

## **Measuring Investments in Human Resources Theory and Practical Application**

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### **Abstract**

This study aimed towards showing the possibility of applying general basis of accounting measures for the value of investments in human resources on all accountancy units, establishing its origin according to scientific characteristics of the origin. Manifest of the most important literature of accounting thought about the characteristic liable to accounting measure in the scope of research of methods of measuring which should be followed to measure investments in human resources.

The study concluded that: the main problem is with those in charge of the accounting process in regard of measuring investment in human resources which is defines characteristics liable to measuring and how it is done and how it contributed in the creation of added value to the company for the long ran since the definition characteristics are liable to measuring in human resources. This is not an easy process because of dissimilarities of those characteristics in categories and the elements of human resources within a single accountancy unit.

Measuring investment value in human resources has to aspects: accounting and administrative. As for the accounting aspect, which is the basic in this case, there is need to agreeing on one method or more to measure and evaluate main characteristics of human resources and how to show it in companies financial results. It is well known that there is no complete equation to measure the value of investment in human resources agreed upon among scholars in accountancy knowledge.

The subject of measuring investment value in human resources is till among topics which accountancy thoughts fluctuates between acceptance and rejection in the ideas of rejectionists and the agreeing to this thoughts despite it is from the practical side exits in all companies through many practices and the tangible and intangible accountancy evaluations but it is not called human resources accountancy.

**Keywords:** Investment, Human Resources, Human Resources Accountancy.