

Human Resources Accounting and its Impact on Organizational Justice Field Research in the Ministry of Education

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Abstract: The research aims to determine the impact of human resources accountability on organizational justice, and the research problem was embodied by the lack of interest in human resources accountability, which was reflected in organizational justice in the Ministry of Education. The descriptive analytical approach, and the research community included directors of departments and divisions at the headquarters of the Ministry of Education, and the sample size was (224) individuals from the total community of (533) , And adopted a questionnaire as a main tool for collecting data and information, in addition to the interviews that Conducted by the researcher , To analyze the results of the field research, the researcher adopted a program Spss.v26), and the search included Main hypothesis and (7) sub hypotheses represented by influence relationships , And the data were processed statistically according to aMultiple statistical methods, including (the arithmetic mean, and the standard deviation) , Simple linear regression), and the results of the research led to the acceptance of all alternative hypotheses and the rejection of null hypotheses.that There is a weak interest in human resource accounting , and surely over there Effect Important toAccountability of human resources in organizational justice in the Ministry of Education.

1. Introduction

The interest in human resource accounting began as a result of realizing the importance of the human resource in organizations as a productive resource since the sixties of the last century, as the basic idea of human resources accounting revolves around the economic value of the human resource in the organization, which must be monitored and measured, such as increasing productive skill through the application of education and training programs staff.

The concept of justice has been linked to modern organizational concepts, as organizational justice is one of the components of the social and psychological structure of the organization in terms of style and value, and the transgression of these values by the organization represents a threat to the values and social relationships of its individuals, which results in these behaviors severely damaging to the organization.

He indicated (Ismail, 2020: 135-136) To the existence of a positive correlation between organizational justice and human resource management practices, if there is an effect of fair distribution on the costs that the organization spends as compensation (promotion, bonuses, salaries) on its employees, and equity in compensation contributes to encouraging workers and retaining them for the achievement of Tasks and duties to achieve the goals of the organization and ensure its survival.

A study found (Kalay, 2016)Pan Distributive justice has an important positive statistically significant impact on employee performance And the Reactive and procedural fairness has no significant impact on employee performance.

As a study (Pipette, 2015) found: There are statistically significant differences between the average respondents' responses about the components of human resources accounting in government institutions that are attributed to the job title. And There are statistically significant differences between the averages of the study sample estimates on human resources accounting due to the nature of work, in favor of those whose work is financial.

2. 1.The concept of human resource accounting

In 1973, the American Accounting Association defined human resource accounting as "a process of measuring and identifying data and information on employees and communicating them to the relevant authorities." Mudrakove, 2016: 10).

And feet (Flamholtz) in 1985 defined the human resource accounting as "a process of measuring costs incurred by business and other organizations to attract, select, recruit, train and educate workers (Ojokuku & Oladajo, 2015: 603).

It is also known as "An art and science to determine the size of the investment that the organization makes in the human resource and consider it as one of its intangible assets" (Agarwal, 2004: 54).

The process of providing data and information related to workers and groups of workers within the organization to take important decisions outside and within the organization (Yr, 2004: 11).

It is a method for measuring the effectiveness of the activities and management of personnel affairs in order to use them efficiently to achieve the competitive advantage of the organization (Samson et al, 2020: 172).

2. Dimensions of human resources accounting

- a. Costs of recruitment: costs incurred by the organization when searching for workers through advertising, communications and other means, for the purpose of appointing them to certain jobs (Al-Mutairi, 2010: 27).
- b. Selection costs: the costs that the organization spends in order to identify the new employees who will occupy the specific jobs and determine the suitable place for them, including (interview costs, administrative costs for employment tests, and all other costs that organizations pay in order to select employees (Flamholtz, 1999: 58).
- c. Recruitment costs: represent the actual costs incurred by the organization when hiring new employees in its organizational structure, such as the costs of job advertisements in public agencies (television, newspaper) and the costs of concluding the contract, the costs of the recruitment committee (Al-Jaidi, 2007: 55). Employing workers to the organization and in the appropriate place, and these costs vary according to the job levels in the organization (Flamholtz, 1999: 58).
- d. Health and safety costs: represent the expenses incurred by the organization for non-productive working hours for workers and include: sick leaves, maternity leave and military service, training leave, holidays and statutory holidays, accidents in the workplace: Oxenburgh & Marlow, 2005: 10-11).
- e. Compensation costs: They are the costs borne by the organization every time the worker moves from the current degree to the new grade or to the same degree with the transition to another job. These costs represent a part of the total costs.
- f. Training costs: represent the costs incurred by the organization in order to adapt the new employees to the organized jobs and include (salaries of unproductive new employees, and the costs of trainers) (Al-Mutairi, 2010: 28).
- g. Learning costs: are the costs that the organization spends in order to train and improve the level of performance expected of the worker when performing his job or at a job level higher than the current level. (Jasim, 2014: 49), education costs are also defined operationally as the costs that the organization incurs in order to reach the level of productivity expected of the worker at a particular situation.

3. Organizational justice

1. Concept of organizational justice

He knew (Lallukka et al 2017: 2) Organizational justice as "a multi-dimensional concept that refers to fairness in decision-making processes (the procedural dimension), how managers deal with workers and provide a high level of equality and information exchange with them, and whether the workers themselves see that their opinions are taken into consideration. Mind (interactive dimension).

I know the employee's awareness of workplace procedures, interactions, and results to be fair in nature (Akram & et al, 2016: 115).

It is An evaluation process by workers of administrative decisions and procedures within the framework of variables (distribution of tasks, wages, empowerment, compliance with transformations, distribution of rewards) and their perception of experiencing fair economic and social work environments and participating in internal decision-making processes (Kalay, 2016: 2)

Realizing everything that is fair in the workplace in general, consisting of distributive justice, procedural justice, and interactive justice (Robbins & Judge, 2017: 263)

Perceptions of employees regarding fairness and equality in the workplace (Nyoman & Ketut, 2018: 241).

2. The importance of organizational justice

Organizational justice has received great attention from many writers and researchers, as it is an important and important variable in the functions of management and its operations, so it is considered one of the basic pillars in the field of management research (Nazir et al, 2011: 60), and therefore the importance of organizational justice is due to it being a key factor in understanding the behaviors and attitudes of workers in the organization (Rai, 2013: 260).

4. Dimensions of organizational justice

1- Distributive Justice

It is the awareness of employees of the fairness of distribution of the outputs received, as they evaluate the final results of the process of distribution of resources in the organization (Lee, 2000: 21).

It is the degree of perceived fairness in the distribution and allocation of results within the organization to its workers based on their input (Eidukaite, 2016: 14).

Realizing fairness of the rules and principles that regulate the distribution of resources (such as effort, need) and evaluating the actual results of the distribution and comparing them with the expected results (Sabbagh & Schmitt, 2016: 6).

Perception of the worker about how the organization makes decisions related to privatization such as wage and bonus allocation (Tahir et al, 2019: 3).

2- Procedural Justice:

It means fairness in the official procedures that underpin the decisions of the organization in terms of their relevance to workers (Asgari et al, 2008: 230).

The degree to which workers feel fairness towards the material and intangible values provided by the organization to them (Alqhiwi, 2015: 343).

It is the fairness of procedures and methods used in the organization as a basis for decision-making (Unterhitzenberyer, 2016: 44).

Perceived fairness is the formal procedure used for appropriation and decision making (Jackson, 2019: 59-60).

3- Personal justice

It is a demonstration of the concern on the part of the organization to the workers regarding the output they obtain (Yuan, 2015: 26).

Personality justice is defined as the degree to which workers are treated politely, with respect and dignity, by the organizations and parties participating in the implementation of the procedures, instructions and rules, or the determination of results (Wan, 2016: 40).

The extent to which the administration shows respect for the rights of the individual and deals with him politely (Jackson, 2019: 66).

4. Informational justice

And both (Gerenberg and Barron, 2004: 177) defined informational justice: as "the fairness of treatment by the management of the organization for its workers when implementing work rules and procedures or when interpreting these procedures".

And everyone knew it (Usmani & Jamal, 2013: 361) As "It means the employees' sharing of information related to decisions related to the organization's goals and goals Fah .

The awareness of workers of the fairness of information that is used by the management of organizations as a basis in their decision-making process (Karanja, 2016: 35).

They are explanations that are provided to workers who transfer information about why the procedures and rules are used or to determine the results in a certain way (Wan, 2016: 40).

The relationship between human resource accounting and organizational justice.

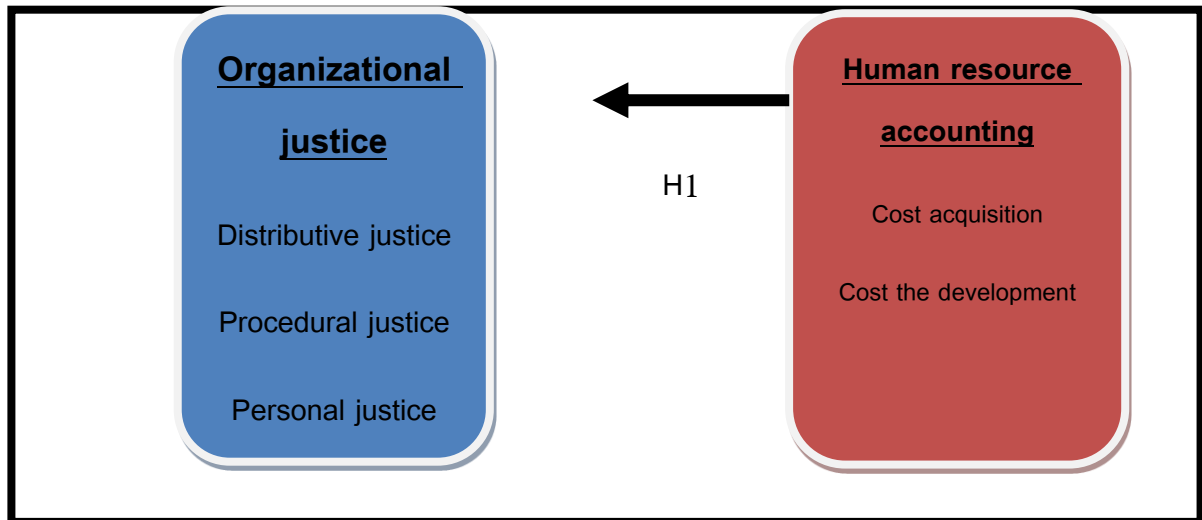
Many organizations at different levels adopt the dimensions of organizational justice (procedural justice, distributive justice, interactive justice) and this is called an organizational justice strategy. In order to achieve its goals, the effective management of human capital requires the congruence between the organizational justice strategy and the expectations and requirements of workers in the recruitment process in a tangible way, as the procedural justice strategy is more effective in developing employment conditions, and the distributive justice

strategy is more effective in contracting and capturing employment conditions, as for interactive justice. (Effective for all employment situations)Zhang, 2009: 182-183).

5. research Hypothesis

Main hypothesis: (There is no significant impact on the moral of accountability of human resources by its remoteness on organizational justice in the researched ministry) and the following sub hypotheses are branched out:

- There is no significant effect of banishing human resources accountability on distributive justice.
- There is no significant impact on the moral of accountability of human resources is removed on procedural justice.
- There is no significant impact on the moral of accountability of human resources banished on personal justice.
- There is no significant impact on the moral of accounting human resources dimensions on information justice.



6. Practical side

First: Presentation, diagnosis and analysis of human resources accounting:

The Ministry of Education has shown its weak interest.55%) in the process of determining and measuring the cost of its employees, and of their various job levels, which they bear when they engage in the work, as well as the transfer of information related to the costs of acquisition and development, so I got in total an arithmetic mean (2.75) moderate availability, but less than the hypothetical mean of adult research (3 With a standard deviation (0.316) indicating agreement and harmony in opinions about this weakness, the human resources accounting obtained a relative difference coefficient (11.4%), but on the level of the seven dimensions, the following was found:

Resolved (Learning cost)In the first order and with a relative coefficient of variation (15.2%), with a standard deviation (0.494), and an arithmetic mean (3.24) moderate availability, and it is practiced with agreement and homogeneity of the sample opinions about a relative interest (64.8%) average in the costs borne by the ministry in order to train workers and bring them to the desired performance in the future if assigned jobs are assigned Them, and as shown in the results of Table (1).

While she won (Assignment cost) Second order with relative coefficient of variation (20.1%), with an arithmetic mean (2.69) of moderate availability, less than the hypothesis (3) for the research, and the consistency and agreement of the sample with a standard deviation (0.541) on its relative interest (53.8%) weak in its interest in the procedures concerned with the conclusion of the contract, travel expenses and other matters And it includes the various administrative costs required to determine the location of the new employee in his work.

And in the third place it came (Training commissioned) With a relative coefficient of variation (20.6%), and with a standard deviation (0.577) indicating agreement and harmony in the sample opinions about the relative interest (56%) of the limited training costs, which led to its emergence with an arithmetic mean (2.80) moderate

availability but less than the hypothesis mean for the research, which formed limited Interest in the costs of developing and improving its personnel, including training programs,

And solved (Check cost) In the fourth order overall on the level of the seven dimensions in which human resources accounting in the Ministry of Education was measured with a relative coefficient of difference (20.8%), and a standard deviation (0.524), indicating a high agreement and harmony in the sample opinions about the availability of the dimension with an arithmetic mean (2.51) moderate, but less than the hypothesis (3), which constituted a relatively weak (50.2%) interest on the part of the ministry in The costs it bears to determine who should get its jobs, especially when it begins to respond to the selected applicants to occupy its specific jobs, and includes interviewing the candidate, such as the assignment of a number of managers or specialists at work, or seeking the help of some experts from inside and outside the ministry and providing some practical tests,

And solved (Health and safety mandated(Fifthly, with a relative coefficient of variation)21.1%), a standard deviation (0.608), and an arithmetic mean (2.88) moderate availability, but less than the hypothetical mean for the research, which constitutes a limited interest (57.6%) in the costs borne by the ministry in order to provide the necessary protection for the health and safety of its personnel, which includes costs Accidents, as shown in the results of the table(1).

In the sixth order, (compensation costs) were solved by a relative factor of difference (24.1%), and with an arithmetic mean (2.94) moderate availability, but it indicates the weight of the hypothesized mean over it, which made the ministry's relative interest (58.8%) weak, and with the sample's consensus and the convergence of its answer with a standard deviation (0.710), to confirm the lack of the ministry's interest in the costs of the operations that As a result, workers are promoted from their current ranks to higher ranks or remain at the same job grade,

And finally, after the costs of polarization, it was ranked seventh, with a relative difference coefficient at the general level (24.6%), as the ministry showed a relative interest (43.4%) in the costs of attracting new workers, which stem from the search for the human resource through advertising, through the media, correspondence and others, as it bears the costs of responding to the applicants to contract with it, in addition to the rejected Of them, as the dimension obtained as a result of this weak interest in the availability of an arithmetic mean (2.17) low at the general level, and a standard deviation (0.535) indicating agreement and homogeneity on this weakness,

The researcher notes that the ministry is more likely to pay attention to development costs at the expense of acquisition costs, as the arithmetic mean of development costs was (2.99), and it is practiced with limited interest (59.7%), while the arithmetic mean of acquisition costs (2.65) was moderate, but the relative interest (53%) is weak.

Second: Presentation, diagnosis and analysis of organizational justice:

Measure the median variable Organizational justice In the Ministry of Education through the dimensions (distributive justice, procedural justice, personal justice, information justice) and through (17) A paragraph, and through the means and methods of descriptive analysis adopted in the analysis of the primary data after it was confirmed through the confirmatory factor analysis and the stability parameter, which led to the following:

The Ministry of Education has shown its relative interest (59.4%) that is limited in its ability to achieve equality and integrity in rights and duties, which expresses the relationship of employees to it, as justice is embodied in the principle of fulfilling obligations by workers towards it, as well as confirming the required organizational trust between the two parties, so I got in total a mean of my account (2.97) Moderate availability, but less than the hypothesis (3) for the research, and a standard deviation (0.420) indicates agreement and harmony in opinions about this weakness, so organizational justice overall obtained a relative difference coefficient (14.1%), as for the four dimensions in which it was measured, The following has been found:

And depending on the coefficient of difference the minimum is obtained (Procedural justice) On the first order among the organizational justice dimensions in the Ministry of Education, with a relative coefficient of difference (15.5%), as it showed a relative (57.2%) weak interest in the integrity of the methods, means, procedures and policies that it employs to enable its members to make decisions. The overall dimension obtained an arithmetic mean (2.86) moderate, and with agreement and harmony in the sample answers with a standard deviation (0.445) about this weakness. In practice, interest and adoption, especially since the hypothetical mean of the research has been outweighed by the calculated mean, and as shown by the results of the table 1).

While the second order was (For information justice(By relative coefficient of variation)21.3%), and with a standard deviation at the general level of the dimension (0.602) indicating agreement, homogeneity and

convergence in the sample answers about the availability of the dimension with an arithmetic mean (2.82) moderate, and it is practiced with relative concern (56.4%) that workers perceive the fairness of the information that the ministry uses as a basis for the decision-making process. In addition to informing them about the regulations and laws that you adopt accurately and explaining them to them in a simple and understandable manner.

And solved (Distributive justice(In the third order, and with a relative coefficient of variation)22%), and with a standard deviation (0.635) indicating congruence, homogeneity and convergence in the agreement regarding the availability of the dimension with a moderate (2.88) mean, but less than the hypothetical mean (3), which constitutes a weakness in its availability and adoption, in light of the ministry's relative interest (57.6%). The weak in the ministry's ability to perceive justice through its application of regulations and rules in distributing results (outputs) to its members such as rewards, incentives, salaries, positions, promotions, and tasks based on performance, effort and competence that they provide compared to their peers during their work in the ministry.

And finally(Personal justice) ranked fourth, and with a relative coefficient of difference)21.3%), with a standard deviation (0.710), which indicates the consistency and convergence of the answers about the availability of the dimension with a moderate arithmetic mean (3.33). Respect and politeness.

schedule (1) Presentation and analysis of dataHR accounting andOrganizational justice (n = 224)

T	The paragraphs	Arithmetic mean	standard deviation	Relative importance%	Coefficient of variation%
	Cost polarization	2.17	0.535	43.4	24.6
	Cost the selection	2.51	0.524	50.2	20.8
	Cost the appointment	2.69	0.541	53.8	20.1
	Cost health and safety	2.88	0.608	57.6	21.1
	Cost compensation	2.94	0.710	58.8	24.1
	Cost the training	2.80	0.577	56	20.6
	Cost learning	3.24	0.494	64.8	15.2
	Human resource accounting	2.75	0.316	55	11.4

Distributive justice	2.88	0.635	57.6	22
Procedural justice	2.86	0.445	57.2	15.5
Personal justice	3.33	0.710	66.6	21.3
Informational justice	2.82	0.602	56.4	21.3
Organizational justice	2.97	0.420	59.4	14.1

Second: The main hypothesis to test the effect of human resources accounting on organizational justice:

The fifth main hypothesis of the research starts from (There is no significant impact of moral accounting of human resources dimensions on organizational justice and dimensions), In order for the researcher to verify whether the hypothesis is correct or not, the multiple linear regression model was implemented, as well as valuable indicators (T) tabular (1.96), and the tabular (F) value (3.841) at the level of significance (0.05) for rejecting and accepting hypotheses, for the main hypothesis and its sub-hypotheses stemming from the fifth main hypothesis as follows:

1. Verify the sub-hypothesis First Accountability of human resources in its dimensions does not affect the quality of distributive justice positively

The model included testing the impact of the seven dimensions (Recruitment costs, selection costs, recruitment costs, health and safety costs, compensation costs, training costs, learning costs) Which represents Human resource accounting at Distributive justice As an approved dimension, the ministry is trying to improve it by directing the accountability of human resources, according to the results of the table (2) The following is clear

If the researcher found no effect (For the dimensions of human resource accounting) at (Distributive justice), As the value of all the standard beta of the seven dimensions was insignificant, While the value of the constant (1.340) at the level of significance (0.001) and the calculated value of (T) (3.434), that is, when the value of the marginal slope is equal to zero, or the value of the dimensions combined is equal to zero, then the value of distributive justice in the Ministry of Education is equal to the value of the constant (1.340), and this indicates Availability, while there was no effect of the seven dimensions (recruitment costs, selection costs, recruitment costs, health and safety costs, compensation costs, training costs, learning costs) on distributive justice due to the fact that the level of morale is more than (0.05), and the value of the T-test is less than Its scheduled value, as it was Values (F) the calculated (2,450) for the model and with a significant level (0.019), and from all of the above, the alternative hypothesis is rejected, and the null hypothesis is accepted (the human resources accounting in its dimensions does not affect the distributional justice positively), while the estimated equation For the model:

$$\text{Distributive Justice (Y)} = 1.340$$

2. Verify the sub-hypothesis the second The accountability of human resources in its dimensions does not affect procedural justice positively

The model included testing the impact of the seven dimensions (Cost polarization Selection costs, recruitment costs, health and safety costs, compensation costs, training costs, learning costs) Which represents Human resource accounting at Procedural justice As an approved dimension, the ministry is trying to improve it by directing the accountability of human resources, according to the results of the table (2) The following becomes clear

An effect (Recruitment costs, health and safety costs, training costs, and learning costs) at (Procedural justice) With the standard beta value; (0.204); (0.241) (0.237); (0.233), respectively, at the level of significance ($P = 0.000-0.002-0.000-0.000$), and with the calculated value of (T) (3.935-3.973-3.166-4.151), While the value of the constant (0.490) at the level of significance (0.038) and the calculated value of (T) (2.084), that is, when the value of the marginal slope is equal to zero, or the value of the four dimensions combined is equal to zero, then the value of procedural justice in the Ministry of Education is equal to the value of the constant (0.490) and this indicates Its availability and its value can be influenced through the four dimensions combined, while the other three dimensions (polarization costs, selection costs, compensation costs) had no effect on procedural justice due to the fact that the level of morale was more than (0.05), and the value of the T-test was less than its scheduled value. While the model explained (29.3%) of the changes that occur in procedural justice, the remaining percentage of the model (70.7%) is attributed to other variables that were not included in the tested research model, as the value of the corrected determination coefficient of the model was ($AR^2 = 0.293$), when The level of significance (0.000), and B.Values (F) calculated (14.173) for the model, and from all of the above rejects the null hypothesis, and the alternative hypothesis is accepted (the accounting of human resources in its dimensions affects procedural justice positively), while the estimated equation was For the model:

$$\text{(Procedural justice)Y} = 0.490 + 0.241 * (\text{recruitment costs}) + 0.204 * (\text{health and safety costs}) + 0.237 * (\text{training costs}) + 0.233 * (\text{learning costs})$$

3. Verify the third sub-hypothesis: The accountability of human resources in its dimensions does not affect personal justice positively

The model included testing the impact of the seven dimensions (Recruitment costs, selection costs, recruitment costs, health and safety costs, compensation costs, training costs, learning costs) Which represents Human resource accounting at Personal justice As an approved dimension, the ministry is trying to improve it by directing the accountability of human resources, according to the results of the table (2) The following becomes clear

Found from the results of the table (2) Effect (Recruitment costs, health and safety costs, And the learning cost) at (Personal justice) With the standard beta value; (0.218); (0.138) (0.237), respectively, at the level of significance ($P = 0.000-0.002-0.031$), and with the (T) value calculated (3.648-3.095-2.167), While the value of the constant (0.735) at the level of significance (0.074) and the calculated value of (T) (1.793), that is, when the value of the marginal slope is equal to zero, or the value of the three dimensions combined is equal to zero, then the value of personal justice in the Ministry of Education is equal to the value of the constant (0.735) and this indicates It is not available individually and its value can be influenced through the three dimensions combined, while the other four dimensions (recruitment costs, selection costs, compensation costs, training costs) did not have any effect on personal justice due to the fact that the level of morale is more than (0.05), and the value of the post-test Less than its scheduled value. While the model explained (15.4%) of the changes that occur to personal justice, while the remaining percentage of the model (84.6%) is attributed to other variables that were not included in the tested research model, as the value of the corrected determination coefficient of the model was ($AR^2 = 0.154$), when The level of significance (0.000), and B.Values (F) calculated (6.812) for the model, and from all of the above rejects the null hypothesis, and the alternative hypothesis is accepted (accounting for human resources in its dimensions affects personal justice positively), while the estimated equation was For the model:

$$\text{Personal justice (Y)} = 0.735 + 0.138 * (\text{recruitment costs}) + 0.218 * (\text{health and safety costs}) + 0.237 * (\text{learning costs})$$

4. Checking the fourth sub-hypothesis: The accountability of human resources in its dimensions does not affect information justice positively

The model included testing the impact of the seven dimensions (Recruitment costs, selection costs, recruitment costs, health and safety costs, compensation costs, training costs, learning costs) Which represents Human resource accounting at Informational justice As an approved dimension, the ministry is trying to improve it by directing the accountability of human resources, according to the results of the table (2) The following becomes clear

Found from the results of the table (2) Effect (For the costs of polarization, and the costs of compensation, And the learning cost) at (Informational justice) With the standard beta value; (- 0.159); (0.194) (0.182), respectively, at the level of significance ($P = 0.007-0.038-0.003$), and with the calculated (T) value (2.719-2.087-

2.962), While the value of the constant (1.115) at the level of significance (0.002) and the calculated value (T) (3.107), that is, when the value of the marginal slope is equal to zero, or the value of the three dimensions combined is equal to zero, then the value of informational justice in the Ministry of Education is equal to the value of the constant (1.115) and this indicates They are provided individually and their value can be influenced through the three dimensions combined, while the other four dimensions (recruitment costs, selection costs, health and safety costs, training costs) did not have any effect on informational justice due to the fact that the level of significance is more than (0.05), and the value of the post-test Less than its scheduled value. While the model explained (10%) of the changes that occur to informational justice, while the remaining percentage of the model (90%) is attributed to other variables that were not included in the tested research model, as the value of the corrected determination coefficient of the model was ($AR^2 = 0.100$), at The level of significance (0.000), and B.Values (F) calculated (4.537) for the model, and from all of the above rejects the null hypothesis, and the alternative hypothesis is accepted (human resources accounting in its dimensions affects informational justice positively), while the estimated equation was For the model:

$$\text{Information Justice (Y)} = 1.115 + 0.194 * (\text{polarization costs}) + -0.159 * (\text{compensation costs}) + 0.182 * (\text{learning costs})$$

5. Verify the fourth main hypothesis:Accounting for human resources in its dimensions does not affect the performance of employees positively

The model included testing the impact of the seven dimensions (Recruitment costs, selection costs, recruitment costs, health and safety costs, compensation costs, training costs, learning costs) Which representsHuman resource accounting at Employee performance As an approved dimension, the ministry is trying to improve it by directing the accountability of human resources, according to the results of the table (2The following becomes clear

An effect (Recruitment costs, health and safety costs, training costs, and learning costs) at (Organizational justice(With standard beta value)0.208); ((0.206); (0.189); (0.273) respectively, at the level of significance (P = 0.000-0.002-0.002-0.001), and with the calculated value of (T) (4.514-3.096-3.146-3.507), While the value of the constant (0.920) at the level of significance (0.000) and the calculated value of (T) (4.058), that is, when the value of the marginal slope is equal to zero, or the value of the dimensions Wednesday combined is equal to zero, then the value of organizational justice in the Ministry of Education is equal to the value of the constant (0.920) and this indicates Its availability and its value can be influenced through those dimensions, while the other four dimensions (selection cost, appointment cost, compensation costs) had no effect on organizational justice due to the fact that the level of morale was more than (0.05), and the value of the T-test was less than its scheduled value. While the model explained (26.3%) of the changes that occur in organizational justice, and this indicates the interdependence of the dimensions, while the remaining percentage of the model (73.7%) is attributed to other variables that were not included in the tested research model, as the value of the corrected determination coefficient of the model was ($AR^2 = 0.263$), at the level of significance (0.000), and B.Values (F) calculated (12.373) for the model, and from all of the above rejects the null hypothesis, and the fifth main hypothesis is accepted (human resources accounting in its dimensions affects organizational justice positively), while the estimated equation was For the model:

$$\text{Organizational justice (Y)} = 0.920 + 0.208 * (\text{recruitment costs}) + 0.206 * (\text{health and safety costs}) + 0.189 * (\text{training costs}) + 0.273 * (\text{learning costs})$$

schedule (2The impact of human resources accountability dimensions on organizational justiceAnd banish it

Dimensions supported	Statistical methods	Cost polarization	Cost the selection	Cost the appointment	Cost health and safety	Cost compensation	Cost the training	Cost learning
Distributive justice	β_s	0.044	0.008	0.082	0.095	0.034	0.090	0.123
	AR^2	0.044						
	F	2.450 (0.019)						
	T	0.647	0.118	1.152	1.269	0.430	1.299	1.784
	α	1.340 (0.001, 3434)						
Procedural justice	β_s	0.241	0.049	0.050	0.204	-0.012	0.237	0.233
	AR^2	0.293						

	F	14.173 (0.000)						
	T	4.151	0.794	0.815	3.166	-0.178	3.973	3.935
	α	0.490 (0.038, 2.084)						
Personal justice	β s	0.138	-0.015	0.067	0.218	-0.045	0.109	0.237
	AR ²	0.154						
	F	6.812 (0.000)						
	T	2.167	-0.216	1.000	3.095	-0.610	1.670	3.648
	α	0.735 (0.074, 1.793)						
Informational justice	β s	0.194	0.009	0.116	0.069	-0.159	0.128	0.182
	AR ²	0.100						
	F	4.537 (0.000)						
	T	2.962	0.133	1.680	0.957	2.087	1.899	2.719
	α	1.115 (0.002, 3.107)						
Organizational justice	β s	0.208	0.013	0.114	0.206	-0.066	0.189	0.273
	AR ²	0.263						
	F	12.373 (0.000)						
	T	3.507	0.212	1.824	3.146	0.963	3.096	4.514
	α	0.920 (0.000, 4.058)						

Source: Program Output (SPSS V.26)

The fourth topic

Conclusions and recommendations

1. It became clear that there is a clear weakness and an absence of understanding human resources accounting in general in the Ministry of Education, there is an absence of calculating the costs of human resource management practices in the ministry, and that these costs are not included for the purpose of measuring the extent of the validity verified.
2. Although the costs of learning have a moderate arithmetic mean, the calculated costs include only determining the amount of salary, allowances and some deductions that the full-time graduate receives, as well as the allowances he is entitled to after completing his studies, Except There is no calculation of the costs borne by the full-time study department, such as the costs of the substitute employee, the decrease in the quality of work, and others.
3. There is a belief among workers in the Ministry of the weakness of applied organizational justice, especially with regard to distributive, procedural and informational justice. The reason for this is the growing feeling of this among workers due to some practices in the ministry and the differentiation in incentives, dealing, clarity and availability of information to them.
4. There is a prevailing feeling among the ministry's workers that what they get from financial and other returns is unfair and not commensurate with the effort provided by them. Part of that is due to the high prices due to the devaluation of the Iraqi dinar against the dollar.
5. There is a feeling among the workers of the weakness of the procedural justice applied in the ministry to change the procedures and the weakness of information during the implementation of the procedures, so they do not support these procedures from the moral and ethical standpoint.
6. The Ministry has shown interest in its personal justice and what contributes to improving organizational justice, as a result of its eagerness to treat its members with respect, and its tendency to avoid writing inappropriate notes and comments against them.
7. There is dissatisfaction with information justice on the part of employees, as a result of the weakness of the communication system within the ministry, which negatively affected the interpretation of information as well as the delay in the arrival of information.

7. Recommendations

1. Paying sufficient attention by the Ministry of Education to the issue of human resources accounting, and how to calculate the costs of human resource management practices. This can be done according to the following:

- A. Holding workshops and lectures for the ministry's advanced owners to clarify the concept and importance of accounting for how it is applied and the requirements for that.
- B. Paying attention to the feasibility of compensation costs such as salaries, wages and incentives, in order to calculate these costs represented by the time employees spend completing salaries, printing costs, and others.
2. Determine the study vacations inside and outside the country according to the need of the ministry, and calculate the costs of the substitute employee and the quality of his performance in completing the tasks, and the returns of the ministry from the study compared to the costs for it.
3. The ministry should pay attention to organizational justice, in order to develop employees' sense of fair distribution with regard to Paid And fair procedures, fair treatment and fair information.
4. The necessity of fairness in the distribution of wages and bonuses that workers receive in proportion to the effort they exert by increasing the allocations they receive on the nominal salary, in order to increase job satisfaction and thus improve their performance.
5. Work to implement the procedures and work rules prevailing in the ministry on all workers without differentiation, grant promotions on the basis of specialization, experience and job description, and constantly amend work procedures in line with the work environment.
6. The necessity of continuing to treat the employees and auditors of the Ministry with respect without prejudice and favoritism, and work to protect workers from any abuse or assault.
7. Attention to designing communications between managers and workers in a manner free of interference, in a way that contributes to the accurate interpretation and understanding of duties and responsibilities.

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