



Islamic Azad University
Science and Research
Branch
Faculty of Management and
Economics

**International Journal of Finance,
Accounting and Economics Studies**
Journal homepage: <https://ijfaes.srbiau.ac.ir>



Designing a labor relations model with a human resource accounting approach (Study Case: Universities of Medical Sciences)

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Article History

Submission Date: 10 May 2023

Revised Date: 15 July 2023

Accepted Date: 19 August 2023

Available Online: 28 September 2023

JEL Classification:

Keyword:

labour relations
universities of medical sciences
human resources- organizations
a human resource accounting

Abstract

The current research is in the field of human resources, the purpose of which is to design and present a model of labor relations with the accounting approach of human resources in universities of medical sciences to identify the dimensions, components, and indicators of labor relations. Data collection tool in qualitative research was done by reviewing the research literature and studies of upstream documents using the Delphi method of the opinions of the research experts in three phases of collecting and aggregating the answers. The research measurement model based on construct validity (divergent and convergent validity) and the reliability of the model was also confirmed using Cronbach's alpha, composite and common reliability above 0.7. The statistical population of the research in the qualitative part was organizational experts with work experience of more than 17 years and students or graduates of the doctoral degree. In the quantitative part executive experts were considered as the statistical population of the research. The sample size was 191 people using the G-POWER specialized software at the error level of 0.1 and the test power of 0.99% by random sampling method. In order to test the research model and analyze the data, structural equation modeling was used with a partial least squares approach and using Smart PLS 3 software.

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Introduction:

An organization's human resources play a crucial role in its success and are considered a valuable asset. Human resource accounting involves measuring the economic value of individuals within an organization. Dealing with human resource accounting can improve work relations within the organization. In today's era, labor relations and conflict management have become important issues faced by organizations. Managers and leaders are responsible for establishing employee relations based on the organizational strategy, ensuring compliance with work discipline, providing suitable working conditions, and supporting employee welfare. This will help improve the relationship between employees and the organization. In the information revolution era, labor relations have undergone changes, and creating a conducive environment for relations and achieving development and social justice with high productivity and minimal costs have become crucial goals. Labor relations can be defined as the regulation of worker-employer or employee-management relations from entry to exit from the organization. Economic factors play a significant role in labor relations, as workers are economically dependent on employers. Rational management of organizations requires the development of economic systems based on productive forces, and psychological motivation for economic behavior is essential. The principle of achieving maximum results with the lowest cost applies to organizations, considering the economic benefits compared to the costs of the labor force. Labor relations aim to accelerate development, increase social freedom, and enhance economic well-being. Economic systems' differentiation and emergence and structural elements express labor relations, which develop through qualitative

transformations and the influence of exogenous and endogenous factors.

In this context, the extensive literature in the field of human resources provides a framework that can contribute to the advancement of labor relations. Labor relations can function as a catalyst, stabilizer, or anti-destruction mechanism, supporting the continuous development of the socio-economic system and implementing its structural elements. Collective labor agreements, based on the statutes of the International Labor Organization, focus on reducing working hours to improve employee productivity, bargaining for fair working conditions, and promoting flexible work arrangements, voluntary overtime, and collective rest hours. By aligning with principles such as those outlined in the Constitution and the general policies of the administrative system, labor relations can ensure the implementation of an integrated and efficient social security system, empower organizational capital, and act as a shock absorber in the organization. Emphasizing the demands of human capital can be a competitive advantage and offer protection to the organization. Expanding the social security system can help achieve decent work relationships and provide synergy between different sectors, leading to improved employee well-being, ethical values, and successful fulfillment of organizational expectations.

The current research aims to enrich the theory of labor relations and validate the relationship between model components compared to previous studies. While previous research has examined the effects of conflict, financial performance, and relations between state officials, disease, employee voice, organizational differences, decent work, and social dialogue on labor relations separately, this study contributes a new research model that has not been explored in international or Iranian studies, particularly in the statistical population of

medical sciences universities. Thus, the researchers hope that the findings of this study will not only enrich the theoretical literature but also provide practical and operational solutions for policymaking in Iranian medical sciences universities.

Therefore, the main question addressed in this research is: What is the labor relations model with the approach of human resource accounting?

Theoretical

In the past few decades, the introduction of supercomputers has brought significant changes to labor relations in organizations. The use of automation systems by employers, such as the government, has had an impact on employees' roles and responsibilities (Lin et al., 2022). Recognizing the value of human resources in enhancing organizational performance, there is a mutual relationship between employees and the government as the employer of government organizations. This relationship aims to create a win-win situation and contribute to organizational success and the development of the territory (Portes Virginio et al, 2022).

Organizations strive to meet the expectations of the beneficiaries of labor relations by considering various environmental factors. This includes implementing policies of meritocracy and freedom in labor relations to avoid modern slavery and eliminate class affiliation as a destructive factor (Portes Virginio et al, 2022; McGrath et al, 2022). Labor relations can be seen as a legal system that facilitates the collaboration between individuals and organizations, allowing workers to join the organization through hierarchical policies and work freely within the organizational structure (Roshanravan, 2018; Rioux et al, 2020). The goal is to address social inequalities, job instability, worker welfare, and livelihood issues.

To shape organizational work relationships, the cognitive perspective of

employees regarding the integration of individual and organizational goals can be utilized, with a focus on social compromise (Portes Virginio et al, 2022). However, in the current turbulent and uncertain environment, governments often prioritize the regulation of financial and monetary policies to address economic variables. This may lead to the neglect of the reconstruction of social and labor relations within organizations, resulting in a lack of labor relations and reduced productivity (Chistyakov, 2021).

To address this, organizations utilize individual motivations and incentive systems as tools to achieve their goals. However, the cost differences in the labor force can be seen as a fragile factor in the complex labor market of government organizations. Therefore, organizations need to develop models of labor relations based on justice to ensure labor rights and decent work (Iossa & Persdotter, 2021). The legal systems of government organizations play a vital role in facilitating communication and building a network of interaction among organizational actors in labor relations (Schmid et al, 2021; Medvedeva, 2021).

The definition of a government organization involves the effectiveness of the government in strategic decisions and macro-organizations, as well as its governance and management through executive activities (Grimmelikhuijsen & Meijer, 2014). If the organizational activities are influenced by governmental institutions and performance indicators are based on government policies, and if the guidance of organizational activities aligns with the worldview and environmental framework of governments, it can be considered a government organization (Chenhall & Smith, 2010; Siqueira et al., 2018; Adatsi et al., 2020).

In Iran, employees of government organizations in the public and public sectors are subject to three types of

regulations. The first group works under the supervision of legislative, executive, judicial, or leadership bodies and follows the national employment law and revised national service management law. The second group consists of organizations with their own rules, such as universities or educational institutions. The third group is subject to labor laws, and their job reference is recognized as a worker in the human resources department (Yin et al, 2019; Hein et al, 2020). It can be argued that labor relations in the human resources management department are not relevant to the first two groups, as their relationship is viewed more as employee and government rather than worker and employer. The civil service law governs their employment, focusing on topics such as social security, appointment, and job promotion. The law needs to be revised to reflect the new conditions of the country and serve as a guiding framework for labor relations (Yin et al, 2019; Hein et al, 2020).

The empirical background of the research

Based on the research conducted in this field, it is evident that improving the working relationships within an organization relies on human capital, which is the most important asset. Several studies have focused on different aspects of labor relations and the factors that contribute to their improvement.

One study by Kaveh and Pour Arshad (2021) examined non-voluntary (contractual) labor relations, contractual labor relations, and labor contracts. The researchers emphasized the significance of labor laws and regulations in creating work relationships that adhere to legal and legal capacities.

Another research by Nouri and Kayseri (2020) analyzed the relationship between neoliberalism and issues arising from corporate labor relations in Iran. They highlighted the exploitation-based relations

that result from neoliberal policies and stressed the importance of a balanced labor market governed by labor laws and government regulations.

Ebadi Bashir and Mojtahedi (2019) investigated the legal nature of seniority in labor relations. They concluded that seniority plays a role in the payment of pensions at the end of an employment contract, highlighting the financial aspect of labor relations.

Bardbar et al. (2019) proposed a dynamic model of labor/industrial relations, focusing on achieving peace, tranquility, and rights for both parties involved. They emphasized the significance of trust, efforts to gain benefits, and expanding social and collective relations.

Yasmi Far (2018) examined employer-employer relations after the lifting of suspension in labor law. The researcher differentiated suspension from dismissal and unemployment, stating that employment contracts lose their form upon dissolution. This highlights the importance of understanding the different aspects of labor relations in various situations.

Meng Shi et al. (2021) conducted a study on labor relations conflict in China, categorizing conflicts into interest-based, rights-based, and emotion-based conflicts. They found that interest-based and rights-based conflicts had non-significant effects on employee turnover intention, while emotion-based conflicts required significant resources to resolve.

Rossby (2021) emphasized the vital role of labor relations in the modern business environment. Proper working relationships contribute to creating favorable jobs for workers, ensuring employee welfare, and addressing the needs of employees and trade unions.

Mai (2020) investigated the changing social structure of labor relations in Vietnam. The study highlighted the importance of considering the interests of employees and organizations in a planned

economy. By organizing employee situations and reducing strikes, mutual values and rights can be maintained.

Overall, these research studies highlight the significance of human capital, the role of labor laws and regulations, the need for trust and balance in labor relations, and the importance of understanding and addressing different types of conflicts and interests.

Research method

The current research can be classified within the paradigm of pragmatism. The philosophical premise of the research is pragmatic, as the goal is to design and validate a model of labor relations in universities of medical sciences in Iran. The research approach combines elements of the interpretive and positivist models, with a focus on discovery and testing.

The research was conducted in two steps. In the first step, a preliminary model was developed based on existing literature, with the input of research experts. In the second step, a Delphi technique was used to gather data from experts through a questionnaire. The qualitative data collected from the experts were analyzed using thematic analysis to explore the research model.

The validity of the research model was assessed in the qualitative part using

Creswell's theory. The extracted data were presented to the participants for their input in three stages until theoretical saturation was achieved and consensus was reached among the experts. The participatory validity of the experts was also considered to further ensure the validity of the extracted data.

In the quantitative part of the research, the statistical community consisted of executive experts in the field of labor relations in universities of medical sciences. G-POWER software was used to validate the research model, with a focus on minimizing alpha error and increasing the power of the test. A total of 191 questionnaires were sent to selected experts to validate the model.

Figure (1) illustrates the output of the software, which determined the sample size for the research based on the number of indicators (41), a confidence level of 0.99%, and the goal of validating the model in medical science universities.

Overall, the research utilizes a pragmatic paradigm, combining elements of interpretation and positivism, and employs both qualitative and quantitative methods to design and validate a model of labor relations.

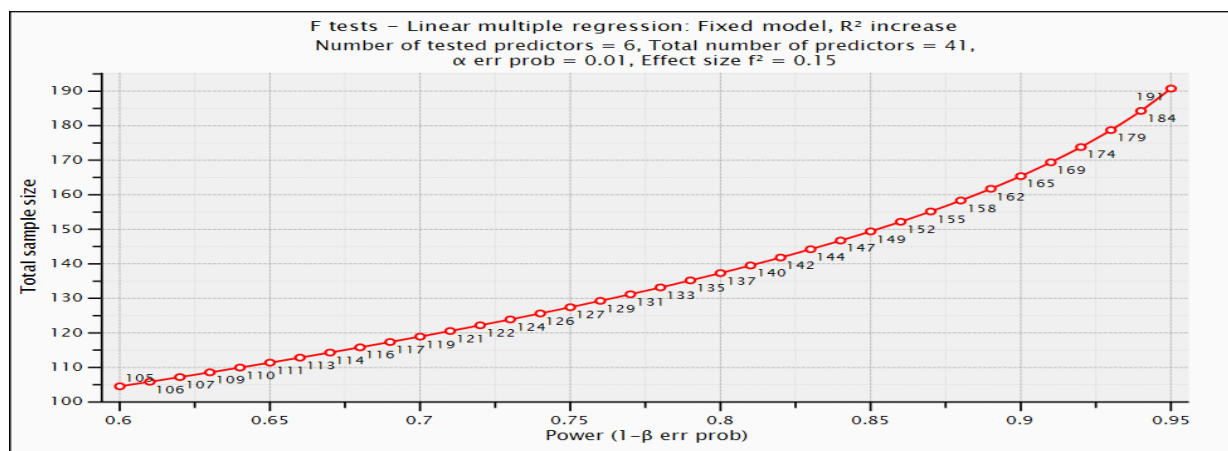


Fig.1. G-Power software output

Source: Researcher's findings Data analysis

In summary, data analysis in qualitative research involves preparing and organizing

data, reducing the data into themes through coding and summarizing, and presenting

the findings. There are various strategies for data analysis, such as Madison, Haberman, Miles, and Wolcott. Qualitative researchers learn data analysis through practice and may encounter criticisms like intuitiveness and relativism. The Delphi method was used to analyze the collected data in this study.

For the test approach based on structural equation modeling, the reflective measurement model of the research was investigated first. The measurement model assessed reliability (composite, common, and Cronbach's alpha) and construct validity (divergent and convergent validity) using the PLS algorithm. Confirmatory factor analysis evaluated the questions of each variable separately. Shared reliability was checked by referring to the data in a table, with a value above 0.5 indicating shared reliability. Composite reliability was checked using the Composite Reliability (CR) column, with all values above 0.7 indicating its existence. Spearman's reliability was assessed using the rho_A and Cronbach's Alpha columns, both showing values above 0.7, confirming the existence of composite reliability.

The results of the exploratory factor analysis table (3) indicated that all variable coefficients were above 7, confirming the consistency of the exploratory indices and the adequacy of the sample. Additionally, the content validity of the questionnaire questions was confirmed through content validity (CVR) and content validity index (CVI) coefficients.

To further understand and validate the divergent validity, it is necessary to refer to Table No. (3) Or Table (Fornell-Larcker Criterion) A). In these tables, the main diagonal represents the square root of Average Variance Extracted (AVE) values for each construct. The AVE values should be larger than the corresponding inter-construct correlations in both rows and columns.

If the main diagonal values (square root of AVE) are greater than the inter-construct correlations in both rows and columns, it confirms the presence of divergent validity. Divergent validity indicates that the constructs in the analysis are distinct and not highly correlated with each other, providing evidence for the separation of constructs.

By referring to Table No. (3) Or Table (Fornell-Larcker Criterion) A), and observing that the main diagonal values (square root of AVE) are larger than the numbers in both rows and columns, it validates the divergent validity of the constructs under consideration.

In the pre-test conducted, the reliability of the research model was assessed using Cronbach's alpha test. This test helps determine the internal consistency and reliability of the scale or items used to measure the constructs in the model. The confirmation of reliability indicates that the measurements or items used in the model are consistent and reliable in assessing the constructs.

Additionally, path analysis was conducted to analyze the relationships of the research model. Path analysis is a statistical technique used to examine the direct and indirect relationships between variables in a structural equation modeling framework. In this case, the relationships between the variables in the research model were investigated using the variance-based structural equation modeling method.

The choice of variance-based structural equation modeling method for the analysis can be attributed to the model being newly developed. This method is suitable for exploring relationships and validating a new model as it allows for a comprehensive assessment of the complex relationships among variables.

The reference to Hare (2009) suggests that the decision to use variance-based structural equation modeling for the analysis may have been influenced by

Hare's research or methodological recommendations from that year.

Based on the output of the Smart PLS software, the test of research hypotheses is presented in the model with significant coefficients. It is mentioned that the significance model in Figure No. (2) Shows that all the significance coefficients of the research hypotheses fall outside the range of -1.96 and 1.96. This suggests that at a

significance level of 0.05, the research hypotheses can be confirmed with a probability of 0.99%.

After validating the measurement model, the research is further validated using path analysis, following the algorithm of the structural equation modeling model. This approach helps analyze the relationships between variables and determine the significance of these relationships.

Table No. 2- Reliability
Source: Researcher's findings

Variables	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
salary	0.840	0.863	0.884	0.763
legal	0.915	0.916	0.932	0.824
Electronic communications	0.929	0.930	0.944	0.738
Organizational factors	0.951	0.951	0.958	0.693
Sociocultural	0.854	0.854	0.901	0.695
Employee maintenance	0.933	0.934	0.946	0.688

Table No. 3- Divergent validity
Source: Researcher's findings

Variables	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
salary	0.752			
legal	0.813	0.924		
Electronic communications	0.685	0.686	0.859	
Organizational factors	0.833	0.943	0.714	0.946
Sociocultural	0.834	0.911	0.694	0.950
Employee maintenance	0.767	0.795	0.829	0.811

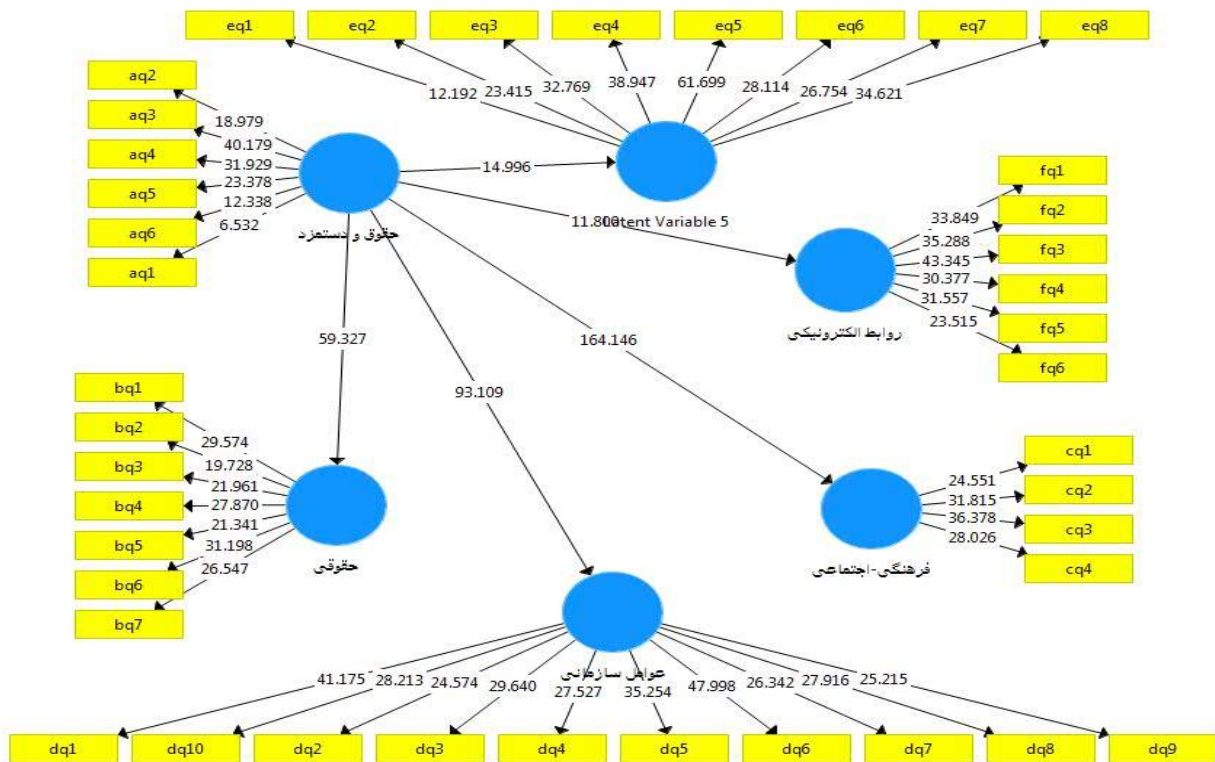


Fig. 2. Model in a significant state

Source: Researcher's findings

The references to Hair, Hult, Ringle, and Sarstedt (2014) and Gudergan, Ringle, Wende, and Will (2008) indicate that these authors' works or methodologies were utilized to guide the validation process. The specifics of the validation, as well as the confirmation of the extracted model of the research, can be observed in Figure No. (3), where the model is represented in terms of standard coefficients.

Furthermore, the output of the Max QDA software is presented in Figure No. (4). this software likely played a role in the analysis and interpretation of qualitative data, given its specific mention in this context.

The attached figure displays the output obtained from the Expert Choice software version 11, which is used as a ranking method to assess uncertainty and rank

uncertain data. The software follows a multi-step process to achieve this.

1. The first step is to define the goal of labor relations.
2. In the subsequent two steps, the components related to labor relations are entered into the software.
3. In the final step, the indices related to the components are also entered into the software.

Based on the input provided by experts and managers, the software completes the matrix of paired comparisons. This matrix allows for a structured evaluation of the components based on their relative importance or preference. The software then generates an output that reflects the results of the paired comparison analysis.

The Expert Choice software is specifically designed to facilitate the decision-making process by incorporating the judgments and opinions of experts. It helps in assessing uncertainty and ranking data based on the inputs provided by these experts.

Discussion

The research conducted aimed to design and validate a model of labor relations specific to universities of medical sciences in Iran. The researcher identified several dimensions that are considered crucial in labor relations within this context.

The investigations carried out by the researcher revealed that in Iran's universities of medical sciences, job security plays a significant role. This implies that individuals working in these organizations have a relatively high level of job security, which reduces the influence of factors that may pose a threat to their conditions.

Furthermore, it was found that the employment decree allows individuals in these universities to exercise control over their work relationships. This means that individuals can establish informal relationships and still gain conventional legal benefits. However, this scenario may potentially result in conflicts with organizational productivity.

The findings of the research shed light on the dynamics of labor relations in universities of medical sciences in Iran and highlight the importance of understanding the role of job security and the implications of the employment decree in shaping these relationships.

Future Researchers for future research and limitations

The research proposals can be divided into two categories: practical and political. In the practical aspect, the research findings can serve as a model and guide for government organizations in establishing effective working relationships between

employees and the government. This involves creating a framework for working relationships and resolving disputes within the legal framework. To achieve this, the research identifies specific indicators that can be implemented to facilitate such actions. Additionally, removing organizational, cultural, and social obstacles can contribute to improving working conditions.

The research also highlights the importance of employee retention and informal and electronic relations. By considering the factors and drivers of labor relations, organizations can enhance working conditions. Aligning with the policies of the administrative system, the research suggests the implementation of measures outlined in the second administrative system reform program (2017-2019). These measures focus on the development of e-government, such as creating executive body websites, establishing inter-departmental networks, providing training programs for e-service delivery, integrating information exchange mechanisms, and utilizing electronic methods in government services.

The research emphasizes the importance of electronic relations and technological infrastructure. The findings indicate that technology is essential for organizational advancement and should be implemented to facilitate efficient communication channels within the organization. This avoids hindering progress by preventing employees from accessing the organization like others. By leveraging digital communication and virtual work, organizations can promote productivity and efficiency in their operations.

In conclusion, the research suggests that the integration of electronic relations and the establishment of technological infrastructure are crucial for the development of organizations. This highlights the significance of technology and its role in advancing and improving

communication within the organization, ultimately contributing to organizational growth and success.

Among the other suggestions that can be made regarding the employee retention component according to the policies of the administrative system and economic development programs of the country, according to the third plan of economic, social, and cultural development of the country, we can refer to articles 157 and 159, which emphasize on Recruitment, appointment and promotion and optimal use of the power of elite and young people in the structure of the organization and the implementation of the social security system to set the executive policies of each organization according to Article 71 of the above law can be effective, to implement the above legal articles, measures such as Welfare benefits such as sports, providing livelihood packages based on employees' preferences, enabling safety and health at work and clearly defining the career path can preserve organizational capital. Also, regarding the definition of the appropriate career path for employees of government organizations, according to Article 3 of the third program of economic and social development of the country, the composition of manpower based on education in relation to specialized jobs should be clarified, which is more important for recruitment and promotion in government organizations based on indicators. and the relevant needs are in every organization and the government is obliged to provide welfare infrastructure according to Article 111 of the Law of the Sixth Five-Year Development Plan and according to Article 125 of the Third Development Program to allocate funds from its revenues to improve the welfare of the movement, which is another indicator The issue of employee retention has been the issue of sports, which in the note of Article 95 of the five-year development plan of the government has forced the

executive bodies to build sports and welfare complexes, which shows that the issue of providing welfare and motivational benefits is one of the issues of concern to government organizations. Among the other suggestions that can be expressed by referring to the policies announced in the third development plan, we can mention the topic of the organizational factors component with the organizational structure index, which indicates that the organizational structure should be optimally segmented in line with the composition and distribution of human resources. In other words, this can lead to better employee retention as it ensures that employees are assigned to roles that align with their skills and expertise. Additionally, clear job descriptions and responsibilities can help employees understand their roles within the organization and enhance their job satisfaction. Moreover, promoting a positive and supportive work environment can contribute to employee retention. This can be achieved through effective communication channels, fostering teamwork and collaboration, and providing opportunities for professional development and growth. Finally, recognizing and rewarding employees for their efforts and accomplishments can also play a significant role in retaining employees and motivating them to perform at their best.

The revision of organizational structures should prioritize organizational coherence and the elimination of parallel tasks. It is important to create an organizational structure that aligns with the goals and strategies of the organization and promotes job satisfaction, distributive justice, and procedural justice. This can be achieved by establishing clear standards of justice and measuring the organization's progress toward achieving them.

Another proposal is to ensure fair compensation for employees. According to Article 3 of the third economic development program, salaries of

government employees should be adjusted annually to account for inflation. Conducting surveys among organizational employees can help determine the desired salary levels based on living conditions, and if the budget allows, additional benefits such as moving expenses can be provided. This can increase employee productivity and satisfaction.

Limitations of the research may include time and budget constraints, reliance on questionnaires as the sole data collection method, limitations in accessing reliable sources, such as books and databases, and potential resistance or inaccuracies in responses from the organizational hierarchy. To overcome these limitations, future research can consider qualitative approaches such as content analysis and utilize research software like Liriel and Imus. Open-ended questions can also be incorporated to gather more comprehensive data.

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HOW TO CITE THIS ARTICLE:

Fatemeh Laali, Karamollah Daneshfard, Shahrzad Tayaran (2023). Designing a labor relations model with a human resource accounting approach (Study Case: Universities of Medical Sciences), 4(2): 75-87.*

DOI:

Url: https://ijfaes.srbiau.ac.ir/article_16607.html

Journal homepage: <https://ijfaes.srbiau.ac.ir>

