

Designing Enterprise Architecture Principles Serve to Accomplish Human Resource Costs Management for Generation Agro-Food Entrepreneur in Tourism Business

Amornsiri Dissorn

Faculty of Business Administration, Rajamangala University of Technology Phra Nakhon,
Thailand

E-mail: amornsiri.d@rmutp.ac.th

Pennapa Suwanbamrung

Faculty of Business Administration, Rajamangala University of Technology Phra Nakhon,
Thailand

E-mail: pennapa.s@rmutp.ac.th

Article History

Received: 2 August 2019

Revised: 20 August 2019

Published: 30 September 2019

Abstract

This research concept paper presents two wealthy knowledge disciplines have been developing along the counterpart in pathway of tourism studies: Enterprise Architecture (EA) and Cost-Benefit Analysis (CBA). Within both lie miscellaneous meaning, principles, standard, measuring human resource costs and benefit sought or outcomes desired advocated by differentiation to codification of the novel perspective of the transformation of the agricultural and food entrepreneurs in agro-tourism. The study reveals not just habitual ground and difference that might be anticipated for important shape today's generation agro-food entrepreneur reality. A preliminary framework of generation agro-food entrepreneur (Gen AFE) in tourism business. It is forwarded that attempts to powering high-profitability of human resource costs management in agro-tourism business.

Keywords: Generation Agro-Food Entrepreneur, Enterprise Architecture Principles, Measure Human Resource Costs

Introduction

A growing literature on generation entrepreneur or Gen E applied to restructuring of agro-food system change in the late twentieth century. (Created from Crainer and Dearlove, 2000; Crainer, 2014). In the concept of generation entrepreneur was the original as a dream from Richard Stagg of Pearson Education for growing of this concept Kjell A. Nordström, Jonas Ridderstråle, Gerald D. Griffin and Georgina Peters, Colleague at Suntop Media (As Cited in Crainer and Dearlove, 2000). These persons have been to gain strong Gen E concept. Vital to Gen E or Generation Entrepreneur, in the sixth important element in Gen E D N A is that they value the human resource management refer to Gen A F E D N A in tourism business also. According to the eighth ingredient in Gen E D N A is that they are

No.1 E = Energy-Gen E are dynamic, restless creators.

No.2 E = Essence-Energy is channelled to the essence of what is important, choice and complexity can overwhelm.

No.3 E = Electronic-No surprise.

No.4 ED = Educated-In response to demand, the entrepreneurial spirit has returned to the world's trained to the business schools.

No.5 E = Enthusiasm-For Gen E the job itself provides a reservoir of energy and environments.

No.6 E = Empathy-Gen E know the people make the difference.

No.7 E = Emotion-Gen E know there is money in emotion. Alberto Alessi, founder of the eponymous company. Emotion affects every business everywhere, emotional satisfaction for the consumer in terms of the notion of enterprise architecture as the fundamental of entrepreneur as enterprise owner relationships to their customers, and to the environment, and the principles guiding its design a model and the development of human resource costs management.

No.8 E = Ethics-For Gen E financial motivation is limited. They are venture capitalists of New Start-Ups or Small and Medium Entrepreneurs. (SMEs).

All above contents adapted from Crainer and Dearlove (2000: 30-72) and Crainer (2014: 41).

Approach to Results

Enterprise Architecture Principles

Significantly, Gen E are especially concerned about values and were made in to an explicit value. This concept is particularly critical has evolved in.

In the concept of Enterprise Architecture Principles (EA), serve to provide a preliminary framework of Gen AFE in tourism business that adapted from Gen E for this research. Accordingly, this research define enterprise architecture as Gen E that applied to Gen AFE in tourism business for architecture embodied in their relationship to customers, and to the environment and the principles guiding its design a model and the development of human resource costs management. This desire for Gen AFE cost management in tourism business.

In the following sections this research describe conceptual foundations of enterprise architecture principles in an architectural triangle design to the so-called semiotic triangle (Cited and Adapted from Crainer, 2014; Kearns, 2018). This design principles are means to achieve certain ends of Gen E and GEN AFE in tourism business. When designing enterprise architectures principles serve to accomplish agro-food tourism business, and measuring human resource costs. For this reason, there's always a lot of emphasis on cost-benefit analysis within human resource or GEN AFE in tourism business of this research (See Figure 1).

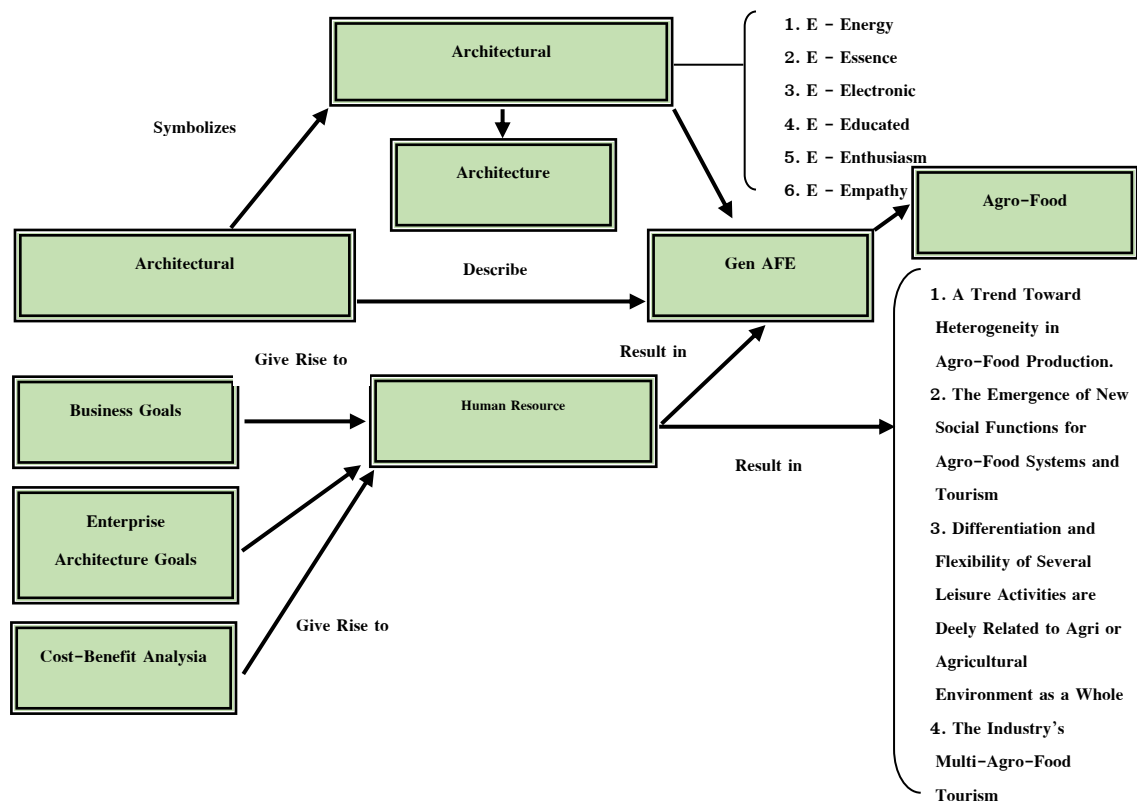


Figure 1 Semiotic Triangle of Interprise Architecture Principles Serve to Accomplish Human Resource Costs Management for Gen AFE in Tourism Business

Source Adapted from Stelzer (2010); Crainer (2014: 41); Lyons (1977); Arbab, De Boer, Bonsangue, Lankhorst, Proper, and Van Der Torre (2007: 40-57); Aier, Kurpjuweit, Saat and Winter (2009: 36-43); Bernus, Nemes, and Schmidt (2003); Schekkerman (2008); Vulpen (2019); Marsden, Banks and Bristow (2002); Emmanuel and Nsini (2019: 196-201); Kearns (2018); Cohen (2014); Syynimaa (2016: 506-517).

Agro-Food Entrepreneur

With the use of Gen E concept it also identities to Gen AFE in tourism business in terms of agro-food tourism. In this research depends on agro-tourism. Therefore, that the greatest has begun to impact on enterprise architecture principles. It has powering high-profitability of a policy, project or business success. The result lead to conceptualize the area of enterprise refers to entrepreneur architecture principles, to measure human resource costs management and to findings and draw the value of cost-benefit analysis conclusions. In the architecture framework shows the following research contents:

According to the literature review conducted by McElwee (2006), demonstrated that agro entrepreneurship (Applied to this research Gen AFE) is a term is used in variety different to codification ways, (Adapted from Kotler, Kartajaya and Hooi, 2017) resulting in multiple agro-food interpretations lead to conceptualize the profitable area of agro-food tourism of enterprise architecture principles. It refers to human resource costs management skills, also called management skills. The EU Project Report has search for interest in agro-food tourism entrepreneurship or Gen AFE in this study. It is mainly due to its contribution to support the recreation of human resource costs management.

Hence, the need for new perspectives of management skills have been called for in this study of respondents to the value of cost benefit analysis.

Besides management and the value skills. These skills are required in order to respondents made many skills related enterprise architecture principles. It remarks that are important if Gen AFEs are to succeed in agro-food tourism business, as shown in the following table 1

Table 1 The Value Skills Related Enterprise Architecture Principles to Succeed in Agro-Food Tourism Business

Category Skills	Underlying Skills
Gen AFE Skills as professional skills	<ul style="list-style-type: none"> - The agro-food tourism also adds the farming component to the tourism services and facilities such as growing vegetable, food processing, animal care etc. - The agro-food technologies in tourism current junctions of mechanical skills and managerial skills to relative to bridge both agro-food economy (i.e. the wheat durable foods, livestock complex, unifying feed producers with feed lot technology across national and also region boundaries) and the basic activities of several leisure activities in connection to agro-local food tourism, cultural heritage and natural environment, agri or agrotourism activities are deeply related to agri or agricultural environmental as a whole (Sima, 2016).
Mechanism Skills	<ul style="list-style-type: none"> - Enterprise architecture principles - The eighth ingredients in Gen E D N A - Core architecture-based
Management Skills	<ul style="list-style-type: none"> - Human resource costs management - Value based architecture
Efficiency Skills	<ul style="list-style-type: none"> - Mechanism skills - Management skills - Professional skills as Gen AFE skills related to alternatives of human resource costs applied to Gen AFE in tourism business

Source Adapted from Galluzzo (2015: 77-88); Sima (2016); Hernandez-Mogollon, Campon-Cerro, Leco and Peres-Diaz (2011: 1911-1921); Phillip, Hunter and Blackstock (2010); Dan, Ghiță and Dona (2016: 129-134); Drăgoi, Iamandi, Munteanu, Ciobanu, Țarțavulea and Lădaru (2017: 1-30); Temperini, Gregori and Palanga (2016); De Wolf, and Schoorlemmer (2007).

For further consideration, Table 1 concern for its effects lies in the respondents to skills reasons are highly interesting for human resource costs management for Gen AFE in tourism business in terms of agro-food tourism. The four reasons of skills answers arise regarding the real extent of human resource costs management heritage as well as its enterprise architecture prospects in the light of the guidelines of these behaviors skills. These are defined as evaluation of enterprise architecture principles serve to accomplish human resource costs management for Gen AFE in agri or agro-food tourism business.

Human Resource Costs Management

Regarding human resource cost management theory, the novel scholars underline that studies have moved coherently to what describe in the research as followings: (Adapted from Vulpen, 2019: 1-7; Sciascia and De Vita, 2004; Talent intelligence, 2015; Dangi and Jamal, 2016; Marimuthu, Arokiasamy and Ismail, 2009; Sundbo and Taivonen 2011; Edwards and Edwards, 2016 and Neo, Hollenbeck, Gerhart, and Wright, 2018).

Human resource costs also called human resource costing is considered to calculate Return on Investment (ROI) or measuring human resource costs in the concept of accounting in terms of the profit has evolved to the tangible results (HR Actions). According to Flamholtz and Lacey (1981), cost is offering acquired to obtain some anticipated benefit or service. It has been considered as a lot of emphasis on cost reduction within HR.

In response to the concept of measuring human resource costs, most firm need to understand four main reasons are

1. Monitoring human resource costs, the money allocation for the budgeting purposes. This is directly related to HR efficiency.
2. Measure human resource costs efficiency, this means that HR efficiency goes up. Valpen (2019) who pointed out that efficiency is high while only few resources are used to reach a certain goal. This does tell to measure costs is to gain the idea of efficiency of HR actions that impact or powering high profitability of the overall success.
3. Predict future costs, for this reason to measure human resource costs is to predict future costs. Straightforwardly, the costs are expected the efficiency of HR actions as tangible results related to projects cost are used. It is possible to read about inflation which, overtime that impact to reduce the value of the money. That being said, this mean that the same number of population do the same things or same actions next year as they did last year the costs are required to be equal.
4. Human resource costing to figured and calculated the Return on Investment (ROI). In response, human resource costing can figured the costs and evaluate the benefit of the net benefit. The net benefit is the top part of the Return on Investment (ROI) formula. The net benefit is the total benefit minus the total cost. It is divided by the total cost. Then, HR professionals (This research is applied to Gen E and Gen AFE). As a result of the ROI can might to be interests in evaluating human resource costs. This is a key element in the ROI formula.

$$\text{ROI} = \frac{\text{Net Benefit}}{\text{Total Cost}} = \frac{\text{Total Benefit} - \text{Total Cost}}{\text{Total Cost}}$$

To give an example: It's positive view, if the ROI is larger than 1 (Which equals 100%). In the opposite end if it is smaller than 1 or say 0.5 (50%) it's negative, and also it's a bad investment. It only 50% of the costs are recouped.

5. Arrangement of human resource costs, this content sharing about concepts from economic. In their academic authorities book investing in people: Financial Impact of Human Resource Initiatives such as Wayne Casio and John Boudreau (2015). In their book, they describe arrangement of human resource costs refer to mechanism to manage cost as follows:

1. Behavioral human resource costing: Based on Wayne Casio is referred to the aforementioned methods that apply human resource costing, there are two efficiency calculations:

- 1) Outlay cost as material + the cost of time or value of money overtime.
- 2) Fixed cost + variable cost + opportunity cost.

As the link between outlay cost + the cost of time and fixed cost + variable cost + opportunity cost became clearly way to calculate the cost of time or value of money over time. It is to be done to complete a policy or project, including business. So, the input of fixed and variable cost, there are need to calculate for estimate the aforementioned Return on Investment (ROI).

2. Value of money over time: This means that the money in a policy or project that stored on a bank usually has a constant, positive return on investment. This doesn't reduces the value of the money today because of inflation. Next, the method for doing the value of money. This is

referred to as the (Net) present value or Willingness to Pay (WTP) has evolved to cost-benefit analysis.

In connection to investigate the above issues can be applied to Gen AFE in tourism business. The research can show added value then cost-benefit analysis in terms of net benefits and Pareto efficiency. In this case, investing in HR leads to more productive people and projects or business outcomes. The key point, as illustrated in Figure 2. It requires one to consider Willingness to Pay (WTP) as the method for valuing the outputs of mechanism to manage a HR policy or project cost and opportunity cost as the method for valuing the HR (Gen AFE in tourism business) to implement behavioral of human resource costing that related to policy or project efficiency (Adapted from Boardman, Greenberg, Vining, and Weimer, 2010: 29).

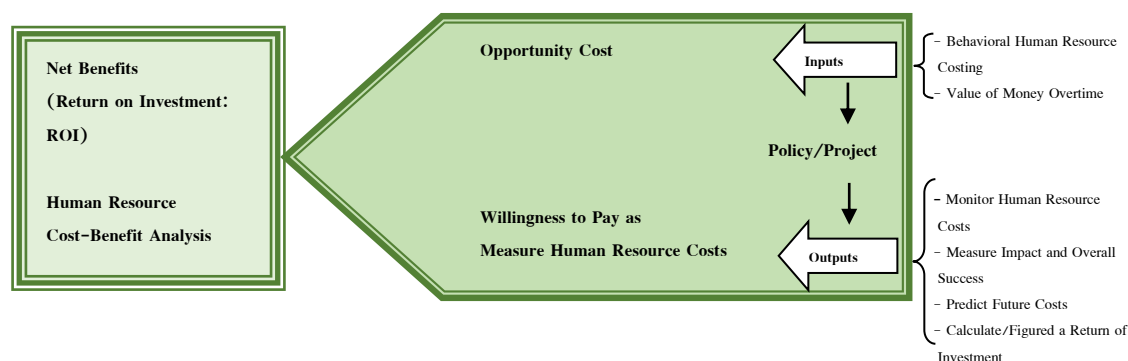


Figure 2 Net Benefits of Human Resource Costing with Benefits.

Source Adapted from Boardman, Greenberg, Vining, and Weimer (2010: 29).

In order to add real value of this research, the researchers describe all the above in much more detail and emphasize with the human resource cost-benefit analysis. This should shift away from analyzing to reducing costs and powering high performance net benefits (As a Return on Investment) and Pareto efficiency, referred to the human resource cost-benefit analysis as a framework for measuring human resource costing efficiency, underlines modern or innovation concepts of investing in human resource initiatives. In this study refers to Gen AFE entrepreneur in tourism business.

Purpose of Study

The purpose of this research is focused on the importance and influence of measuring human resource costs also called human resource costing or human resource costs. Consequently, the link between positive net benefits and Pareto efficiency is straight forward to creation of the value added model for human resource costs or Gen AFE costs.

Research Method

To achieve the research purpose, a comprehensive review of journal articles, conference papers, textbooks, and qualitative research as this research's tryout stage for grounded data by using in-depth interview from 12 key informants of the group of human resource management of agro-food community enterprise.

Research Results and Discussion of Findings

The research results revealed that provided relatively strong support for the subsistence of a positive relationship between measuring human resource costing or human resource costs and the productivity of net benefits and Pareto efficiency that as outcomes of enterprise architecture principles.

The findings of measuring human resource costing or human resource costs as applied to evaluation matrix worksheet in actions for alternative human resource costs management aid enterprise architecture (EA) to Gen AFE in tourism business for profitable management. Table 2 summaries the accomplish ways that these are relative to human resource costs management aid enterprise architecture (EA). It's fact of Gen AFE in tourism business as the best-run measuring human resource costing is valuable to managerial efficiency. Relatively, there are also the same reason findings are in order with the findings of Wan-Xiang (2001), Yan-Fen (2002), and Eyo and Tiesieh (2012). They were found out that exist a significant relation between human resource costs and increasing the productivity of the firms. The finding of Ministry of Finance People's Republic of China Constitutes (2006) is also corroboration with Wan-Xiang and Yan-Fen that finding of their study etc.

Table 2 Evaluation Matrix Worksheet to Accomplish for Alternative Human Resource Costs Management Aid Enterprise Architecture (EA) to Gen AFE in Tourism Business of Managerial Efficiency

Goals	Impact of Human Resource Management Enterprise Architecture	Human Costs Aid	Human Resource Costs Alternatives Applied to GEN AFE in Tourism Business		
			Policy/Project A (Status Quo/ Ex Parte)	Policy/Project B (Ex Facto)	Policy/Project C (Per se)
Core-Ingredient Efficiency as Mechanism	- The Eight Ingredient in Gen E D N A - Energy, Essence, Electronic, Educated, Enthusiasm, Empathy, Emotion, and Ethics	- Core May the Ingredient in Gen E D N A	- Core May the Ingredient in Gen E D N A	- Core Efficiency Explanative to Manage Value Based Approach	- Core Value Efficiency of Cost-Benefit Analysis Leads to More Productive Human Resources and Gen AFE for Business Outcomes
Core Architecture to Measure Human Resource Costs is to Gain Idea of Efficiency of Human Resource Actions that Impact or Powering High Profitability of a Policy/Project and Business Success	- Measuring Human Resource Costs and Impact to Overall Success Such as Mechanism to Manage a Policy, Project, or Business Success - From the Eight Ingredient-Based Architecture to the Eight Value Based Architecture				

	<ul style="list-style-type: none"> - Energy - Essence - Electronic - Educated - Enthusiasm - Empathy - Emotion - Ethics 	<ol style="list-style-type: none"> 1. Monitoring Human Costs 2. Measure led Human Resource Costs Efficiency 3. Predict Future Costs 4. Human Resource Costing Can Figured the Costs and Calculate the Net Benefit (Return on Investment: ROI) 5. Arrangement of Human Resource Costs
Core Value of Cost-Benefit Efficiency for Human Resource Costs Management as Powering High	- To Implement the Net benefits and Pareto Efficiency to Manage a Policy or Project, Including Business Success	
Profitability of a policy, Project or Business Success Outcomes	Outcomes - From Inputs of Behavioral Human Resource Costing and Value of Money Overtime Led Outputs of Willingness to Pay as Measuring Human Resource Costs from Value Based Architecture	

Source Created From Crainer and Dearlove (2000); McMichael (1994); Stelzer (2010); Crainer (2014); Lyons (1977); Valpen (2019: 1-7); Flamholtz and Lacey (1981); Pavapanunkul and Mahittichatkul (2019); Sciascia and De Vita (2004); Casio & Boudreau (2015); Wan-Xiang (2001); Yan-Fen (2002); and Ministry of Finance of the People's Republic of China Constitutes (2006); Seisawatwanit (2013: 114-129) and Srithong, Suthitakon and Karnjanakit (2019: 212-220).

Conclusions

Based on the findings and discussions, it is the perspective of the researchers to recommendation that a conceptual successive security of this study for further research. It is

suggested the interested person who sophisticated data treatment techniques such as error correction modeling (ECM) be use, including integration and path analysis. Especially, ECM will make the regression analysis free from any pseudo created results. (Adapted from Eyo and Tiesieh, 2012: 84-91)

References

- Aier, S., Kurpjuweit, S., Saat, J. and Winter, R. 2009. "Enterprise Architecture Design as an Engineering Discipline." **AIS Transactions on Enterprise Systems** 1 (4): 36-43.
- Arbab, F., De Boer, F., Bonsangue, M., Lankhorst, M., Proper, E. and Van Der Torre, L. 2007. "Integrating Architecture Models-Symbolic, Semantic and Subjective Models in Architecture." **Enterprise Modelling and Information Systems Architectures** 2 (1): 40-57.
- Bernus, P., Nemes, L. and Schmidt, G. 2003. **Handbook of Enterprise Architecture**. New York: Springer.
- Boardman, A., Greenberg, D., Vining, A. and Weimer, D. 2010. **Cost-Benefit Analysis: Concept and Practice**. 4th ed. New Jersey: Pearson.
- Casio, W. & Boudreau, J. 2015. **Investing in People: Financial Impact of Human Resource Initiatives**. 2nd ed. New Jersey: FT Press.
- Cohen, M. 2014. "Simulation Preorder Semantics for Traceability Relations in Enterprise Architecture." In Frank, U., Loucopoulos, P., Pastor, O., & Petrounias, I. (ds.). **The Practice of Enterprise Modeling, PoEM 2014**. Berlin: Springer, pp. 103-117.
- Crainer, S. 2014. "Generation Entrepreneur." **Business Strategy Review** 25 (2): 41.
- Crainer, S. & Dearlove, D. 2000. **Generation Entrepreneur**. London: Financial Times Management.
- Dan, E., Ghiță, C. M. and Dona, I. 2016. "Rural Entrepreneurship in Romania: Importance, Premises and Limitations." **The Journal Scientific Papers Series Management, Economic Engineering in Agriculture and Rural Development** 16 (2): 129-134.
- Dangi, T. B. & Jamal, T. 2016. "An Integrated Approach to "Sustainable Community-Based Tourism"." **Sustainability** 8 (5): 475.
- De Wolf, P. & Schoorlemmer, H. 2007. **Exploring the Significance of Entrepreneurship in Agriculture**. Switzerland: The project Developing Entrepreneurial Skills of Farmers (ESoF) 2005-2008.
- Drăgoi, M., Iamandi, I., Munteanu, S., Ciobanu, R., Țarțavulea, R., and Lădaru, R. 2017. "Intencives for Developing Resilient Agritourism Entrepreneurship in Rural in Romania in a European Context." **Sustainability** 9 (12): 1-30.
- Edwards, M. & Edwards, K. 2016. **Predictive HR Analytics: Mastering the HR**. London: Kogan Page.
- Emmanuel, A. & Nsini, A. 2019. "Minimizing the Cost of Governance in Nigeria through Basic Accounting Education." **Saudi Journal of Business and Management Studies** 4 (2): 196-201.
- Eyo, B. & Tiesieh, T. 2012. "Expense Human Resources Cost and Its Influence on Corporate Productivity: A Study of Selected Companies in Nigeria." **Global Journal of Management and Business Research**. 12 (5): 84-91.
- Flamholtz, E. & Lacey, J. 1981. **Personal Management Human Capital Theory and Human Resource Accounting**. Los Angeles: Los Angeles University Press.
- Galluzzo, N. 2015. "Relationship between Agritourism and Certified Quality Food in Italian Rural Areas." **Romanian Review of Regional Studies** 11 (1): 77-88.
- Hernandez-Mogollon, J. M., Campon-Cerro, A. M., Leco, F. and Peres-Diaz, A. 2011. "Agricultural Diversification and the Sustainability of Agricultural System:

- Possibilities for the Development of Agrotourism.” **Environmental Engineering and Management Journal** 10 (12): 1911-1921.
- Kearns, K. 2018. **Semantics**. 2nd ed. London: Palgrave.
- Kotler, P., Kartjaya, H., and Hooi D. 2017. **Marketing for Competitiveness: Asia to the World-In the Age of Digital Consumers**. New Jersey: WSPC.
- Lyons, J. 1977. **Semantics**. Cambridge: Cambridge University Press.
- Marimuthu, M., Arokiasamy, L. and Ismail, M. 2009. “Human Capital Development and Its Impact on Firm Performance: Evidence from Developmental Economics.” **The Journal of International Social Research** 2(8): 265-272.
- Marsden, T., Banks, J. and Bristow, G. 2002. “Food Supply Chain Approaches: Exploring their Role in Rural Development.” **Journal of the European Society for Rural Sociology** 40 (4): 424-438.
- McElwee, G. 2006. “The Enterprising Farmer: A Review of Entrepreneurship in Agriculture.” **Journal of the Royal Agricultural Society of England** 167: 1-8.
- McMichael, P. D. 1994. **The Global Restructuring of Ago-Food Systems**. London: Cornell University Press.
- Ministry of Finance of the People’s Republic of China. 2006. **China Accounting Standards for Business Enterprises**. Beijing: Economic Science Press.
- Neo, R. A., Hollenbeck, J. R., Gerhart, B., and Wright, P. M. 2018. **Human Resource Management**. New York: McGraw-Hill Education.
- Pavapanunkul, S. & Mahittichatkul, N. 2019. **Guanxi-Avatar Homeland Security Marketing: A Thai Wave Model of the EEC Design Thinking for Establishing Res Publica a Thai Wealth**. (A Paper Presented in the 6th International Conference on Security Studies).
- Phillip, S., Hunter, C. and Blackstock, K. 2010. “A Typology for Defining Agritourism.” **Tourism Management** 31 (2010): 754-758.
- Schekkerman, J. 2008. **Enterprise Architecture Good Practices Guide: How to Manage the Enterprise Architecture Practice**. Indiana: Trafford.
- Sciascia, S. and De Vita, R. 2004. The Development of Entrepreneurship Research. **Liuc Papers n. 146**, Università Carlo Cattaneo, Serie Economia aziendale 19: Aprile 2004.
- Seisawatwanit, P. 2013. “An Approach to Efficient Management Models for Agritourism Businesses in Eastern Region of Thailand.” **PSAKU International Journal of Interdisciplinary Research** 2 (1): 114-129.
- Sima, E. 2016. “Agro-Tourism Entrepreneurship in the Context of Increasing the Rural Business Competitiveness in Romania.” **Agricultural Economics and Rural Development** 13 (1): 119-130.
- Srithong, S., Suthitakon, N. and Karnjanakit, S. 2019. “Participatory Community-based Agrotourism: A Case Study of Bangplakod Community, Nakhonnayok Province, Thailand.” **PSAKU International Journal of Interdisciplinary Research** 8 (1): 212-220.
- Stelzer, D. 2010. “Enterprise Architecture Principles: Literature Review and Research Directions.” In Dan, A., Gittler, F., Toumani, F. (eds.). **Service-Oriented Computing ICSOC/ServiceWave 2009 Workshops** 6275, pp. 12-21.
- Sundbo, J. & Toivonen, M. 2011. **User-Based Innovation in Services**. Cheltenham: Edward Elgar.
- Syynimaa, N. 2016. “Mitigating Enterprise Architecture Adoption Challenges-Improved EA Adoption Method.” In **Proceedings of the 18th International Conference on Enterprise Information Systems-Volume 2: ICEIS**, pp. 506-517.

- Temperini, V., Gregori, G. L. and Palanga, P. 2016. "The Brand Made in Italy: A Critical Analysis." **Management Studies** 4 (3): 93-103.
- Vulpen, E. 2019. **How to Measure Human Resource Costs**. Retrieved from www.analytic.sinhr.com/blog/measuring-human-resource-costs-human-resource-costing/.
- Wan-Xiang, L. 2001. **On Cost**. Beijing: China Financial and Economic Publishing House.
- Yan-Fen, L. 2002. **Cost Accounting**. Shanghai: Shanghai University of Finance and Economics Press.