THE EFFECT OF ACCOUNTING MEASUREMENT OF HUMAN RESOURCES ON THE FINANCIAL STATEMENTS IN JORDANIAN PRIVATE HOSPITALS

HAMZA ALOUDAT

Al-Hussein Bin Talal University, Jordan
E-mail: Hamza.m.alaodat@ahu.edu.jo

Abstract - This study aims to highlight the impact of the computer measurement of human resources on the financial statements in Jordanian private hospitals as one of the assets that can be expressed in the monetary unit and shed light on the method used in measuring human resources and whether there is an effect of accounting measurement in presenting the financial statements fairly. To achieve this goal, the researcher relied on the statistical description method (SPSS), and through the theoretical study, which included reviewing previous studies and analyzing questionnaires about "the impact of measuring human resources accounting on the financial statements in Jordanian private hospitals" and analyzing its results and comparing them with the objectives of the current study.

Where the study population was the Jordanian private hospitals in Amman, as the sample of the study consisted of (9) private Jordanian hospitals. (100) questionnaires were distributed and (87) questionnaires were retrieved for the purpose of analyzing and presenting the results of the hypotheses adopted by the researcher, in order to reach several results and recommendations.

Where the researcher recommended several recommendations, the most important of which is considering human resources as an asset, issuing standards for human resources and developing a new scientific method based on current measurement methods (historical cost, market cost, current cost).

Keywords - Human Resources; Accounting Measurement; Financial Statements; Private Hospitals.