

PRACTICE OF HUMAN RESOURCE ACCOUNTING IN BANKING SECTOR OF BANGLADESH

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ABSTRACT

Success and failure of corporate undertakings purely depends upon the human resources. Now-a-days human resource is a prime concern for all the institutions especially for financial institutions as they have required investing a huge amount of capital. In this context, it is worth while to examine human resource accounting practices in corporate sector i.e. banking sector in Bangladesh. For the convenience of completing the research paper successfully it has been prepared based on a sample of 25 commercial banks and practice of human resource accounting has been measured on five broad indicators which incorporates several sub indicators. In the survey it has found only few banks had mechanism to practice of human resource accounting in 2010 and now in 2011 almost the same number of banks has such mechanism and score improved by .09 due to the some enhancement program in this regard and it has been found that banking sectors in Bangladesh are often alleged as too vague in the issues of practicing human resource accounting.

KEY WORDS: Human Resource Accounting (HRA), Practice, Commercial Bank, Indicators, Weighted Scoring Model.