



Reflect the Present Situation of Human Resources in Enterprises with Three Human Resources Tables

Shishu Xiao

Beijing Yiyi Medical Cloud Technology Co., LTD100000, China.

How to cite this paper: Shishu Xiao, (2022) Reflect the Present Situation of Human Resources in Enterprises with Three Human Resources Tables. *Journal of Humanities, Arts and Social Science*, 6(4), 665-671.

DOI: 10.26855/jhass.2022.12.020

Received: November 28, 2022

Accepted: December 18, 2022

Published: December 30, 2022

***Corresponding author:** Shishu Xiao, Beijing Yiyi Medical Cloud Technology Co., LTD100000, China.

Abstract

In business management, we often see that financial statements are used to reflect the business situation of enterprises, and the actual situation of human resources management can also be reflected in the form of digitalization of human resources statements. If we can be familiar with relevant data of human resources, it will play a supporting role in the decision-making of business operation and management. Because financial data is only the result of business operation, the realization of these results depends on the platform of employees' value output, employees' wishes and abilities, which are often overlooked in business management. We can also help managers find problems in time and formulate solutions in advance from the perspective that managers like to read the data and newspapers to understand the business situation.

Keywords

Organizational status, liquidity structure efficiency

In enterprise management, finance can basically reflect a company's financial situation through the balance sheet, profit and loss statement and cash flow statement. The balance sheet reflects the financial situation of the enterprise on the reporting date, the profit and loss statement reflects the profit of the enterprise during the accounting period, and the cash flow statement reflects the cash flow of operation, investment and fund raising during the accounting period. Three statements show the financial situation of a company in a three-dimensional way, and report the asset quality and operating performance of the same economic entity from multiple angles, which is a very convenient and intuitive way. When financing externally, investors also pay more attention to the financial situation, but the financial situation is only a result. There are still many important levels or hidden assets in business operations that need our attention, and the personnel situation is one of them.

The process of enterprise human resources management in different stages of development for many years, sometimes makes me very nerve-racking, how to make a boss or team leader who doesn't understand the logic of human resources operation know the health of human resources quickly through kanban. Summarize many years' experience and share it with you, hoping to reflect the present situation and future potential of an enterprise's personnel in the form of static and dynamic statements.

1. First, from the value of human resource management

Let's first analyze, what is the purpose of human resources? If you read all kinds of reference books, there are different opinions, and there is no consensus. I often ask human resources workers about this question during lectures and interviews. Actually, it's all true, but I don't think it's fundamental. I think the role of enterprise human resources is to help organizations build high-performance and happy organizational capabilities with people as their core competitiveness. Why do I add three attributes to the building of organizational capacity: core competitiveness,

high performance and happiness? First of all, if people are not one of the core competitiveness of an enterprise, then it can be said with certainty that there is no need for a human resource system and no human resource management. It is ok to be paid and recruited, because in this scenario, people may be a production tool or a temporary important existence, and there are more important elements that can achieve the existence and development of an enterprise, such as resources. Then, at this time, peers don't have to face difficulties, because things are wrong. Secondly, why do I emphasize high performance, or more specifically, high organizational efficiency? In the current domestic market environment, enterprises are faced with various uncertainties and strong competitive pressures. If excellent organizational efficiency cannot be maintained, the pressure of survival will be great. What is the social value of enterprises if they are not profitable? It is unrealistic to have long-term existence without social value. Furthermore, I hope that when human resources workers have the ability to influence business owners one day, they can take employee well-being as a consideration to balance labor relations. Actually, for most employees, the demands of work are very simple: have a job that you like and are good at, do something that will enable you to grow and achieve, have some colleagues that you can chat with and cooperate with, don't get involved, don't infighting, have clear rules, have clear goals, work hard, don't be tired, don't hurt your brain, don't be sad Assuming that this is the organizational capability we want, what quantitative indicators can show the long-term and short-term capabilities of the organization, so as to provide certain information support for management decisions? The reason why many human resources departments of enterprises feel embarrassed is that it is difficult to do this, and it is also difficult to exert influence on the top management of enterprises. It will be even worse if they meet a boss who has ideas but is not professional and systematic. It often disrupts the human resources policies and fails to form a unified system, giving employees the impression that this company's attitude towards people and things is unclear and inconsistent. It looks like a patchwork of awkward buildings with different styles, rather than being sent by the real bottom core. It is very difficult.

Man is the most complicated animal, because he has emotions, the most difficult thing to deliver is trust, which needs careful maintenance. Many business operators have strong business ability and good business sensitivity, but they often lose their hearts and minds because of some seemingly small tricks and a few seemingly casual words. It takes at least three years to build the trust of employees, and only three seconds to make a decision to destroy the trust. Don't do anything that hurts employees' feelings, which is an important condition for building a high-performance organization.

2. Second, look at the present situation and future of personnel from three aspects.

If organizational identity requires human resource management, then human resource management needs corresponding information to support decision-making. What kind of information does the organization usually need and where to start? I think we should look at the present situation and future situation of personnel from three aspects. First, the mobility of personnel, judging whether the current situation of personnel is normal and the key work to be done; Second, personnel structure allocation, judging production capacity and sustainable development capacity; Third, artificial efficiency, judging the excessive or insufficient investment in personnel.

This paper mainly expounds how to use the three tables of manpower to analyze the present situation of human resources in enterprises.

2.1 internal and external liquidity report of personnel

Personnel mobility, excluding the normal business growth of enterprises, can largely explain organizational incentives and organizational atmosphere. The mobility we refer to here is not only the mobility between personnel and the external talent market, but also the mobility of personnel within enterprises. The internal talent market of enterprises is a part that cannot be ignored. The indicators to consider personnel mobility include the following aspects:

2.1.1 turnover rate of human resources

The turnover rate of human resources is the number of turnover in a certain unit of time, divided by the current registered number of the company and then multiplied by 100%. Reference formula:

Turnover rate = (turnover number/(current turnover number+final turnover number)) *100%= (turnover number/(initial turnover number+current employment number) *100%

The number of resignations includes resignations, dismissals and dismissals. Turnover rate can be used to measure the stability of human resources.

But there are many dimensions to consider about the turnover rate. What may be focused on business operations are:

1) Active turnover rate: Usually, the reasonable range of active turnover rate in different benchmark industries is also different. If it is higher than the average level of active turnover rate in the industry, we need to pay special attention to whether there are big problems in the confidence of enterprises, the management style of superior leader, work intensity, salary and benefits, the employment view of enterprises, and the targeted operation of competing products. In this case, what we usually need to do is to split the departments and go to the last level. By means of questionnaire survey, employee interview, horizontal comparative analysis and other methods, we can find out the root of the problem, and we must solve it quickly and pertinently, because if this situation continues, it will have a great impact on the cohesion of the enterprise. Employees are a group that is very prone to butterfly effect.

2) Passive turnover rate: Generally, the annual turnover rate is not higher than 10%, but it can't be too low. Without the pressure of optimization, employees will become lazy, which will turn "Lei Feng" into general performance employees and ordinary performance employees into "lazy people", because "lazy people" won't be punished. In the end, everyone will become lazy people. At the same time, a certain passive turnover rate is also an important way to keep the organizational ability improved. Although it has been criticized for so many years, we can't deny that there is no better way to keep the organizational vitality, unless every employee in every enterprise is google, and all the people selected are people with superior spontaneous combustion ability. I don't agree with a famous person who said, "Compulsory distribution is the only way to build a high-level team". I can only say that it is a method, and a high-level team is not indispensable, mainly because managers can't generally break through their own psychology and have to adopt management methods. However, the high passive turnover rate is also a big problem. When the annual passive turnover rate exceeds 15%, employees will lose their sense of security, even doubt the company, complain, give up on themselves and wait to be laid off. Everything goes too far. Employees are not a tool to calculate with numbers. The departure of a few people will not arouse sympathy, but when this group spreads to be close to itself, everyone has a sense of self-protection. Moreover, I am also very opposed to centralized optimization. For enterprises, this kind of "ceremony" is to declare war on employees. If you can't do it for yourself, you should make it clear to employees and get as much understanding and tolerance as possible. Otherwise, you will put employers and employees on opposite sides.

3) Turnover rate of core employees: the influence of core employees on the organization is beyond doubt, even the threat of future commercial competing products, so special attention should be paid to it. The turnover rate of core employees is high, especially the turnover rate of reserve talents. If external poaching is excluded, it is likely that there is a problem in the internal promotion channel, or the expansion of the organization can't keep up with the promotion demand of reserve talents.

4) Turnover rate/flash-out rate during the probation period: employees' understanding of the company and position before joining the company is often superficial, but after coming in, it is inconsistent with expectations. On the one hand, it may be related to integration, on the other hand, it may be related to expectations. The former needs to improve the process of employee integration, while the latter has business to make a correct interpretation for both recruiter and the interviewer. I'm very opposed to the so-called "let's talk first" practice of some companies. We should be responsible for each candidate's job and career, and the other party should trust it. We can't squander it at will. Of course, the probation period also includes active resignation and passive resignation. If the passive resignation during the probation period is too high, on the one hand, it will reflect the enterprise's carelessness in recruitment, and on the other hand, it will affect its reputation in the market. If employees keep flashing away, the department head should reflect on whether this atmosphere makes newcomers feel uncomfortable, or whether the interpretation of work content is seriously misleading ...

2.1.2 new rate of human resources

The new recruitment rate of human resources is the number of new recruits divided by the current registered number and then multiplied by 100%. Reference formula:

New entry rate = (new arrivals/(opening number+current number of employees)) *100%= (new arrivals/(ending number+current number of employees leaving)) *100%

Under the condition of high new entry rate, the first consideration of human resources is the cost of employee integration and job-fitting. The cycle of new employees' performance results varies according to different positions in different industries, but there is no doubt that if the proportion of new employees is too high, managers need to

consider the reduction of current production capacity due to efficiency and staff training, so the key to improving efficiency is to integrate and fit in as soon as possible.

2.1.3 turnover rate of human resources

The turnover rate of human resources is the sum of personnel changes in the cycle divided by the number of registered people in the current period multiplied by 100%. Reference formula:

Turnover rate = ((inflow+outflow)/(beginning+current employment) *100% = ((inflow+outflow)/(ending+current resignation) *100%

The causes of excessive liquidity are often found in poor management of enterprises, bad organizational atmosphere, poor management ability of superior leaders, disconnection between the company's salary policy and the market, unclear company objectives, rapid policy changes, (Liu Qian,2019)serious departmental walls,(Song Yuan,2018) overstaffing and cronyism. As a result, the average seniority of employees is short; The causes of too little liquidity are mostly found in monopoly industries and industries with high welfare benefits, etc. As a result, the average seniority of employees is very long.

Excessive mobility will cause problems such as poor technical accumulation, loose staff, high communication cost, butterfly effect, increased training cost of enterprises, decreased product quality, and prolonged product research and development cycle. Low liquidity will cause problems such as poor innovation, reduced efficiency without competition, closure and low risk awareness of enterprises.

Enterprises need to analyze the causes and formulate solutions according to the current situation. When analyzing the turnover and liquidity, they can benchmark with the industry, and classify the employees according to their job categories. For example, the turnover rate of the sales department in the real estate industry can reach 40-50%. There is a certain relationship with the region, and the mobility of people in developed areas and industrial concentration areas will increase. Often, a rising tide lifts all boats in such areas, the general welfare of enterprises will also increase, and the corresponding labor costs will also increase.

2.1.4 Promotion rate

The career development of employees in enterprises is also an important content that needs attention. Some managers can't understand it at all. Why do they still care so much about the rank when the company pays salaries and bonuses? Employees need to be recognized. At present, many Internet companies deliberately downplay the title, which is an anti-human existence. This is a foreshadowing for organizational flexibility. For companies with relatively rigid or traditional organizations, or organizations that need to keep the chain of command clear to achieve the highest efficiency, there is no need to follow suit. Having said that, many people can understand why Internet companies are so popular with rank system, because they need to have an alternative way to achieve "recognition". To be precise, the rank system is developed from the qualification system, but we will find that many companies' qualification standards are neither fish nor fowl, but they all insist on the rank system. Its existence is reasonable, and it exists because of demand. Therefore, rank promotion has become an important way for employees to improve their ability to get organizational recognition in enterprises, which should be paid attention to. The promotion rate should not be too high, too low, too low and too difficult for employees to lose interest, too high and too easy, and it feels like parallel imports that no one cherishes. The promotion rate of each level should be set according to the time required for the actual ability to reach the next step of natural growth. The higher the rank, the longer the promotion cycle, and the lower the rank, the faster the promotion. If it takes 5 years from manager to director, then it may take 2-3 years from supervisor to manager. Of course, there will be exceptions, and those who make exceptions are probably our potential stocks.

2.2 personnel structure report

The personnel report is a static report, from which the potential and risk of an enterprise can be found, and it is also a portrait of an organization, which affects the human resource management strategy that the organization should adopt.

2.2.1 Education

Groups with different educational backgrounds have different influences on management styles. According to Maslow's demand theory, the demand of five levels is not upward step by step. At present, it should be at all levels, but the proportion of each level in different social groups is different, so this proportion is different, and the management methods will be "different from person to person".

In addition, I would like to remind you that the higher the education level, the better. I have seen many companies blindly pursue high-level personnel, which not only brings high costs, but also makes the basic work very unsound because of excessive pursuit of high-end talents. It should depend on the demand, and the level of people needed can be one step higher than the requirements of the current position. Organizational upgrading is gradually carried out. From the beginning, a castle in the air will be built, and the lessons that are less sooner or later will still have to be filled.

2.2.2 Gender

The regular meeting of the sex ratio of men to women will directly affect the ratio of staff on standby, especially the increase of the proportion of school-age women, which will directly lead to the need for more staff on standby due to pregnancy and childbirth, that is, the loss rate of human efficiency output should be taken into account.

At the same time, as far as possible, the gender ratio of men and women should be coordinated, which is conducive to team cooperation and management. Managers should not have gender discrimination, and make the best use of the advantages brought by gender balance.

2.2.3 year decree

Some people think that seniority has nothing to do with business management, but it is not. Different seniority groups pay different attention to different factors because of their different growth backgrounds, and adopt different methods and strategies in human resources policies and activities. For example, the post-80s generation wants the company's salary system to be open and transparent. First tell me how much money I can get before I decide how much I want to pay. After the 90s generation, I care more about respect and trust, hoping my ideas will be heard and recognized. After the 90s generation, I may not want to work in the company because the toilets are not clean... Facing different age groups, the management style, management system, working methods and human resources policies of the organization are required to be adjusted in different degrees.

2.2.4 Average division age

The average seniority is a good index for external benchmarking and internal management improvement. If the average seniority is prolonged, it means that the stability of employees is better and the internal management of enterprises is stable and improving. However, it doesn't mean that the higher the average seniority, the better, regardless of the factors of organizational expansion. Generally, 48 months is the ideal state. If it is too long, it needs to consider the problems of organizational activation and staff slack. If it is too short, it needs to be less than 18 months. It needs to consider the sunk cost of staff replacement and the efficiency loss during the period of staff suitability.

The average division age also needs to be judged by referring to the characteristics of the industry. The average division age of different industries is different. Enterprises can look at the specimen industry to see whether the situation of the organization is normal or not.

2.2.5 management scope

Behind the scope of management is the number of levels. If the scope of management is too narrow, it will lead to too many levels, long management links, too high cost, slow response and the increase of departmental walls. Too wide a range of management will lead to lack of energy, lack of attention to details, inadequate implementation and unsound work. The management range of ordinary posts is 8-12 people, and that of simple homogeneous operations is 15-20 people. The higher the level, the smaller the management range and the higher the complexity. The management range of senior management posts should not exceed 6-8 people.

2.2.6 Per capita output allocation

It is a relatively simple cost control method in staffing to measure the per capita output in the industry, calculate the proportion of labor costs and calculate the output of different posts. With more stable business, more skilled skills and better management, per capita output should increase by a certain percentage every year, so the increase of per capita output is also an important indicator to measure the management results of managers.

The innovative business can't be measured by per capita output because it is in the incubation period. A good reference method has been given in the personnel composition of Amazon's innovative business: the business exploration of a small team of 3-4 people, the minimum closed-loop verification of two pizzas, that is, 9-10 people, and the formal first cycle investment.

2.2.7 different levels of configuration

Different levels of staffing for new business and mature business are different.

For mature businesses, it is often spindle or triangular staffing, that is, there are few high-level and low-level employees, and there are many middle-level backbone employees, which should be relatively smooth spindle or triangular. For example, if there are as few middle-level backbones as the core management, it means that there will probably be a fault in the future. If the turnover rate of middle-level backbones is high over the years, it may be because the backbone can't get up and find another job.

For new businesses, it is often an inverted triangle, that is, people with high level will be found to run the minimum business closed loop first, and then commercial investment will be made. Then, an inverted triangle will appear at this time.

2.2.8 Proportion of different posts

There are certain rules in the staffing of each post in the business chain, for example, the allocation of human resources is related to the number of employees, and each company has its own differences according to different business policies, such as the allocation of R&D and testing, such as the allocation of products and R&D, such as the allocation of sales and pre-sales. Then this staffing must be related to the industry characteristics and needs of the enterprise, and the staffing can be carried out according to external benchmarking or the policy requirements of the company.

2.2.9 backup ratio

Talent echelon construction is an important requirement for long-term sustainable development of enterprises. Many companies expect to become a century-old shop after their lifetime, so the reserve of talents is very important. The reserve of talents depends not only on recruiting, training, but also digging. Therefore, managers should have the ability to "stare at the first level and look at the second level", and even see the third level or even deeper through inventory. Many companies require a reserve ratio of 1:2, which I don't quite agree with. I don't think it's a hasty figure. The higher the level, the lower the reserve ratio. According to the scale of the organization, each level of organization counts down. Look at the second level. Organizations with normal development grow at a rate of 30%-50% every year. Qualified reserves should not be lower than the ratio of 1:0.8. Of course, they must be qualified candidates who meet the requirements of organizational potential. Personally, I don't recommend it to be higher than that. If it is too high, it will inevitably lead to reserve outflow. The impact of frequent outflow of reserves is even greater than that of ordinary employees. Moreover, the time and energy required to cultivate a high potential is also an important hidden cost, so this ratio is not as high as possible.

2.3 labor efficiency report

The index of artificial efficiency is the most important for enterprises. Whether the input and output are consistent or not, the future growth of enterprises can be analyzed from the perspective of artificial efficiency.

The main purpose of labor cost analysis is to analyze the change trend of the composition ratio of each element in labor cost and industry benchmarking. It is a basic work to analyze the labor cost according to different job categories and different levels, which helps us to benchmark with the industry and analyze and judge the salary of the staff in different job categories and levels. But for enterprises, the most concerned thing is the per capita output, which is the basis for the survival of enterprises and whether employees can survive well. A large part of employees' happiness is supported by the strength of enterprises.

2.3.1 Personnel cost rate

Personnel expense rate is one of the ratiometric indicators of labor cost, which refers to the ratio of total labor cost to sales (business) income, and indicates the proportion of total value of production and sales of enterprises used to pay labor cost in a certain period. Refer to the formula: personnel expense rate = total labor cost/sales income *100%.

Different types of enterprises have different personnel expense rates, but the personnel expense rates in the same industry should be roughly the same, and there are also industry benchmarks for reference. If it exceeds a certain range, it will undoubtedly bring greater pressure to the company. Some companies also use 10,000 yuan labor cost revenue to express: the effective sales revenue generated by every 10,000 yuan labor cost input indicates the earning power of labor cost, which means the same thing.

2.3.2 Per capita labor cost rate

The labor cost rates of different job categories and ranks are not only the basis of financial calculation, but also

the basis of market competitiveness analysis. If the market competitiveness of personnel is insufficient (Xu Qian, 2017), it may lead to the impact on the development speed and the risk of personnel outflow. If the labor cost rate is too high, it will lead to high costs, lower profits or even losses of enterprises.

2.3.3 Proportion of various costs and expenses

Generally, the company will divide all kinds of expenses/costs into four categories according to their uses: management expenses, sales expenses, research and development expenses and production costs. If the enterprise is a technology-based company and the main cost is labor cost, it is necessary to analyze the proportion of various expenses/costs. For example, the R&D cost is too low, the future development potential may be insufficient, the production cost/management cost is too high, the competitiveness of enterprises is insufficient, and the sales expenses are too high. Do you need to see if the effective utilization rate of sales is reasonable? If the company is too sales-oriented, its development potential is also debatable.

As a human resource analysis, we should know clearly the proportion of production cost of each product, otherwise, there may be misjudgment in business decision-making, and the input-output cost-performance ratio of products cannot be accurately positioned.

3. Third, read the data to improve human resource management

According to these three reports, we can basically know about the company's human resources situation, which is an important guide for the focus of human resources work. The company's decision-making will also have a great impact, and it can find problems and control them in time. Therefore, the three reports of human resources are also very important for enterprise human resources management. Although the terms in them are not new, how to read these data and relate them to the operation of the enterprise, This is what I always hope that the operators of enterprises can pay attention to the "people" who produce labor productivity while paying attention to the financial indicators, so as to pay attention to the human resource management, and really regard it as a science, instead of treating BP as "the aunt of the neighborhood committee", COE as training and salary, and SSC as social security, as some enterprises do. What a pity! At the same time, I hope it will be helpful to our human resources workers, so that the development of human resources in enterprises will gradually move towards process, data and science.

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