

The Impact of Measuring the Cost of Human Resources Services on Financial Reports an Applied Study on the National Ribat University (2010- 2021)

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ABSTRACT: The present research paper aims at exploring the impact of accounting disclosure on the cost of human resources services in higher education institutions. It examines how far accounting disclosure impacts financial reports and educational development at Sudanese universities in order to manipulate accounting deficiency. The study was conducted at the National Ribat University, and it adopted the descriptive and historical approaches to collect literature review. It concludes that human resources benefit the society parties especially education institutions. The study recommended employing modern accounting techniques in evaluating the cost of human resources services and finding the correct value of things. In addition, it recommended designing an effective measuring system that achieves goals. The main result of the study is that the nondisclosure of the costs of human resources services affects financial reports.

KEY WORDS: Cost - Human Resources - Financial Reports - the National Ribat University

INTRODUCTION

Since 1965, more attention has been paid to human resources due to recognizing the vital productive role of individuals. Then, researchers agreed to consider human beings a significant resource for achieving success for institutions. Henceforth, disclosing information about human resources is significant for taking administrative decisions. As a matter of fact, institutions' success depends mainly on the efficacy of their human resources. This implies that the true value of any business is its human resources, while financial resources are supplementary factors. Institutions pay much attention to human resources by investing much money in qualifying and appointing their staff. These costs exceed those of machines and other fixed assets

Measuring the cost of human resources is a recent field of accounting. In the twentieth century, accounting experts started disclosing the cost of human resources in financial statements. Due to the significance of knowledge, there is a huge demand for obtaining and developing it to achieve efficacy in different industrial and commercial activities. As a result, human and intellectual capitals become a strategic competition need for different institutions, i.e., human resources play a vital role in countries' sustainable development.

STATEMENT OF THE PROBLEM

The following study questions sum up the problem of the study:

1- How can human resources services be measured?

- 2- How far does disclosure affect measuring the cost of human resources services?
- 3- How can human capital be measured?
- 4- How far does human capital affect the cost of human resources services?

OBJECTIVES

The research paper aims at shedding light on the Sudanese accounting laws and regulations followed in administering human resources. It also explores the cost and impact of trainings available for staff on financial performance. The cost of human resources services in higher education institutions is measured and then reported in forms and reports to be analyzed. Hence, the research paper presents an innovative approach for accounting disclosure.

HYPOTHESES

- 1- There is a statistically significant relation between the disclosure of human resources services and methods of measurement and financial reports.
- 2- There is a statistically significant relation between measuring the cost of human resources services and financial decision-takers.
- 3- There is a statistically significant relation between measuring the human capital and the cost of human resources services.

Thus, the present research paper generally tackles the impact of accounting disclosure on measuring the cost of human resources services. Particularly, results are utilized to analyze

methods of accounting measuring to solve any problems in the financial reports. The author presents these issues through different scientific resources such as books and research papers.

SIGNIFICANCE OF THE STUDY

The research paper is significant as it measures the cost of human resources services, and it reports the results in forms and reports to help decision-takers.

Concepts

Human resources accounting is defined in many ways:

The Association of Chartered Certified Accountants (1973) defines human resources accounting as measuring information related to human resources and disclosing it to beneficiary parties (Abdel Daaem, 1988). It is also defined as classifying, collecting, and measuring information to be continuously disclosed and reported to related parties which help them take right decisions (Musa, 1979).

LITERATURE REVIEW

Many papers tackled human resources accounting from different perspectives. Imara (2004) explores the definition and significance of human resources accounting. AlGhaban (1986) explores the significance of human resources accounting at the University of Baghdad. It concludes that providing well-qualified staff increases the efficacy of job performance which entails the disclosure of human resources information. Jaber (2007) presents the human resources accounting system in economic units. Zwaylef (2014) explores the factors affecting the level of human resources accounting disclosure in the financial reports of banks in Jordan. Hamada (2002) explores the impact of human resources accounting disclosure on financial statements. Theeke (2005) explores how human resources accounting shifted from failure to a future success. Kodwani and Tiwari (2007) present a new dimension of human resources accounting. Hazem (1995) introduces one of the vital administrative tools which is activity-based costs. It concludes that institutions' performance can be developed through controlling costs as a strategic factor. Hansson (2005) handles the cost of human resources services including costs of staff trainings. The nondisclosure of these costs hides crucial data which lead investors to take wrong decisions. AbuFarah (2019) explains how the accounting system in Algeria can be adapted to the requirements of accounting disclosure of intellectual capital.

METHOD

The study adopts the descriptive and historical methods to analyze the previous studies and test the hypotheses. In addition, the analytical descriptive method is utilized through case studies.

Universities train and qualify graduates to be able to compete in the job market. Large amounts of money are spent on human resources more than on machines and other fixed assets. Therefore, the costs of human resources services have to be disclosed in financial reports (Suliman, 2012). The Financial Accounting Standards Board (FASB) has assigned human resources as one of the most essential elements for increasing profits due to their investment value. Thus, investors have a future vision to obtain more reliable information to match the financial reports.

Significance of Accounting Disclosure

In his paper (2013), Al-Kawaz confirms that accounting disclosure is significant and beneficial, so a suitable mechanism should be employed for the disclosure. AlSahfe (1984) adds that measuring costs contributes socially to the measurement of how far an institution achieves social luxury and improves the society. AlShirazi (1990) introduces the main measuring components explaining that there are two main parts of accounting measuring. The first is the technical part of accounting measurement. It refers to the measuring system and it entails assigning the following components:

- a) Assigning the measuring unit: The utilized measuring units should be reliable and homogeneous so that the resulting scales could be compiled and measured.
- b) Assigning a language to express quantities of phenomena and relations and to indicate the characteristics to be measured, such as the numerical system, putting into consideration the technical parts of measuring and the theoretical parts of characteristics and relations.

The second is the theoretical part of accounting measuring. This part includes the characteristics to be measured. Not all phenomena or characteristics can be measured. For example, measuring assets does not only include measuring weight, area, or length, but also it indicates the beneficial value expected from that asset.

Methods of Accounting Measurement

Accounting measurement is essentially employed in accounting applications. It gets more attention due to many variables and challenges of the rapid progress of accounting. Accountants have to adapt to that progress and find solutions for accounting measurement problems. In 1970s, many methods have been proposed to measure social activities (AlKadi and Himdan, 2013). Accounting measurement indicates applying contemporary accounting to different aspects of life. For example, environmental accounting measures the effects of environmental factors, while social accounting measures the effects of social issues. Human resources accounting identifies and reports investments made in the human resources of an organisation. Hence, accounting measurement includes several dimensions to cater for different services. It moves from traditional objectives to modern objectives to keep up with accounting developments.

As a result, it creates new objectives to be achieved through information quality to take decisions that contribute to social justice and community welfare. A major challenge of accounting measurement is subjecting the measurement of negative phenomena to economic activities (Ayoub, 1992). AISioty (2021) presents the three types of accounting measurement methods as: 1- Derivative measuring methods: This method uses indirect derivative measuring. It appeared due to advancements in operating accounting data that rely on inputs and outputs of the operating process which are computationally analyzed. This is the base of indirect derivative measuring methods that cannot employ direct measuring tools. 2- Direct/ basic measuring methods: These methods rely on directly calculating the results of accounting measurement with no need to any derivative/ indirect tools. They are usually used in direct measuring, for example calculating a device cost through the purchase price listed in the purchase order.

3- Arbitrary Methods: These methods depend on the personal judgments of those in charge of the measurement process, so it lacks objective rules. An example of this is estimating the costs of noise pollution resulting from telecommunications companies during their economic activity where arbitrary measurement methods are used. If there are no objective or logical governing rules that control the steps of implementing the measurement process, logical justifications will be lost, i.e., the process will lose the logicity that could be an indication to prove the number resulting from the measurement, such as the actual value of the property being measured.

Calculating the Cost of Human Resources Services

Measurement is based on two main axes: cost and social and economic value. The first axis, cost, relies on calculating the cost of recruitment, selection and appointment of faculty members and workers, or the cost of replacement or opportunity, while the second axis depends on the discounted future returns. The cost of human resources services can be measured using many methods. Belkaoui (2004) introduces some of these methods.

The Historical Cost Method

It includes the cost of recruitment, selection, appointment, sending in scholarships, and trainings of faculty members and workers. Then, these costs are calculated over the expected time of benefiting from the human resource during their presence in higher institutions, and it is a loss case of death, service termination or resignation. The author of the present study believes that the value of these costs is their social and economic benefits which lead to the success of higher education institutions and make them useful research products. The cost of human resources services can be calculated using the following equation: (Assets = discounts). Assets refers to human resources and discounts indicate all

expenses and obligations towards the development, training and employment of human resources.

The Replacement Cost Method

It analyzes the costs of replacing present human resources in an institution, i.e. the cost of human resources services such as recruitment, appointment, trainings and sending in scholarships.

The Opportunity Cost Method

This method of calculating the human resources services depends on tenders of an institution (Porwal 1993).

The author suggests the following model for calculating the cost of human resources services:

The cost of human resources services can be calculated using the following equations:

The average cost of the one human resource in private and public universities $\div 2$ The average total cost of human resources services = A \times the number of human resources.

The author calculated the cost of training human resources using the cost of one person = $(1100 + 2000) \div 2 = 1550$ Sudanese pounds.

The total annual cost = 1550 pounds \times 866 trainees = 1.342.300.

The author adopted the derivative measuring method of derived functions.

Function (Z) = 1.342.300 Sudanese pounds.

The author calculated the cost of sending human resources in scholarships using the cost of one person = $(11000 + 18000) \div 2 = 14500$ Sudanese pounds.

The total annual cost = 14500 pounds \times 10 grantees = 145.000.

Function (Y) = 145.000 Sudanese Pounds.

The author calculated the cost of medication using the cost of one person = $(10000 + 27000) \div 2 = 18500$ Sudanese pounds.

The total annual cost = 18500 pounds \times 899 faculty members and administrators = 16.631.500.

Function (X) = 16.631.500.

Based on the abovementioned data, the author calculated the cost of human resources services adding all the functions.

Function (Z) + Function (Y) + Function (X)

$1.342.300 + 145.000 + 16.631.500 = 18.118.800$ Sudanese pounds.

The Concept of Costs

The system of costs is a branch of accounting which measures production especially the industrial units where it is difficult to isolate many mutual costs. Accounting measurement cannot disclose two types of financial data:

- 1- The profits of each industrial unit or each service unit separately.
- 2- The costs and revenue of each department manager separately.

Hussein (2001) defines costs as the value of materials sacrificed to obtain a service or goods. That sacrifice is

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measured through the cash money that is paid on delivery or are pledged to be paid in the future. It is the cash or in-kind expenditures that are paid in cash or pledged to be paid in the future to obtain the service or goods. Consequently, the cost of assets is the sum of the expenses paid by the institution in order to obtain the assets, or it refers to the factors that raise the need for their occurrence, requiring the necessary sufficiency in quantity and quality. Accordingly, any value included without a motive for its occurrence is not considered a cost, and any value that does not satisfy a need is also not considered a cost.

Horngren (1996) defines costs in terms of accounting as sacrificing economic resources to achieve a specific goal. That cost is calculated through the paid monetary units of obtained goods or services. Another definition of costs is that they are the resources or services that we sacrifice to achieve a specific goal. That cost is calculated in a traditional way, i.e., the applicable monetary units that should be spent on buying services and goods.

In their book (1992), Imara, Khalifa, and AlSahiry define costs as the amount of actual or hypothetical expenses because of a specific reason; it is a cost or sacrifice, a monetary burden or a commitment to bear this burden now or in the future. To achieve a specific economic benefit, the project spends costs on goods and services. Moharram and Abdel Ghany (1994) explains that costs result in a benefit, but in future times. These costs are classified as an asset, and they are recorded in the budget of the economic unit. AlBarzkaslah (1992) introduces another definition of costs as an economic sacrifice to obtain some goods in the present or future time.

Objectives of Costs

According to Yousef (1999), measuring costs achieve four aims: censoring costs, providing the data necessary for planning, helping the administration to set policies and plans, and calculating the real costs of a product or an activity.

Significance of Costs

Calculating costs helps to take decisions, so many administration experts pay much attention to it. However, others do not give it enough care; they focus only on the process of production. Project managers focus on productive units while sales managers are responsible for the sold units. That is why costs are underestimated. Suliman and AlShara (2002) elaborate on the significance of costs showing four benefits of them. First, they argue that calculating costs helps to limit them. Second, recording costs leads to verifying them to be put on a specific product not all the products. Third, it also leads to classifying costs according to their basic elements to identify the institution's needs for these elements and to meet the future needs of varied materials. Finally, it helps to set policies, programs and plans that help the administration to take right decisions.

Types of Reports *Financial Reports:*

They disclose measurable human resources services with transparency which affects their credibility and helps to take appropriate decisions.

Additional Reports

They disclose non-financial information.

The Board of Directors Reports

They disclose the human resources services that cannot be disclosed in the financial reports of the traditional accounting system.

A Historical Background of the National Ribat University

Due to the significance of knowledge, there is an increasing need for obtaining and developing it to achieve efficacy in all the industrial and commercial activities. As a result, human and intellectual capitals become a strategic competitive need for different institutions, i.e., human resources play a vital role in countries' sustainable development.

The National Ribat University was established on June 8th, 1999 (Safar 24th, 1420 Hijri). The report of the conceptualization and laws committee indicated that the university is concerned with police sciences and other sciences. The presidential decree of May 2000 achieved the big dream declaring the real establishment of the university. Huge efforts were exerted to turn the newborn university into a castle of excellence locally and internationally which adds more value to Sudan. The university contains sixteen faculties of all types: scientific, literary, medical, technical and theoretical as well as five institutes, special centers, and teaching hospitals. The teaching hospital serves all the university employees including faculty members, staff and workers providing them with varied medical services. Measuring the costs of these services indicates the costs of human resources services in terms of human resources accounting.

The present study subjugates all the costs of internal trainings, international scholarships, medical services, medications, and health care in the hospital of the National Ribat University to human resources accounting. This results in detailed reports of the costs enabling the university to take decisions in terms of the human resources costs. The present study enables the author to prepare reports of the human resources accounting which makes the National Ribat University the first university in the Arab World to scientifically apply human resources accounting. The study is a reference for all researchers in the same field.

Field Study Procedures

The author describes the method, procedures, population, and sample. The sample was randomly selected from the population by distributing 110 questionnaires on the targeted people who responded 100%. The questionnaire contained two main parts. The first part included personal information: gender, age, years of experience, qualification, job title, and

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major. The second part included three items analyzed in terms of the 5-point Likert scale which involves five levels (Strongly agree, Agree, Undecided, Disagree, and Strongly

disagree). These items were distributed on the three study hypotheses.

Describing and analyzing personal information

1- Age:

Age	Frequency	Rate
Less than 30 years old	13	11.8%
30- 35 years old	28	25.5%
35- 40 years old	54	49.1%
More than 40 years old	15	13.6%
Total	110	100%

Table (1) Distributing age according to the sample

Source: Prepared by the author using the field study 2021

Table (1) indicates that the number of the respondents aged from 35 to 40 was 54 (49.1%). Those aged from 30 to 35 were 28 individuals. Those aged less than 25 were 13 individuals

(25.5%). Those aged 40 and more were 15 individuals (13.6%).

2- Major:

Major	Number	Percentage
Accounting	64	58.2%
Business Administration	14	12.7%
Economy	11	10%
Accounting Information System	8	7.3%
Financial and Banking Studies	10	9.1%
Others	3	2.7%
Total	110	100%

Table (2) Distributing majors according to the sample

Source: Prepared by the author using the field study, SPSS, 2021

Table (2) indicates that the majors of the respondents is distributed as: accounting 64 (58.2%), business administration 14 (7.3%), economy and financial and banking

studies 10 each (9.1%), and accounting information system 8 (7.3%).

3- Qualification:

Qualification:	Number	Percentage
Bachelor’s degree	50	45.5%
Higher Diploma	24	21.8%
Master’s degree	30	27.3%
Ph. D.	4	3.6%
Others	2	1.8%
Total	110	100%

Table (3) Distributing qualifications according to the sample

Source: Prepared by the author using the field study, SPSS, 2021

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Table (3) indicates that the qualifications of the respondents are distributed as: a bachelor’s degree 50 (45.5%), a master’s degree 30 (27.3%), and a higher diploma 24 (21.8%).

4- Professional Qualification:

Professional Qualifications:	Number	Percentage
The Sudanese Association of Certified Accountants (SACA) certificate	51	46.4%
The International Arab Certified Public Accountant (IACPA) certificate	4	3.6%
The Association of Chartered Certified Accountants (ACCA) certificate	1	0.9%
The Association of International Certified Professional Accountants (AICPA) certificate	1	0.9%
Others	30	27.3%
None	23	20.9%
Total	110	100%

Table (4) Distributing professional qualifications according to the sample

Source: Prepared by the author using the field study, SPSS, 2021

Table (4) indicates that the qualifications of the respondents are distributed as: SACA certificate 51 (46.6%), others 30 (27.3%), none 23.

5- Job Title

Job Title	Number	Percentage
Accountant	62	56.4%
Financial Manager	10	9.1%
Internal Auditor	15	13.6%
External Auditor	12	10.9%
Others	11	10%
Total	110	100%

Table (5) distributing job titles according to the sample

Source: Prepared by the author using the field study, SPSS, 2021.

Table (5) indicates that the job titles of the respondents are distributed as: accountants 62 (56.4%), and external auditors 12 (10.9).

6- Years of Experience:

Years of Experience	Number	Percentage
Less than 5 years	35	31.8%
6 - 10 years	62	56.4%
11- 15 years	10	9%
More than 15 years	3	2.8%
Total	110	100%

Table (6) distributing years of experience according to the sample

Source: Prepared by the author using the field study, SPSS, 2021

Table (6) indicates that the years of experience of the respondents are distributed as: 6-10 years 62 (56.4%), less than 5 years 35 (31.8%), and 11-15 years 10 (9%).

Descriptive Statistics of the First Hypothesis Items

The first hypothesis is “There is a statistically significant relation between the disclosure of human resources services and methods of measurement and financial reports.” The

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following table shows the frequency distribution of the first hypothesis items.

Item	Frequency Rate				
	Strongly agree	Agree	Undecided	Disagree	Strongly disagree
Transparent financial reports provide a complete understanding of measuring the cost of human resources services.	16 14.5%	75 68.2%	19 17.3%	0 0%	0 0%
Assigning the area to be measured makes the planning and procedures of the cost of human resources services easier.	14 12.7%	91 82.8%	4 3.6%	1 0.9%	0 0%
Assigning the general objectives of the cost of human resources services helps to determine the measurable fields.	13 11.8%	83 75.5%	13 11.8%	1 0.9%	0 0%
Using proportional analysis and comparing the university’s financial data helps to find and correct mistakes.	9 8.2%	71 64.5%	29 26.4%	1 0.9%	0 0%

Table (7) Frequency distribution of the first hypothesis items

Source: Prepared by the author using the field study, SPSS, 2021

The abovementioned results do not necessarily indicate that all respondents totally agree on all items. There are statistically significant differences between the numbers of (Strongly agree, Agree, Undecided, Disagree and Strongly disagree). Table (7) indicates that most respondents agree on the first item (Agree 68.2%, Strongly agree 14.5%, Undecided 17.3%). Most of them agree on the second item

(Agree 82.8%, Strongly agree 12.7%, Undecided 3.6%, Disagree 0.9%).

Frequency Distribution of the Second Hypothesis Items

The second hypothesis is “There is a significant relation between measuring the cost of human resources services and financial decision-takers.” The following table shows the frequency distribution of the second hypothesis items.

Item	FrequencyRate				
	Strongly agree	Agree	Undecided	Disagree	Strongly disagree
Sticking to the recommendations of measuring the cost of human resources services helps decision-takers to predict the future needs of human resources.	27 24.5%	78 70.9%	5 4.6%	0 0%	0 0%
Evaluating the process of measuring the human resources services helps the administration to take right decisions.	20 18.1%	86 78.2%	3 2.7%	1 0.9%	0 0%

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Adopting objective measurement methods helps the administration to support the decisions of appointment.	17 15.4%	83 75.5%	8 7.3%	1 0.9%	1 0.9%
The positive contribution of disclosing the cost of human resources services helps to improve the performance of financial decision-takers.	12 10.9%	79 71.8%	16 14.6%	2 1.8%	1 0.9%

Table (8) Frequency distribution of the second hypothesis items

Source: Prepared by the author using the field study, SPSS, 2021

The abovementioned results do not necessarily indicate that all respondents totally agree on all items. There are statistically significant differences between the numbers of (Strongly agree, Agree, Undecided, Disagree and Strongly disagree). Most respondents agree on the first item (Agree 70.9%, Strongly agree 24.5%, Undecided 4.6%). Most

respondents agree on the second item (Agree 78%, Strongly agree 18.2%, Undecided 2.7%).

Frequency Distribution of the Third Hypothesis Items

The third hypothesis is “There is a significant relation between measuring the human capital and the cost of human resources services.” Results are shown in the following table

Item	Frequency Rate				
	Strongly agree	Agree	Undecided	Disagree	Strongly disagree
Employing the strong points of the human capital helps to measure the cost of human resources services periodically.	15 13.6%	76 69.1%	17 15.5%	2 1.8%	0 0%
The positive contribution of the human capital helps to measure the cost of human resources services.	14 12.7%	85 77.3%	9 8.2%	2 1.8%	0 0%
Fairly disclosing the information of the financial reports helps to censor the cost of human resources services.	12 10.9%	95 86.4%	1 0.9%	1 0.9%	1 .9%
Measuring the humancapital helps to approve the cost of human resources services.	12 10.9%	66 60%	29 26.4%	3 2.7%	0 0%

The abovementioned results do not necessarily indicate that all respondents totally agree on all items. There are statistically significant differences between the numbers of (Strongly agree, Agree, Undecided, Disagree and Strongly disagree). Table (9) shows that most respondents agree on the first item (Agree 69.1%, Strongly agree 13.6%, Undecided 15.5%, Disagree 1.8%). Most respondents agree on the

second item (Agree 77.3%, Strongly agree 12.7%, Undecided 8.2%, Disagree 1.8%).

RESULTS

The study concludes with the following results:

- 1- Human resources benefit the society parties especially education institutions.

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- 2- Calculating the cost of human resources services depends on the view and efforts of researchers, but it is weakly applied.
- 3- Salaries and costs of trainings and scholarships reflect the education level and years of experience.
- 4- All the information of human resources enables the administration to take right decisions to achieve the university vision.

RECOMMENDATIONS

- 1- Not measuring the cost of human resources services affects the financial reports.
- 2- Human resources accounting helps to measure the cost of human resources services which narrows the gap of useful information to take right decisions.
- 3- The disclosure of the costs of scholarships, trainings, and development in special reports appended to the financial reports notes helps to set future plans for scholarships and trainings.
- 4- Institutions have to pay enough attention to human resources management as they are significant for human resources development.

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