

Impact of Human Resources Accounting on Employees' Performance in Organization

Authors : Hamid Saremi, Shida Hanafi

Abstract : In an age of technology and economics, human capital has important and axial role in the organization and human resource accounting has a wide perception to key resources of organization i.e. human resources. Human resources accounting is new branch of accounting that has Short-lived and generally deals to a range of policies and measures that are related to various aspects of human resources and It gives importance to an organization's most important asset is its human resources and human resource management is the key to success in an organization and to achieve this important matter must review and evaluation of human resources data be with knowledge of accounting based on empirical studies and methods of measurement and reporting of human resources accounting information. Undoubtedly human resource management without information cannot be done and take decision and human resources accounting is practical way to inform the decision makers who are committed to harnessing human resources,, human resources accounting with applying accounting principles in the organization and is with conducting basic research on the extent of the of human resources accounting information" effect of employees' personal performance. In human resource accounting analysis and criteria and valuation of cost and manpower valuating is as the main resource in each Institute. Protection of human resources is a process that according to human resources accounting is for organization profitability. In fact, this type of accounting can be called as a major source in measurement and trends of costs and human resources valuation in each institution. What is the economic value of such assets? What is the amount of expenditures for education and training of professional individuals to value in asset account? What amount of funds spent should be considered as lost opportunity cost? In this paper, according to the literature of human resource accounting we have studied the human resources matter and its objectives and topic of the importance of human resource valuation on employee performance review and method of reporting of human resources according to different models.

Keywords : human resources, human resources, accounting, human capital, human resource management, valuation and cost of human resources, employees, performance, organization

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