

“Human Resources Accounting and Its Impact on Disclosure and Accounting Measurement in Lebanese Private Companies”

Researcher:

Ghalya Metlej

(A Field Study on a Sample of Private Companies in Lebanon)

PhD. Business Administration - Al-Jinan University Lebanon, Tripoli



<https://doi.org/10.36571/ajsp8610>

Abstract:

The study seeks to explore and clarify the concept of human resources accounting and its impact on the accounting disclosure of financial statements. The independent variable is human resources accounting, examined through four key dimensions: ownership, productive capacity, measurability, and future services. The dependent variable is measurement and disclosure.

The research population consisted of senior management and personnel responsible for workforce management in a sample of private companies in Lebanon. According to the most recent annual reports, the total workforce across these companies was estimated at 900 employees. A sample size of 270 individuals was selected, and data was collected using a structured questionnaire, all of which were returned and deemed valid for analysis. The study employed a descriptive and analytical methodology.

The findings revealed several important results, most notably the existence of a strong linear relationship between the variables of human resources accounting, disclosure, and measurement. The results demonstrate that human resources accounting contributes to the standardization of workforce valuation, thereby facilitating greater understanding among investors and stakeholders of the true value of human capital.

Keywords: Human resources accounting, Accounting measurement, Accounting disclosure.

Chapter One: General Framework of the Study

1.1 Introduction

In today's world, significant developments are unfolding across various sectors due to globalization in its multiple dimensions. To effectively confront these challenges and adapt to the rapidly changing environment, it is essential to focus on all resources and capabilities within organizations. Among these, human resources stand out as the most critical and influential asset. Human resources play a pivotal role in enhancing and advancing any business, including the preparation and quality of financial statements.

Human capital is one of the most vital components within the foundational elements of production in both public and private institutions. Management relies primarily on specific information and financial data to make informed decisions across various operational areas. Human resources accounting serves as a reliable management tool for acquiring this critical information. It facilitates the establishment of employee training programs aimed at enhancing productivity and supports decision-making processes related to transfers, dismissals, promotions, and the appointment of replacements.

For instance, a study conducted within insurance companies evaluated the impact of a training program for employees and found that it could generate significant profits for the company. Similarly, another human resources accounting study revealed that an electronics company suffered a loss equivalent to an entire year's income due to employee turnover, prompting the company to implement a program specifically designed to reduce turnover (Ahmed, 2018).

Accordingly, human resources accounting stands out as one of the most important tools for advancing human resource management practices at various economic and social levels. This approach views individuals not merely as material production capacity but as organizational assets endowed with valuable experience, scientific knowledge, and practical skills.

Human resource accounting is recognized as one of the most significant innovations in administrative and accounting systems, owing to the fundamental and leading role of the human element in all organizations. In its first comprehensive report in 1973, the American Accounting Association (AAA) defined human resource accounting as "the process of identifying and measuring data relating to human resources and communicating that information to interested parties" (Steen, 2011, p. 8).

1.2 Importance of the Study

The significance of this research lies in its theoretical and practical effort to illuminate the concept of human capital, the role of human resources accounting, and its impact on the disclosure and accounting measurement of financial statements within private Lebanese companies. Human beings represent the most valuable asset in any organization, particularly in developed societies where thinking, planning, implementing, and managing are carried out by people. Consequently, the human element holds an intrinsic market value (Haddad, 2016).

1.3 Study Objectives

This study aims to emphasize the importance of human resources accounting in the disclosure and accounting measurement of financial statements in the private companies under examination. The key objectives of the study are summarized as follows:

To define the study variables and develop a comprehensive conceptual framework encompassing human resources accounting, accounting measurement, and financial disclosure.

- To identify the dimensions of human resources accounting within a sample of private Lebanese companies.
- To explore the practices of accounting measurement and disclosure of financial statements in the same sample.
- To examine the role of human resources accounting and assess its impact on the disclosure and accounting measurement of financial statements in private Lebanese companies.

1.4 Problem Statement

Human resources accounting aims to provide essential information about the human element within organizations to help management measure, evaluate, and develop these resources. It also seeks to increase organizational focus on this element by measuring and disclosing it, given its significant impact on organizational policies, decision-making, and overall work enhancement (Al-Ayashi and Ghayad, 2014).

One of the primary objectives of human resources accounting measurement and disclosure is to supply management with the necessary information to support financial statements and facilitate administrative and financial decisions related to the organization's human capital. From this perspective, the key research question arises:

Is there an impact of human resources accounting on the disclosure and accounting measurement of financial statements in a sample of private companies in Lebanon?

1.5 Study Questions

The following sub-questions derive from the main research question:

Is there an effect of the ownership standard on the disclosure and accounting measurement of financial statements in a sample of private companies in Lebanon?

Is there an impact of the production capacity (service) standard on the disclosure and accounting measurement of financial statements in a sample of private companies in Lebanon?

1.6 Study Hypotheses

Main Hypothesis:

There is no impact of human resources accounting on the disclosure and accounting measurement of financial statements in a sample of private companies in Lebanon.

Sub-Hypotheses:

H0.1: There is no effect of the ownership standard on the disclosure and accounting measurement of financial statements in a sample of private companies in Lebanon.

H0.2: There is no effect of the production capacity (service) criterion on the disclosure and accounting measurement of financial statements in a sample of private companies in Lebanon.

1.7 Limitations of the Study

- **Time Frame:** The research was conducted during the academic year 2023.
- **Spatial Boundaries:** The study focused on a sample of private companies in Lebanon.
- **Human Boundaries:** The research targeted senior management and human resource management personnel within the selected private companies.
- **Objective Boundaries:** The study concentrated on human resources accounting and its impact on the disclosure and accounting measurement of financial statements.

1.8 Study Methodology

- **Data Sources:** This study initially relied on secondary data from Arab and international sources and references that address accounting measurement and disclosure of human resources accounting and its impact on financial statements.
- **Primary Data:** The study also collected primary data through a questionnaire designed around the research variables and objectives. This questionnaire was intended to answer the research questions and test the hypotheses.
- **Analytical Methodology:** The study employed a descriptive-analytical approach, combining an analytical review of previous literature with a descriptive survey using the questionnaire. The questionnaire was distributed to senior management and human resources personnel in the selected companies. The collected responses were analyzed using the Statistical Package for the Social Sciences (SPSS) software to generate results consistent with the study's objectives.

This approach is appropriate for examining the impact of human resources accounting measurement and disclosure on financial statements within a sample of private companies in Lebanon.

1.9 Study Population and Sample

- **Study Population:** The study population consists of senior management and human resources managers in a sample of private companies in Lebanon.
- **Study Sample:** The sample was selected using the simple random sampling method, as it best represents the research community, minimizes bias due to randomness, and suits the statistical tests employed.

1.10 Study Tool

This study relied on a structured questionnaire composed of three main sections:

1. **Demographic Variables:** Age, gender, educational qualification, and work experience of the respondents.
2. **Human Resources Accounting:** Questions related to various aspects and dimensions of human resources accounting.
3. **Disclosure and Accounting Measurement of Financial Statements:** Items related to how human resources accounting impacts financial disclosure and measurement.

After distributing the questionnaires to senior management and human resources personnel in the sample companies, the returned questionnaires were analyzed using SPSS. The primary statistical tests and methods applied included:

- Frequencies and percentages to describe sample characteristics.
- Arithmetic means and standard deviations for scale responses.

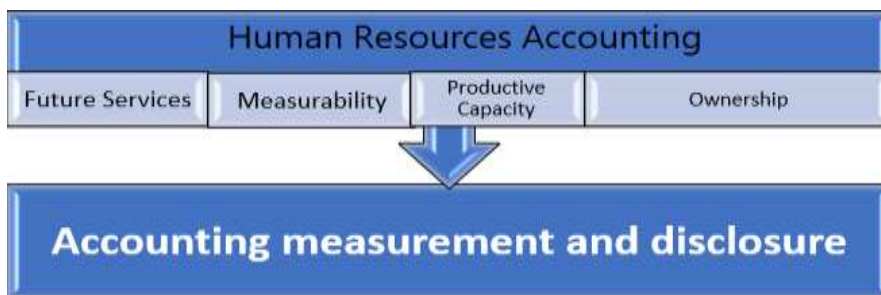
- Cronbach's Alpha coefficient to assess the reliability of the measurement scales.
- Correlation coefficients to examine relationships between variables.
- Regression analysis to test the formulated hypotheses.

1.11 Study Model

In this study, the **dependent variable** is the accounting disclosure and measurement of financial statements, while the **independent variable** is human resources accounting, represented by its key dimensions:

- Ownership
- Productive Capacity
- Measurability
- Future Services

Accordingly, the study model is illustrated in the following figure1:



Source: Prepared by the researcher based on previous studies.

1.12 Previous Studies

1.12.1 Arabic Studies

Saleh and others. (2015):

This study aimed to examine the impact of applying accounting principles and assumptions on human resources accounting, with a focus on how it contributes to rational decision-making in human resource management. The research highlights the significance of presenting human resource costs as assets within financial statements, thereby helping external users make informed decisions. Additionally, it addresses the gap in disclosure by proposing adjusted financial indicators that reflect human capital valuation. The study concluded that human resources accounting plays a crucial role in budgeting for recruitment and training by providing standard cost metrics and performance feedback. Recommendations included encouraging academic institutions, professional associations, and organizations to adopt and develop appropriate human resource accounting practices. The study also emphasized the need for establishing a specialized unit for human resources accounting within the Finance Department.

Al-Madhoun (2015):

Entitled "Application of Human Resource Accounting in Commercial Banks in Palestine: A Field Study," this research aimed to explore the rationale and framework for applying human resources accounting in Palestinian commercial banks, as well as the challenges faced during implementation. The study found strong motivation to adopt human resources accounting but also noted substantial barriers, including difficulty in estimating future returns on human capital and resistance from management tied to traditional accounting systems. The researcher recommended legislative reform to recognize human resources as organizational assets and proposed enacting laws that facilitate their proper accounting and valuation.

Ahmed (2018):

In his study "The Role of Human Resources Accounting in Sustainable Human Development: An Applied Study," Ahmed emphasized that human resources are the cornerstone of economic sustainability. The study aimed to clarify how human resources accounting can be used to measure and recognize the significant value of human capital. Utilizing a questionnaire-based approach, the study identified a strong, integrated relationship between human resource management and human resource accounting information systems. It also found that failing to implement such a system leads to negative consequences for human capital development. The study concluded that investing in human resources accounting

leads to increased productivity, better wages, and improved well-being—key elements of sustainable development. Recommendations included prioritizing human resources due to their long-term service potential and emphasizing the need for a structured human resources accounting system to support strategic goals.

1.12.2 Foreign Studies

Goodman, French, & Battaglio (2017):

In their study titled "Human Resource Contracting: Analyzing the Role of Human Capital in the Buy-to-Sell Decision," the researchers evaluated the role of both short-term and long-term human resource planning in decisions related to outsourcing HR functions. The study was based on a national survey of local government human resource professionals in the United States. The analysis revealed that outsourcing human resource services tends to be less significant when organizations engage in long-term strategic human resource management. Specifically, local governments that have well-developed workforce planning metrics and capacities for sophisticated HR planning are less likely to experience the administrative, financial, and political pressures that drive the decision to outsource HR services. This indicates that robust internal HR planning can reduce dependency on external contracting and improve strategic stability.

Alnsour, Alatyat, & Alzyadat (2015):

In their study titled "The Impact of Human Resources Management on Organizational Performance in the Greater Amman Municipality, Jordan," the researchers examined how human resource management (HRM) practices influence organizational performance. Utilizing a descriptive quantitative approach through a cross-sectional survey, the study concluded that HRM practices significantly affect organizational outcomes. Notably, human resource planning emerged as the most influential factor in improving organizational performance. However, the findings also indicated that other variables such as training and development, recruitment and selection, and occupational health and safety did not have a significant impact on performance within the Greater Amman Municipality. These results suggest a need to reassess and enhance current HR practices to effectively contribute to improved organizational performance.

1.13 Study Terms:

Accounting disclosure: is a procedure through which the economic unit communicates with the outside world (Haddad, 2014).

Accounting measurement: is the determination of figures for the past, present, and future of an establishment, or the determination of an economic phenomenon in the future, based on observation and in accordance with specific rules. (AAA, 1971).

Human resources accounting: It is one of the modern behavioral approaches that influence the organizational control process. Under this approach, human resources are considered one of the project's assets that have a monetary value. (Ahmed, 2013).

Financial data: It is the backbone of any business because it contributes to forming a detailed picture of the company's financial performance and making informed decisions for the company's future (Jaber, 2007).

Chapter Two: Theoretical Framework of the Study

2.1 Introduction

This study explores the significance of Human Resource Accounting (HRA) and its role in enhancing the quality of disclosure and accounting measurement in financial statements, particularly amid rapid global economic transformations. This chapter presents a comprehensive review of the concepts, dimensions, and importance of HRA, with a particular focus on its relationship to accounting disclosure and measurement (Al-Qadi & Hamdan, 2006, p. 152).

2.2 The Concept of Human Resource Accounting

Human Resource Accounting is defined as the process of measuring the costs associated with recruiting, training, and developing human resources, as well as assessing the economic value these resources contribute to the organization. This contemporary definition differs from traditional views, which largely emphasized wage costs. HRA is notable for encompassing both tangible and intangible aspects and for treating human resources as investment assets with measurable economic value.

2.3 Dimensions of Human Resource Accounting

Human Resource Accounting is typically analyzed through four main dimensions:

- **Ownership:** This dimension considers human resources as long-term assets of the organization, emphasizing their value as an investment.
- **Productivity (Service Contribution):** It assesses the contribution of human resources to productivity and operational efficiency, often through the measurement of individual and group performance.
- **Measurability:** This dimension focuses on identifying reliable and accurate methods for quantifying the value of human resources.
- **Future Services:** It evaluates the anticipated future benefits and contributions of human resources over time, highlighting their long-term strategic importance.

2.4 The Importance of Human Resource Accounting

HRA plays a critical role in enhancing the quality of managerial decision-making by providing accurate and transparent information to stakeholders, including investors. Its key contributions include:

- Providing a more precise evaluation of the returns on human resource investments compared to traditional accounting methods
- Enhancing assessments of Return on Investment (ROI)
- Strengthening human resource planning and strategic workforce management (Khalaf Laibi, 2019, p. 16)

2.5 Disclosure and Accounting Measurement Standards

The disclosure of financial statements necessitates accuracy, completeness, and objectivity. It includes both quantitative and qualitative information that reflects an organization's financial performance. Accounting measurement, meanwhile, refers to the process of assigning monetary values to various elements of financial statements. Both disclosure and measurement must align with recognized accounting standards to ensure transparency and comparability (Lotfi Amin Al-Sayed Ahmed, 2005, p. 475).

2.6 The Impact of Human Resource Accounting on Disclosure and Measurement

Human Resource Accounting has a positive influence on the processes of accounting disclosure and measurement. It contributes to:

- **Standardizing the measurement of human resources** by introducing consistent frameworks and valuation techniques
- **Enhancing transparency** regarding the role and value of human capital within the organization
- **Improving the quality of information** related to human resources, thereby supporting more informed decision-making and financial reporting (Al-Saqr, 2013, p. 160)

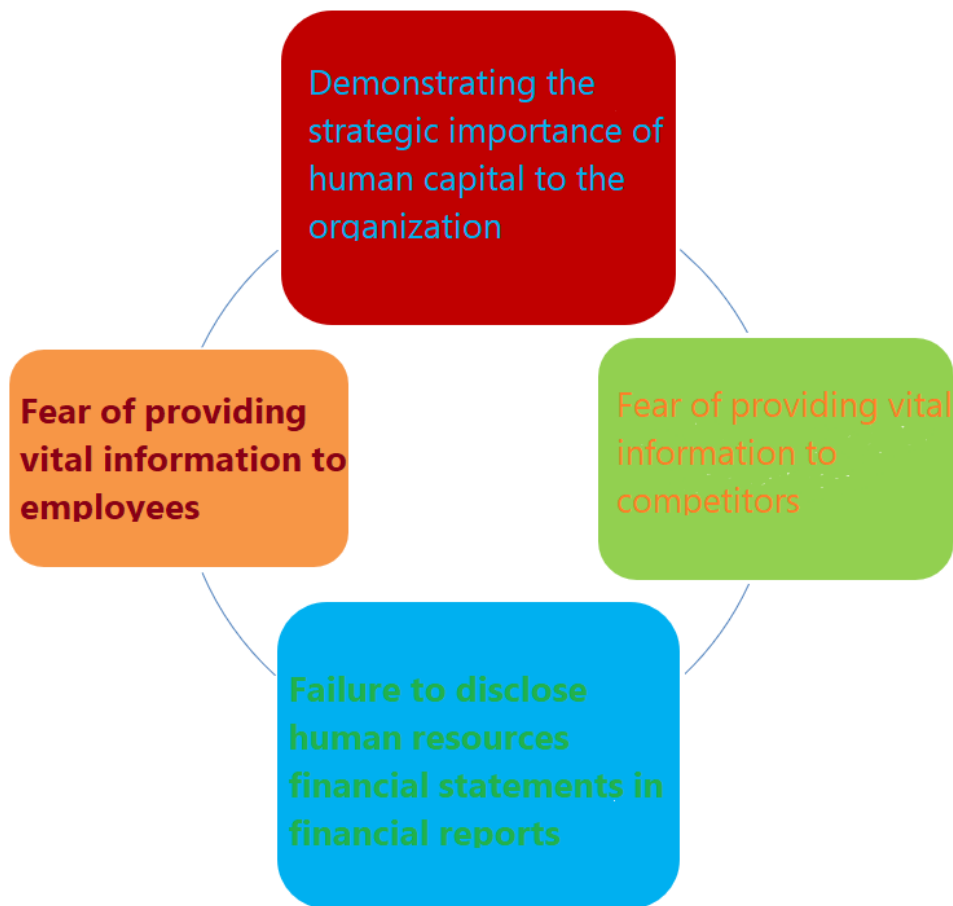
2.7 Determinants of Disclosure and Measurement

Despite its benefits, Human Resource Accounting encounters several challenges that influence its effectiveness in disclosure and measurement. Key determinants include:

- **Difficulties in accurately measuring the intrinsic value** of human resources due to their intangible nature
- **Absence of standardized measurement methodologies**, leading to inconsistencies in application across organizations
- **Concerns over confidentiality**, as the disclosure of detailed human resource information may raise ethical or competitive issues

These factors represent significant obstacles to the widespread implementation of HRA in financial reporting.

Figure 3: Determinants of Accounting Disclosure of Human Resources



Source: Prepared by the researcher.

Chapter Three: Methodology and Study Tools

3.1 Introduction

This study adopts a **descriptive analytical approach**, aiming to describe and analyze the studied phenomenon and identify its characteristics and relationships. This methodology was selected for its suitability to the research objectives, as it facilitates the collection of accurate and detailed data regarding the impact of human resource accounting (HRA) on accounting disclosure and measurement.

The primary data collection instrument used was a **structured questionnaire**, comprising two main parts:

- **Demographic questions**, addressing participants' age, gender, educational level, job position, and company size.
- **Study-specific questions**, designed to assess the impact of HRA on the disclosure and measurement of financial statements.

The data were analyzed using SPSS software, employing both **descriptive statistics** (e.g., frequencies and percentages) and **inferential statistics** to test the study's hypotheses.

3.2 Research Design

The **descriptive approach** focuses on observing and documenting phenomena as they naturally occur, without attempting to manipulate or control variables. This method is commonly used across disciplines such as sociology, psychology, economics, and management.

For this study, the descriptive approach was deemed appropriate because it:

- Captures real-world characteristics of phenomena,
- Accommodates large populations,
- Facilitates the collection of both qualitative and quantitative data.

Given the study's objective of assessing the influence of HRA on accounting disclosure and measurement, this method provided a suitable framework for gathering representative and meaningful data.

3.3 Research Population and Sample

The research population comprises **employees in private companies across Lebanon**. According to the most recent annual reports, the total workforce in these companies is approximately **900 employees**, including administrative, banking, and technical personnel located in both headquarters and branch offices.

A **simple random sampling technique** was used to ensure every member of the population had an equal chance of selection. The final sample consisted of **270 respondents**, representing an appropriate sample size based on the precision condition (margin of error = 0.05) and calculated using **Richard Geiger's equation** for estimating the population mean.

$$n = \frac{\left(\frac{z}{d}\right)^2 * (0.50)^2}{1 + \frac{1}{N} \left[\left(\frac{z}{d}\right)^2 * (0.50)^2 - 1\right]} \approx 264.9$$

Where:

z represents the standard error corresponding to a confidence level of 0.95, which implies a margin of error of 0.05.

N refers to the total population size.

The total sample size reached 270 individuals, all of whom responded to the distributed questionnaires. This sample was selected randomly, ensuring that each individual within the population had an equal chance of being included in the study. The purpose of this random selection was to ensure that the sample accurately represents the population, thereby enhancing the generalizability of the study's findings.

This sampling method enhances the generalizability of the results and ensures an unbiased representation of the population.

3.4 Data Collection Tools

3.4.1 Questionnaire Scale

The questionnaire used a **five-point Likert scale**:
 1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, 5 = Strongly Agree.

This scale was selected for its:

- **Simplicity**: Easy for respondents to understand and respond to.
- **Accuracy**: Captures varying levels of agreement.
- **Objectivity**: Provides standardized data for analysis.

3.4.2 Questionnaire Design Steps

The questionnaire was developed through the following steps:

1. **Defining study objectives** to guide question development.
2. **Formulating clear and concise questions** to avoid ambiguity.
3. **Pilot testing** the questionnaire on a small group to ensure clarity and validity.
4. **Distributing the final version** to a larger sample for data collection.

3.4.3 Data Analysis Techniques

Data will be analyzed using SPSS. Data will be processed using appropriate statistical methods, such as:

- **Descriptive statistics:** which describe the data and its characteristics.
- **Inferential statistics:** which test the study's hypotheses.

In the case of the study under consideration, the five-point Likert scale is the appropriate measurement tool for measuring the extent to which participants agree or disagree with a statement or position. The scale scores range from 1 to 5, with 1 indicating strongly disagree and 5 indicating strongly agree. The scale scores are used to analyze the data and interpret the results.

The following categories are used to measure attitudes. The average rating of attitudes can be used to interpret the results of opinion polls using the five-point Likert scale. This rating is based on the average calculated for each question in the survey according to the following table:

Table (2): Classification of answers according to their corresponding averages.

5-4.21	4.2-3.41	3.4-2.61	2.6-1.81	1.80-1	Average
Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Direction

3.5 Analysis Procedures

The analytical procedures include:

- **Arithmetic Mean:** Summarizes average responses on the Likert scale.
- **Standard Deviation:** Indicates dispersion from the mean.
- **KMO Test:** Assesses the suitability of data for factor analysis.
- **Cronbach's Alpha:** Validates reliability of survey instruments.
- **Regression Analysis:** Determines statistical relationships between variables.

In the Analysis Procedures section of the Methodology chapter, the methods and procedures used to analyze the data collected from the questionnaire are explained. The most important analytical procedures applicable for questionnaire analysis are outlined below:

3.5.1 Arithmetic Means:

The arithmetic mean is a measure of central tendency used to describe a data set. It is calculated by summing all the values in the data set and dividing the total by the number of values. The arithmetic mean is employed to analyze questionnaire data that utilizes a five-point Likert scale. It reflects the central value of the data and can be used to determine the general trend of opinions or attitudes.

3.5.2 Standard Deviation:

The standard deviation is used to measure the extent of dispersion of data around the arithmetic mean. It is calculated by determining the differences between the participants' values and the arithmetic mean, then computing the square root of the mean of those squared differences. The standard deviation helps estimate data variability and assess the spread of responses.

3.5.3 KMO Test:

The KMO (Kaiser-Meyer-Olkin) test is used to measure the internal consistency of a questionnaire. Its purpose is to evaluate the suitability of the variables used in the questionnaire for analysis. The KMO value is determined by measuring the relative ability of variables to jointly explain other variables in the questionnaire. The KMO value ranges between 0 and 1, with higher values indicating better suitability. A KMO value above 0.7 indicates good internal consistency in the questionnaire, while a value below 0.5 suggests issues with internal consistency, in which case it may be necessary to reassess the

questionnaire and make necessary modifications. In summary, the KMO test serves as a tool to evaluate the appropriateness of variables in a questionnaire for analysis and to determine the internal consistency of the questionnaire.

3.5.4 Cronbach's Alpha Test:

The Cronbach's alpha test is used to measure the reliability of a set of questions within a questionnaire. Cronbach's alpha is calculated on a scale from 0 to 1, with values above 0.7 considered a good indicator of reliability. This test is used to assess the internal consistency of the questions in the questionnaire and to determine whether they measure the same construct or dimension.

3.5.5 Regression Analysis:

Linear regression is a statistical modeling technique used to analyze the relationship between a dependent variable and one or more independent variables.

3.6 Analysis of Respondents' Personal Information:

Respondents' personal information includes a range of demographic data, such as age, managerial level, and years of service. This data can help understand the background and motivations of the participants and can be used to better interpret the results. In this section, the personal information of the study participants will be analyzed. A summary of the demographic distributions of the data will be provided, and any patterns or differences relevant to the results will be discussed.

3.6.1 Years of Experience in Private Companies

Table 3 – Years of Work in Private Companies (SPSS Output):

Years of Experience in Private Companies

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	5 or less	92	34.1	34.1	34.1
	5-10 years	103	38.1	38.1	72.2
	11-15 years	24	8.9	8.9	81.1
	15 and more	51	18.9	18.9	100.0
	Total	270	100.0	100.0	

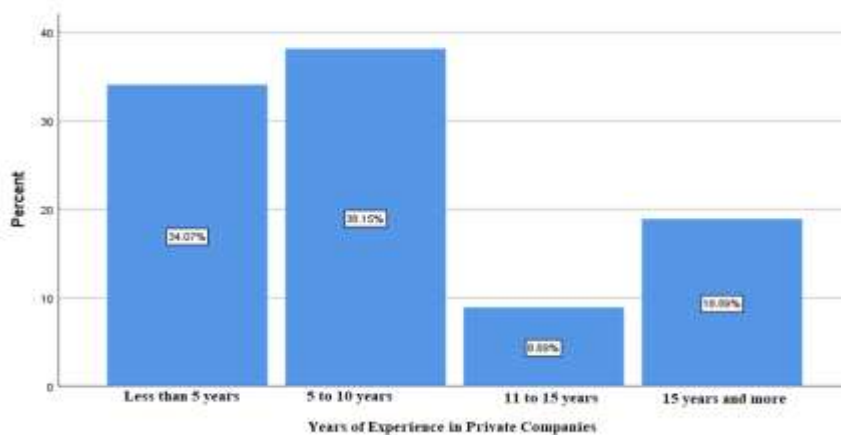
Source: SPSS calculations

Based on the results of the analysis of years of service in the private company, the following distribution can be identified:

- Less than 5 years: 34.1% (92 participants)
- 5–10 years: 38.1% (103 participants)
- 11–15 years: 8.9% (24 participants)
- More than 15 years: 18.9% (51 participants)

These results indicate a majority with moderate experience, consistent with the recent emergence of HRA as a growing field.

Figure (4): Frequency Results of Years of Experience in Private Companies



Source: SPSS calculations

3.6.2. Academic Field

Table 4 – Classification by Academic Field (SPSS Output)

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Management	86	31.9	31.9	31.9
	Accounting	167	61.9	61.9	93.7
	Banking	10	3.7	3.7	97.4
	Statistics	7	2.6	2.6	100.0
	Total	270	100.0	100.0	

Source: SPSS calculations

Based on the results of the academic specialization analysis, the following distribution can be identified:

- Accounting: 61.9% (167 participants)
- Management: 31.9% (86 participants)
- Banking: 3.7% (10 participants)
- Statistics: 2.6% (7 participants)

This reflects the relevance of accounting and management backgrounds to the study subject.

The results of the analysis of academic specialization indicate that the majority of participants in the study hold academic degrees in the field of accounting. This is attributed to the fact that human resource accounting is a field closely linked to accounting.

The results of the analysis of academic specialization can be interpreted as follows:

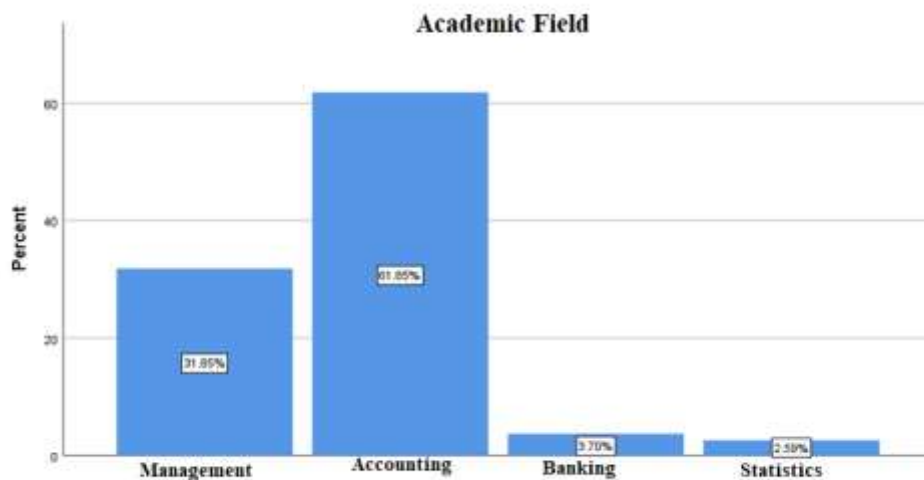
Management: This distribution indicates that a majority of participants hold academic degrees in management. This can be explained by the fact that human resource accounting is closely related to human resource management, which is typically the responsibility of executive managers.

Accounting: This distribution shows that most participants hold academic degrees in accounting. This is due to the fact that human resource accounting requires a solid foundation in accounting principles.

Banking: This distribution reflects that only a few participants hold academic degrees in banking. This is because human resource accounting is not directly related to the banking field.

Statistics: This distribution indicates that a small number of participants hold academic degrees in statistics. This is explained by the fact that human resource accounting requires only basic knowledge of statistics.

Figure (5): Classification Results by Academic Specialization



Source: SPSS calculations

3.6.3 Administrative Level

Table 5 – Classification by Position (SPSS Output):

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Employee	191	70.7	70.7	70.7
	Department Head	55	20.4	20.4	91.1
	Human Resources Manager	16	5.9	5.9	97.0
	General Manager	8	3.0	3.0	100.0

Total	270	100.0	100.0
-------	-----	-------	-------

Source: SPSS calculations

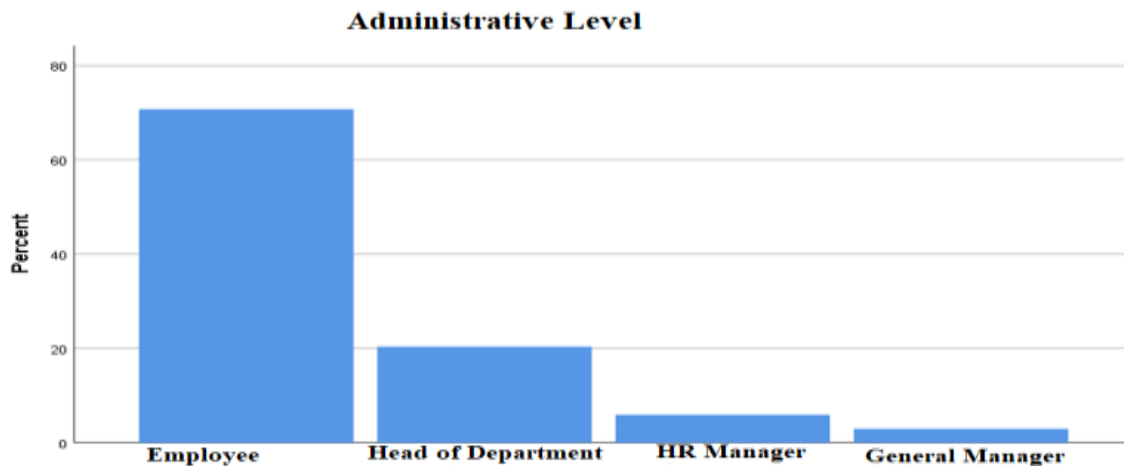
- Employee: 70.7% (191 participants)
- Department Head: 20.4% (55 participants)
- HR Manager: 5.9% (16 participants)
- General Manager: 3.0% (8 participants)

The results of the management level analysis indicate that the majority of the study participants are employees. This is because human resource accounting is a relatively new field, having only recently become widespread. The results of the management level analysis can be interpreted as follows:

- **Employee:** This distribution indicates that the majority of participants are employees. This is because human resource accounting is a field that requires strong accounting knowledge, which is acquired through practical experience.
- **Department Head:** This distribution indicates that few participants are department heads. This is because human resource accounting is a field closely linked to human resource management, which is the responsibility of department heads.
- **Human Resources Manager:** This distribution indicates that few participants are human resource managers. This is because human resource accounting is a relatively new field, having only recently become widespread.
- **General Manager:** This distribution indicates that very few participants are general managers. This is because human resource accounting is a relatively new field, having only recently become widespread.

The predominance of employees supports the field-level insight the study aims to assess.

Figure 6 – Distribution by Administrative Level



Source: SPSS calculations

Chapter Four: Descriptive Statistical Analysis of the Axes and Hypothesis Testing

4.1 Introduction

This chapter presents the results of the statistical analysis performed on the study data. Two main statistical techniques are used:

1. **Descriptive analysis** to explore the responses across the different study variables and dimensions using **arithmetic means** and **standard deviations**.
2. **Hypothesis testing** through **multiple regression analysis** to evaluate the relationship between the independent variable (Human Resource Accounting) and the dependent variable (Accounting Disclosure and Measurement).

The chapter is structured into two sections:

- **Section I:** Descriptive statistical analysis of the study axes.
- **Section II:** Hypothesis testing based on the regression model.

4.2 Validity and Reliability Tests

4.2.1 Face Validity (Apparent Validity)

Face validity reflects the degree to which the questionnaire items appear appropriate and relevant to the topic of study. To ensure this, the questionnaire was reviewed by academic and professional experts in accounting and human resource management. Their feedback confirmed that the instrument adequately captures the study objectives.

4.2.2 Internal Consistency Validity

Internal consistency assesses whether items intended to measure the same construct yield consistent results. This was examined using the **Kaiser-Meyer-Olkin (KMO) measure** and **Bartlett's Test of Sphericity**.

Table (6): Internal Consistency Validity Test

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.877
	Approx. Chi-Square	4568.490
Bartlett's Test of Sphericity	Df	300
	Sig.	.000

Source: SPSS calculations

Assessment of the Construct Validity and Internal Consistency of the Scale

Evaluating the internal consistency validity of the scale requires analyzing both the Kaiser-Meyer-Olkin (KMO) measure and Bartlett's Test of Sphericity. According to the available data, the KMO value, which assesses sampling adequacy, was 0.877. This is considered a high value, as values above 0.5 are acceptable, while values exceeding 0.8 indicate very good adequacy for conducting factor analysis.

Bartlett's Test yielded an approximate Chi-Square value of 4568.490, with 300 degrees of freedom, and a significance level (Sig.) of 0.000. This very low significance value indicates the presence of statistically significant correlations among the variables used in the scale, confirming the suitability of the data for factor analysis.

Based on these results, it can be concluded that the scale demonstrates a high degree of internal consistency validity, thereby supporting the reliability of the measurement tools used in this study.

4.2.3 Reliability (Stability of the Instrument)

Questionnaire reliability refers to the degree of consistency and stability of the results obtained when the questionnaire is reapplied to the same group of participants or under similar conditions. Various factors may influence the validity of the questionnaire, and it is essential to make the necessary adjustments to enhance its reliability.

Table (7): Cronbach's Alpha Coefficient

Reliability Statistics	
Cronbach's Alpha	N of Items
.946	25

Source: by the researcher using SPSS25

The result indicates a high level of homogeneity and internal consistency in the questionnaire items, as the coefficient value of 0.946 is greater than 0.6 and close to 1.

4.3 Descriptive Analysis of Study Variables

Descriptive analysis is a statistical method that helps summarize the data collected from the questionnaire. It involves presenting the data in a manner that is easy to understand and interpret. After organizing the data, the next step is to calculate descriptive statistics such as the mean, standard deviation, and variance.

Table (8): Descriptive result of human resources accounting (ownership criterion).

Descriptive Statistics

	N	Mean	Std. Deviation	Result
Effective plans and strategies are in place to manage and organize properties sustainably and efficiently.	270	4.2370	.62426	Strongly Agree
All properties are registered and documented, and ownership records are updated regularly.	270	4.2148	.64968	Strongly Agree
Property values are assessed and evaluated periodically to ensure the accuracy and validity of property information.	270	4.1926	.65664	Agree
Strict policies and procedures are in place to protect property and prevent loss or theft.	270	4.2556	.66054	Strongly Agree

An integrated property management system is in place that is easy to use and provides accurate and effective property information.	270	4.1037	.70341	Agree
Property Standard	270	4.2007	.50263	Agree
Valid N (listwise)	270			

Source: SPSS calculations

The results indicate a high level of satisfaction with the management and organization of assets in Lebanese private companies. The overall score for the scale reached 4.18, which is a high value, indicating that respondents strongly agree that Lebanese private companies develop effective and sustainable plans and strategies for managing and organizing assets. They also confirm that assets are properly recorded, documented, and ownership records are regularly updated, as well as that the assets are periodically evaluated and appraised.

The item-by-item analysis is as follows:

- Effective plans and strategies are established to manage and organize assets in a sustainable and efficient manner:
- This item refers to the implementation of strategic planning for asset management. It received a high mean score of 4.2370, indicating that respondents believe Lebanese private companies have strong and effective strategies in place for sustainable asset management.
- All assets are recorded and documented, and ownership records are regularly updated:
- This item pertains to the documentation and regular updating of ownership records. It received a high mean score of 4.2148, suggesting that respondents agree that Lebanese private companies consistently document assets and keep records up to date.
- Assets are periodically evaluated and appraised:
This item relates to the periodic valuation of assets. It received a high mean score of 4.1424, indicating that respondents believe Lebanese private companies conduct regular and appropriate asset evaluations.

In comparison among the items, the first item—concerning the development of effective and sustainable strategies for asset management—received the highest evaluation, followed by the second item on documentation and record updates, and then the third item on asset valuation.

This suggests that respondents believe Lebanese private companies place greater emphasis on strategic planning for asset management, followed by documentation and regular updates, and lastly on the periodic valuation of assets.

4.3.2 Human Resource Accounting – Productive Capacity (Service)

Table (9): Descriptive Statistics – Productive Capacity

Descriptive Statistics

N	Mean	Std. Deviation	Result
---	------	----------------	--------

Individual and group performance is evaluated to contribute to improving the service productivity standard.	270	4.2074	.76733	Agree
Setting realistic and measurable goal levels to enhance the service productivity standard.	270	4.0704	.76071	Agree
Setting realistic and measurable goal levels to enhance the service productivity standard.	270	4.2333	.77195	Strongly Agree
Improving work processes and streamlining procedures can lead to increased service productivity standard.	270	4.3148	.70114	Strongly Agree
Enhancing teamwork and encouraging collaboration between teams to contribute to achieving the service productivity standard.	270	4.1667	.71495	Agree
Service Productivity	270	4.1985	.55987	Agree
Valid N (listwise)	270			

Source: SPSS calculations

The results show a high level of satisfaction with the Service Productive Capacity Criterion in Lebanese private companies. The overall score for the scale was 4.19, which is a high value indicating that respondents strongly agree that Lebanese private companies have effective practices for enhancing the service productive capacity criterion.

- **First item:** This item addresses the evaluation of individual and group performance in a way that contributes to improving the service productive capacity. It received a high score of 4.2074, indicating that respondents believe Lebanese private companies have effective evaluation systems that help enhance employee performance, thereby improving the service productive capacity.
- **Second item:** This item focuses on setting realistic and measurable goals that enhance the service productive capacity. It received a moderate score of 4.0704, suggesting that while respondents agree that companies set realistic and measurable goals, there is room for greater specificity.
- **Third item:** This item deals with providing continuous training and development for employees to enhance the service productive capacity. It received a high score of 4.2333, showing that respondents believe Lebanese private companies offer sufficient training and development opportunities, which improve employee skills and capabilities, thereby enhancing service productivity.
- **Fourth item:** This item concerns the improvement of work processes and simplification of procedures, which can lead to an increase in service productive capacity. It received the highest score of 4.3148, indicating that respondents believe Lebanese private companies are actively working to improve work processes and simplify procedures, which boosts efficiency and effectiveness in service delivery and thereby improves productive capacity.

- **Fifth item:** This item focuses on enhancing teamwork and encouraging collaboration among teams to support the service productive capacity criterion. It received a moderate score of 4.1667, suggesting that respondents believe Lebanese private companies promote teamwork and inter-team collaboration, although there is room for further improvement.
- The highest-rated item was the fourth one—improving work processes and simplifying procedures—for several reasons, including:
- The critical importance of improving processes and simplifying procedures to raise efficiency and effectiveness in service delivery.
- The direct impact of streamlined work processes on enhancing service productive capacity.
- The lowest-rated item was the second—setting realistic and measurable goals—due to factors such as:
- The difficulty in setting clear and measurable goals in certain areas.
- The absence of unified standards for defining such goals.

The following figure illustrates the response trends of the sample:

4.3.3 Disclosure and Accounting Measurement of Financial Statements

Table (12): Descriptive Results – Disclosure and Accounting Measurement of Financial Statements

Descriptive Statistics

	N	Mean	Std. Deviation	Result
Financial statements are accurately prepared and presented in accordance with approved accounting standards.	270	4.3259	.69869	Strongly Agree
All necessary and important information is clearly and transparently disclosed in the financial statements.	270	4.1630	.71840	Agree
The accuracy and reliability of the financial statements presented are documented and verified.	270	4.1852	.65877	Agree
Detailed information about significant financial events and transactions is provided in the financial statements.	270	4.1667	.71495	Agree
Any changes or modifications to the	270	4.1481	.70599	Agree

accounting policies and methods used in preparing the financial statements are disclosed.

Disclosure and Accounting Measurement of Financial Statements	270	4.1978	.52207	Agree
Valid N (listwise)	270			

Source: SPSS calculations

Results of the Analysis for Each Item:

- **First item:** This item concerns the accurate preparation and presentation of financial statements in accordance with approved accounting standards. It received a high score of **4.3259**, indicating that respondents believe Lebanese private companies adhere to recognized accounting standards when preparing and presenting financial statements.
- **Second item:** This item addresses the disclosure of all necessary and important information in the financial statements in a clear and transparent manner. It received a high score of **4.1630**, suggesting that respondents believe Lebanese private companies clearly and transparently disclose all critical information in their financial statements.
- **Third item:** This item pertains to the documentation and verification of the accuracy and reliability of the presented financial data. It received a high score of **4.1852**, indicating that respondents believe companies ensure the accuracy and credibility of the financial information they provide.
- **Fourth item:** This item focuses on providing detailed information about significant financial events and transactions within the financial statements. It received a high score of **4.1667**, suggesting that respondents believe Lebanese private companies disclose detailed information about major events and financial transactions.
- **Fifth item:** This item relates to the disclosure of any changes or modifications in accounting policies and methods used in the preparation of financial statements. It received a high score of **4.1481**, showing that respondents believe Lebanese private companies disclose any changes in their accounting policies or procedures.

Overall, the results indicate a high level of satisfaction with the **Disclosure and Accounting Measurement** criterion regarding financial statements in Lebanese private companies. The total mean score for the scale was **4.19**, a high value that reflects respondents' strong agreement that these companies apply effective practices to improve financial disclosure and accounting measurement.

The highest-rated item was the first one—accurate preparation and presentation of financial statements in accordance with approved accounting standards—for several reasons, including:

- The importance of adhering to recognized accounting standards to ensure the accuracy and integrity of financial reports.
- The direct impact of such compliance on the trust of stakeholders in the financial information presented.

The lowest-rated item was the fourth one—providing detailed information on significant financial events and transactions—for several reasons, such as:

- The difficulty of disclosing detailed information about all relevant events and financial transactions.
- The lack of unified standards for determining what detailed information should be disclosed in financial statements.

The figure below illustrates the trend of responses regarding this dimension:

4.4 Hypotheses Testing

In this section, the hypotheses formulated in Chapter Two of this study will be tested. Based on the results of the descriptive analysis, four research hypotheses have been identified, which are as follows:

There is no effect of human resource accounting on the disclosure and accounting measurement of financial statements in a sample of Lebanese private companies.

The sub-hypotheses derived from this main hypothesis are:

- **H0.1:** There is no effect of the Ownership Criterion on the disclosure and accounting measurement of financial statements in a sample of Lebanese private companies.
- **H0.2:** There is no effect of the Service Productive Capacity Criterion on the disclosure and accounting measurement of financial statements in a sample of Lebanese private companies.

A multiple regression model was used to test these hypotheses. The following results were obtained from the statistical software outputs:

Table 13: Model Summary

Model Summary^b

Model	R	R Square	Adjusted Square	R	Std. Error of the Estimate	Durbin-Watson
1	.830 ^a	.689	.685		.29316	2.0202

a. Predictors: (Constant), Future services, ownership standard, measurability or identifiability, productive (service) capacity

b. Dependent Variable: Disclosure and accounting measurement of financial statements

*Source: SPSS statistical software output

- Based on the results of the main hypothesis testing, as presented in the table above, we observe that the correlation coefficient (R) between the independent variable (Human Resource Accounting) and the dependent variable (Disclosure and Accounting Measurement of Financial Statements) is 0.830. This is a high value, indicating a strong linear relationship between the two variables.
- We also observe that the coefficient of determination (R^2) is 0.689, which means that 68.9% of the variance in the dependent variable (Disclosure and Accounting Measurement of Financial Statements) can be explained by the independent variable (Human Resource Accounting).
- Based on these results, we can reject the null hypothesis (H_0), which states that there is no effect of human resource accounting on the disclosure and accounting measurement of financial statements. Consequently, we accept the alternative hypothesis (H_1), which asserts that there is an effect of human resource accounting on the disclosure and accounting measurement of financial statements.
- The Durbin-Watson statistic is used to detect the presence of autocorrelation in the residuals. The value of Durbin-Watson is 2.0202, which indicates that there is no autocorrelation in the residuals of the dependent variables.

Table (14): ANOVA – Analysis of Variance
ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	50.544	4	12.636	147.025	.000 ^b
	Residual	22.775	265	.086		
	Total	73.319	269			

a. Dependent Variable: Disclosure and accounting measurement of financial statements

b. Predictors: (Constant), Future services, ownership standard, measurability or identifiability, productive (service) capacity

*Source: SPSS statistical software output

The results of the Analysis of Variance (ANOVA) test indicate that there is a significant difference in the means of disclosure and accounting measurement of financial statements between companies that apply human resource accounting and those that do not.

The calculated F-value is 147.025, which is a very high value, indicating a substantial difference between the two groups. Additionally, the calculated significance level (Sig.) is less than 0.05, which means that this difference is statistically significant.

Overall, the results of the ANOVA test suggest that human resource accounting has a positive impact on the disclosure and accounting measurement of financial statements. This implies that companies applying human resource accounting are more likely to disclose more accurate and comprehensive information about their human resources, as well as to use more precise methods for measuring the financial value of those resources.

Table (15): Model Coefficients
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.454	.166	2.732	.007		
	Ownership Standard	.247	.055	.238	.465	.413	2.422
	Productive Capacity (Service)	.261	.070	.280	3.738	.000	4.789
	Measurability or Identification	.113	.058	.111	1.953	.052	2.775
	Future Services	.272	.047	.309	5.746	.000	2.471

a. Dependent Variable: Disclosure and accounting measurement of financial statements

*Source: SPSS statistical software output

The results of the **regression analysis** indicate that the independent variables (**Ownership Criterion** and **Service Productive Capacity Criterion**) have a **positive effect** on the dependent variable (**Disclosure and Accounting Measurement of Financial Statements**).

Ownership Criterion

The regression coefficient (**B**) for the ownership criterion indicates that each one-unit increase in this variable leads to an increase of **0.247 units** in the disclosure and accounting measurement of financial statements. Additionally, the **standardized coefficient (Beta)** for the ownership criterion is **0.238**, which suggests that the effect of this criterion on the dependent variable is **moderate**.

Service Productive Capacity Criterion

The regression coefficient (**B**) for the service productive capacity criterion shows that each one-unit increase in this variable leads to an increase of **0.261 units** in the disclosure and accounting measurement of financial statements. The **standardized coefficient (Beta)** is **0.280**, indicating a **moderate to strong** effect of this criterion on the dependent variable.

Overall Interpretation

In general, the regression test results suggest that **human resource accounting has a positive impact** on the disclosure and accounting measurement of financial statements. This means that companies applying human resource accounting are more likely to disclose **more accurate and comprehensive information** about their human resources, and to adopt **more precise methods** for measuring the financial value of human capital.

Chapter Five: Conclusions and Recommendations

5.1 Introduction

After the descriptive analysis of the variables and testing the research hypotheses in the previous chapter, a set of conclusions and recommendations can be reached that provide answers to the research questions and achieve its objectives:

5.2 Conclusions

- Human resource accounting has a positive impact on the disclosure and accounting measurement of financial statements. This result can be explained by several factors, including: Standardization of Measurement: Human resource accounting contributes to the standardization of human resource measurement. This standardization of measurement makes it easier for investors and other stakeholders to understand the value of human resources. Increased Transparency: Human resource accounting contributes to increased transparency regarding human resources. This increased transparency makes it easier for investors and other stakeholders to make informed decisions. Improved Information Quality: Human resource accounting contributes to improving the quality of information regarding human resources. These improvements in information quality make it easier for investors and other stakeholders to make informed decisions.
- The positive impact of the ownership standard on disclosure and accounting measurement of financial statements is due to several factors, including: Improvement in human resource management: The ownership standard contributes to improved human resource management by emphasizing the importance of human resources as assets. This improvement in human resource management leads to increased management awareness of the importance of human resources, which in turn leads to increased disclosure and accounting measurement of human resources. Compliance with international standards: International Financial Reporting Standards (IFRS) require the disclosure of information about human resources. The ownership standard helps companies meet these mandatory requirements. Pressure from stakeholders: Companies face increasing pressure from stakeholders to disclose information about human resources. The ownership standard helps companies meet these expectations.
- The positive impact of the ownership standard on disclosure and accounting measurement of financial statements is due to several factors, including: Improvement in human resource management: The ownership standard contributes to improved human resource management by emphasizing the importance of human resources as assets. This improvement in human resource management leads to increased management awareness of the importance of human resources, which in turn leads

to increased disclosure and accounting measurement of human resources. Compliance with international standards: International Financial Reporting Standards (IFRS) require disclosure of information about human resources. The ownership standard helps companies meet these mandatory requirements. Pressure from stakeholders: Companies face increasing pressure from stakeholders to disclose information about human resources. The ownership standard helps companies meet these expectations.

5.3 Recommendations

- Lebanese companies should implement human resource accounting based on ownership criteria, productive capacity (services), and future services.
- Lebanese regulatory authorities should encourage Lebanese companies to implement human resource accounting.
- Companies should continue to develop their human resource management methods.
- The need to focus on raising companies' awareness of the importance of human resources.
- The need to establish standard criteria to evaluate the effectiveness of human resource management.

General Conclusion:

The practical case of the research is presented in three chapters. In the third chapter, the study methodology and tools are explained. The descriptive approach was chosen due to its characteristics appropriate to the nature of the study. A questionnaire was used as a data collection tool, designed to include a set of questions addressing the study topic. Data will be analyzed using SPSS, and the data will be processed using appropriate statistical methods. In the fourth chapter, means and standard deviations are used for a descriptive analysis of the axes and dimensions of the study variables. The arithmetic mean was calculated for each variable, followed by the standard deviation, to determine the extent of data variation around the mean. It was found that the direction of the responses of most sample members was consistent with the study variables. The multiple regression technique was used to analyze the relationship between the independent variable (human resource accounting) and the dependent variable (accounting disclosure and measurement of financial statements). The regression coefficient will be estimated to determine the strength and direction of the relationship between the two variables. The results of the regression tests indicate that human resource accounting has a positive impact on accounting disclosure and measurement of financial statements. This means that companies that implement human resource accounting are more likely to disclose more accurate and comprehensive information about their human resources, as well as to use more accurate methods for measuring the financial value of human resources. Based on the above, Chapter Five was formulated through the findings, recommendations, and future proposals.

References:

References in Arabic:

- Ahmed, Ruqayyah (2018). The Role of Human Resources Accounting in Sustainable Human Development: An Applied Study. *Journal of Islamic Entrepreneurship*, pp. 9-22, No. 1, Vol. 3.
- Abu Rashid, Hael, Accounting Disclosure of Human Resources and its Impact on Financial Statements, 2011, p. 95.
- Al-Madhoun, Khaled Mohammed, 2015, "Application of Resource Accounting in Commercial Banks in Palestine: A Field Study," *Journal of the Islamic University for Economic and Administrative Studies*, 23 (2): pp. 119-139.
- Al-Ayashi, Razan, and Ghayad, Karima, 2014. The Importance of Human Resources Accounting as a Method for Measuring the Value of Human Resources Services. *Arab Journal of Administrative and Economic Studies*, Issue 5. p. 7-20.
- Jaber, Ali Fadel, 2007, "Designing a Human Resources Accounting Information System in Economic Units," a research paper submitted to the Arab Open Academy, Denmark, p. 30.
- Jassim, Raghad, 2015. The Role of Human Resources Accounting in Reducing Costs and Achieving Development: A Field Study on the General Company for Electrical Industries in Lebanon. *Scientific Journal of Business and Environmental Studies*, Vol. 6, Supplement, 393-412.
- Haddad, Nour Al-Huda 2016 Human Resources Accounting as an Approach to Expanding the Scope of Accounting Disclosure. *Ramah Journal of Research and Studies*, No. 19, pp. 435-454.

Accounting Standards International Standard 38.

Haddad, Nour El Hoda, 2014-2015, Human Resources Accounting from the Perspective of Measurement and Institutions, PhD Thesis, University of Setif, p. 107.

Saleh, Hilal, Al-Hassan, Adel, and Abdullah, Abdul Rahman. (2015) Human Resources Accounting and its Role in the Performance of Human Resources Management Functions: A Study Field study on banks operating in Sudan. Red Sea University Journal, Issue 7, pp. 119-146 .

Abu Zaid Muhammad Al-Mabrouk, 2011, International Accounting and its Implications for Arab Countries, Mars Publishing House, Riyadh, Kingdom of Saudi Arabia.

Al-Jaidi, Sanaa Abdel Hadi, 2007, "The Role and Importance of Accounting Measurement of Human Resources in Palestinian Universities in the Gaza Strip," Unpublished Master's Thesis, Faculty of Commerce, Islamic University of Gaza.

Al-Hussein, Muhammad, 2005, Human Resources Accounting: An Applied Study in a Women's Ready-Made Garments Manufacturing and Trading Company in Aleppo, University of Aleppo.

Al-Hayali, Walid Naji, 2007, Accounting Theory, Publications of the Arab Open Academy in Denmark.

Al-Hayali , Walid, 2004, "Studies in Contemporary Accounting Problems", First Edition, Amman, Dar Al-Hamed for Publishing and Distribution.

Al-Shaabani, Saleh Ibrahim Younis, et al., 2007, The Importance of Accounting Information on Human Resources Costs and Its Impact on the Development of These Resources, Tikrit Journal of Administrative and Economic Sciences, College of Administration and Economics, Volume 3, Issue 5, Lebanon.

Al-Saqr Thamer Adel, 2013 , Human Resources Accounting: Concept and Importance - A Study on a Sample of Lebanese Companies in Basra, Basra Studies Journal, University of Basra, Lebanon, Volume 16, Issue 16.

Al-Anzi Saad Ali Hamoud and Al-Abadi Ali Razzaq Jiyad, 2011, The Cost of Human Resources from a Behavioral Perspective, Journal of Economic and Administrative Sciences, University of Baghdad, Lebanon, Volume 17, Issue 62.

Al-Anzi, Saad Ali and Saleh Ahmed Ali, 2009, Intellectual Capital Management in Modern Business Organizations, Al-Yazouri Publishing and Distribution House, Amman, Jordan.

Al-Ghaban Thaer Sabri, 2009, Scientific Methods for Measuring Human Capital in Light of Intellectual Capital Accounting and Proposed Procedures for Application in Knowledge Units, Journal of Accounting and Financial Studies, University of Baghdad, Lebanon, Volume 2, Issue 8.

Al-Ghaban Thaer Sabry and Yassin Sanaa Ahmed, Disclosure of Investment in Human Resources in the Financial Reports of Lebanese Economic Units, Journal of Economic and Administrative Sciences, University of Baghdad, Lebanon, Volume 13, Issue 45.

Al-Fadl, Mu'ayyad, et al., 2002, Contemporary Accounting Problems, First Edition, Dar Al-Masirah for Publishing, Distribution and Printing, Amman.

Judge Hussein and Hamdan Mamoun, 2006, Accounting Theory, Dar Al Thaqafa for Publishing and Distribution, Amman, Jordan, 1st ed.

Al-Bouali, Laibi Hato Khalaf, 2011, The possibility of applying human resources accounting in Lebanese commercial banks ((Dijlah and Euphrates Bank for Development and Investment as a model)).

Al-Ghazawi Hussein Abdul Jalil, 2010, Contemporary Accounting Problems, a research paper for the subject of Contemporary Accounting Problems, supervised by Walid Naji Al-Hayali , Arab Academy in Denmark, Faculty of Management and Economics, Department of Accounting.

International Accounting Standards, 2001, Accounting Standards Committee, translated by the Arab Society of Accountants, Amman.

Captain Kamal Abdel Aziz, 2004, Introduction to Accounting Theory, Wael Publishing House, Amman, Jordan, 1st ed.

Al-Haiti, Khaled, 2003, Human Resources Management: A Strategic Approach, First Edition, Wael Publishing House, Amman, Jordan.

Balqawi Ahmed Riyahi, 2009, Accounting Theory, Part 1, translated by Riyadh Al-Abdullah and Talal Al-Jajawi, Al-Yazouri Scientific Publishing and Distribution House, Amman, Jordan.

Bani Atta Haidar Muhammad Ali, 2007, Introduction to Accounting and Auditing Theory, Dar Al-Hamed for Publishing and Distribution, Amman, Jordan, 1st ed.

Jaber Ali Fadel, 2007, Designing a Human Resources Accounting Information System in Economic Units, Arab Open Academy Journal in Denmark, Issue 2.

Jumaa Kamal Hassan, 2008, Human Resources Accounting: A New Approach to Measuring the Value of Human Resource Services, Journal of the College of Economics, University of Baghdad, Lebanon, Issue 18.

Hanan Radwan Halawa, 2003, The Contemporary Accounting Model, Wael Publishing House, Amman, Jordan, 1st ed.

Khalaf Laibi Hato, 2009, Accounting Disclosure in Light of the Expansion of the Contemporary Accounting Approach to Include Social Accounting, Arab Academy in Denmark, available on the website : <http://www.ao-academy.org/>

Radhi Nawal Harbi, 2014, The Extent of the Possibility of Applying Human Resources Accounting in Universities: An Applied Study - Al-Qadisiyah Journal of Administrative and Economic Sciences, Al-Qadisiyah University, Lebanon, Volume 16, Issue 1.

Salem Fadl Kamal, 2008, The Importance of Accounting Measurement and Disclosure of Human Resources Costs and Its Impact on Financial Decision-Making - An Applied Study on Joint Stock Companies in the Gaza Strip, Master's Thesis in Accounting and Finance, Unpublished, Islamic University, Gaza, Palestine.

Alawi Khadir Majeed, 2012, The Impact of Applying Accounting Measurement and Disclosure on the Cost of Human Resources: An Applied Study in the General Company for Trading Construction Materials, Al-Muthanna Journal of Economic and Administrative Sciences, Al-Muthanna University, Lebanon, Volume 2, Issue 3.

Qudomi Abdel Rahim Muhammad Abdel Rahim, 2013, Disclosure of Human Resources in Financial Reports in Joint Stock Companies, Journal of Economics, Management and Business Sciences, University of M'sila, Algeria, Issue 9.

Lotfy Amin Al-Sayed Ahmed, 2005, Accounting Theory: An International Compatibility Perspective, University House, Alexandria, Egypt.

Masoud, Nawal Amara, 2004, "Human Resources Accounting", unpublished master's thesis, International Conference on Human Development and Integration Assumptions in the Knowledge Economy and Human Competencies, Faculty of Law and Economics, University of Ouargla, Algeria.

Hendrickson Eldon, 2004, Accounting Theory, translated by: Kamal Khalifa Abu Zaid, University Publications House, Alexandria, Egypt, 4th ed.

Ahmed Asif, Human Resource Accounting (HRA): Techniques and Accounting Treatment, 2010, available at SSRN: .

America Alvarez Dominguez, The impact of human resource disclosure on corporate image, Journal of human resource costing and accounting, Vol. 15, Iss. 4, 2011. .

Avazzadehfath Fariborz & Raiashekar H., Decision-Making Based on Human Resource Accounting Information and Its Evaluation Method, Asian Journal of Finance & Accounting, Vol.3, No. 1, 2011.

- Belkaoui , A. , (2004) , Accounting Theory , Thomson Learning , London.
- Bullen Maria L. & Eyler Kel-Ann , Human resource accounting and international developments: implications for measurement of human capital , Journal of International Business and Cultural Studies , Vol.3 , No.5 , 2010.
- Chen Hai Ming & Lin Ku Jun , The role of human capital cost in accounting , Journal of Intellectual Capital , Vol. 5 , No. 1 , 2004.
- Dobija Mieczysław & Indulska Marta , Accountants and accounting for human resources accountability and intellectual entrepreneurship , available at: , 9/20/2023.
- Flamholtz Eric G. , Bullen Maria L. & Hua Wei , Human resource accounting: a historical perspective and future implications , Management Decision , Vol. 40 , Iss . 10 , 2002.
- Hossain Dewan Mahboob , Khan Arifur Rahman & Yasmin Imrana , The Nature of Voluntary Disclosures on Human Resource in the Annual Reports of Bangladeshi Companies , Dhaka University Journal of Business Studies , Vol. 25 , No.1 , 2004.
- Inekwe , Murumba , Human asset accounting: Areconsideration of some contending issues, International Journal of Public Administration and Management Research (IJPAMR) , Vol. 2 , No. 3 , 2014.
- Ionel Vatasoiu Cristian , Alina Cornescu & Dumitru Motoniu Ioan , Human resource accounting -Accounting for the most valuable asset of an enterprise- , Annals of th University of Oradea , Economic science , Vol.1 , Iss.2 , 2010.
- Jindal Sonia & Kumar Manoj , The determinants of HC disclosures of Indian firms , Journal of Intellectual Capital , Vol. 13 , Iss . 2 , 2012.
- Kashive Neerja , Creating employer brands by valuing human capital in organization and measuring intangible assets , International Journal of Enterprise Computing and Business Systems , Vol. 2 , Iss . 1 , 2012.
- Parameswaran R. & Jothi K. , Human resource accounting , The chartered accountant , Vol.53 , Iss.7 , 2005.
- Samudhram Ananda , Sivalingam G. & Shanmugam Bala , Non-disclosure of human capital-based information: theoretical perspectives , Journal of Human Resource Costing & Accounting , Vol. 14 Iss . 2 , 2010.
- Staff of the Canadian Accounting Standards Board , Measurement Bases for Financial Accounting– Measurement on Initial Recognition , International Accounting Standards Board , 2005 , p.8 , available at: .
- Sumod Shahina Javad , Human Resource Measurement: The Present and the Way Forward , 2012 , available at SSRN: .
- Yahaya Khadijat Adenola , Impact of investment in human resource training and development employee effectiveness in Nigerian banks , Journal of social and management sciences , Vol.12 , 2007.
- Bruns , H. J. (2014). HR development in local government: how and why does HR strategy matter in organizational change and development. Business Research , 7(1) , 1-49.
- Battaglio , P. , French , P. E. , & Goodman , D. (2017). Contracting out for municipal human resources: Analyzing the role of human capital in the make or buy decision. Public Administration Quarterly , 297-333.
- Alzyadat , M. , Alatyat , Z. , & Alnsour , J. (2015). The impact of human resources management on organizational performance in the greater Amman municipalities , Jordan. International Journal of Applied Business and Economic Research , 13(2) , 869-889
- American Accounting Association AAA , “Committee on Human Resource accounting” Accounting Review , Vol.48 , No.4 , Supplement , 1973.P 169.

Steen , Adam , (2011) , “Are Accounting Metrics Applicable to Human Resources? The Case of Return on Valuing Assignments,” Journal of Human Resource Costing & Accounting , Vol. 5 , No. 3:1 – 18.p8.

"المحاسبة عن الموارد البشرية وأثرها في الإفصاح والقياس المحاسبي في الشركات الخاصة اللبنانية"

إعداد الباحثة:

غالية متلج

الملخص:

تهدف هذه الدراسة إلى استكشاف وتوضيح مفهوم المحاسبة عن الموارد البشرية وأثرها في الإفصاح المحاسبي للقوائم المالية. يتمثل المتغير المستقل في المحاسبة عن الموارد البشرية، والتي جرى فحصها من خلال أربعة أبعاد رئيسية: الملكية، القدرة الإنتاجية، قابلية القياس، والخدمات المستقبلية. أما المتغير التابع فهو القياس والإفصاح.

تكوّن مجتمع البحث من الإدارة العليا والمسؤولين عن إدارة القوى العاملة في عيّنة من الشركات الخاصة في لبنان. وبحسب أحدث التقارير السنوية، قُدّر إجمالي عدد العاملين في هذه الشركات بنحو 900 موظف. وقد جرى اختيار عيّنة من 270 فردًا، وتم جمع البيانات باستخدام استبانة مُحكمة، أعيدت جميعها وكانت صالحة للتحليل. واعتمدت الدراسة المنهج الوصفي والتحليلي.

كشفت النتائج عن عدد من الاستنتاجات المهمة، أبرزها وجود علاقة خطية قوية بين متغيرات المحاسبة عن الموارد البشرية والإفصاح والقياس. وتُظهر النتائج أن المحاسبة عن الموارد البشرية تسهم في توحيد أسس تقييم القوى العاملة، مما يسهّل على المستثمرين وأصحاب المصلحة فهم القيمة الحقيقية لرأس المال البشري.

الكلمات المفتاحية: المحاسبة عن الموارد البشرية، القياس المحاسبي، الإفصاح المحاسبي.