Identifying and prioritizing the obstacles to the establishment of human resource accounting systems of Bank Mellat in Hormozgan province

Niloofar Davoodian [1], Mehdi Dasineh[2,*]

[1] Department of Accounting, Faculty of Humanities, Bandar Abbas Branch, Islamic Azad University, Bandar Abbas, Iran

[2] Department of Accounting, Faculty of Humanities, Bandar Abbas Branch, Islamic Azad University, Bandar Abbas, Iran

Abstract

The purpose of this study is to identify and prioritize the obstacles to the establishment of Bank Mellat human resource accounting systems in Hormozgan province of Iran. This research is based on the applied purpose, in terms of nature and method of descriptive-correlational research and in terms of cross-sectional time. The statistical population of this research is the staff and accountants of Bank Mellat in Hormozgan province of Iran during 2021, whose number is about 371 people. In this study, Cochran's formula was used to determine the sample size and 189 people were selected as the sample size using a simple random sampling method. A questionnaire was used to collect the information required for the research, the reliability of which was confirmed by Cronbach's alpha test. To provide a proper interpretation of the data, first the statistical population was studied using descriptive analysis. After a descriptive study of the statistical population of the research, inferential methods (correlation test and multiple regression) and using SPSS software version 24 were used for statistical analysis. The results showed that there is a significant relationship between identifying and prioritizing barriers to human resource accounting systems.

Keywords: Bank Mellat, Identification, Prioritization of Establishment Barriers, Human Resource, Accounting.

---

* Corresponding author.
E-mail address: m.dasineh@gmail.com

1. Introduction

Accounting is a scientific fact, a product of human invention, designed by man and for human purposes. There is a great variety of these goals, including: planning, control, investment, hiring decisions, encouragement, rational reasoning, coordination, and promotion. Criteria for the design and implementation of accounting systems for these purposes often pay special attention to recording and reporting methods. In the age we live in, it is known as the information and communication age, in which the relationship between human resources and productivity is so complex that we interpret it as "knowledge-based organizations" in the sense that productivity should no longer be limited to tools. Rather, productivity is increasingly the result of the consciousness, skill, and ability of the human brain, and man has an unlimited capacity for growth, development, and development that has so far been underestimated in terms of measurement and reporting. (Beigzadeh & Gholami, 2009). Due to the significant changes in social organizational environments and the intensification of competition in today's world, organizations are more than ever looking to attract and, more importantly, retain and develop people to carry out their current and future processes. Organizations are looking for new capital called human capital. It can be boldly said that human capital is a factor that affects organizational growth and survival more than any other factor. Today, the importance of human capital has expanded in all areas, so that the theory of modern growth pays attention to the density of human capital and even considers human capital as an influential factor in the economic growth and development of societies. Human capital is a strategic issue for organizations as it is a new topic in human resources and has had a growing growth in organizations and communities. In short, human capital plays an important role in the prosperity of individuals, improving living standards and incomes, increasing knowledge and skills, production capacities, economic growth and reducing poverty. According to recent developments, future studies in the field of human capital have two objectives, first, to measure the gaps in human capital. Second, how human capital leads to greater productivity and revenue generation. Given that employees and individuals have incorporated human capital into their careers, and instead the costs they incur reward their investment in human capital through salaries, benefits, inherent job satisfaction, and more opportunities. Receive learning as well as career advancement. These achievements allow families and governments to invest a large portion of their resources in manpower education, which is the most important and scarce resource.

2. Expressing the research problem

Today, by examining the history of the emergence of large companies and organizations in the past decades, we find that these companies and organizations, due to their incompatibility with

the process of social global developments, lost adaptability to the environment and were doomed. In the field of economic competition, on the other hand, the progress and development of any country and any organization depends on its human resources, and it is efficient and knowledgeable human resources that make a society advanced. Most organizations can provide accurate information about their tangible assets such as land, buildings, machinery, and equipment, but they usually never have a formal record of their intangible assets such as trademarks, and human resources that add value to the organization (Verma & Dewe, 2008).

Human resource accounting, in fact, provides an unprecedented understanding of a management principle about the material value of human resources in the organization. The principle that managers did not think about in the past and were completely unaware of it, but today, due to the achievements of human resource accounting, managers' attention to the issues of maintenance and optimal use of human resources has become more and more (Tusi, 1993).

Michael Porter believes that the skills and motivation of people in a company and how to use them can be considered an important factor in the competitive advantage of that company (Armstrong, 2001). Another purpose of human resource accounting is to provide the necessary information for the effective and efficient management of human resources by management. The human resources accounting system prepares the necessary information about the cost and value of individuals for organizations and responds to the specific needs of the organization in this field (Armstrong, 2001). Now, it is better to know a little about the history and reasons for the emergence of human resource accounting so that we can follow this topic with a better view. Accounting is one of the branches of humanities that seeks to report the financial situation and economic performance of individuals and legal entities. Human resource accounting is also one of its new sub-branches, which has a shorter life than other sub-branches (Hassan Ghorban, 2001). Knowledge growth and development is shaped by human resource capability, and the valuation, measurement and reporting of human assets is defined in the context of human resource accounting. By reducing the value of resources, human resource accounting has improved the efficiency of human resource management and created opportunities for evaluating personnel policy. Due to the nature of the activities of some organizations, their use is necessary in most knowledge-based organizations (Mirsapasi, 1995). In today's evolving world, human resources play an important role in the growth and development of organizations and, of course, communities. The value of human resources and its capability is considered as one of the main assets of today's organizations. The requirements and axes of development have created a world based on the economy of human society. In this economy, unlike in the past, knowledge plays a dominant role in wealth creation. Knowledge growth and development is formed by the capability of human resources and valuation, measurement of human assets and its reporting are defined in the framework of human resource accounting. By reducing the value of resources, human resource accounting has improved the efficiency of human resource management and created opportunities for evaluating personnel policy. Due to the nature of the activities of some organizations, its use is necessary in most knowledge-based organizations. it can be used.

The present study intends to take a small step towards solving this problem by identifying and prioritizing the obstacles to the establishment of the human resources accounting system in the Bank Mellat organization in Hormozgan province.

3. The concept of human resource accounting

The Human Resources Accounting Committee of the American Accounting Association defines human resource accounting as the process of measuring and identifying information about human resources and linking that information to areas of interest in human resource accounting, not just measuring all costs and investing in the relationship involves hiring, replacing, training, and developing employees, but also determines the economic value of human beings in the organization (Flamholtz, 1999). Flamholtz also offered a similar definition of human resource accounting. He introduced human resources as measuring and reporting human costs and value in organizational resources (Flamholtz, 1971). A comprehensive definition of human resource accounting can be expressed as: Human resource accounting is the process of measuring the values obtained by an employee against the costs from employment to retirement, in simpler terms it can be considered the determination of employee value for the organization. (Wadi'i & Masroor, 2015). The process of accounting developments includes four stages ("socio-economic accounting"), "financial accounting", "inventory accounting" and "management accounting", which accounting has gone through more than the first three stages. The future challenge for accountants is to implement the fourth stage of accounting, which is "human resource accounting". To disclose social costs, the American Accounting Association's Human Resources Accounting Committee has defined human resource accounting as the process of identifying and measuring human resource information and providing it to stakeholders, and there are various other definitions. Which all share the following three principles.

-People are valuable resources of the organization.

- The usefulness of human resources as a resource of the organization is determined through the management of this resource.

- For decision making in the organization, information about investment and value of human resources is useful (Ramezani & Noroush, 2011).

4. Importance and goals of human resource accounting

The Accountants Committee for Human Resources of the American Accountants Association in 1974 explains that human resources are fundamentally different from other resources because human resources make it easier to use and consume other natural and financial resources. Therefore, this committee considers the importance of human resource accounting, but not only from the point of view of a valuable human resource that is used or owned by the institution,

but also the growth of human resource management due to the growth of quality goods and services. Gives. Economic analysts believe that investing in human resources is necessary for investors to maintain efficiency. This can be beneficial for investors in several ways. Investors can determine: Are human resources being adequately protected or are human resources being developed or reduced? Reducing investment in human resources may increase profits in the short term, but it is also a threat to the organization's profitability in the long run. Managers of all economic units and social institutions are also looking to improve the performance of human resources by spending money to realize the potential of human resources and through the development of human resources to grow, efficiency and effectiveness of the organization.

In fact, the goal of human resource accounting is to identify the value of human resources, how to measure the value of human resources, and reporting on human resource information to attract more managers who are looking for job satisfaction and positive motivation. Employees are careless and do not think about job security, creating hope and a sense of loyalty, creating opportunities for advancement, and solving human resource problems, and cause dismissal or resignation of employees. To this end, human resource accounting seeks to motivate managers to adopt a new perspective on human resources, provide comparative information on the costs and benefits associated with investing in human assets, and provide information on the organization's human resource revenue capacity. Everyone is interested. Accordingly, in the present era, an effort has been made for managers, especially human resource managers, to provide the necessary information regarding human resource decision making (Ramezani & Noroush, 2011). According to Likert, human resource accounting provides the following services in an organization:

1. Prepare cost / value information for management decisions about human resource development and evaluation for cost effectiveness.

2. Allows management staff to effectively monitor the use of human resources.

3. Evaluates the human resource and says that the resource should remain, be developed, or eliminated. One of the primary goals of the human resource accounting system is to help management to plan and control effective and efficient human resources (Likert & Pyle,1971).

From a managerial perspective, the primary role of human resource accounting is to provide the information needed to attract, develop, and advance, allocate, maintain, operate, evaluate, and develop and reward human resources (Flamholtz, 1999).

Basically, human resource accounting is a management tool that assists senior management in understanding long-term pricing and decision making. If such accounting does not exist, the manager will face a lot of risk in making decisions. Human resource accounting also trains human resource managers to effectively manage human resources and helps managers make business decisions. It also helps managers manage and make decisions about manpower. In addition to facilitating internal organizational decisions, human resource accounting enables decision makers to make critical external decisions, especially investors in making investment decisions based on realistic principles and based on collective value, because investors make

investments based on general information. In this area, human resource accounting provides more complete information to investors.

In addition, in a workplace where the social responsibility of allies is growing rapidly, human resource accounting determines the amount of investment an organization must make for human resources. Finally, where performance depends on rewards, human resource accounting helps to measure human resource performance (Flamholtz, 1999).

The general objectives of human resource accounting can be stated as follows:

1- Record the economic value of human resources in financial statements.

2- Calculating the amount invested in human resources by an organization.

3- Using human resource accounting as a management tool to increase management efficiency.

4- Recognizing the importance and value of human resources as an important organizational resource.

5 - Calculating the amount of value created in other financial and physical resources of the organization, by human resources.

6 - Identify non-operating profits and productivity of investment in human resources.

7- Creating a strategic and strategic attitude about human resources.

8- Better planning and decision making about employees (Ghorbani, 2010).

 In addition to its many applications, human resource accounting generally has two purposes:

a) Demonstrate the right way of thinking to the management of the organization to know that people are valuable resources of the organization and personnel decisions should be made considering the value and cost of human resources.

b) Providing the necessary information for effective and efficient management of human resources by management (Flamholtz, 1999).

5. The role of human resource accounting in organizations

Given the growing importance of human capital in the economy, there is a deep understanding of the role of human resource accounting in organizations. The most important and first role of human resources accountants in today's organizations is to help managers in the role of human resources consultants. Not so long ago, personnel specialists in organizations were responsible for matters such as recruitment, training, promotion, payroll schemes, management, and employee relations. This traditional role in the evolutionary process evolved rapidly into a broad set of perceptual and strategic responsibilities. One of the obvious tasks of a human resources accountant is to provide management advisory advice on a variety of human resource issues. These tips and advice can be about how to create an organizational culture for the optimal use

of human resources. Or answer the many questions that arise for the management of the organization about human resources. Questions like:

Should the organization hire people at low skill levels from outside the organization and then gradually upgrade them to higher levels of the organization?

Should the organization lay off employees in times of financial crisis or continue to protect them as a protection of human assets? How much should the organization invest in the development and improvement of human resources?

Successful companies like Google and Microsoft place tremendous value on experienced HR accountants, executives, and consultants. In most of these successful companies, senior human resources accountants play an important role in queuing management decisions and are responsible for evaluating human resources and determining the position of each in the organization's macro business strategies. For organizations that used to deal with traditional practices and now have plans to expand, human resource accounting can be a constructive development. But how can human resource accounting influence management decisions about the cost and value of individuals as the organization's resources? An example of this can be found in the decision to lay off employees. Many companies that face a recession start firing and firing their employees, which immediately results in lower payroll costs and improved net profit. The strategy of dismissal and dismissal of employees, although it has short-term benefits, but also has hidden costs that cannot be measured by conventional and traditional accounting. Especially since some of the fired employees may be hired in other companies and even competitors, and when the company's activity is redeveloped, they cannot be returned to their previous job. As a result, the company must invest in training new people, which requires a hidden replacement cost that it may incur in the future. In addition, dismissal and dismissal of employees has perceptual and motivational effects. However, some employees may work harder for fear of unemployment and others may react to support their jobs and positions. An important consequence, however, is that layoffs may cause employees to feel that the company is only exploiting them and therefore need to protect themselves against employers. One of the roles of human resource accounting is to help senior management understand the application of their business decisions. Human resource accounting is a perspective to analyze the results of decisions (such as layoffs and dismissals) on the human organization and to explain the results of management and hidden costs due to various important business decisions. Another major aspect of human resource accounting is its use to measure the cost and value of human resources. HR professionals and accountants can measure the cost of layoffs (estimating replacement costs due to replacement of lost labor). The bottom line is that the company should not pursue a policy of dismissal and dismissal, but rather that management should consider all the costs and benefits of such decisions. Therefore, one of the human resource accounting plans is to prepare and present numerical information as one of the data for management decisions.

Another effect of measuring human resource accounting is controlling action and determining the amount of costs and value of individuals from a human resource perspective. In the traditional way, people in organizations are considered a cost. In conventional accounting, all

investments that require selection, selection, training, and salary and benefits are considered as a cost to determine the company's net profit. While most of these costs are invested in creating assets that determine the future value of the organization. Thus, conscious, or unconscious management considers the expenses of individuals in organizations as expenses. Therefore, one of the tasks of human resource accounting is to show management the correct way to deal with such expenses.

Figure 1: The role of human resource accounting
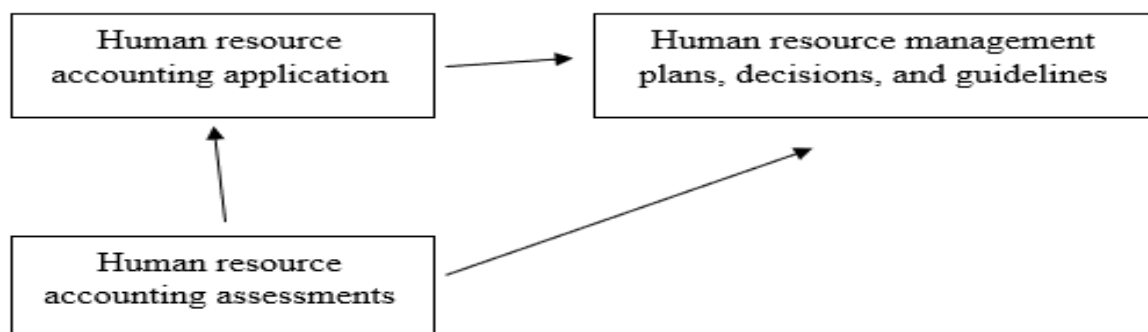
Source: (Brummet et al., 1969)

As can be seen in the Figure 1, human resource accounting assigns three main tasks to HR professionals and accountants. Provides a framework for facilitating the right decision about manpower; Provides the information needed for cost and value of human beings as assets of organizations and motivates queue management by considering the perspective of human resources in decisions related to the people of the organization.

6. Practical background of the research

Motameni et al. identified and prioritized the obstacles to the establishment of human resource accounting systems in organizations. By collecting the opinions of experts, seven factors were identified as obstacles to the establishment, among which the complexity of measurement models and difficulty of collecting information are the most important had (Motameni et al., 2013)

Imanipour and Fazel Yazdi examined and ranked the barriers to the implementation of human resource accounting (Case study: Sarcheshmeh Copper Complex), their research findings show the lack of familiarity and knowledge of users of accounting information and the producers of this information from Human resource accounting, applications and the importance of the information obtained from it, as well as the lack of adequate training to introduce and expand this system and its objectives and not classifying human resources as assets, has caused the human resource accounting system not to be implemented (Imanipour & Fazel Yazdi, 2014)

Hosseinzadeh and Aslani conducted a study entitled "Determining the Impact of Human Resource Accounting on Staff Performance in Khoy Branch of Islamic Azad University and

Presenting an Appropriate Model". The statistical population of the present study includes all employees of the Islamic Azad University of Khoy (scientific, administrative, managerial), whose number is equal to 98 people. The sample size of managers according to Morgan table was 79 people. Sampling was done by stratified sampling. The data collection tool in this research is a questionnaire prepared by the researcher. To test the hypotheses, a univariate t-test was used. The results of the research are as follows: 1- Measuring the monetary value of human resources is effective on the performance of staff in the Islamic Azad University of Khoy. 2- Measuring the non-monetary value of human resources is effective on staff performance in Khoy Branch Azad University (Hosseinzadeh & Aslani, 2016).

Islami conducted a study on human resource management accounting and how it is implemented at the Islamic Azad University, Malayer Branch. The results of this study showed that the value of human resources of an organization can be measured through human resource accounting models; And with more studies, more appropriate models can be obtained according to the conditions of each organization. Research also shows that the cost of selecting and hiring employees is problematic for organizations (Islami, 2017).

Johanson et al. after comparing the factors involved in the implementation of costing and human resource accounting in seven case studies in Sweden, concluded that education, information, rewards, targeting and cultural systems should work together to overcome barriers to costing. And human resource accounting to overcome (Johanson et al., 2009).

Nonaka and Takeuchi incorporated their skills into a formula by formulating the amount of personal knowledge and expertise. They suggested to the managers of the organizations that they base their payment on the mentioned formula. After a year, they realized that the employees of organizations that make their payments based on the formula ("Human resource accounting with emphasis on knowledge and skills") are trying to improve their knowledge and skills in their field of professional work. Examining the simultaneous relationship between the organization's payment method and the implementation of the new payment plan, they concluded that there is a significant relationship between the organization's payment strategy based on human resource accounting and management and employee performance (Nonaka & Takeuchi, 2014).

In a 2016 study entitled "Human Resource Accounting and International Advances: Application in Human Capital Evaluation", Bullen et al. reviewed some empirical, field, and case studies in human resource accounting. The results show a sophisticated approach to valuing tangible and intangible assets, indicating a willingness to consider the valuation and accounting efficiency of human resources in future financial reporting (Bullen et al., 2016).

7. Method

In this research to collect information to establish the general principles of research such as defining key concepts, designing necessities, expressing applications, and explaining its

importance from library studies such as Persian and Latin articles and Persian and Latin books in the field of research variables and similar dissertations in this field and Internet resources were used and a questionnaire was used in the field. The statistical population of this research is the staff and accountants of Bank Mellat branches in Hormozgan province during 2021, whose number is about 371 people. In this study, Cochran's formula was used to determine the sample size and 189 people were selected as the sample size, which is a simple random sampling method. A questionnaire was used to collect the required information for the research, the reliability of which was confirmed using Cronbach's alpha test. To provide a proper interpretation of the data, the statistical population was first studied using descriptive analysis. Then, using inferential method (correlation test and multiple regression) with the help of SPSS software version 24 for statistical analysis of information.

8. Results and Discussion

Test the first hypothesis:

H_0: Adequate knowledge and understanding of the human resources accounting system There is no significant relationship between the establishment of the accounting system in Bank Mellat branches in Hormozgan province.

H_1: Adequate knowledge and understanding of the human resources accounting system There is a significant relationship between the establishment of the accounting system in Bank Mellat branches in Hormozgan province.

Table 1. Correlation matrix between human resource accounting and employee empowerment and accountants

Indicators of variables	Pearson correlation coefficient (r)	The significance level	Number
Adequate knowledge and understanding of human resource accounting system	0.368	0.0000	189
Establishment of human resources accounting system			

The criterion for determining significance between independent and dependent variables is the level of significance obtained from the model. If the significance level is less than 0.05, the assumption is zero and at the confidence level of 0.95 it can be said that there is a significant relationship between independent and dependent variables. has it. According to the results of Pearson correlation coefficient test shown in Table 1, the significance level is equal to $P = 0.000$ and this value is less than the allowable error value of 0.05 and therefore we can say that the hypothesis H_0 is rejected and H_1 hypothesis is accepted. Thus, it can be concluded that there is a significant relationship between sufficient knowledge and understanding of the human

resources accounting system and the establishment of the accounting system in Bank Mellat, Hormozgan province. They show a correlation coefficient with R. And is independent. Considering the value of the correlation coefficient which is equal to R = 0.368, sufficient knowledge and understanding of the human resources accounting system has a positive and significant effect on the establishment of the accounting system and this correlation is moderate.

Table 2. Results of regression model for the relationship between sufficient knowledge and understanding of human resource accounting system with the establishment of human resource accounting system

independent variable	The dependent variable	R	R^2	R^2 justified	The standard error of estimate	F	sig
Adequate knowledge and understanding of human resource accounting system	Establishment of human resources accounting system	0.368	0.135	0.133	5.86979	54.434	0.000

P<0.001

As Table 2 shows, the variable of sufficient knowledge and understanding of the human resources accounting system is a good predictor for the component of the accounting system. The coefficient of determination R^2 assumes that each independent variable observed in the model explains the changes in the dependent variable, so the percentage indicated by the coefficient of determination is assuming that all independent variables affect the dependent variable. Therefore, the value of multiple correlation (R) of sufficient knowledge and understanding of human resource accounting system with the establishment of the accounting system is 0.368 and the coefficient of determination of 13.5% indicates the explainable variance of the establishment of the accounting system from the component of knowledge and sufficient knowledge of the system. Human resource accounting. The adjusted coefficient of detection (R^2) indicates how much of the dependent variable the independent variable predicts, or in other words, the coefficient of detection indicates how much of the dependent variable changes under the actual influence of the independent variable and the rest of the dependent variable changes. It is related to other factors. Therefore, according to Table 2, the independent variable Adequate knowledge and understanding of the human resources accounting system predicts 13.3% of the changes in the dependent variable of the establishment of the human resources accounting system. R^2 is a small value and the relationship between the dependent and independent variables cannot be completely linear.

Table 3. Non-standard regression coefficients (B) and standard (b) for regression component of sufficient knowledge and understanding of human resource accounting system on the establishment of human resource accounting system

independent variable	The dependent variable	Non-standard coefficients		Standard coefficients	t	The significance level
		standard error	B	b		
Adequate knowledge and understanding of human resource accounting system	Establishment of human resources accounting system	0.124	0.918	0.368	7.378	0.000

P<0.05

Table 3 shows the non-standard (B) and standard (b) regression coefficients for the regression component of adequate knowledge and understanding of the human resource accounting system on the establishment of accounting systems. As standard regression coefficients show, in the component of establishing accounting systems, adequate knowledge and understanding of the human resources accounting system is a more important predictor and has a higher weight b, and the component of sufficient knowledge and understanding of the human resources accounting system is more related to It has the component of establishing accounting systems. After determining the significance of the relationship, it is necessary to identify what kind of meaningful relationship it is. Is this significant relationship positive or negative? In response to the results of model analysis, if the coefficient sign is obtained and the t-statistic is negative, the relationship is negative and if it is positive, it is positive. According to the positive sign, the coefficient t of this relationship is positive. In general, the relationship between adequate knowledge and understanding of human resource accounting system with the establishment of human resource accounting systems is significant and positive, in other words, sufficient knowledge and understanding of human resource accounting system has a positive and significant effect on the establishment of accounting system. Conversely, ignorance of the human resource accounting system will have a negative and significant effect on the establishment of the accounting system. Therefore, it can be concluded that lack of knowledge and understanding of the human resource accounting system can be one of the reasons for the lack of human resource accounting system. (P<0.05).

 Test the second hypothesis:

H0: Paying attention to the economic value of human assets does not affect the establishment of human resources accounting system in Bank Mellat.

H1: Attention to the economic value of human assets is effective on the establishment of human resources accounting system in Bank Mellat.

Table 4. Correlation matrix between attention to the economic value of human assets and the establishment of human resource accounting system

Indicators of variables	Pearson correlation coefficient (r)	The significance level	Number
Attention to the economic value of human assets	0.403	0.000	189
Establishment of human resources accounting system			

According to the results of Pearson correlation coefficient test shown in Table 4, the level of significance obtained is equal to P = 0.000 and this value is less than the allowable error value of 0.05, so H_0 hypothesis is rejected and H_1 hypothesis is rejected. Confirmed. That is, there is a statistically significant relationship between paying attention to the economic value of human assets and the establishment of human resources accounting system in Bank Mellat, Hormozgan province, according to the correlation coefficient obtained which is approximately R = 0.403 and according to the sign Positive correlation coefficient of this relationship is of direct and positive type, and this correlation is moderate.

Table 5. Results of regression model for the relationship between attention to the economic value of human assets and the establishment of human resource accounting system

independent variable	The dependent variable	R	R^2	R^2 justified	The standard error of estimate	F	sig
Attention to the economic	Establishment of human resources	0.403	0.162	0.160	5.77745	67.402	0.000

P<0.001

As Table 5 shows, the variable of attention to the economic value of human assets is a good predictor of the component of the human resources accounting system. The value of multiple correlation (R) with respect to the economic value of human assets with the establishment of the accounting system is 0.403 and the coefficient of determination of 16.2 % indicates the explainable variance of the establishment of the accounting system from the component of attention to the economic value of human assets. Modified R^2 indicates how much the independent variable predicts the dependent variable. That is, according to Table 5, the independent variable attention to the economic value of human assets predicts 16 % of the changes in the dependent variable of the establishment of the human resources accounting system. R^2 is a small value and the relationship between the variable of attention to the economic value of human assets and the variable of the establishment of the human resources accounting system cannot be considered linear.

Table 6. Non-standard regression coefficients (B) and standard (b) for component regression considering the economic value of human assets on the establishment of human resources accounting system

independent variable	The dependent variable	Non-standard coefficients		Standard coefficients	t	The significance level
		standard error	B	b		
Attention to the economic value of human assets	Establishment of human resources accounting system	0.103	0.843	0.403	8.210	0.000

P<0.05

Table 6 shows the non-standard (B) and standard (b) regression coefficients for the regression component of considering the economic value of human assets on the establishment of the human resources accounting system. As standard regression coefficients show, in the component of establishing accounting systems, attention to the economic value of human assets is a more important predictor and has a higher weight b, and the component of paying attention to the economic value of human assets is more related to the component of setting up accounting systems. According to the positive sign t, this relationship is of the positive type. In general, there is a positive and significant relationship between paying attention to the economic value of human assets and the establishment of human resources accounting system. It is positive and meaningful. Conversely, ignorance and lack of attention to the economic value of human assets will have a negative and significant impact on the establishment of human resource accounting system. Therefore, it can be concluded that not paying attention to the economic value of human assets can be one of the reasons for not establishing a human resources accounting system (p <0.05).

Test the third hypothesis:

H_0: The existence of appropriate software does not affect the establishment of human resource accounting in Bank Mellat.

H_1: The existence of appropriate software is effective on the establishment of human resource accounting in Bank Mellat.

Table 7. Correlation matrix between appropriate software and the establishment of human resource accounting system

Indicators of variables	Pearson correlation coefficient (r)	The significance level	Number

Establishment of human resources accounting system	0.420	0.000	189
Suitable software			

According to the results of Pearson correlation coefficient test shown in Table 7, the level of significance obtained is equal to P = 0.000 and this value is less than the allowable error value of 0.05, and therefore hypothesis H_0 and hypothesis H_1 are rejected. approved. Thus, it can be said that there is a statistically significant relationship between appropriate software and the establishment of human resource accounting in Bank Mellat Organization of Hormozgan province, according to the value of the correlation coefficient, which is approximately R= 0.420 and according to Positively, the correlation coefficient of this relationship is direct and positive, and this correlation is moderate.

Table 8. Results of regression model for the relationship between appropriate software and the establishment of human resource accounting system

independent variable	The dependent variable	R	R^2	R^2 justified	The standard error of estimate	F	sig
Suitable software	Establishment of human resources accounting system	0.420	0.176	0.174	5.72981	74.338	0.000

P<0.001

As Table 8 shows, the appropriate software variable is a good predictor of the accounting system deployment component. The value of multiple correlation (R) of appropriate software with the establishment of the accounting system is 0.42 and the coefficient of determination of 17.6% indicates the explainable variance of the establishment of the accounting system from the component of appropriate software. Modified R^2 indicates how much the independent variable predicts the dependent variable. That is, according to Table 8, the independent software variable predicts 17.4% of the changes in the dependent variable of the establishment of the human resources accounting system. R^2 is a small value and the relationship between the appropriate software variable and the accounting system deployment variable cannot be considered linear.

Table 9. Non-standard regression coefficients (B) and standard (b) for regression of the appropriate software component on the establishment of human resources accounting system

independent variable	The dependent variable	Non-standard coefficients		Standard coefficients	t	The significance level
		standard error	B	b		
Suitable software	Establishment of human resources accounting system	0.126	0.837	0.420	8.622	0.000

P<0.05

Table 9 shows the non-standard (B) and standard (b) regression coefficients for the regression of the appropriate software component on the establishment of accounting systems. As the standard regression coefficients show, in the accounting systems deployment component, appropriate software is a more important predictor and has a higher b weight, and the appropriate software component is more related to the accounting systems deployment component. t is a positive relation. In general, the relationship between appropriate software and the establishment of human resource accounting systems is positive and significant, in other words, the existence of appropriate software has a positive and significant effect on the establishment of the accounting system. Conversely, the lack of appropriate software will have a significant negative impact on the establishment of the accounting system. Therefore, it can be concluded that the lack of appropriate software can be one of the reasons for the lack of human resource accounting system (p <0.05).

Test the fourth hypothesis

H_0: The support of senior managers does not affect the establishment of the human resources accounting system in Bank Mellat.

H_1: The support of senior managers is effective in establishing a human resource accounting system in Bank Mellat.

Table 10. Correlation matrix between the support of senior managers and the establishment of human resource accounting system

Indicators of variables	Pearson correlation coefficient (r)	The significance level	Number
Establishment of human resources accounting system	0.406	0.000	189
Support of senior managers			

According to the results of Pearson correlation coefficient test shown in Table 10, the level of significance obtained is equal to P = 0.000 and this value is less than the allowable error rate of 0.05, so H_0 hypothesis is rejected and H_1 hypothesis is confirmed. It can be said that there is a statistically significant relationship between the support of senior managers and the establishment of human resource accounting system in Bank Mellat, according to the correlation coefficient obtained which is approximately R = 0.406 and according to the positive sign. The correlation coefficient of this relationship is direct and positive, and this correlation is moderate.

Table 11. Results of regression model in relation to the relationship between senior managers' support and the establishment of human resources accounting system

independent variable	The dependent variable	R	R^2	R^2 justified	The standard error of estimate	F	sig
Support of senior managers	Establishment of human resources accounting system	0.406	0.164	0.162	5.76973	68.515	0.000

P<0.001

As Table 11 shows, the senior management support variable is a good predictor of the HR accounting system component. The value of multiple correlation (R) of senior managers' support with the establishment of the accounting system is 0.406 and the coefficient of determination of 16.4% indicates the explainable variance of the establishment of the accounting system from the support component of senior managers. Modified R^2 indicates how much the independent variable predicts the dependent variable. That is, according to Table 11, the independent variable of senior management support predicts 16.2% of the changes in the dependent variable of the establishment of the human resources accounting system. 16.2% is a small amount and the relationship between the variable of senior management support and the variable of establishing a human resources accounting system cannot be considered linear.

Table 12. Non-standard regression coefficients (B) and standard (b) for regression component of senior managers' support on the establishment of human resources accounting system

independent variable	The dependent variable	Non-standard coefficients		Standard coefficients	t	The significance level
		standard error	B	b		

Support of senior managers	Establishment of human resources accounting system	0.115	0.951	0.406	8.277	0.000

Table 12 shows the non-standard (B) and standard (b) regression coefficients for the regression component of senior management support for the establishment of accounting systems. As standard regression coefficients show, in the accounting systems deployment component, senior management support is more important and has a higher b weight, and senior management support component is more related to the accounting systems deployment component. Also, according to the positive sign t, this relationship is positive. In general, the relationship between senior managers 'support and the establishment of human resource accounting systems is positive and significant. In other words, senior managers' support has a positive and significant effect on the establishment of the accounting system. Conversely, the lack of support from senior managers will have a negative and significant impact on the establishment of the accounting system. Therefore, it can be concluded that the lack of support of senior managers can be one of the reasons for the lack of human resource accounting system ($p < 0.05$).

9. Conclusion

In this study, an attempt was made to examine the obstacles to the use of human resource accounting system, which is important in today's organizations. The results showed that there is a significant relationship between sufficient knowledge and understanding of human resource accounting system, the existence of appropriate software, attention to the economic value of human assets and support of senior managers as independent variables and the establishment of human resource accounting system as a dependent variable. Also, using regression analysis, it was found that sufficient knowledge and understanding of human resource accounting system, the existence of appropriate software, attention to the economic value of human assets and the support of senior managers are good predictors for the establishment of human resource accounting. This conclusion is in line with the results of Beigzadeh and Gholami (2009), Imanipour and Yazdi (2014) and Motameni, Hemmati and Moradi (2013). Finally, based on the results obtained from the prioritization of research variables, it was found that the first rank of variables was the component of the existence of appropriate software and the last rank was the component of sufficient knowledge and understanding of human resource accounting system. The results of this study also showed that the lack of appropriate software in the use of human resource accounting system is considered by respondents as the most important obstacle to the use of human resource accounting system.

References

1. Armstrong, M., (2001). *A handbook of MANAGEMENT techniques: the best-selling guide to modern management methods*. Kogan Page Publishers.

2. Beigzadeh, Y. and Gholami, S. (2009). Human resource accounting and barriers to its use in Iran. *Proceedings of the National Conference on the Future Perspective of Accounting and Auditing, Islamic Azad University, Bonab Branch.*

3. Brummet, R. L., Pyle, W. C. and Flamholtz, E. G. (1969). Human resource accounting in industry. *Personnel Administration*, 32(4), 34-46.

4. Bullen, M. L., Kordecki, G. S. and Capener, E. D. (2016). Accounting Rubric Development: Integration for Assessment and Improved Student Learning. *Journal of Applied Research for Business Instruction*, 14(3), n3.

5. Flamholtz, E. G., (1971). *The theory and measurement of an individual's value to an organization.*

6. Flamholtz, E. G. (1999). "Human resource accounting: Advances in concepts, methods, and applications," *Springer Science & Business Media*.

7. Ghorbani, B., (2010). *Feasibility study of using human resource valuation models in auditing firms, members of the Iranian Society of Certified Public Accountants*, Auditing Research, 6.

8. Hassan Ghorban, Z. (2001). "Evaluating the effect of implementing human resources accounting system on the decisions of managers and investors," *Journal of Economics and Management*, 41. PP. 33 -19.

9. Hosseinzadeh, F. and Aslani, A. (2016). The Impact of Accruals on the Future Return on Shares of Companies Listed on the Tehran Stock Exchange. *First International Conference on Management, Economics, Accounting and Educational Sciences. Payame Noor University, Neka Center.*

10. Islami, M., (2017). *Human Resource Management Accounting and how to implement it, published thesis Master of Accounting*, Islamic Azad University, Malayer Branch.

11. Imanipour, E. and Yazdi, F. (2014). "Survey and ranking of barriers to the implementation of human resource accounting (Case study: Sarcheshmeh Copper Complex)" *Management Accounting and Auditing Knowledge*, 3 (11). PP. 28-17.

12. Likert, R. and Pyle, W. C. (1971). "Human resource accounting: a human organizational measurement approach, Part II," *Financial Analysts Journal*, 27(1), 75-84.

13. Motameni, A, Hemmati, A. and Moradi, H. (2013). "Identify and prioritize barriers to the establishment of human resource accounting systems in organizations," *Monthly Journal of Labor and Society*, 142. pp. 66-58.

14. Mirsepasi, N. (1995). Accounting and human resources. *Publications of Iran Public Management Training Center.*

15. Mårtensson, M., Holmgren, M., Johanson, U., Almqvist, R. and Wennhall, J., (2009). *Styrning för samproduktion: En kunskapsöversikt och ett förslag till en framtida forskningsagenda.*

16. Nonaka, I. and Takeuchi, H., (2014). *The knowledge-creating company: How Japanese companies create the dynamics of innovation*. Oxford university press.

17. Ramezani, M. and Noroush, I. (2011). "Investigating the Factors Affecting Auditor Independence from the Perspective of Independent Auditors and Users of Auditing Services," *Journal of Financial Accounting*, Second Year, 7. pp. 22-1.

18. Tusi, M. A. (1993). "Human Resources Accounting," *Journal of Public Management*, .16. PP. 20-17.

19. Verma, S. and Dewe, P. (2008). "Valuing human resources: perceptions and practices in UK organisations," *Journal of Human Resource Costing & Accounting*.

20. Wadi'i, M.H. and Masroor, H. (2015). Human Resources Accounting, a powerful management tool. *Fourth International Conference on Management and Accounting. Razi Conference Center.*