

## Human resources disclosure within corporation financial reports

### **Abstract**

This paper aims at identifying the disclosure of human resources nature within the financial reports of industrial corporations listed at Kuwait Stock Exchange Market. It is to determine the disclosure quality of a related group of items. However, the related paper problem is the absence of human resources disclosure that may indicate some information about the financial status of the disclosed corporations. Its absence may deprive small investors who are in need to it because of their limited ability to utilize financial analysis. After reviewing and studying the financial reports of 20 randomly selected corporations for the years of 2010, 2011, and 2012, the data has been collected on 14 items which were recommended by the literature and adapted by this paper. After using t-statistical test.

The results revealed that selected corporations were not interesting in disclosing on 13 out of 14 items. One disclosed item was the item number 13 of table 1 which was the reward of good performance.

**Keywords:** *Human Resources Disclosure, Financial Reports, Business Corporations.*

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	14	13	12	11	10	9	8	7	6	5	4	3	2	1	
47	0	31	0	0	0	0	0	0	0	0	0	16	0	0	1
19	0	19	0	0	0	0	0	0	0	0	0	0	0	0	
8	0	0	0	0	0	0	0	8	0	0	0	0	0	0	3
44	0	0	0	0	0	0	0	44	0	0	0	0	0	0	4
33	0	16	0	0	0	0	0	17	0	0	0	0	0	0	5
31	0	16	0	0	0	0	0	15	0	0	0	0	0	0	6
60	0	47	0	0	0	0	0	13	0	0	0	0	0	0	7
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
26	0	26	0	0	0	0	0	0	0	0	0	0	0	0	9
39	0	25	0	0	0	0	0	14	0	0	0	0	0	0	10
22	0	15	0	0	0	0	0	7	0	0	0	0	0	0	11
20	0	13	0	0	0	0	0	7	0	0	0	0	0	0	12
20	0	13	0	0	0	0	0	7	0	0	0	0	0	0	13
13	0	13	0	0	0	0	0	0	0	0	0	0	0	0	14
7	0	0	0	0	0	0	0	7	0	0	0	0	0	0	15
20	0	13	0	0	0	0	0	7	0	0	0	0	0	0	16
25	0	25	0	0	0	0	0	0	0	0	0	0	0	0	17
81	0	81	0	0	0	0	0	0	0	0	0	0	0	0	18
106	0	75	0	0	0	0	0	0	0	0	0	0	31	0	19
31	0	0	0	0	0	0	0	0	0	0	0	0	31	0	20
652	0	397	0	0	0	0	0	146	0	0	0	16	62		



Items	N	Mean	Std. Deviation	Std. Error Mean
1.	20	.00	.000a	.000
2.	20	3.10	9.542	2.134
3.	20	.80	3.578	.800
4.	20	.00	.000a	.000
5.	20	.00	.000a	.000
6.	20	.00	.000a	.000
7.	20	7.30	10.408	2.327
8.	20	.00	.000a	.000
9.	20	.00	.000a	.000
10.	20	.00	.000a	.000
11.	20	.00	.000a	.000
12.	20	.00	.000a	.000
13.	20	21.40	22.823	5.103
14.	20	.00	.000a	.000

a. t cannot be computed because the standard deviation is 0.

#### One-Sample Test

	Test Value = 7					
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
2.	-1.828	19	.083	-3.900	-8.37	.57
3.	-7.750	19	.000*	-6.200	-7.87	-4.53
7.	.129	19	.899	.300	-4.57	5.17
13.	2.822	19	.011*	14.400	3.72	25.08

لم يرقى الإفصاح إلى اعتبار الموارد البشرية أصلاً مثل باقي الأصول نتيجة إهمال المورد الاقتصادي المتوقع الحصول عليه مستقبلاً

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