IMPACT OF HUMAN RESOURCE ACCOUNTING PRACTICES ON SUPPORT OF TOP MANAGEMENT IN THE EDUCATIONAL INSTITUTIONS – EVIDENCE FROM A PRIVATE UNIVERSITY IN KURDISTAN REGION OF IRAQ.

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ABSTRACT

The current study aimed at understanding the impact of Human Resource Accounting practices on decision making in an educational institution. The research was conducted on a private educational institution in Kurdistan. Researcher constructed a model where predictor variable is Human Resource Accounting Practices and Predicted variable is support top management. Researcher framed null hypothesis and alternative hypothesis where. The null hypothesis was “There is no significant relationship between Human resource accounting practices and support of top management”. The alternative hypothesis was “There is significant relationship between Human resource accounting practices and support of top management”. The sample size for the current research was 130 where researcher distributed 110 questionnaires where 20 questionnaires were not filled properly. Researcher used quantitative method to analyze the results of the current research. The questionnaire consists of 20 questions which were organized randomly to avoid bias based responses from the respondents. Researcher concluded that HRA has strongly positive effect on decision making where alternative hypothesis was accepted and null hypothesis got rejected. The sample size was low as the researcher conducted pilot study on this area and may get different results by increasing the sample size and demographics. The present research helps the organization to understand the importance of Human Resource Accounting and the effect of HRA on support of top management.

Key Words: Human Resource Accounting practices, Decision making and private companies.