A STUDY OF RELATIONSHIP BETWEEN HUMAN RESOURCES ACCOUNTING AND INDIVIDUAL POLITICAL BEHAVIOR OF FINANCIAL STAFF IN KASHAN UNIVERSITY OF MEDICAL SCIENCES

MASOUD TAFVIZI*; MOHAMMAD ALI GHAZANFARI MOJARAD**

*Faculty, Department of Management, Islamic Azad University, Naragh Branch, Kashan, Iran.
**Assistants Professor, Islamic Azad University, Naragh Branch, Kashan, Iran.

ABSTRACT

This research aims to study the relationship between human resources accounting and individual political behavior of financial staff, power acquisition and motivation for success acquisition by financial staff. Two methods of Success hypothesis testing and Chi-Square ($\chi^2$) statistic were used for studying the research hypotheses. Both of the methods indicated that there is a relationship between human resources accounting and individual political behavior of financial staff, their power acquisition and motivation for success acquisition. It should be mentioned that Mann-Whitney test was utilized for analysis of research subsidiary findings in order for relation between gender and variables of success and power acquisition and also Kruskal-Wallis statistic was used to study the relationship of education and work experience with mentioned variables, by means of software SPSS. Results of this research that were formed in most of the research subsidiary findings, determined that there is a relationship between gender and power acquisition, work experience of financial staff and variables of power acquisition and motivation for success acquisition, education and variable of motivation for success acquisition while there is no relationship between gender and motivation of success acquisition, education and power acquisition.

KEYWORDS: Human resources accounting, Individual political behavior of staff, Motivation of power acquisition, Individual Political Behavior.

INTRODUCTION

Today, making decision in large enterprises is so important that some researchers introduce organization management knowledge as decision network and management as decision-making science (Mehrgan, 2004, 3). Therefore, by organization development and spread of management duties and responsibilities, making decisions based on correct statistic and information is related...
to the situation and is risky that in some cases the consequences of adverse decision-making are not only limited to organization, also there will be adverse economic and social effects. Especially when financial and economic resources limitation, as a fact, is ahead of management more than any other time and optimum use of these resources is considered as a human and national duty.

Correct recognition of available facilities helps management to maximize profitability of that section, produces appropriate yield for investors and in this way increase the resources of owner-managers by optimum combination and application of resources. In this situation, the importance of information as the most important tool for decision-making is felt. It is duty of accounting system to provide accounting information for decision-making of managers, investors and other users. The most important and prevalent format of accounting information is financial statements. Financial statements indicate financial situation, economic power and results of previous performances at any time; due to this, financial statements should reveal financial situation and economic power of economic sections so that users won’t get misdirected (Pajohi, 2003, 82).

Unfortunately, financial statements that are currently provided in enterprises and organizations of Iran, do not show financial situation and economic power of economic sections as a result of not offering information related to human resources accounting and they just reveal the situation of physical properties in economic sections, approximately (Pajohi, 2003, 82).

PROBLEM STATEMENT

In recent decades, manpower had been accepted as main organizational capital in format of an obvious principle in organizations. Organization performances are dependent to non-human resources such as equipment and the type of technology, the amount of investment and money supply and human factors and in fact management attempts to use human factors for utilizing non-human resources. As we calculate the value of other properties, we should also know about value of human properties to use these resources appropriately and favorably and never neglect them. By knowing that management needs information in making decision for choice, designation, improvement and dismissal of human resources, we can get useful information about human resources of organization by means of human resources accounting and give them to decision-makers of organization.

Also if staff expects themselves more that what they are paid for their employment and their costs for organization, managers will have some expectations appropriate their value and this will affect staff behavior due to the amount of input and output.

Policy has various meanings in organization but what is noticed by scholars in organizational behavior, is that political behavior is not only negative inherently, also it can be useful for members of an organization or the also the organization itself. Political behavior cannot be removed in organization but it can and should be controlled and managed in order to be I logical and constructive domain.
Kashan University of Medical Sciences as one of the universities of Iran, has always attempted to pay its tribute to Islamic Republic of Iran by education and training knowledgeable and efficient students and principals in this complex try to increase productivity and improve human resources performance. As political behaviors affect process of productivity and performance of organization activities; as a result, contents above made the researcher to understand that whether political behaviors, which are useful for organization and also prevent it from its improvement, are affected by human resources accounting or there are some other factors, involved. So, in this research, the relationship between human resources accounting and individual political behavior of financial staff in Kashan University of Medical Sciences, is studied and the reasons of this approach are reviewed.

RESEARCH NECESSITY

1. The study of human resources accounting and its assessment in organizations
2. Personal interest of researcher to post-modern approaches such as political behavior
3. The study of reasons for success and power acquisition by financial staff

RESEARCH OBJECTIVES

METHODICAL OBJECTIVES

1. The study of relationship between human resources accounting and individual political behaviors of financial staff
2. The study of relationship between human resources accounting and power acquisition of financial staff
3. The study of relationship between human resources accounting and motivation for success acquisition of financial staff

APPLICABLE OBJECTIVES

4. Use of human resources accounting for productivity of managers

RESEARCH QUESTIONS

1. To what extent human resources accounting is effective on individual political behaviors of financial staff?
2. How much human resources accounting affects power acquisition of financial staff?
3. How much human resources accounting affects motivation for success acquisition of financial staff?
RESEARCH BACKGROUND

From Mayz&Alene point of view, political behavior is influencing others by illegal methods in order to achieve results that are not allowed and legal. Queen believes that political behavior is voluntary and intential influence by individuals and groups in conflict situation to increase or protect their benefits (Moghimi, 2006). In definition of political behavior, France (1990) says: “political behavior is activities in an organization in order to acquire, develop and utilize the power and other resources to achieve personal and considered consequences in a situation that there is lack of reliability and disagreement about choices.” Robinze believes that “those activities that are not essential as official role of one person but they affect distribution of advantages or disadvantages in organization, or attempt to affect them” (Nasr Isfahani, 2002, 500. Dubrin (1988), in his definition from political behavior, states that: “organizational policies are an influential procedure that in this process one person or one group attempts to achieve advantage more than his eligibility and merit, by means of non-official strategies. This advantage is somehow power acquisition” (Dubrin, 2003).

BagheriMazidabadi (2006), in his M.Sc. thesis named as “the study of role of human resources accounting in financial statements of enterprises” from State Management Center, states: “this research tries to study whether human resources accounting have qualitative features of information or not. So in order to test the main hypothesis, 3 subsidiary hypotheses are used that are related to the relation between qualitative, reliable and comparable features and information of human resources accounting. In this research, field research method and questionnaire were used and results confirmed the hypotheses.

Vane studied 623 enterprises to analyze value theory and states: “when someone tries to develop a preliminary theory of value and price, first of all he should consider whether it is favorable or not.” He understood that all value theories in economic are based on this hypothesis that resource can be favorable in future and provide services. Similarly, Fisher says: “current wealth is reduced value of future incomes capital value, if something does not have expected yield in future, it is not valuable” (Azarvoojob, 2009).

Mohammadi (2006), in his M.Sc. thesis named as “relationship between human resources accounting and performance of senior financial managers in enterprises accepted in Exchange from University of TarbiatModarres, evaluated performance of enterprises that utilize human resources accounting by means of field research and distribution of standard questionnaire in statistical population. When data was collected, it was analyzed by Kruskal-Wallis and the result determined that there is a direct relationship between human resources accounting and performance of staff.

Meryland (2003), considered some financial analyzers, accountants and accounting students and provided them 2 sets of financial statements (without information of human resources and with information of human resources) in order to make decisions about investment of related enterprises. Results indicate that information of human resources accounting have had negative effect on decisions.
Alavi (2003) M.Sc. student in University of Tehran studied reasons for political behaviors and explain them by studying his hypotheses and providing a model in his thesis names as “the study of reasons for political behaviors and its relationship with job improvement of staff in Mehrabad Airport with significant level of 95%. He used Robinze standard questionnaires in his research and confirmed the validity of his questionnaire with Cronbach’s alpha coefficient of 7879% by software SPSS.

According to researches of Lotanze (2008), knowing about policies and using political skills are positive activity and if a manager wants to be effective (outstanding performer) and successful (acquisition of fast growth by hierarchy), skillful methods are important for him. Administration of policies should be due to what is useful for organization and noticing these policies depends upon the personal recognition and progress (SeyedJavadin, 2004).

In a recent research, about 53% of interviewees mentioned that organizational policy reinforces goal achievement and organization survival. While 44% of them stated that organizational policy misdirects individuals. In this study, 60% of respondents stated that organizational policy is useful for job improvement and 31% of reported that policy cause the loss of power, position and credit (Sherhermon, 1999).

Hays (2004), in his research about 248 enterprise, understood that record of information about human resources accounting in financial statements of enterprises gives different results from net profit of enterprises (BagheriMazidabadi, 2006).

**RESEARCH HYPOTHESES**

**MAIN HYPOTHESIS**

1. There is a significant relationship between human resources accounting and individual political behaviors of financial staff.

**SUBSIDIARY HYPOTHESES**

2. There is a significant relationship between human resources accounting and power acquisition of financial staff.

3. There is a significant relationship between human resources accounting motivation for success acquisition of financial staff.

**RESEARCH METHODOLOGY**

Research method is applicable by its objective; it is a surveyresearch by its design and is descriptive-analytic (inductive) because of its conclusion. In this research, all financial staff employed in Kashan University of Medical Sciences is in a domain i.e. the place where researcher refers to collect required information and distribute the questionnaire. Research domain was the extent to which financial staff and human resources accounting are political that in knowledgebase i.e. of research literature, science of human resources management and organizational behavior, financial management and accounting are considered. In this research,
all financial staff employed in Kashan University of Medical Sciences is in statistic population i.e. the place where researcher refers to collect required information and distribute the questionnaire. According to studies done by researcher, the statistic population is consisted of 60 people. In this research, sample size is 52 due to population size and according to table provided by Cohen, Morgan & Kerjcie (Sokaran, 2006).

As this research aims to study the relationship between human resources accounting and political behavior of financial staff in Kashan University and all individuals in statistic population have similar opportunity; so, it is possible to generalize the result to all the population by random selection of samples from statistic population. Due to this, probability sampling should be used.

In this research, questionnaire and several documents were used in order for data collection. Also, researcher has designed the research questionnaire in two formats by means of previous researchers’ questionnaires and standard questionnaires. The first part includes 3 questions that provide general information about gender, education and work experience for researcher. The second part includes 19 questions that provide specific information.

<table>
<thead>
<tr>
<th>Variable</th>
<th>Number of question related to each variable</th>
<th>Question Quantity</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 HR Accounting</td>
<td>1-9</td>
<td>9</td>
</tr>
<tr>
<td>2 Motivation for Success Acquisition</td>
<td>10-14</td>
<td>5</td>
</tr>
<tr>
<td>3 Power Acquisition</td>
<td>14-19</td>
<td>5</td>
</tr>
</tbody>
</table>

Each question in this questionnaire is designed according to 5-point Likert scale. All questions have positive value that for strongly disagree, disagree, average, agree and strongly agree choices, numbers 1, 2, 3, 4 and 5 are considered respectively. Questionnaire was distributed in person and then they were collected.

DATA ANALYSIS

Analysis of information related to gender, education and work experience and also the quantity of mean, standard deviation and variance were done by equations below and by means of software SPSS. Researcher has utilized method of success hypothesis testing and Chi-Square statistic for analysis of data for each hypothesis in this research. Hypotheses are sometimes comparable and hypotheses related to qualitative researches are studied by method of success hypothesis testing. If research hypothesis is shown with $p$, it is possible to use 4-step hypothesis testing to study the reliability of hypothesis:

A) Statistical hypotheses: they are determined in one of the modes below due to the type of research hypothesis.
B) Test statistic: the success hypothesis is given below:

\[ T = \frac{\hat{p} - p}{\sqrt{\frac{p(1-p)}{n}}} \]

Chi-Square test only evaluates the possibility that relationship observed is consequence of random factor. Similar to other significant statistical tests, here it is assumed that individuals are selected due to random method (Best, 2005, 366). In fact, Chi-Square test is used to study the independence hypothesis of two variables that at least one of them is qualitative. In this test, frequencies observed are compared with expected frequencies of two variables’ independence. As education is divided into 3 groups of foundation degree and bachelor of science (1st group), Master of science (2nd group) and PhD (3rd group) and work experience is also divided into 3 groups of 0-10 years (1st group), 10-20 years (2nd group) and 20-30 years (3rd group), researcher thinks that Kruskal-Wallis method is an appropriated one for analysis of each variable.

**MAIN HYPOTHESIS TESTING**

There is a significant relationship between human resources accounting and individual political behaviors of financial staff. According to method of success hypothesis testing and due to significant level of 0.05 and \( H_0 \) and \( H_1 \), we have:

\[ P_1 \left\{ H_0 \rightarrow P \geq 0.5 \text{, } n \rightarrow +\infty \right\} \]

\[ P_1 \left\{ H_1 \rightarrow P < 0.5 \text{, } \alpha = 0.05 \right\} \]

**TABLE 2. FREQUENCY RELATED TO HYPOTHESIS OF HR ACCOUNTING AND POLITICAL BEHAVIOUR**

<table>
<thead>
<tr>
<th>Question</th>
<th>Much and Too Much</th>
<th>Average</th>
<th>Little and Too Little</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Fe</td>
<td>Fo</td>
<td>(Fei - Fei)^2</td>
<td>Fe</td>
</tr>
<tr>
<td>1</td>
<td>29.7</td>
<td>8</td>
<td>14.7</td>
<td>7</td>
</tr>
<tr>
<td>2</td>
<td>29.7</td>
<td>8</td>
<td>14.7</td>
<td>7</td>
</tr>
<tr>
<td>3</td>
<td>29.7</td>
<td>8</td>
<td>14.7</td>
<td>7</td>
</tr>
<tr>
<td>4</td>
<td>29.7</td>
<td>8</td>
<td>14.7</td>
<td>7</td>
</tr>
<tr>
<td>5</td>
<td>29.7</td>
<td>8</td>
<td>14.7</td>
<td>7</td>
</tr>
</tbody>
</table>
FIRST SUBSIDIARY HYPOTHESIS TESTING

There is a significant relationship between human resources accounting and motivation for success acquisition of financial staff. According to method of success hypothesis testing and due to significant level of 0.05 and $H_0$ and $H_1$, we have:

$$\begin{cases} n \to \infty & \nu \geq 0.05 \\ \alpha = 0.05 & H_1 \nu < 0.05 \end{cases}$$

### TABLE 3. SUM OF FREQUENCY FOR CALCULATING $\nu$ QUANTITY

<table>
<thead>
<tr>
<th>Question</th>
<th>Frequency of choices 1 &amp; 2</th>
<th>Frequency of choices 3, 4 &amp; 5</th>
<th>Sum of Frequencies</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>8</td>
<td>44</td>
<td>52</td>
</tr>
<tr>
<td>11</td>
<td>3</td>
<td>49</td>
<td>52</td>
</tr>
<tr>
<td>12</td>
<td>1</td>
<td>51</td>
<td>52</td>
</tr>
<tr>
<td>13</td>
<td>38</td>
<td>14</td>
<td>52</td>
</tr>
<tr>
<td>14</td>
<td>0</td>
<td>52</td>
<td>52</td>
</tr>
<tr>
<td>Total</td>
<td>50</td>
<td>210</td>
<td>260</td>
</tr>
</tbody>
</table>

SECOND SUBSIDIARY HYPOTHESIS TESTING

There is a significant relationship between human resources accounting and power acquisition of financial staff. According to method of success hypothesis testing and due to significant level of 0.05 and $H_0$ and $H_1$, we have:

$$\begin{cases} n \to +\infty & \nu \geq 0.5 \\ \alpha = 0.05 & H_1 \nu < 0.5 \end{cases}$$
TABLE 4. SUM OF FREQUENCY FOR CALCULATING P QUANTITY

<table>
<thead>
<tr>
<th>Question</th>
<th>Frequency of choices 1 &amp; 2</th>
<th>Frequency of choices 3, 4 &amp; 5</th>
<th>Sum of Frequencies</th>
</tr>
</thead>
<tbody>
<tr>
<td>15</td>
<td>37</td>
<td>15</td>
<td>52</td>
</tr>
<tr>
<td>16</td>
<td>28</td>
<td>24</td>
<td>52</td>
</tr>
<tr>
<td>17</td>
<td>7</td>
<td>45</td>
<td>52</td>
</tr>
<tr>
<td>18</td>
<td>29</td>
<td>23</td>
<td>52</td>
</tr>
<tr>
<td>19</td>
<td>36</td>
<td>16</td>
<td>52</td>
</tr>
<tr>
<td>Total</td>
<td>137</td>
<td>210</td>
<td>260</td>
</tr>
</tbody>
</table>

RESEARCH FINDINGS

According to results of statistic method of success hypothesis testing and also $x^2$ statistic methods, it can be said that there is a significant relationship between providing information related to human resources accounting and individual political behaviors of financial staff. Also, according to results of statistic method of success hypothesis testing and also $x^2$ statistic methods, it can be said that there is a significant relationship between human resources accounting and power acquisition of financial staff. Another side, according to results of statistic method of success hypothesis testing and also $x^2$ statistic methods, it can be said that there is a significant relationship between human resources accounting and motivation for success acquisition of financial staff.

CONCLUSIONS

The results related to study of hypotheses and research findings are given in table below:

TABLE 5. HYPOTHESES RESULTS AND RESEARCH FINDINGS

<table>
<thead>
<tr>
<th>Hypotheses</th>
<th>Statistic Type</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>First Method</td>
<td>There is a relationship between human resources accounting and political behaviour.</td>
<td>Chi-Square ($x^2$)</td>
</tr>
<tr>
<td></td>
<td>There is a relationship between human resources accounting and motivation for success acquisition.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>There is a relationship between human resources accounting power acquisition.</td>
<td></td>
</tr>
<tr>
<td>Second Method</td>
<td>There is a relationship between human resources accounting and political behaviour.</td>
<td>Success Hypothesis Testing</td>
</tr>
<tr>
<td></td>
<td>There is a relationship between human resources accounting and motivation for success acquisition.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>There is a relationship between human resources accounting power acquisition.</td>
<td></td>
</tr>
<tr>
<td>Subsidiary Findings</td>
<td>Test</td>
<td>Result</td>
</tr>
<tr>
<td>----------------------------------------------------------------------------------</td>
<td>-------------</td>
<td>---------</td>
</tr>
<tr>
<td>Relationship between gender and motivation for success acquisition</td>
<td>Mann-Whitney</td>
<td>Rejected</td>
</tr>
<tr>
<td>Relationship between gender and power acquisition</td>
<td></td>
<td>Accepted</td>
</tr>
<tr>
<td>Relationship between work experience and motivation for success acquisition</td>
<td></td>
<td>Accepted</td>
</tr>
<tr>
<td>Relationship between work experience and power acquisition</td>
<td></td>
<td>Accepted</td>
</tr>
<tr>
<td>Relationship between education and motivation for success acquisition</td>
<td>Kruskal-Wallis</td>
<td>Accepted</td>
</tr>
<tr>
<td>Relationship between education and power acquisition</td>
<td></td>
<td>Accepted</td>
</tr>
</tbody>
</table>

Results indicated that by 95% reliability there is no relationship between gender and success. So, it can be said that second group (male) have more ranking mean for responding the questionnaire related to motivation for power acquisition. Also, 2nd group, (10-2- years) have less ranking mean for responding the questionnaire related to motivation for power acquisition. And the 1st group (lower than 10 years), have less ranking mean for responding the questionnaire related to motivation for power acquisition, in comparison with others. It can be stated that according to results achieved, 1st group (Foundation degree and Bachelor of Science) have less ranking mean for responding the questionnaire related to motivation for power acquisition in comparison with 2nd group (Master of Science) and 3rd group (PhD). Also, as significance level is greater than 0.05 for studying relationship between education and motivation of power, it can be said that with 95% reliability that there is no difference between means of 3 groups which confirms the hypothesis H₀. So, there is no need to study mean of 3 groups because the mean difference that was observed was random or was the consequence of sampling error.

SUGGESTIONS

Ambiguity and loss of reliability in organization, power distributed among groups and the culture of winning and losing are considered as some reasons for political behaviour in organization that extent of being political is different in various organizations. Political behaviour cannot be applicable and advantageous more than usual for organization because individuals utilize organization resources to attenuate the rival. On the other hand, when an organization is completely non-political and individuals are invited to calmness and non-political behaviour, it reduces the creativity and attenuates the organization.

In this regard, it is suggested to use modern strategies provided along with post-modernism approaches that can be useful in controlling staff and especially managers, approaches such as empowerment, virtual organizations, and quality of working life, main eligibility and so on. Most of the mentioned items show the importance of this power and valuable resource by focusing on human resources. So, the evaluation and report of information about human resources accounting should affect the managers so that revealing the method of human resources accounting, should consider human beings as long-term capitals not short-term costs that should be reduced. By
means of human resources accounting it is possible to evaluate suggested investments on human resources according to costs value. This technique provides necessary information for decision-makings such as optimum appropriation, training and balancing human resources.

According to approved official structures and formed non-official structures in university it is suggested that all duties should be separated and notified, this culture should be developed that organizational information must be considered confidential by individuals especially those in financial sections and related events so that financial cycles related to their provision can be completed by various individuals. Also, mechanized systems and informational bases should be developed with limited availability and as individuals’ access and also creating manpower relationships are inevitable in the long term; so, tasks should be specialized and individuals must be selected accurately and finally it is recommended to move individuals appropriately among various posts.

On the other hand, it can be considered to utilize some tools in order to motivate and encourage the staff and guide them to achieve university goals.

REFERENCES


