

كفة المورد البشري بمنظور سلوكي

Abstract

Purpose/objective:

- 1 - To explain the financial impact of the activities and areas of human resources management and the adoption of the methodology for estimating costs on the basis of conduct and statement of how to assess costs and benefits of human resource activities.
- 2 - Measuring human capital, and its impact on the financial statements.

Design/methodology/approach:

Concentrated dimensions of the research paper's lack of financial statements prepared by the organizations for information mandated human resource its components of the three (attraction - development - released), as well as the financial impact in the conduct of the organization will have the reader able to understand the pressure, the cost to the policies of human resource, as well as that understanding of awareness of behavioral financial issue in itself, should be addressed in order to find some kind of mental and intellectual relations about what that directs the behavior of the investor.

Findings:

The information about the cost of human resources, can increase the efficiency of the management staff, by helping to make sound decisions in the field of polarization, the selection and appointment, development, transport, upgrade, use, calendar, and bonuses related to them. Moreover, the financial statements based on cost (accounting) human capital, so that hurt the main purpose of disclosure and identification of related items.

Keywords: Human Capital, Behavioral Finance, Accounting Human Resources, Human Resource cost.

Paper type: Mind Research paper



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(Human Capital)

(2001)

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(2010)

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(Bonits,1999)

(Daft,2003)

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(Cascio,2006)

.(Ballot et al., 2006)

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(Cascio,2006) :

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	Jacobsen 2001	5		Edivnssoin & Molan 1997	1
	Stankonic 2001	6		Patrica,1997	2
	Stewart,1997	7		Jan,1997	3
	Bonits ,1998	8		Hansen 1999	4

) (2005)

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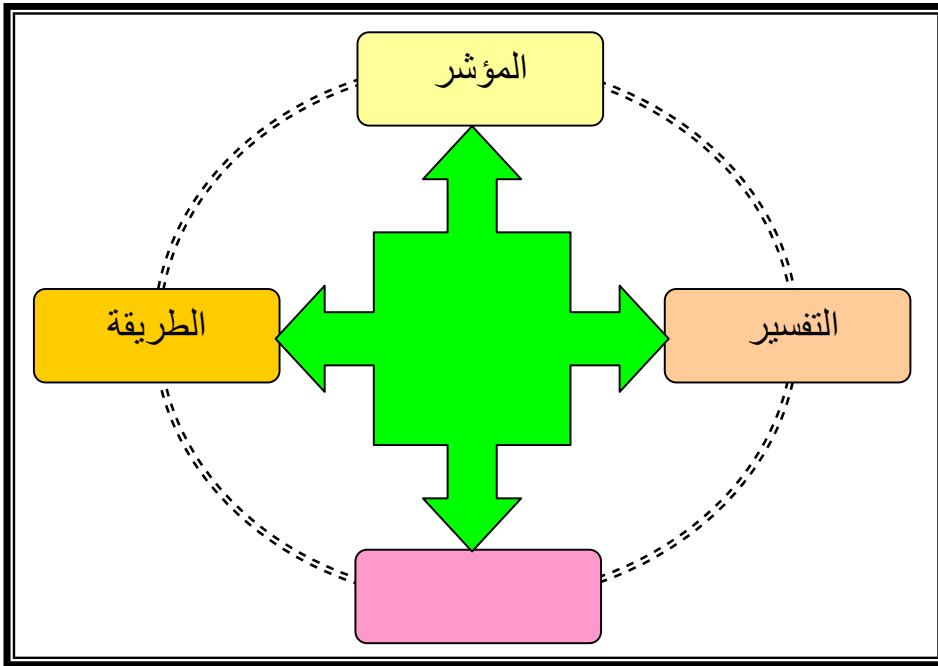
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.102 :



- (Cascio,2006:40)
- (1) : (Evidence)
 - (2) :(Explanation)
 - (3) :(Purpose)
 - (4) :(Method)

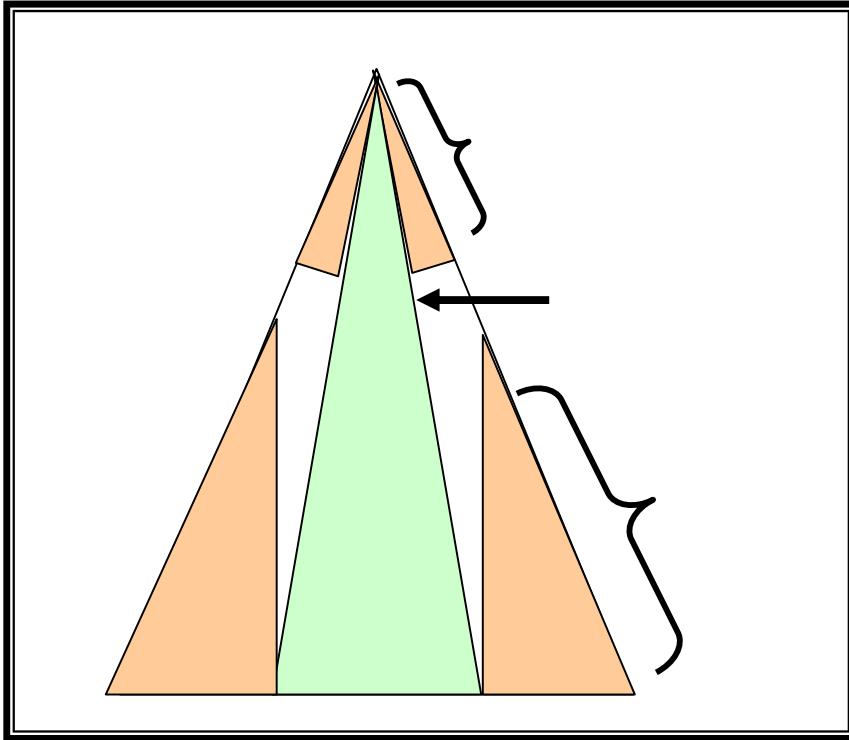
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- (Cascio,2006:.40):
- .1 : (Competency Model)
 - .2 :
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(2)



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.(Kirkpatrick, 2004).

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(Self-management)

(Sherman & Schultz,1998)

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(Bullen, 2007; Flamholtz et al., 2002(2006) :

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(ASB, 1999, p. 79; (IASB, 2001, para 100, ())
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(1999) :

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(Flamholtz)

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(Likert)

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:Jaggi & Lau

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:Lev and Schwartz

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Fisher

.(Fisher)

:Morse

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(241 :2009)
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(243 :2009) :

(The Acquirement Cost)

(The Replacement Cost)

(The Present Value of a Future

Stream of Payments)

(243 :2009) :

(The Bidding Method)

(The Economic Value added approach)



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1996 (IASC)

(FASB)

. (Scott and Vincent

,1974)

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. (Pekin, 1974)

(149 :2002) .

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(41 Cascio,2006,):

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.(Expense Model Of HR Accounting)



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.(Cascio,2006: 43)

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(Cascio,2006):

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.(Cascio,2006)

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Costing Employee Absenteeism :

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	2003		
\$80000		\$800	
\$255			100
			\$180

Interpreting The Costs Of Absenteeism :

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" "	" "	" "	" "
(1.8)	(4-2)	(3)	%25
(1)	(2)	(1.5)

B ,A

A

A

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Costing Employees Turnover :

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.(Cascio,2006)

(%100) (%20)
 (%4.5))
 .(2006)

(Cascio,2006):

%100 × /
 . %12 %1

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(Dysfunctional Turnover)

.(Functional Turnover)

(Resignations)

%50 \$1
 .(1) \$500000
 (\$700000) (2)
 . (\$500000) (2)
 . \$150000



(Components Of Turnover Costs)

(2006)	()	:(Loss of Knowledge)	())	☒
		:(Loss of Output)	()	☒
(1990)	/			
(\$300.000)		:(Hiring Costs)		☒
(\$75.000)				
.(Fitz,1997) \$36.625	(%25)	:(The Hiring Process)		☒
(Four Seasons)			(%100)	
	.(%20)			
	()			
Separation Costs	:	Training Costs	Replacement Costs	
			:(Cascio,2006: 55)	
			-1	
			:Exit Inter View	➤
			.(Terminating Employees Time)	
.(Administrative Functions Related To Termination)				➤
		(Separation Pay)		➤
		:(Increased Unemployment Tax)		➤



(Termination Costs)

(2006

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(Informational Literature)

(Formal

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Orientation Program)

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(2)				
3	2	1		
%15	%40	%75	24	
15	40	70	16	
15	40	60	10	
50	75	85	104	

Source: Cascio,2006:57

The Total Cost Of Turnover :
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(Nations Bank)

.%25

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.(Cascio,2006: 57)

%150

%12

%41

(Hewlett – Packard , IBM , And Edward Jones & Company)
(El-Tawy and Tollington, 2008) .



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(. (Cascio,2006) :

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(Tollington & El-Tawy, 2010: 35)

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الخلاصة Conclusion

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أولاً- المصادر العربية

- () (2002) (1)
- () (2005) (2)
- () (2006) (3)
- () (2010) (4)
- () (2009) (5)
- () (2000) (6)
- () (1999) (7)
- () (2009) (8)



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