

عنوان مقاله:

Human Resource Accounting and Financial Reporting

محل انتشار:

کنفرانس بین المللی اقتصاد، حسابداری، مدیریت و علوم اجتماعی (سال: 1393)

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خلاصه مقاله:

The human resources considered as the most important resource in every entity, because it represents the resource that controls and directs the other resources, but the accounting still not recognized the human resources (HR) as asset in the statement of financial position, because the lack of measurement to these resources by using generally accepted concept, resulted in continuity of criticize the absence of HR assets from statement of financial position. Therefore the purpose of this research a review of the theoretical discussions accounting human resources and its relation with service Financial

کلمات کلیدی:

Accounting, Human Resource Accounting, Financial Reporting

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