Effect of reality-based management on the effectiveness of human resources in Alborz steel company

Elham Rahmani[1] , Ali Sabbaghian[2]*

[1]*Management Department, Naragh Branch, Islamic Azad University, Naragh, Iran.*
[2]*Management Department, Naragh Branch, Islamic Azad University, Naragh, Iran*

ARTICLE INFO

ABSTRACT

Objective: Alborz Steel Company to survive needs the reality-based management which analyze all opportunities and threats, strengths and weaknesses of organization. Due to the successes and importance of reality-based management in the event of providing the required background for the most effectiveness of human resources in this company, this research in purpose of determining the effect of reality-based management on the effectiveness of human resources in Alborz Company considered to collect and survey the ideas of the sample include 54 persons among managers and experts of Alborz Company with more than three years work experience. **Methodology:** Presented research can be counted as kind of descriptive survey researches in terms of grouping the researches based on data collection method. And also according to grouping the researches based on purpose, presented research is in group of applied research. Methods of collecting information are both library and field methods. For collecting the data related to the literature of subject and research background library studies were used. At field method questionnaire was used to collect data as the instrument. In section of data analyzing the data, the data had obtained from performing the questionnaires were analyzed in two descriptive and inferential sections using the SPSS software. In descriptive section the operation related to demographics information of people in sample was done through the SPSS software. Tables and charts include mean, frequency, cumulative percentage, and … also were used in that section. In inferential section, first the Kolmogorov-Smirnove test was used in order to survey the population distribution. Testing the research hypotheses were done by correlation and non-linear regression tests. **Results:** After collecting data and analyzing their findings, all minor hypotheses were accepted and also research main hypothesis were tested and accepted, so it can be said that: the reality-based management effects on effectiveness of human resources in Alborz Steel Company. **Conclusion:** Finally, it is suggested; giving any kind of financial reward or acting increases in salaries and wages of employees according to result of evaluation of employees' performance or observing expected behaviors during the specific period (preferably long time), and using the plans like "reward plan".

1. Introduction

Decision making as the nature of management comes from potentiality to actuality in all duties of managers from planning to take control the form and model of decision making. The important aspects of management are decision making, communicating with other people, and thinking about how to perform the planed decisions. There is no doubt that ability of organization in doing its duties effectively depends on quality of decisions which made in organization and quality of decisions is subordinated the quality of comprehensive and on time information and specialized dominance and managers' related experience which decision making is done according to them. In fact, to optimal utilization of limited available resources the different effective factors in a decision should be analyzed correctly and the best choice must be selected to increase the efficiency of its organization and company through the correct and suitable decisions. Thus, it avoids the wasting human resources and material assets through the making best use of scarce resources if

possible, and abstains from repetitions and duplication (Nelson et al., 2003).

Alborz Steel Company to survive needs the reality-based management which analyze all opportunities and threats, strengths and weaknesses of organization. It provides the required strategic plan for organization in the face of future changes by previous calculations and extensive knowledge and information of effective factors in survival of the organization. In this way, organization will be able to keep the value of its output for customers and in the other words consider the endogenous and exogenous factors. The realization of this matter would be possible when the manager could be prepare for face the not too distant future changes increasing from day to day from now. Therefore, it can be said that one of the biggest risks for organizations is management risk; the management risk is a kind of risk which resulted from false decisions of managers different levels and has negative results for an organization or a company. Doing the managerial role and its duties means appropriate utilization from all tangible and intangible assets and also value creation for all beneficiaries (value management), permanent identification of hazards (risk management), and determining and codification the strategy according to observance its feasibility are as fundamental and survival conditions. Strategies deal with uncertainties and hence, the manager who is seeking the strategies should rely on analyzing the issues, feeling the occasions, and management talent in order to achieve informed judgment and find the way toward the inside of management's complexities (Lev, 2003; Lang and Lundholm, 1996).

In today's world strategy which leads to choose the intellectual method among other ways are the strategies often up from grouping and analyzing the information caused by past occurrences. About choosing the strategy rate of real output and factors affecting it count as important criteria for decision making. In a way that it increases the level of risk aversion and endure in the face of risk for organization and companies.

Due to the importance of reality-based management, this article considers to study the effect of reality-based management on effectiveness of human resources in Alborz Steel Company in the event of providing the required background for more effectiveness of human resources in this company.

1.1 Research generalities

1.1.1 Importance of necessity of research

One of the general elements in management is planning. Planning is the foundation of management elements and the process which organization combines and merges all its activities and efforts about intended targets, way of achieving it, and how to pass the way together according to that and purpose of performing it is achieving to organizational results. Therefore, management should have the appropriate plan for all resources under its control. One of these resources, which count as strategic resources for organizations, is human resources that are one of the most important subjects of strategic planning.

If we review the represented branches and criterions of effectiveness by experts of management course, we will understand that managing the human resources can have an important role in improvement these indicators like number of employees' relocation or desertion, number of absence of employees, compatibility of role and norm, quality of products and services, number of accidents, flexibility, conformity for change its standard operational processes in response to environmental changes, people job satisfaction, employees' motivation, and employees' morale directly or indirectly (Robbins, 1997).

Today's world is the world of organizations and the human resource considers as most valuable resources of organization for their custodians. People are like the components which are living, feeling, and thinking and these components work in an organization in order to achieve their purposes. We must remember that organization gains its meaning and concept through the humans and humans provide the bases to materialize organizational purposes. Therefore, the management should concern about individual characteristics of these valuable resources and transformation of organization consistently and provide optimized bases of production and services by recognizing their talents and abilities and their participation (Parfet, 2000; Kothari, 2001).

1.2 Theoretical foundations

1.2.1 Research background

1.2.1.1 Research internal background

• Zareie Matin et al. (2011), in a research as "pathology of efficiency of human resource in small or intermediate industries of Qom province" surveyed the effective factors on efficiency of human resource and result of test showed the appropriate condition of efficiency of human resource in small or intermediate industries of Qom province, and also components of empowerment, happiness and merriment, and job satisfaction and the component of services compensation system respectively are posed as strengths and vulnerable spot in efficiency of human resource of these industries.

• Mehrabian et al. (2011) considered to survey the importance of detected components of efficiency of human resource from the perspective of employees and faculty members of Gilan University of Medical Sciences. Their results showed that the organizational culture, motivational factors, environmental conditions, employees' empowerment, and method of leadership were respectively the most important factors of promoting the efficiency of human resource in Gilan University of Medical Sciences.

1.2.1.2 Research foreign background

• Sarmad et al. (2004) achieved some evidence that declared companies use several actual management of profit in order to meet specified criteria of financial reporting to avoid reporting annual losses. According to his research, managers offer discount price to increase their sell temporary through it, they reduce their discretionary spending to improve the reported profit margin and try to add the production for reducing the final price of sold goods.

• Graham et al. (2005) resulted that managers prefer the actual management of profit in compare with liability management. The reason is the actual activities of management can be indistinguishable from optimal commercial decisions and consequently discovering it can be harder. However the costs which are in such activities could be important for companies in terms of economic.

1.3 Theoretical definitions of research

Management skills: about recent movements of management the total quality and posed approach of its procedures for strategy development have been discussed. These skills are spread in the area of traditional skills of planning management or project management.

Information technology skills: it is surveyed and discussed about the internet and its ability. This issue required the extra attention to methods of

designing databases and managing them for supporting the business intelligence needs. This area is extensible through using the computer network.
Measurement skills: this area includes skills related to design support, data collection, using statistical techniques, and data analyzing.
Ability: in **ACHIEVE** model, ability known as knowledge, experience, and skills of subordinates in doing special duties (Heresy and Blanchard, 1996). Ability or readiness for work is the knowledge and skill of work (Robbins, 1997). Fundamental components of ability are working knowledge about the job –formal or informal apprenticeship which facilitate the end of the work of plan successfully- and also the talent about work (Rezaeiean, 1993).

1.4 research purposes

1.4.1 Main purpose
Determining the effect of reality-based management on effectiveness of human resources in Alborz Steel Company

1.4.2 Minor purposes
- Determining the effect of management skills on effectiveness of human resources in Alborz Steel Company
- Determining the effect of information technology skills on effectiveness of human resources in Alborz Steel Company
- Determining the effect of measurement skills on effectiveness of human resources in Alborz Steel Company

2. Materials and methods

2.1 Research Conceptual Model
Conceptual model of presented research is representing according to "ACHIEVE" model of Hersey and goldsmith (affecting factors in effectiveness of human resources) and also three set of skills determined as following titles which are necessity for success of reality-based management. It is representing as below:
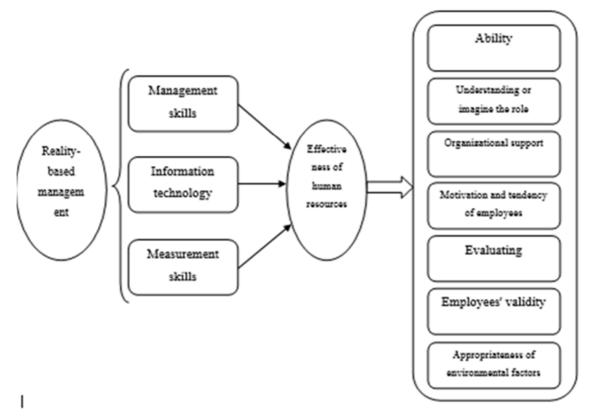

Figure 1. Research Conceptual Model

2.2 Research method
Presented research in terms of grouping the researches according to way of collecting data can be count as kind of descriptive-survey researches. Also due to the classification of researches in terms of purpose, presented research is kind of applied research. Applied research is a research which its purpose is developing the applied knowledge in the special context. In the other words, applied research is headed toward the practical application (Sarmad et al., 2004). In this research studied population were all managers and employees of Alborz Steel Company as 54persons with more than three years work experience. Due to the limited number of population the census the population members' method was used to collect information. For collecting the data

related to the literature of subject and research background library studies were used and also questionnaire was used to collect data as the instrument. In this research two questionnaires were used which questionnaire used for testing the effectiveness of human resources is 7 component questionnaire of ACHIEVE model with 22 questions. And second questionnaire related to performance-based management includes 9 questions and was designed by researcher which its reliability was calculated by Cronbach's Alpha measurement method through the SPSS software. And in order to test the validity of instrument the content validity method was used. Validity of questionnaire was surveyed by doing the primary studies and consulting some professors and experts.

3. Discussion and results

3.1 Data analyzing

3.1.1 Analyzing the descriptive statistics

In table 1, research descriptive statistics were showed according to gender, age, marital status, education, and work experience variables separately which based on this, majority of respondents to questionnaire were male in terms of gender, 31-40 years old in terms of age, married in terms of marital status, master's degree in terms of education, and had 11-15 years work experience.

Table 1. Descriptive statistics for surveying the condition of respondents' demographics variables

		Frequency	Percentage
Gender	Female	21	39
	Male	33	61
	Total	54	100
Age	Lower than 30 years	8	15
	31 to 40 years	21	39
	41 to 50 years	11	20
	Upper than 51 years	14	26
	Total	54	100
Marital status	Single	12	22
	Married	42	78
	Total	54	100
Education	Associate degree and lower	4	7
	Bachelor degree	15	28
	Master's degree	27	50
	P.H.D	8	15
	Total	54	100
Work experience	3 to 5 years	9	17
	6 to 10 years	11	20
	11 to 15 years	19	35
	More than 16 years	15	28
	Total	54	100

3.1.2 Inferential statistics

In this research, in order to survey the normality of distribution of research variables, Kolmogorov-Smirnov test was used. According to obtained results, significance level of statistics of test was 0.05 and all variables of research had normal distribution.

Table 2. Results of Kolmogorov-Smirnov test

One-Sample Kolmogorov-Smirnov Test					
		Management skills	Information technology skills	Measurement skills	Reality-based management	Effectiveness of human resources
N		54	54	54	54	54
Normal Parameters[a,b]	Mean	3.8333	3.7407	3.7716	3.7819	3.9293
	Std. Deviation	.51294	.57796	.67859	.30138	.24144

Most Extreme Differences	Absolute	.146	.153	.148	.093	.097
	Positive	.146	.125	.094	.093	.085
	Negative	-.128	-.153	-.148	-.085	-.097
Kolmogorov-Smirnov Z		1.072	1.122	1.087	.686	.714
Asymp. Sig. (2-tailed)		.201	.161	.188	.735	.687
a. Test distribution is Normal.						
b. Calculated from data.						

3.2 Testing the research hypotheses

In the testing the research hypotheses section minor hypotheses of research were surveyed.

3.2.1 Surveying the first minor hypothesis of research

"Management skills effects on effectiveness of human resources in Alborz Steel Company."

To survey the number of correlation of independent variable (management skills) and dependent variable (effectiveness of human resources), the Pearson correlation coefficient test was used:

Table 3. Results of Pearson test for first hypothesis

Correlations			
		Management skills	Effectiveness of human resources
Management skills	Pearson Correlation	1	.014
	Sig. (2-tailed)		.921
	N	54	54
Effectiveness of human resources	Pearson Correlation	.014	1
	Sig. (2-tailed)	.921	
	N	54	54

According to the result, calculated number (0.014) was obtained positive between -1 and +1 for management skills variable, so there is a positive relationship between two variables.

Table 4. ANOVA Test for first hypothesis

	Sum of Squares	df	Mean Square	F	Sig.
Regression	.042	2	.021	.348	.708
Residual	3.048	51	.060		
Total	3.090	53			
The independent variable of management skills					

Results of ANOVA test in regression showed that the number of 0.708 was obtained for Sig and it demonstrated non-linear relationship between these two variables.

Table 5. Regression coefficient for first hypothesis

	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
Management skills	-.555	.682	-1.180	-.815	.419
(Management skills)^2	.073	.089	1.200	.828	.411
(Constant)	4.960	1.300		3.816	.000

This table shows the related results to regression coefficient. Beta standard coefficient shows the relative share of independent variable in making clear the dependent variable which demonstrated negative effect of management skills on effectiveness of human resources.

All in all it can be said that the calculated parabolic regression equation according to standard coefficient explains as below:

Effectiveness of human resources in Alborz Steel Company = [(management skills)^2 ×(0.073)] + [(management skills) × (-0.555)] + 4.960   (1)

Therefore, first minor hypothesis of research accepted and it can be said that:
"Management skills effects on effectiveness of human resources in Alborz Steel Company."

3.2.2 Surveying the second minor hypothesis of research
"Information technology skills effects on effectiveness of human resources in Alborz Steel Company."
To survey the number of correlation of independent variable (information technology skills) and dependent variable (effectiveness of human resources), the Pearson correlation coefficient test was used:

Table 6. Results of Pearson test for second hypothesis

		Effectiveness of human resources	Information technology skills
Effectiveness of human resources	Pearson Correlation	1	-.072
	Sig. (2-tailed)		.603
	N	54	54
Information technology skills	Pearson Correlation	-.072	1
	Sig. (2-tailed)	.603	
	N	54	54

According to the result, calculated number (-0.072) was obtained negative between -1 and +1 for information technology skills variable, so there is a negative relationship between two variables.

Table 7. ANOVA test for second hypothesis

	Sum of Squares	df	Mean Square	F	Sig.
Regression	.062	2	.031	.526	.594
Residual	3.027	51	.059		
Total	3.090	53			
The independent variable is information technology skills.					

Results of ANOVA test in regression showed that the number of 0.594 was obtained for Sig and it demonstrated non-linear relationship between these two variables.

Table 8. Regression coefficient for second hypothesis

	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
Information technology skills	.480	.580	1.148	.826	.412
(Information technology skills)^2	-.070	.079	-1.226	-.883	.381
(Constant)	3.140	1.046		3.002	.004

This table shows the related results to regression coefficient. Beta standard coefficient shows the relative share of independent variable in making clear the dependent variable which demonstrated negative effect of information technology skills on effectiveness of human resources.
All in all it can be said that the calculated parabolic regression equation according to standard coefficient explains as below:

Effectiveness of human resources in Alborz Steel Company = [(information technology skills)^2 $\times$ (-0.07)] + [(information technology skills) $\times$ (0.480)] +
   3.140   (2)

Therefore, second minor hypothesis of research accepted and it can be said that:
"Information technology skills effects on effectiveness of human resources in Alborz Steel Company."

3.2.3 Surveying the third minor hypothesis of research
"Measurement skills effects on effectiveness of human resources in Alborz Steel Company."
To survey the number of correlation of independent variable (measurement skills) and dependent variable (effectiveness of human resources), the Pearson correlation coefficient test was used:

Table 9. Results of Pearson test for second hypothesis

	Effectiveness of human	Measurement skills

		resources	
Effectiveness of human resources	Pearson Correlation	1	-.003
	Sig. (2-tailed)		.984
	N	54	54
Measurement skills	Pearson Correlation	-.003	1
	Sig. (2-tailed)	.984	
	N	54	54

According to the result, calculated number (-0.003) was obtained negative between -1 and +1 for measurement skills variable, so there is a negative relationship between two variables.

Table 10. ANOVA test for third hypothesis

	Sum of Squares	df	Mean Square	F	Sig.
Regression	.025	2	.012	.206	.815
Residual	3.065	51	.060		
Total	3.090	53			
The independent variable is measurement skills.					

Results of ANOVA test in regression showed that the number of 0.815 was obtained for Sig and it demonstrated non-linear relationship between these two variables.

Table 11. Regression coefficients for third hypothesis

	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
Measurement skills	-.303	.473	-.850	-.640	.525
(Measurement skills)^2	.042	.065	.852	.641	.524
(Constant)	4.459	.842		5.295	.000

This table shows the related results to regression coefficient. Beta standard coefficient shows the relative share of independent variable in making clear the dependent variable which demonstrated negative effect of measurement skills on effectiveness of human resources.

All in all it can be said that the calculated parabolic regression equation according to standard coefficient explains as below:

Effectiveness of human resources in Alborz Steel Company = [(measurement skills)^2 × (0.042)] + [(measurement skills) × (-0.303)] + 4.459   (3)

Therefore, third minor hypothesis of research accepted and it can be said that:

"Measurement skills effects on effectiveness of human resources in Alborz Steel Company."

3.2.4 Surveying the research main hypothesis

"Reality-based management effects on effectiveness of human resources in Alborz Steel Company."

To survey the number of correlation of independent variable (reality-based management) and dependent variable (effectiveness of human resources), the Pearson correlation coefficient test was used:

Table 12. Results of Pearson test for main hypothesis

		Effectiveness of human resources	Reality-based management
Effectiveness of human resources	Pearson Correlation	1	-.040
	Sig. (2-tailed)		.771
	N	54	54
Reality-based management	Pearson Correlation	-.040	1
	Sig. (2-tailed)	.771	
	N	54	54

According to the result, calculated number (-0.04) was obtained negative between -1 and +1 for variable of reality-based management, so there is a negative relationship between two variables.

Table 13. ANOVA test for main hypothesis

	Sum of Squares	df	Mean Square	F	Sig.
Regression	.007	2	.004	.059	.943
Residual	3.082	51	.060		
Total	3.090	53			
The independent variable is reality-based management					

Results of ANOVA test in regression showed that the number of 0.943 was obtained for Sig and it demonstrated non-linear relationship between these two variables.

Table 14. Regression coefficients for main hypothesis

	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
Reality-based management	-.450	2.251	-.562	-.200	.842
(Reality-based management)^2	.056	.300	.522	.186	.853
(Constant)	4.831	4.214		1.147	.257

This table shows the related results to regression coefficient. Beta standard coefficient shows the relative share of independent variable in making clear the dependent variable which demonstrated negative effect of reality-based management on effectiveness of human resources.

All in all it can be said that the calculated parabolic regression equation according to standard coefficient explains as below:

Effectiveness of human resources in Alborz Steel Company = [(reality-based management)^2 ×(0.056)] + [(reality-based management) × (-0.450)] + 4.831   (4)

Therefore, research main hypothesis accepted and it can be said that:

"Reality-based management effects on effectiveness of human resources in Alborz Steel Company."

3.2.5 Surveying the effect of demographics components on research variables

To survey the effect of demographics components, firs the normality of their distribution was surveyed.

Table 15. Kolmogorov-Smirnov test for demographics components

One-Sample Kolmogorov-Smirnov Test						
		Age	Gender	Marital status	Education	Work experience
N		54	54	54	54	54
Normal Parameters[a,b]	Mean	2.57	1.39	1.78	2.67	2.74
	Std. Deviation	1.039	.492	.420	.890	1.049
Most Extreme Differences	Absolute	.247	.396	.480	.294	.227
	Positive	.247	.396	.298	.206	.130
	Negative	-.174	-.282	-.480	-.294	-.227
Kolmogorov-Smirnov Z		1.813	2.913	3.524	2.161	1.670
Asymp. Sig. (2-tailed)		.003	.000	.000	.000	.008
a. Test distribution is Normal.						
b. Calculated from data.						

According to above table number of Sig obtained lower than 0.05 for all demographics components and it shows that distribution of all components are abnormal, so to survey these components nonparametric tests were used. Obtained results are as follows:

•   According to results of Kruskal-Wallis test for surveying the components of age, there is any difference in answering the questionnaire's question among different age groups.

•   According to results of Mann-Whitney U test for surveying the components of gender, there is no difference between male and female in answering the questionnaire's questions.

•   According to results of Mann-Whitney U test for surveying the components of marital status, there is no difference between married status and single in answering the questionnaire's questions.

•   According to results of Kruskal-Wallis test for surveying the component of education, there isn't any difference in answering the questionnaire's question among different educational level.

•   According to results of Kruskal-Wallis test for surveying the component of work experience, there isn't any difference in answering the questionnaire's question among different number of work experience years.

3.3 Research results

Great part of managers' success is based on their influence on the thinking and mind of employees and the persons concerned. For managers it is very important to understand and practice the skills which can motivate people and establish required coordination between people personality and organization's need. Great part of management is providing the appropriate work place and gathering the employees as groups which cooperate in achieving to common goals of themselves and organization. Therefore, for success of manager it is necessity to recognize the motivations and their triggers in employees to suitable work of organization.

In recent years in our country we have been observing the planning and performing of five-year plans in order to achieve development goals, undoubtedly to desire to comprehensive and sustainable development in different political, economical, and social parts we need the resources which in addition to having needed ability to do their duties, have required motivation too. So, organizations should pay attention to their human resources more than past. In this regard, the main responsibility concerns human resources management of organization and this management should provide the atmosphere for talented and powerful employees by doing its duties and creating suitable bases till they can do their duties in better quality. And finally the management should provide the bases for doing the process of evaluating the employees' performance better by creating the appropriate solutions.

The thing is important in the regard of development human resources is this point that the improving the human resources doesn't come just by technical and specialized training, but should consider developing it through the different ways. Therefore, if this subject doesn't consider in organizations' human resources management, that organization is convicted to fail. In this regard, one of the fundamental solutions is that the human resources to be considered as the most important capitals of organizations and also planning to be done in order to attract, provide, and promote the level of abilities of human resources through the modern scientific methods of human resources management. As a result in order to achieve the sustainable productivity in country and production of high quality at world-class, systematic approach to human resources and strategic attention to it should be considered.

Improving the performance is affected by employees' motivation and satisfaction. However according to health-motivation theory, salary and wage have the health roles which avoid discontent and it is observed in practice that usually organizations' managers for financing their employees proceed to increase the salaries or pay the financial rewards in order to prevent discontents and protests. Organizations' employees usually suppose the received increases about salary as their inalienable and legal right and since these increases –like: Edie bonus of end of the year, duration increase upon increasing each year of work experience, annual salary increase, upgrade groups or upgrade main base of salary, and …– are awarded for the same to all members of an organization almost ignoring the quality of performance and work, can't be effective in create the motivation of doing works better and due to this reason, after years of performing such plans till now, we couldn't observe any improvement about efficiency, performance, effectiveness, and proficiency of organizations. Therefore, it is suggested; giving any kind of financial reward or acting increases in salaries and wages of employees according to result of evaluation of employees' performance or observing expected behaviors during the specific period (preferably long time), and using the plans like "reward plan".

4. Conclusion

4.1 Experimental suggestions

- Results of this research, particularly is just useful for Alborz Steel Company. So, it is suggested that same research to be done in other companies around the country till results have the ability to use in system of other companies and to be compared with results of this research. This matter requires collecting more detailed information from larger population.
- It is suggested that other affecting factors in effectiveness of human resources to be surveyed and studied.
- It is suggested to be considered to prioritize and rate these variables and recognize the key factors affecting the effectiveness of human resource by factor analysis method and methods of theory of decision making under consideration of possible internal relationships between dimensions affecting on effectiveness of human resources.

References

Graham, J., Campbell, H., Shiva, R. 2005. The economic implications of corporate financial reporting, Journal of Accounting and Economics, 40: 3-73.

Heresy, B., & Blanchard, K. 1996. Management the Organizational Behavior, Alagheband A. Amir Kabir Publication.

Kothari, S. 2001. Capital markets research in accounting. Journal of Accounting and Economics 31, 105–231.

Lang, M., & Lundholm, R. 1996. Corporate disclosure policy and analyst behavior. The Accounting Review, 71: 467–493.

Lev, B. 2003. Corporate earnings: facts and fiction. Journal of Economic Perspectives, 17: 27–50.

Mehrabiean, F., Nasiripoor, A., & Keshavarz Mohamadiean, S. 2011. Surveying the Importance of Detected Components of Efficiency of Human Resource from the Perspective of Employees and Faculty Members of Gilan University of Medical Sciences. Scientific Magazine of Zanjan University of Medical Sciences, 19 (75): 94-106.

Nelson, M., Elliot, J., & Tarpley, R. 2003. How are earnings managed? Examples from auditors. Accounting Horizons, 17: 17–35.

Parfet, W. 2000. Accounting subjectivity and earnings management: a preparer's perspective. Accounting Horizons, 14 (4): 481–488.

Rezaeiean, A. 1993. Management Principles. Samt Publication.

Robbins, S. 1997. Organizational Theory, Alvany Mahdi, Danaiefard Hasan. Safar Publication, Tehran.

Sarmad, Z., Bazargan, A., & Hejazy, E. 2004. Methods of Research in Behavioral Sciences. Safar Publication, Tehran.

Zareie Matin, H., Jandaghi, G., Bagheri, G., & Shiadai, J. 2011. Characteristics of Authors of the article Pathology of Human Resources Productivity in Small and Medium Industries of Qom Province, Seventh Human Resources Development Conference, 7: 40-49.

How to Cite this Article:

Rahmani E., Sabbaghian A., Effect of reality-based management on the effectiveness of human resources in Alborz steel company, Uct Journal of Management and Accounting Studies 5(3) (2017) 81–90.