accounting Association 'human resource accounting measurement procedures for identifying information about the human resources and disseminate this information to stakeholders. This definition includes three main objectives of human resource accounting.

- 1: Identification: Identify the quality and quantity of human resources and the provision of appropriate statistics.
- 2: Evaluation: Measuring the economic value and the financial rate.
- 3: Reporting: compiling and providing appropriate financial reports about it.

#### *Human resources accounting purposes and requirements:*

Correct thinking than as a source of valuable human assets and identify the value of human resources and measure its cost to the organization. Sign the economic value of human resources in offices and financial

reports. Increase management efficiency with the use of human resource accounting as a management tool and to create conditions to improve and enhance the efficiency of human resources in the fields of education and skill. Measurement of the value of human resources in the financial and physical resources and create good reputation of the company. Provide the necessary information for effective and efficient management of human resources by business unit management.

*General accounting functions, human resources:*

Show this thinking to the management of people in organizations are valuable and personnel decisions should consider the value and cost of manpower is necessary. Provide the information needed for effective and efficient management of human resources management. According to the above human resource accounting can be from 2 review:

- 1: Analysis based on the cost
- 2: value-based analysis

*Costing human resources:*

Human resource accounting and valuation criteria for the evaluation and selection of personnel costs as the main sources of each institution, the costs, including other costs, the current and capital parts-or in other words, direct costs and indirect forms.

Overall cost is the cost of access to benefits and services. From the standpoint of conceptual and theoretical spending can become cost or assets.

Human resource costs of both initial cost and replacement cost is formed.

The initial cost: The initial cost of human resources are all funds used to finance and develop human resources and includes costs of personnel selection, recruitment.

Replacement costs: costs that will have to replace the employees who currently work at the institution or department, suffered.

Initial cost

1. Achieving a) staffing recruitment b) Promotion
- 2-training and improvement of a) training b) training time reduction in productivity during training

Replacement cost

- 1-absorption
2. Training
3. Isolation

*The economic value of human resources:*

Some methods for measuring the value of human resources is as follows:

Monetary methods:

- 1: The historical cost
- 2: The replacement cost
- 3: The economic value (current)
- 4: The film Holtz
- 5: auction theory or the cost of lost opportunity
- 6: The rate of return on effort
- 7: The method was modified discounted rates

*Non-monetary methods (based on bio-lyric version):*

1. The causal variables (independent variables that can be changed by management)
2. The intermediate variables (a reflection of the health of the organization, such as loyalty, behavior, movement, performance and goals and understand the organization's members)
3. The final variables (such as power generation, costs, growth, market share and revenue)

Historical cost method:

Costs related to staff is composed of two parts.

Current (law advantages is continuous staff)

Capital (including the cost of hiring, training, orientation and deployment of their staff to each of these fees to the cost of the partial separation are classified as human assets and amortized over the service years of employees at a rate estimate.

**Balance sheet of human resources**

**Company.....**

**For the period ended.....**

Remember the cost of upgrading the human resources: Staff **	Value jobs Staff **
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Production staff **	Production staff **
The expected productivity of human resources: Staff ** Production staff **	The value of working: Staff ** Production staff **
Equity Human Resources Staff ** Production staff **	The real productivity of human resources Staff ** Production staff **

### Appendix balance sheet

#### If the special value of human resources in the balance sheet

Human Resources equity at the beginning of period **
Add (deduct) are:
Profit (loss) jobs **
Profit (loss) employed **
Profit (loss) Productivity **
Increase (decrease) in net **
Human Resources equity at end of period ** **

#### Description Accounts:

- 1) The value of work: the nature of the debtor-value jobs of the difference between the current cost (wages, benefits, bonuses, premiums, etc.) with added value that will create jobs for the negative value obtained management system where job losses have prevented the revised cost and increase productivity.
- 2) The value of work: the nature of the debtor-value labor employed on terms that if specific (such as education, knowledge, skills, etc.) we replace during the course of a particular project or the amount paid or received. If the negative value obtained management decisions not to adopt a replacement manpower.
- 3) Real productivity of human resources: the real nature of the debtor-efficiency measures and human resources during a period of work.
- 4) Efficiency Expected human resources: the nature of creditor-average labor productivity remaining years of service.
- 5) Save the cost of upgrading the human resources: the nature of creditor-spending that is working to increase the advantage. (The cost of training, development and management perspective should be done with the least cost possible maximum upgrade human resources

#### Conclusion:

The source is necessary and important and valuable role as decision-makers, managers and accountants organization as decision-makers in this field will be highlighted promote more sensitive. Human resource accounting system tries to evaluate an organization's human resources. Human resources and accounting methods should be the way in which human beings are to be considered as a long-term investment rather than a short-term costs, which should be minimized. If we accept that the cost of human resources should be treated as capital expenditure in the composition of the balance sheet community interest on investments in human resources and values used in the profitability of the organization. Human resource element is essential, but often neglected, and neglected, as well as a background in the industry for economic growth. In this regard, human resources managers, and the organizations should occasionally with their evaluation and audit of the human resources unit to determine the efficacy and purpose of this audit recognition of the effectiveness of the costs of the direct and indirect human resources The organization is in comparison with the percentage achieving organizational goals.

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