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Human Resource Disclosure: A Case Study on Listed Banking Companies in Bangladesh

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Abstract- As human resources (HR) are considered a strategic capital and the success of an organization highly depends on skilled manpower, it is essential to investigate HR disclosure practices. Limited research on human resource disclosure from an accounting perspective in the developing country motivates this study. The study aims to evaluate the human resources disclosure practices in the Bangladeshi banking industry. Using content analysis, the disclosure data are collected from the annual reports of 30 listed banks on the Dhaka stock exchange (DSE). 40% of the sample banks disclose the HR practices within the range of 50%-60%, indicating that the banking sector has a wide scope to improve its HR practices. The average HR disclosure practice in the banking industry in Bangladesh is 59.25%. Of which, the highest disclosure is recorded by the HR development 91.25%, while the lowest is in the health and safety, documented by only 19.45%. the highest HR practices are recorded by Prime bank ltd. Therefore, the study suggests the banks' managers, regulatory bodies and academicians focus more on the HR disclosure issue to encourage more disclosure of information related to human resources and formulate relevant policies that might create a more favorable working environment for the HR.

I. Introduction

Human Resources (HR) refers to core competencies, and knowledge creation and innovation and the creation of value above all material and financial resources. According to the resource-based as well as the existing theoretical knowledge, the success of contemporary organizations is no longer attributed extensively on physical capital but also to intangible assets such as human capital and therefore, human of capital is the driving force of basic sustainable competitive advantage.

In developed countries, it is very common that the parent companies to have a formal disclosure HR practice in their annual report. However, in developing countries such as Bangladesh, and disclosure of human resources side is a very new concept, and it is still in the stage of naive. Although this is not mandatory for the detection of human resources information in the annual report for companies in Bangladesh, it is making some disclosure of human resources voluntarily. There was a dearth of research on the detection of human resources in the context of emerging economies (Khan and Khan, 2010). Human resources is also considered strategic capital, and accounting aspects and reports have become critical to the success of the organization. So far concern far as we know, there have been no acts of careful research Reports on human resources in the annual report of the banking sector in Bangladesh. Thus, this study is trying to find the pattern and extent of disclosure of human resources in the listed banking companies in Bangladesh and to justify the impact of the bank properties over the detection of human resources.

a) *Objective*

The main objective of this study is to evaluate the human resources disclosure practices in the annual report of the listed banking companies in Bangladesh. To achieve the main objective, the specific objectives of the study are as follows:

1. To find out disclosure practices of human resources at the bank's annual report.
2. To determine the extent of human resource information reported in the annual report of the corporate banking

b) *Methodology of the study*

This study was conducted on the basis of secondary data. Secondary data was collected from the annual reports of the selected listed banking companies in Bangladesh. The study took 30 banking companies enlisted in the Dhaka Stock Exchange (DSE) as the sample, that is, the population was considered 100% of the study. The study was conducted in 2022 and hence data for this study was collected from annual report of 2021 to make study up to date.

II. Literature Review

It has been found disclosure of human resources to be supportive of the stakeholders to take appropriate investment decisions in an era of a knowledge-based economy (Sen 2008; Mamun 2009; Hussain Khan and YESMIN, 2004). HC reports that organizations can benefit by attracting and retaining the best talent and enjoy a competitive advantage (Adams2004; King 2002). As a result, it can be aspects of the preparation of external financial reports of human resources play an important role in facilitating the proper use of human resources in an organization (Mamun 2009). However, due to difficulties in measuring

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monetary value, it was not reported human resources in traditional financial statements of the organizations (Roslender and Dyson 1992). Therefore, voluntary reporting through annual reports is the best way to inform stakeholders about the value and practice of human resources. Non-disclosure of quantitative human resources may be due to the lack of a single agreed-upon method for measuring information and that only a few People in companies have enough knowledge to identify these statements (Abeysekera 2004; Goh and Li,j 2004).

In 1973, American Accounting Association defined HRA as "the process of identifying and measuring data on human resources and communicate this information to the parties concerned" (AAA 1973). It provides information about human values and resource costs, and works to facilitate the decision-making process, and stimulates decision-makers to adopt the perspective of human resources (Sackman, Flamholtz and Bullen 1989). Companies through the progressive in the world now have realized that human resources practices and disclosure of human resources for the stakeholders have a significant effect on performance (nose, Niemark and Gilani in 2010, Delaney and Huselid 1996; Sing 2004; Wright and McMahan, 1992; Youndt et al. 1996). The study points to the Watson Wyatt (2001) on human capital index that superior human resources practices are not only linked with better financial returns, they are, in fact, a leading indicator of increasing shareholder value. It has gained significant benefits from better information about human resources (Sackman, Flamholtz and Pullen 1989). According to Guthrie (2001), these information resources to be allocated more effectively within organizations may allow increase has enabled the gaps in skills and capabilities to be identified more easily The study conducted by Khan and Khan (2010) on disclosure practices of HC in 32 largest manufacturing sector and services sectors listed in the Dhaka stock Exchange (DSE) found that the reporting of human resources of the most important companies in Bangladesh practices were not as low as expected. The researchers found training, number of employees, career development, and employment policies as elements of human resources the most common.

III. Findings and Analysis

This section focuses on methods of detection of human resources, and the location of the detection, measurement and analysis of the detection of human resources contained in the annual report of the banking companies listed in Bangladesh.

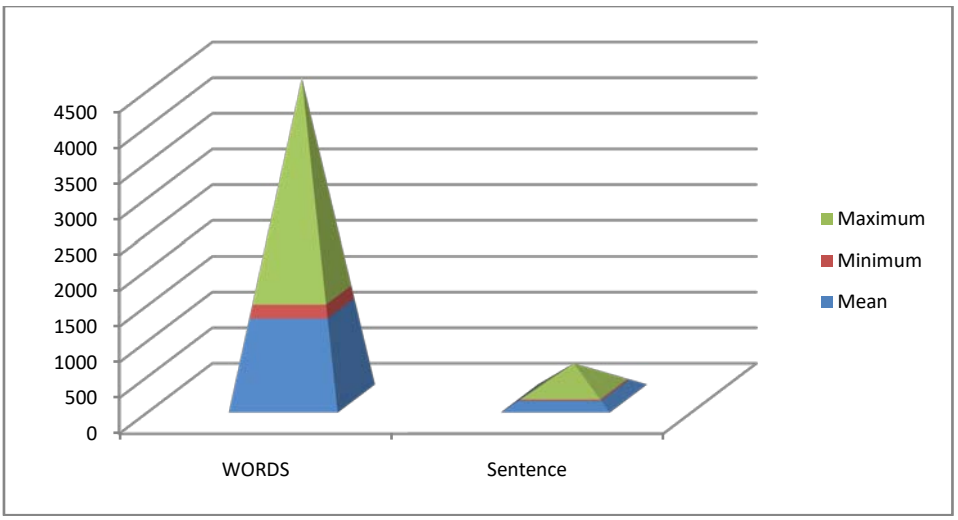
a) HR disclosure

The data in Table NO.1 discover that the banking companies in Bangladesh revealed human resources information using text, chart, graph, and image. In the content analysis it was observed that the average corporate banks use 1264.33words, maximum 3034 words and a minimum of 187 words; the camel 79.17 average, maximum penalties of 363 and a minimum of sentences 11 in the detection of human resources information in its annual report in maximum 2014. 46.67 % of the sample banks used 500-1,000 words (Appendix 3) and, more specifically, Prime Bank Limited uses a greater number of words and Dhaka Bank Limited the largest number of sentences in this regard (Appendix 4).

Table 1: Words & Sentences for human resource disclosure

	Word	Sentence
Mean	1264.33	118.83
Minimum	187.00	11.00
Maximum	3034.00	363.00

Source: Developed by Authors based on analysis of annual report



Graph 1: Showing the total human resource disclosure word & sentence of the banking companies

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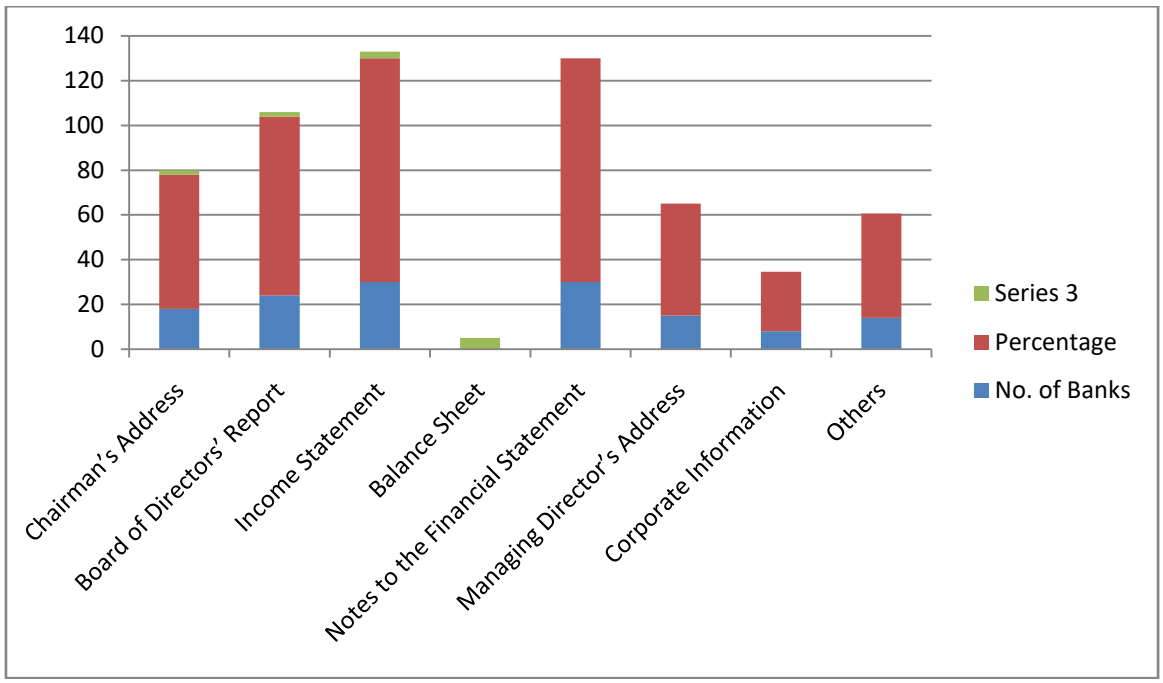
b) Location of disclosure

Analyze the detection of human resources information in the annual report for banking company in Bangladesh site, and found that the banking company discloses information on human resources in different locations or parts of the annual report. Table 2 shows that all (100%) banking companies revealed human resources information, which is, especially with respect to financial and human resources in the income statement and the notes to the financial statements information. The use of banking companies also other important parts of the annual report, such as the president title (60.00%), Managing Director of the "address (50.00%), and members of the Board of Director's report (80%). In spite of 46.67% of the banks' sample used for other areas of human resources and information disclosure, but No bank disclose any information on human resources in the balance sheet.

Table 2: Shows the locations of HR disclosure in annual reports of the sample banks

Location	No. of Banks	Percentage
Chairman's Address	18	60.00%
Board of Directors' Report	24	80.00%
Income Statement	30	100.00%
Balance Sheet	00	00%
Notes to the Financial Statement	30	100.00%
Managing Director's Address	15	50%
Corporate Information	8	26.66%%
Others	14	46.67

Source: Developed by Authors based on analysis of annual report



Graph 1: Showing the total human resource disclosure in percentage & no. of banks of the banking companies

c) Heading-wise HR Disclosure

Total has been ranked detection of human resources in its annual report to eight different categories to analyze the best and a number of selected items under each category are not on an equal footing. As the number of items contained in the human resources, finance is a maximum 20 items, so, it was observed that the banking companies in Bangladesh revealed that the maximum amount of information that is considered in the framework of this area (Appendix 1), but in percentage terms, the financial items HR- not in the highest position. Table 3 shows that the average banking companies detect 59.25% of the human resources information selected, where the average maximum disclosure in the case of human resources development (91.25%), followed by HR- policy (75.00%) and the average minimum detection it was in HR- health and safety areas (19.45%). Observed maximum between the maximum disclosures in human resource development (100%), followed by HR- relationship and

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culture (92.31%) and items HR- policy (90.91%) and the minimum between the minimum disclosure observed in human resources in the field of health and safety (0%) items and items followed by basic human resources (5.85%), and other human resource (0%). There is a maximum variation in the case of the other terms of human resources (SD = 20.74), followed by items of basic human resources (SD = 18.48) and the minimum difference is in the case of financial items- HR (SD = 9.32).

Table 3: Heading-wise HR Disclosure in annual report of the sample bank (Percentage)

	HR Policy	Basic HR	HR Fin.	HR Import	Health Safety	HR Develop	HR Relation	HR Other	Total Disclosure
Mean	75.00%	49.44%	66.00%	53.33%	19.45%	91.25%	60.27%	32.00%	59.25%
Minimum	45.46%	5.85%	45.00%	25.00%	0.00%	37.50%	23.08%	0.00%	47.50%
Maximum	90.91%	84.62%	80.00%	75.00%	50.00%	100%	92.31%	80.00%	78.75%

Source: Developed by Authors based on annual report of the sample banks

Table 4 the following chart 1 report the detection of human resources general corporate banking in Bangladesh in 2014. The position she found here that the Bank President, Ltd. has achieved the highest position by revealing the 65 (82.28%) of the specific elements of human resources in securing the annual report in 2014. the southern West Bank Limited and Trust Co., the second and third place by revealing the 63 (79.75%) of the specific elements of human resources, respectively. On the other hand, import and Export Co., Ltd. Bank and Standard Bank Limited combed Last place and 20th by the disclosure of only 38 (48.10%) of the specific elements of human resource.

Table 4: Showing the ranking of sample banks based on total human resource disclosure score

Rank	Bank Name	Total score	Percentage	Rank	Bank Name	Total Score	Percentage
1	Prime Bank Ltd	65	82.28	12	Mercantile Bank	47	59.49
2	Southeast Bank Ltd	63	79.75	12	NCC Bank Ltd	46	58.23
3	Trust Bank Ltd	60	75.94	13	Uttara Bank Ltd	45	56.96
4	SJIBL Ltd	59	74.68	14	SIBL	44	55.70
5	Dhaka Bank Ltd	58	73.42	15	Bank Asia Ltd	43	54.43
6	IBBL	58	73.42	15	One Bank Ltd	43	54.43
7	Mutual Trust Bank	56	70.87	15	Pubali Bank Ltd	43	54.43
8	Eastern Bank Ltd	54	68.35	16	AB Bank Ltd	42	53.16
8	Jamuna Bank Ltd	53	67.09	16	IFIC Bank Ltd	42	53.16
9	Premier Bank Ltd	52	65.82	17	PUBLIC Bank	41	51.90
9	Rupali Bank Ltd	51	64.56	18	BRAC Bank Ltd	40	50.63
10	FSIB Ltd	49	62.03	19	City Bank Ltd	39	49.37
10	UCBL	49	62.03	19	ICB Islami Bank	39	49.37
11	JANATA BANK	48	60.76	20	EXIM Bank Ltd	38	48.10
12	Dutch -Bangla Bank	47	59.49	20	Standard Bank Ltd	38	48.10

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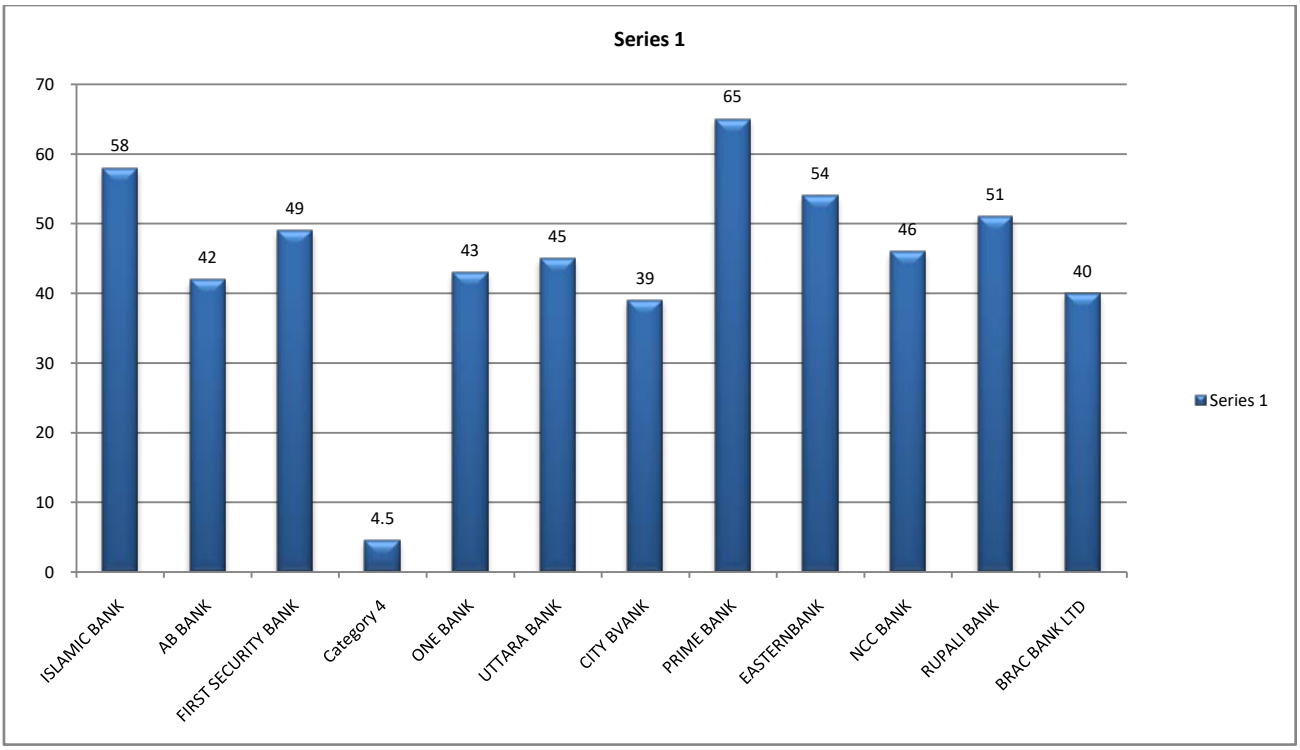

Graph 1: Showing the total human resource disclosure score of the banking companies

d) Comparative total Human Resourse Disclosure

From Table 4, it is revealed that the highest detection of human resources made by the President of the Bank, Ltd. was 82.28% and the lowest was detected by the bank, whether Exim Limited and Standard Bank Limited was 48.10%. Table 5 reveals that the following maximum 12 banks, i.e. 40.00% of the sample of banks revealed 50% - 60% of the specific elements of human resources included in the disclosure of human resources index in this study. Not disclosed any bank less than 40% and more than 80% of selected information and human resources. Only 6 (20.00%) of the sample banks detect 70% -80% of the information in the annual report. Among a sample of banks, revealed that 56.67% of them less than 60% and 46.67% of the sample banks detect more than 60% of the specific elements of human resources.

Table 5: Showing comparative total human resource disclosure

Range of total human Resource disclosure	No. of Banks	Percentage of Sample
Less than40%	0	00%
40% - 50%	5	16.67%
50% - 60%	12	40.00%
60% - 70%	7	23.33%
70% - 80%	6	20.00%
Total	30	100.00%

Source: Developed by Authors based on total HR disclosure score

If you compare the results of the current study with previous studies Imam (2000); Olssoon (2001); Hussain Khan and Youndt (2004);, it can be said Huang, and Jusoff (2008) that the disclosure of human resources in the banking companies in Bangladesh is in a good position. Finally, voluntary disclosure, the position public disclosure of human resources corporate banking in Bangladesh can be considered to be satisfactory.

IV. Recomandations

Among other things, the effects of the main process of this study are: management and accountants banking companies on human understanding is expected to disclose the real resources of this research position, it is expected to be the motive in the disclosure of information resources more human in its annual report to also improve its

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image and attract more of promising workers for its banks. Researchers in the detection of human resources might be used beneficially issues raised in this article more comprehensive studies in the detection of human resources. It is expected to realize the real position of the detection of human resources corporate banking in Bangladesh, which will help them in the formulation of guidelines and laws in this regard to the disclosure of human resources in a certain framework, and to encourage banking companies in the detection of government regulators practices and other more information about resources Humanity.

V. Conclusion

The success of the organizations services geared primarily depends on the efficiency of human resources capabilities. Clients, borrowers, investors and other relevant parties of banking companies evaluate information related to human resources in the selection of a bank and valuable information on human resources of the organization are very important for decision-makers in the modern knowledge-based economy era. Although the disclosure of human resources in the banking companies can be said to be satisfactory level, but the framework of disclosure and the level of disclosure is not the same for all banks. Therefore, to achieve these disclosures in a certain framework, and to encourage more disclosure of information related to human resources, the government and other regulatory bodies should formulate relevant that might create a more favorable working environment provision Shum Resources in the banking companies in Bangladesh. Study some of the restrictions that will be considered in the use and interpretation of the results of the study. Home restrictions for this study include: The study used secondary data only. It is based on the listed banking companies choose deliberate Bangladesh used only and annual reports for one year to study. The study recommends the areas of detection of the following specific human resources for further research: Detection of human resources in the banking sector: the longitudinal evaluation. Comparative detection of human resources: study across the industry in Bangladesh.

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32.

Appendix #1: Total HR Disclosure score classified into 8 classes

	Bank Names	HR Disclosure Classes								
		HR Policies	Basic HR Information	Financial Information on HR	HR Importance to Organization	Health & Safety at Work	HR Development	HR Relationship & Culture	Employee Others Factor	Total
1	ABBANK	5	7	9	3	1	8	8	2	42
2	ALARABANK	8	5	11	2	1	8	5	2	32
3	BANKASIA	9	11	12	3	1	6	7	1	29
4	BRACBANK	7	5	13	2	1	5	8	1	30
5	CITYBANK	6	3	12	2	1	6	9	0	39
6	DHAKABANK	9	9	12	3	3	8	9	2	56
7	DUTCHBANGL	8	7	14	2	1	8	7	1	46
8	EBL	5	9	14	3	1	8	7	2	51
9	EXIMBANK	10	6	11	2	0	7	6	0	38
10	FIRSTSBANK	8	5	16	2	1	8	6	1	48
11	ICBIBANK	7	3	11	2	1	5	8	2	39
12	IFIC	6	4	15	1	1	3	7	2	42

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13	ISLAMIBANK	10	9	15	2	1	8	8	3	55
14	JAMUNABANK	6	7	15	2	1	8	10	2	51
15	MERCANBANK	6	6	16	2	1	8	7	0	46
16	MTBL	9	9	13	1	1	8	10	1	52
17	NBL	9	6	13	2	1	5	9	2	47
18	NCCBANK	6	7	15	2	1	8	8	2	46
19	ONEBANKLTD	6	6	13	1	1	8	7	2	43
20	PREMIERBAN	7	8	13	2	1	8	9	2	50
21	PRIMEBANK	10	11	16	3	3	8	12	4	63
22	PUBALIBANK	7	5	13	2	1	8	6	1	43
23	RUPALIBANK	7	6	14	3	1	8	9	2	50
24	SHAHJABANK	10	11	15	2	1	8	8	2	57
25	SIBL	6	7	10	2	1	8	9	2	44
26	SOUTHEASTB	8	10	13	2	3	8	10	4	60
27	STANDBANKL	7	7	12	2	1	6	3	0	38
28	TRUSTBANK	8	11	16	2	1	8	8	3	59
29	UCBL	9	8	12	3	1	8	8	2	40
30	UTTARABANK	7	6	12	2	1	8	7	1	33

Appendix #2: Total HR Disclosure score in percentage

	Banks names	HR disclosure classes							
		HR Policies	Basic HR information	Financial information On HR	HR important To organization	Health & safety at works	HR Development	HR relationship & culture	Employee other factor
		%	%	%	%	%	%	%	%
1	AB BANK	45.45	53.84	55.00	75.00	16.67	100	61.54	20.00
2	PUBLIC BANK	72.73	38.46	55.00	50.00	16.67	100	38.46	40.00
3	BANK ASIA	81.81	84.62	60.00	75.00	16.67	75.00	53.89	20.00
4	BRAC BANK	63.64	27.08	65.00	50.00	16.67	62.50	61.54	20.00
5	CITY BANK	54.55	69.23	60.00	50.00	16.67	75.00	69.23	00.00
6	DHAKA BANK	81.81	46.15	60.00	75.00	50.00	100	69.23	40.00
7	DUTCH BANGLA	72.72	38.46	70.00	50.00	16.67	100	53.89	20.00
8	EBL	45.45	69.23	70.00	75.00	16.67	100	53.89	40.00
9	EXIM BANK	91.91	46.15	55.00	50.00	16.67	87.50	46.15	20.00
10	FIRST S BANK	72.73	38.46	75.00	75.00	16.67	100	46.15	00.00
11	ICBI BANK	63.63	27.08	75.00	50.00	16.67	37.50	61.54	20.00
12	IFIC	54.54	30.77	80.00	50.00	16.67	62.50	76.92	40.00
13	ISLAMIC BANK	91.91	69.23	65.00	50.00	16.67	100	61.54	60.00
14	JAMUNA BANK	54.54	53.84	65.00	25.00	16.67	100	53.89	40.00
15	MERCABANK	54.54	46.15	75.00	50.00	16.67	100	76.91	40.00
16	MTB BANK	54.54	69.23	65.00	50.00	16.67	100	69.23	00.00
17	SHAHJALAL BANK	81.81	46.15	65.00	50.00	16.67	62.50	69.23	20.00
18	NCC BANK	54.54	53.84	65.00	25.00	00.00	100	61.54	40.00
19	ONE BANK	54.54	46.15	80.00	50.00	16.67	100	53.89	40.00
20	PREMIERBANK	91.92	61.54	65.00	50.00	16.67	100	53.89	20.00
21	PRIME BANK	72.72	84.61	70.00	25.00	16.67	100	69.23	40.00
22	PUBALI BANK	63.63	38.46	65.00	50.00	16.67	100	61.54	80.00
23	RUPALI BANK	63.63	46.15	75.00	75.00	50.00	100	69.23	20.00
24	SIBL	54.54	84.62	50.00	50.00	16.67	100	61.54	40.00
25	SOUTHEASTBANK	72.72	53.84	65.00	50.00	16.67	100	69.23	40.00

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26	STANDBANK	63.63	85.85	60.00	50.00	16.67	100	76.92	40.00
27	TRUST BANK	72.72	54.85	80.00	50.00	16.67	75.00	23.08	80.00
28	JANATA BANK	81.81	61.54	60.00	50.00	16.67	100	61.54	00.00
29	UCBL	81.81	46.15	60.00	75.00	16.67	100	61.54	60.00
30	UTTARABANK	63.63	46.15	60.00	50.00	16.67	100	53.89	20.00

Appendix #3: List of expected HR Information Disclosure in Annual Report

HR POLICIES 1. Policy of compensation 2. Policy of reward 3. Policy of recruitment 4.Policy of safety 5. Policy of communication 6.Policy of training 7.Policy towards sexual equality 8. policy towards Racial Equality 9.Policy towards Equal opportunities 10. Policy towards Employment of disabled persons 11.Policy related to Human resource development	**Basic HR Information**: 1.Statutory number of employees by category 2.General Education 3.Vocational qualification 4.work-related knowledge 5.Employee age 6. Employee diversity 7.employee capabilities 8.Geographical distribution of employee 9.catagories of employees by sex 10.number of employees for 2 or more years 11.Employment reports 12. Special know skill
Financial information of HR 1. Provident fund 2.Medical facilities 3.Employee life insurance 4.Executive compensation 5.Workers fund 6. Managerial remuneration 7.Cost of safety measures 8. Human resource development fund 9. Superannuation fund 10. Awards & Rewards for good performance 11. Loans & advances to HR 12. Pension & social security cost 13. Amount spent of training 14. Statutory wages 15. Employees fringes benefits, Early retirement 16. provision for employees benefits 17. Amount spent on recruitment & selection 18. Retirement benefits & gratuity paid 19. Profit sharing & employment share option plans. 20. Increasing employee financial & economic awareness.	**HR Importance to organization** 1.Employee participation in decision marking 2.Action with respect to informing employee , consulting employees, encouraging(and engaging in) employee participation and communication 3.performance recognition 4.Recognizing human resource an important resource of the organization **HR Development** 1.Employee career development 2. training program 3.Employee productivity 4. Nature of training 5.Employee motivation 6.Number of employees trained 7. Future plan of Human resource development
Health and safety at work 1. Health and safety at work 2.Toxic hazards (e.g.) to employees and the public 3.any reference to health and safety law and or inspection 4.Information to employees, training in health and safety issues 5.Accidents and injures 6.Data on accidents	**Employees other factors** 1.Entrepreneurial spirit of HR 2.Employee involvement with community 3. Separate HRA statement (HR value) 4.managenent succession plan 5. Job environment
HR Relationship & culture 1.Union activity 2.Employee behavior 3.Employee commitment 4.Employee to employee relationship 5.management - employee relationship	6.Walfare information 7.Industrial relationship 8.cultural Environment 9.Sports activities 10.Annual picnic/traveling 11.Employee teamwork 12.Punishment to HR Employee turnover 13.Cultural function

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Appendix #4: Ways of Disclosure

Rank	Name	WORDS	Sentence
1	Exim Bank	1008	146
2	AB Bank	567	89
3	One Bank	486	57
4	SIBL Bank	863	88
5	SHAHJALAL Bank	224	32
6	Union Bank	379	77
7	Janata Bank	3034	264
8	Prime Bank	267	30
9	South East Bank	1728	99
10	Bank Asia	2267	363
11	IFIC Bank	1134	131
12	Agrani Bank	981	84
13	UCB Bank	187	12
14	MBL Bank	2470	196
15	Uttara Bank	407	36
16	Public Bank	2252	128
17	City Bank	1294	147
18	Basic Bank	193	11
19	Dhaka Bank	3225	250
20	Jamuna Bank	619	52
21	Standard Bank	694	57
22	Commercial Bank	3713	312
23	Trust Bank	1635	141
24	Dutch -Bangla Bank Ltd.	335	37
25	Islamic Bank	2664	186
26	Mutual Trust Bank	1123	98
27	Premier Bank	781	88
28	ICBIslamicBank	556	41
29	BRAC Bank	1456	155
30	EBL Bank	1403	158

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