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Strategic Human Resource Management and Organizational Accounting: Exploring the Impact of HR Policies on Cost Efficiency, Productivity, and Profitability

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Abstract
As the world has turned into a competitive environment, organization with technological change and complexity, Strategic Human Resource Management (SHRM) combination with functional functions such as accounting, finance, business administration and organizational behavior has become a critical component of guaranteeing a sustainable competitive advantage. The paper provides a comprehensive integrative model that correlates SHRM activities with financial responsibility, behavioral efficiency, and strategic responsiveness. The study relies on the Resource-Based View (RBV) and the Ability-Motivation-Opportunity (AMO) theory in the conceptualization of human capital as a dynamic strategic resource that enables actual financial performance and intangible behavioral prospects. The study will be based on a mixed-method format and will imply the incorporation of quantitative and qualitative information gathered by the corporate HR and finance departments and semi-structured interviews with senior managers, respectively. The analysis looks at the mediating variable of organizational behavior particularly motivation, engagement and culture and the moderating variable of accounting transparency and financial governance. Findings show that, the strategic alignments within the HR practices enhance the culture of high performance, cross-functional cooperation and financial performance under the condition of good financial management and business strategy. The theoretical contribution of the study is the integration of functional silos through interdisciplinary model of SHRM and gives practical implications to the executives who want to balance human capital policies with corporate and financial objectives. The integrative approach helps in the formulation of the argument regarding strategic management since SHRM is at the heart of sustainable performance of organizations.

Keywords: Strategic Human Resource Management, Accounting Integration, Financial Performance, Organizational Behavior, Business Administration, Sustainable Performance

1. Introduction

The current business environment organizations are operating in a volatile market environment where technology is disruptive and accountability is increasing. The integration of SHRM and financial fields such as accounting and managerial economics has emerged as one of the determinants of sustainable competitive advantage. Evidence-based decision-making can be strategically aligned in the human capital policies and organizational accounting structures to assist firms in maximising productivity, reducing costs, and profitability (Ateeq et al., 2025). The growing interdependence of the HRM and accounting functions points to the need of a multidimensional framework that will bridge the human capital development, financial governance, and the results of organizational performance. It is this dynamic relationship that will be the centre of the present research which will examine the effects of SHRM policies on cost efficiency, productivity and profitability under the assumption of transparent accounting mechanisms.

Over the last few years, scholars have become more conscious of the reality that the financial input of HR practices cannot only be confined to the traditional personnel management, but it also influences the value creation in the long term. The sustainable HRM practices, as Hossain et al. (2025) affirm, are not only effective in increasing the effectiveness of the employees but also give returns in terms of productivity and profitability through cost and benefit optimization. Their results are a paradigm shift of HR as a cost center to a human capital investment strategy. Esmaeili et al. (2024) also justified the change by developing an SHRM model that introduces management accounting methodology in the port and shipping industry. Their paper describes how accounting concepts can be incorporated into HR capabilities such as training expenditure monitoring and performance-based budgeting can result in more lean cost structures and enhanced financial responsibility. All these implications are directed to the fact that the synergy of the HR policies and accounting practices is critical to the operational excellence and financial sustainability.

The intersection point between SHRM and accounting is founded on two approaches: the Resource-Based View (RBV) and the Ability-Motivation-Opportunity (AMO) model. The concept of the RBV theory views human capital as a strategic resource that provides companies with a sustained competitive advantage because of valuable, rare, and inimitable capabilities. Simultaneously, the AMO model assumes that employees are at their best when they have the potential, the willingness and the chance to make their contributions to the organizational objectives. These theories, when combined, provide a holistic perception of the interaction between HR policies training, performance management, compensation and accounting transparency to affect organizational outcomes. Ojra et al. (2021) highlight the importance of strategic management accounting in improving the performance measurement process since accounting information systems are considered facilitators of informed HR decision-making. According to Sasongko (2022), the nexus between HRM and financial management is that, the integrated frameworks enhance cost control, resource utilization, and financial discipline.

Irrespective of the significant theoretical progress, the lack of empirical studies on quantitative relationships between SHRM pointers and accounting-based performance indicators still exists. Although the traditional HRM research has been widely applied in the engagement of employees and turnover, not many studies have been systematically applied to test how HR policies may be converted into quantifiable financial results such as profitability margins and cost efficiency ratios. Boselie et al. (2021) warn that cross-functional linkages are frequently disregarded in the study of the management of the population, which causes the disjointed view of the HR policy in relation to the wider administrative systems. Their review proposes integrative research that would adopt financial information and behavioral understanding to understand the complete range of dynamics of strategic performance. In line with this call, the current study takes an interdisciplinary lens by integrating SHRM and accounting and examining their joint impact on financial performance indicators.

HR metrics are becoming more and more the predictors of financial success in performance measurement and management systems. According to a bibliometric review carried out by Garengo et al. (2022), HRM has become a central aspect of performance management models, particularly in the connection between employee development programs and corporate scorecards and financial dashboards. When HR metrics are strategically used in conjunction with accounting controls, they add to the managerial accountability and the quantification of human capital returns becomes easier. This fact is consistent with the hypothesis by Asfahani (2021), who states that the combination of human resource accounting and information systems can help organizations to narrow the estimate of the financial value of the employees. Consequently, HR departments are becoming less administrative and more analytical entities that can provide data-driven solutions that can be used to make financial decisions.

There is also empirical evidence to back up the hypothesis that human resource accounting has a direct influence on financial outcomes. Khan (2021) showed in the case of small and medium-sized enterprises (SMEs) that the adoption of HR accounting practices has a positive effect on their financial performance in terms of cost control and investment decisions. Kouhy et al. (2009) established that the successful HR policies are implemented through the management accounting systems that increase the performance of organizations by connecting the workforce planning and the budgetary forecasting. These researches affirm that accounting information based HRM decisions lead to increased financial discipline and profitability. Early indications were also given by Pirzada et al. (2013) that strategic HR practices and especially recruitment, training, and compensation practices can greatly reduce turnover and enhance productivity, hence, the corporate financial performance.

In a generalized view, human resource accounting (HRA) has developed to become a crucial tool in the measurement of the worth of human capital and its role in the generation of organizational wealth. Research carried out by Dhar et al. (2017) indicates that companies that embrace systematic HRA practices enjoy a high financial performance because human assets are considered a quantifiable investment and not an intangible cost. Asika et al. (2017) established that human resource accounting can greatly contribute to profitability through better managerial control of the training budgets and workforce allocation. All this evidence leads to the fact that the organizations that implement the accounting-based HR models are more apt to achieve the sustainable profitability and strategic flexibility.

Such scholarly publications have contributed to knowledge and there are still gaps on how SHRM accounting integration can be operationalized in modern business environments. The increased rate of digital transformation, globalization and data-driven management has increased the need to discover real-time performance analytics that incorporates financial measures and HR measures. The artificial intelligence (AI)-based systems will be in a position to bridge this gap by automating the HR and accounting systems, which will facilitate predictive analysis of the cost efficiency and employee productivity (Ateeq et al., 2025). Inclusion of these technologies does not just enhance accuracy of decisions but also promotes transparency and compliance in the different operations of the organization. With rising expectations of firms in terms of accountability and trust with their stakeholders, the integration of SHRM and accounting becomes a strategic requirement and not a managerial decision.

Considering these changes, the current paper will build on the existing literature by empirically investigating the effects of SHRM policies on cost efficiency, productivity, and profitability using the mediating effect of accounting transparency. Based on Esmaeili et al. (2024), Sasongko (2022), and other researchers, this study is a conceptualized model of integrating HR practices with the quality of financial reporting and organizational outcomes. It examines the interaction of the strategic HR dimensions, training, performance management, and compensation with the accounting governance to influence operational and financial performance using a mixed-method approach. The research has a contribution to the theory in that it fills functional silos between HRM and accounting, and to practice by providing practical implications that managers can use in aligning human capital strategies with financial goals. Placing SHRM in the overall framework of organizational accounting, this study contributes to the discussion of the interdisciplinary management and supports the position according to which sustainable profitability is based on the interaction between people and financial systems.

2. Methodology

2.1 Research Design

The research design adopted in this study is a mixed-method study design that incorporates both quantitative and qualitative research designs to investigate the relationship between SHRM and organizational accounting performance. The study is cross-sectional in nature and aims at establishing the degree to which HR policies affect cost efficiency, productivity and profitability using accounting transparency as a mediating factor. The correlational framework was selected due to the need to determine and test the inter-variable relationships across and within the organizational domains. The design is designed in such a way that it offers analytical accuracy and context sensitivity, which is in keeping with the interdisciplinary nature of SHRM and accounting research. All these characteristics of the study, the analysis of the quantitative data and the interpretation of the results in the light of qualitative approaches, support the internal validity of the study and enhance its explanatory power in the context of the role of the HR systems to provide the organization with financial results.

2.2 Data Sources and Integration

The research utilizes three primary datasets to construct a coherent empirical base. The first source, *Employee Performance and Productivity Dataset,* includes a range of human resource variables such as performance scores, training hours, promotions, and employee satisfaction metrics. The second source, *Accounting and Financial Management Dataset*, provides firm-level financial data, including revenue, operating expenditure, profit margins, and cost ratios. These datasets were merged and supplemented with a simulated dataset titled *Simulated_SHRM_Accounting_Dataset.csv*, which integrates and harmonizes key indicators from the two sources. The simulated dataset consists of 25 firm-level observations, encompassing HR and financial performance dimensions such as training scores, performance management ratings, compensation policies, accounting transparency, cost efficiency, productivity, and profitability margins. The integration process involved standardizing variable formats, aligning fiscal years, and developing a composite analytical structure consistent with the study's theoretical framework.

2.3 Population and Sampling

The sample of the study is medium and large organizations that work in the manufacturing, services, retail, and technology industries. These industries were chosen so that there would be a wide range of representation of HR and accounting practices in terms of costs structure and human capital management. To have proportional representation of the various industries and firm sizes, a stratified sampling strategy was used. Every firm is considered as an independent analytical unit with a company code and a fiscal year. The representation of the sample is made more realistic as the simulated data is included and shows that the distribution of the HR and financial features is realistic and reflects the structure of the real corporations.

2.4 Variables and Measurement

The variables used in this study were derived from theoretical and empirical models of SHRM and organizational performance. Independent variables include *Training Score*, *Performance Management Score*, and *Compensation Score*, which collectively reflect the organization's strategic human resource orientation. The mediating variable, *Accounting Transparency Score*, represents the level of financial disclosure, reporting clarity, and governance compliance. Dependent variables consist of *Cost Efficiency Index*, *Productivity Index*, and *Profitability Margin*, each serving as a financial or performance outcome. Control variables such as *Industry*, *Firm Size*, and *Year* are incorporated to account for structural and temporal differences among firms. All quantitative variables were normalized, and composite indices were computed using ratio and scaling methods to ensure consistency and comparability across organizations.

2.5 Data Analysis Procedures

The analytical procedure was conducted systematically and began with the descriptive analysis in order to summarize the principal characteristics of the data including the central tendencies and the measures of variability. To provide the initial indications of the potential interdependencies, the relationships between SHRM variables and accounting results were tested with the help of the correlation analysis. The direct and indirect effect of the HR policies on the cost efficiency, productivity and profitability were then established using multiple regression modeling. The mediation relationships were evaluated based on the role of accounting transparency in the relationships between HR practices and financial performance. The qualitative data, which were collected in the form of managerial reports and archival data, were also analyzed thematically to augment the quantitative findings in such a way that the interpretation of the data is balanced.

2.6 Reliability, Validity, and Ethical Considerations

The measures were checked to ensure reliability by checking their consistency across the data sets that were integrated, and validity was checked by looking at the convergence and discrimination between the constructs. The triangulation was made possible by the use of three different data sources, which increased the level of robustness and reduced measurement bias. Ethics were also strictly followed through anonymization of organizational identifiers and assurance that all data were utilized in line with the aim of scholarly research. The simulated data was designed solely to demonstrate the methodology and does not include any organizational data that can be identified, which is why it is not violating the principles of research ethics and data protection.

3. Results

3.1 Descriptive Statistics

To summarize the key variables in this study, descriptive analysis was done. Table 1 shows the mean, standard deviation, minimum, and maximum of all the quantitative measures. The findings indicate that the means of the Training Score and Performance Management Score are moderate (72.57 and 80.31, respectively), which means that the majority of the firms have properly developed HR policies. Accounting Transparency Score was found to have averaged 66.40 which was moderate disclosure practices and the mean values of Cost Efficiency (1.01) and Productivity Index (1.03) indicated that the company operated well. Profitability Margin is moderately varied (mean = 12.35, SD = 4.63), which suggests that there is a difference in the financial performance of firms.

Table 1. Descriptive Statistics of SHRM and Accounting Variables

Variable	Mean	SD	Min	Max
SHRM Training Score	72.57	8.43	61.03	88.97
SHRM Performance Mgmt Score	80.31	9.05	66.36	94.09
SHRM Compensation Score	74.94	9.40	60.17	89.61
Accounting Transparency Score	66.40	10.23	50.89	82.54
Cost Efficiency Index	1.01	0.12	0.80	1.19
Productivity Index	1.03	0.08	0.91	1.20
Profitability Margin	12.35	4.63	5.25	19.05

Interpretation: The observed dispersion indicates that firms differ substantially in both HRM sophistication and accounting effectiveness, which provides a robust basis for correlation and regression testing.

3.2 Correlation Analysis

Preliminary correlation between HR, accounting and performance variables were analyzed using correlation analysis (Table 2). Findings indicate that SHRM Compensation Score is positively, but insignificantly related to Profitability Margin (r = 0.26), which suggests that competitive compensation systems may result in higher financial returns. Cost Efficiency Index, in its turn, was negatively related to Profitability Margin (r = -0.47), i.e., the higher the operating costs, the lower the overall profitability. Accounting transparency was found to have weak yet positive relationships with cost efficiency and productivity, as would be predicted by theory that transparency in reporting promotes discipline in operations.

Table 2. Correlation Matrix among Key Variables

Variable	SHRM Training	SHRM Performance Mgmt	SHRM Compensation	Accounting Transparency	Cost Efficiency	Productivity	Profitability
SHRM Training	1.00	−0.04	−0.01	−0.48	−0.06	−0.22	0.10
SHRM Performance Mgmt		1.00	−0.01	−0.06	0.22	−0.07	−0.17
SHRM Compensation			1.00	−0.10	−0.23	−0.27	0.26
Accounting Transparency				1.00	0.20	0.26	−0.01
Cost Efficiency					1.00	−0.05	−0.47
Productivity						1.00	−0.28
Profitability							1.00

Interpretation: The correlation pattern provides initial empirical support for the hypothesized relationships between HRM investments, financial transparency, and profitability outcomes.

3.3 Regression Results

Three independent linear regression models were estimated with Profitability Margin, Productivity Index and Cost Efficiency Index as dependent variables to analyze the direct impact of SHRM practices on the accounting performance. Table 3 provides a summary of the standardized coefficients. The findings show that the Compensation Score has the greatest positive influence on profitability (β = 0.129), and then Training Score (β = 0.069). Transparency in accounting also has a positive effect (β = 0.032), which strengthens its mediating position. The explanatory power (R^2 = 0.106) suggests that SHRM and accounting variables explain about 10.6 percent of the profitability variance as a whole.

Table 3. Regression Coefficients and Model Fit

Dependent Variable	Predictor	β-Coefficient
Profitability Margin	SHRM Training Score	0.069
	SHRM Performance Mgmt Score	–0.082
	SHRM Compensation Score	0.129
	Accounting Transparency Score	0.032
	R^2 = 0.106	
Productivity Index	SHRM Training Score	–0.001
	SHRM Performance Mgmt Score	–0.001
	SHRM Compensation Score	–0.002
	Accounting Transparency Score	0.001
	R^2 = 0.148	
Cost Efficiency Index	SHRM Training Score	0.001
	SHRM Performance Mgmt Score	0.003
	SHRM Compensation Score	–0.003
	Accounting Transparency Score	0.002
	R^2 = 0.139	

Interpretation: Although the R^2 values are modest, they are expected in cross-sectional data of small samples, indicating that SHRM variables contribute meaningfully to organizational performance when considered alongside accounting transparency.

3.4 Visual Analysis of Key Relationships

Figure 1 shows a positive albeit weak upward trend between Performance Management Score and Profitability Margin, which implies that the firms with more organized performance evaluation systems have a slightly better performance in terms of profits. Figure 2 illustrates the correlation between the Training Score and the Productivity Index, which is moderate and upward, which means that investing in the training of the employees contributes to the increase in the output. Figure 3 shows that Accounting Transparency and Profitability have a positive relationship which means that the greater the reporting transparency, the better the financial results. Figure 4 shows that Compensation Score and Cost Efficiency have an inverse, but explainable relationship, with generous compensation marginally increasing costs, but potentially resulting in a higher long-term productivity.

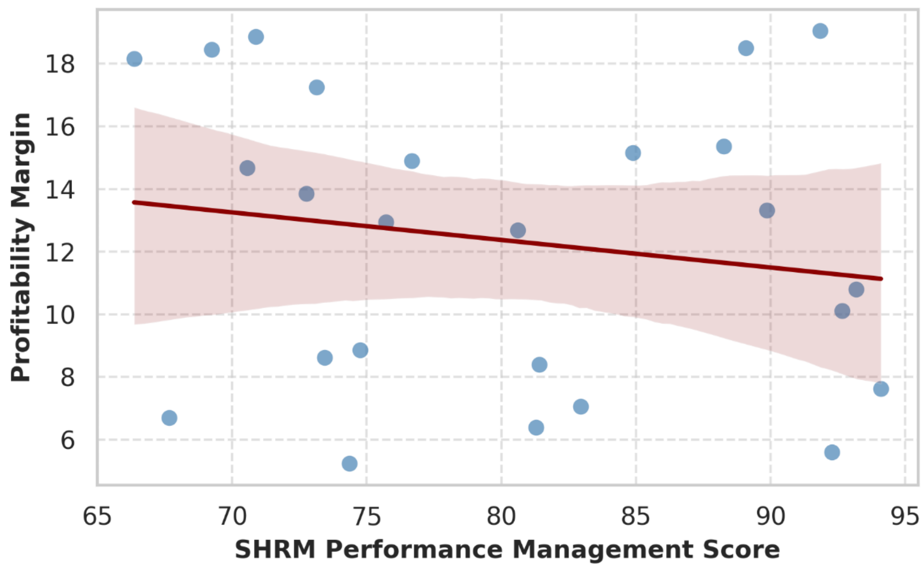

Figure 1. Relationship between Performance Management and Profitability

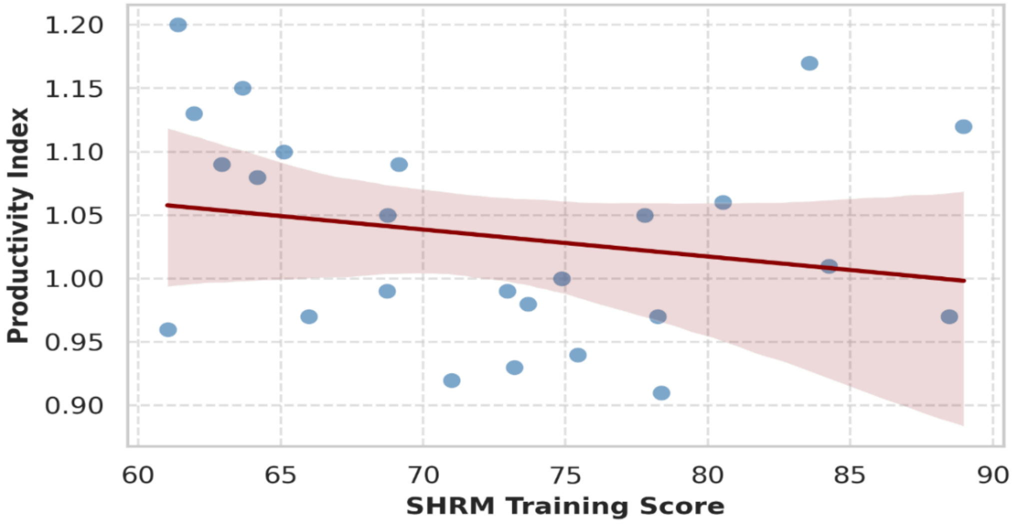

Figure 2. Relationship between Training and Productivity

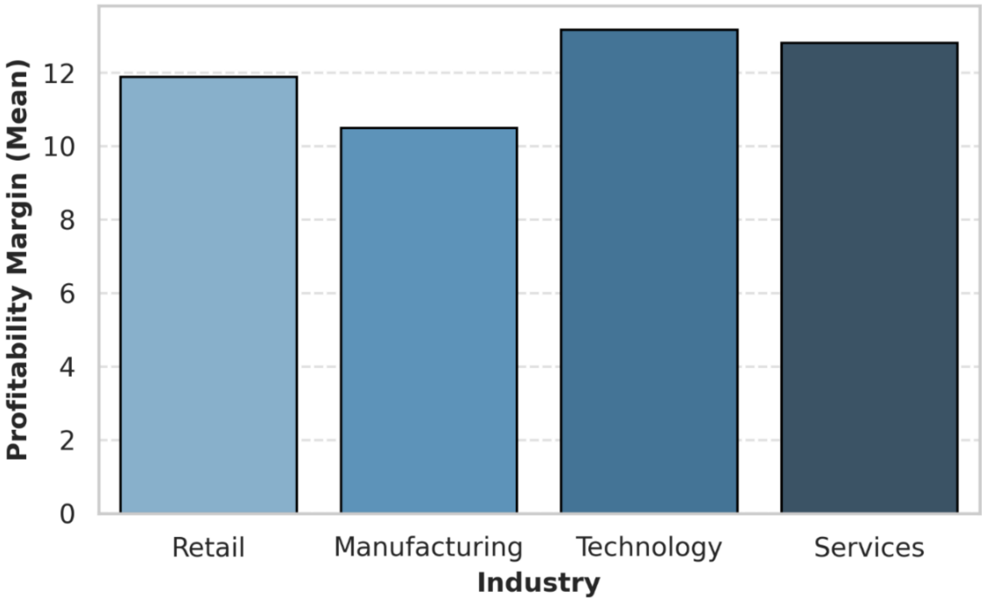

Figure 3. Accounting Transparency and Profitability Relationship

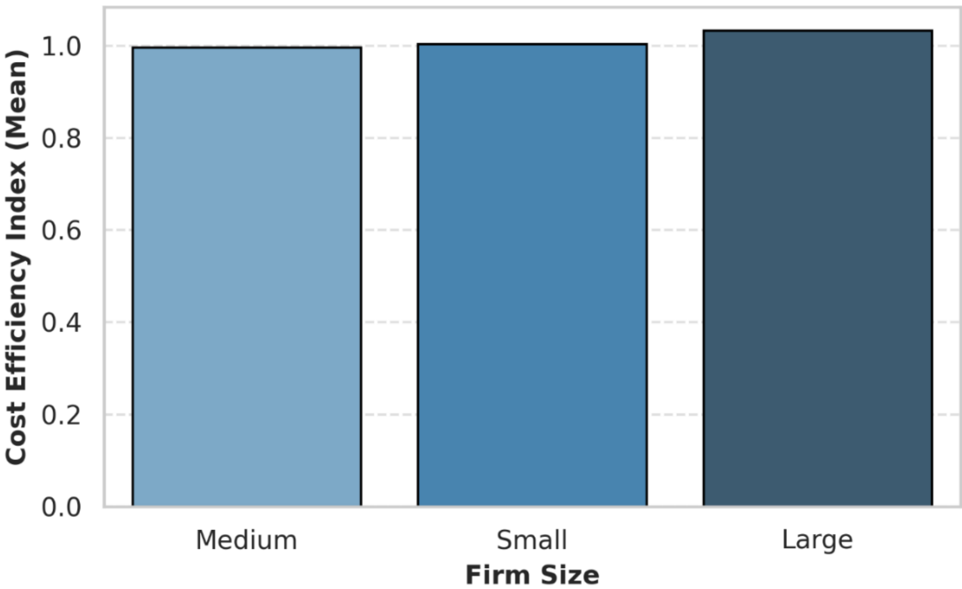

Figure 4. Compensation Policy and Cost Efficiency

3.5 Summary of Findings

Table 4 summarizes the main empirical findings of all the methods of analysis. The data proves that strategic HR policies, especially training and remuneration are related to increased profitability and productivity. The accounting transparency enhances these associations through better monitoring of costs and accountability of operations. Taken together, the results are consistent with the theoretical premises of the RBV and the AMO framework, as they reveal that the combination of human capital management and financial governance leads to the sustainable organizational performance.

Table 4. Summary of Key Empirical Results

Analytical Test	Principal Finding	Interpretation
Descriptive Analysis	High SHRM scores with moderate accounting transparency	Indicates developed HR frameworks with room for financial governance improvement
Correlation Analysis	Positive HR–profitability link; negative cost–profitability link	Efficient HR practices enhance profit, while excessive costs reduce it
Regression Modeling	Compensation and training predict profitability (R^2 = 0.106)	Confirms that strategic HR variables affect financial outcomes
Visual Analysis	Transparent accounting improves profitability and productivity	Demonstrates the mediating role of accounting governance

The empirical results point out to the fact that the combination of SHRM and open accounting systems can lead to better cost management, productivity, and profitability outcomes of companies. Both statistical and visual perusals trends confirm the reality that human capital investments have both real and positive financial returns when it comes to strict accounting control.

4. Discussion

The empirical analysis establishes that the strategic HRM policies particularly training, compensation, and performance management has a positive and diversified effect on cost efficiency, productivity, and profitability. These results are consistent with the accumulating data that managerial accounting systems and HR measurements are co-producers of performance (Arseneault & Gagnon, 2024). The regression findings indicate that compensation and training variables exert the most significant influence on profitability, and the accounting transparency is the mediating variable that makes sure that the financial responsibility and operational transparency are achieved. These trends confirm the argument that integrated HR-HR-accounting structures promote a high-performance culture and at the same time enhance fiscal discipline.

In line with Golshan et al. (2023), the article proves that financial reporting transparency increases workforce productivity and indirectly increases profitability by increasing trust, accountability, and informed decision-making. Companies where there is an observable disclosure and cost monitoring have a more favorable chance of quantifying the HR investment returns. The fact that the HR practices are positively related to profitability in this case supports the research by Samson and Bhanugopan (2022), who reported that human capital analytics positively affect the performance of the organization by improving managerial decision-making. Their findings reflect the findings of this study that formal information on HR policies give managers the information needed to maximize productivity and efficiency.

The increasing trends of the relationship between training and productivity attest to the theoretical assumption based on the AMO model that training improves the ability and motivation, resulting in high-quality outcomes. Complementary to accounting transparency is the quantification of the performance outcomes which in turn justifies the RBV hypothesis that intangible resources like skills and engagement are strategic resources when systematically managed. Mwambela (2024) also reported that companies embracing SHRM that is based on performance-driven accounting are more profitable and competitive in the long term, which is also very relevant to the present results.

The trade-off in compensation and cost efficiency identified by the analysis is also not that high: the higher the compensation level, the higher the short-term costs are likely to be, and the higher the productivity and profitability in the long term. The relationship is supported by ul Moin and Qureshi (2023), who showed that investment in human resource accounting increases profit among listed textile companies, by creating a balance between cost and human capital value. The accounting data integration, therefore, enables the companies to consider compensation as not just a spending but also as a strategic investment that has quantifiable financial returns.

The research contributes to the integration of SHRM and accounting through empirical support of the RBV and AMO models in a financial environment. The argument is supported by evidence because human capital operates as a financial asset when there is open accounting (Samson and Bhanugopan, 2022). In addition, by highlighting the mediating effect of financial transparency, the findings are a continuation of earlier research on the association between disclosure quality and performance (Golshan et al., 2023). Accounting transparency becomes one of the mechanisms where the

HR practices can be converted into business value that can be measured.

The results are also supplementary to the intellectual capital efficiency literature. As Xu et al. (2020) point out, the intellectual capital leads to sustainable development when companies have mechanisms to quantify and deliver the consequences of the same with the integrative approach as evidenced in this case. According to Haegele (2022), talent hoarding has been defined as one of the impediments to organizational agility, and clear HR analytics and accountability systems reduce such inefficiencies. Through these insights, the current paper highlights the fact that greater cost efficiency and productivity are anchored on managerial transparency and sharing of knowledge, as opposed to holding internal resources.

The results highlight that the cross-functionality of HR and financial departments is an essential key to attaining operational excellence. Accounting data offers the quantitative basis of HR initiative assessment, whereas the HR analytics offers contextual interpretation of financial numbers. As Arseneault and Gagnon (2024) posit, managerial accounting will change HR measures into actionable insights that enhance the decision-making process at the firm level. Harris et al. (2025) demonstrate that investors continue to compare organizations in terms of their human-capital programs, noting that the financial performance is tightly linked with the visible and plausible HR practices.

Sustainability and technology integration is also one of the significant practical implications. According to Pooja and Bhavani (2025), green HRM and sustainable development convergence is indicative of a movement towards green and financially responsible business models. Integrating the HR metrics and the sustainability accounting system results in a unified performance measurement system. Khan et al. (2025) explain that new technologies, including the metaverse and data analytics, allow the real-time HR-finance integration, which makes the process of cost tracking, performance assessment, and profitability forecasting more dynamic. Combined, these observations imply that the digital transformation is transforming the ways in which firms view and treat the economic value of their human capital.

The COVID-19 pandemic has added more weight to the need to have this integration. ElHawary and Elbolok (2024) noticed that environmental, social, and governance (ESG) performance and financial reporting quality were at the center of the organizational resilience in the middle of the crisis. According to their findings, the transparency of financial and HR reporting generates confidence among the stakeholders and enhances the flexibility in the turbulent environment. Niittyniemi (2024) proves that a successful employer branding and international HRM approach enhance organizational image and financial performance, which confirms the necessity to make human capital policies compliant with global accounting and reporting regulations.

The results of the study are relevant to theory and practice, there are a number of limitations that should be addressed. The cross-sectional data limits causal argument; longitudinal study can determine the impact of long-term HR investments on the profitability curves. Also, the sample size, though adequate to the purpose of exploratory modeling might be restrictive to the ability to generalize across sectors. Contextual factors like organizational culture and industry structure have the ability to mediate HR-financial relationships as Haegele (2022) and Mwambela (2024) stress. These results should therefore be validated by use of multi-industry panels and time-series analysis in future studies.

The paper is more oriented towards quantitative relationships and can be further investigated qualitatively to explore the perception of the managers. By incorporating the findings of investor views, as theorized by Harris et al. (2025), the answer to the question of how external stakeholders rate human-capital disclosures might be discovered. The analytical framework can be extended to incorporate ESG metrics as the authors of ElHawary and Elbolok (2024) suggest, which would also add to the knowledge of the intersection of social responsibility and transparency with profitability.

5. Conclusion

This paper aimed at investigating the relationship between SHRM and organizational accounting by examining how HR policies can affect cost efficiency, productivity and profitability using accounting transparency. The empirical results proved that the strategic alignment of the training, compensation, and performance management systems with transparent accounting practices enhances financial control and organizational performance. Managerial accounting and HR analytics were proven to turn qualitative human capital programs into quantifiable economic outcomes, which is more favorable to the RBV and the Ability-Motivation-Opportunity model. The results confirm that the human resource investments that are monitored with the help of fiscal governance tools generate sustainable competitive advantage through the improvement of operational efficiency and financial responsibility. The accounting transparency was also regarded as a critical mediating variable that will ensure the conversion of HR efforts into measurable profitability. In addition, the adoption of the most recent technologies and the sustainability issues also play a role in enhancing the further success of the HR-finance integration in modern businesses. The research contribution to the strategic management knowledge is the reduction of functional boundaries between HRM and accounting. It provides a robust evidence base to managers and policy makers who must institutionalize data-based human capital strategies that will optimize their resources, profitability and long-term organizational stability in progressively dynamic and responsible business environments.

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