

Vol.3 No.4, October 2024





### Effective HRP on Break-Even Analysis in Start-up Private Hospitals

https://www.doi.org/10.56830/IJAMS10202405

#### Ahmed Waheed El Hefnawy

 $DBA\ Researcher,\ Arab\ Academy\ for\ Science,\ Technology,\ and\ Maritime\ Transport,\ Egypt.\\ \underline{awecomf@gmail.com}$ 

#### Prof. Mona Kadry

Arab Academy for Science, Technology, and Maritime Transport, Egypt.

#### Prof. Hanady Ragaii

Arab Academy for Science, Technology, and Maritime Transport, Egypt.

Received: 2 September 2024. Accepted: 20 October 2024. Published: 1 November 2024

#### **Abstract:**

The study examines the effectiveness of Human Resources Planning in start-up private on performance hospitals in Egypt and the effectiveness of Human Resources Planning (HRP) on Break-Even point (BEP) analysis. It found that most hospitals use Break-Even Point (BEP) analysis in Human Resource Planning (HRP), and there is a significant positive relationship between their use and successful Human Resource Planning (HRP) the study recommends that Hospitals use Break-Even Point (BEP) as a primary tool for Human Resource Planning (HRP) oversight due to their impact, efficiency, and accuracy in startup private hospitals. The sample consisted of 54 accounting department employees. The findings highlight the importance of using Break-Even Point points in Human Resource Planning.

This dissertation explores the effectiveness of Human Resource Planning (HRP) policies and Human Resources Management (HRM) practices in the Break-Even Point (BEP) analysis of start-up private hospitals in Egypt, clarifies the relation between Human Resources Management (HRM) and Human Resource Planning (HRP) in the growth of private start-up hospitals. Human Resource Planning (HRP) is a strategic process that identifies the current and future demands of a hospital's human resources to achieve its goals. It connects Human Resources Management (HRM) with the hospital's strategic plan, aiming to maximize the value of high-quality employees. Strategic Human Resources Management (HRM) is a holistic approach to assembling the best team for business growth and success. Drawing from five start-ups private hospitals and interviews with employees and founders, it reveals that Human Resources Planning (HRP) connects with Human Resources Management (HRM) can play various roles in the growth of these hospitals, from strategic to non-







Vol.3 No.4, October 2024

Print ISSN: 2834-8923 Online ISSN: 2832-8175 DOI: https://doi.org/10.56830/IJNZ1133



strategic.

Previous research has primarily focused on the influence of entry timing, idea, and funding on performance. The study aims to provide a comprehensive understanding of the effectiveness role of Human Resources Management (HRM) and Human Resources Planning (HRP) on the Break-Even Point (BEP) analysis in private start-ups hospitals in Egypt. Health reforms in the past 25 years have primarily focused on structural change, cost containment, and market mechanisms, neglecting the importance of Human Resources Management (HRM) and Human Resources Planning (HRP) in private startup hospitals, the most resource-intensive part of the healthcare system, face significant pressures for efficiency and effectiveness. Effective Human Resources Planning (HRP) is crucial for improving service delivery in hospitals worldwide, highlighting the complexities of Human Resources Management (HRM) and Human Resources Planning (HRP).

The research findings presented in this dissertation are intriguing for more study on the topic and may be used by business owners in their strategic plans for successful operations and business growth.

**Keywords**: Human Resource Management (HRM); Human Resources Planning (HRP); Break Even Point (BEP) analysis; Private Start up Hospitals; Healthcare Industry; Egypt.

#### 1.0 Introduction

The hospital sector and healthcare are under scrutiny due to increased costs, decreased government funding, and advanced technology. Government scrutiny on the quality and value of healthcare is ongoing globally, despite different health systems. The politics of health create global public policy debate, putting pressure on hospitals and hospital networks. This special issue emphasizes the importance and complexities of Human Resource Management (HRM) in hospitals worldwide, highlighting the complexities of healthcare delivery. AIHW (2005) highlights the high pressure for efficiency and effectiveness in the hospital sector, the most resource-intensive part of the healthcare system. Efforts to reduce hospital use have led to increased severity of patients' conditions. Highly skilled healthcare practitioners are needed to coordinate complex patient care, ensure effective treatment, and manage the pressure to shorten hospital stays while maintaining the quality of care. Wranik (2008) highlights the importance of effective management of the Human Resources (HR) function in hospitals, as it plays a crucial role in improving and maintaining service delivery. Health reform in the last 25 years has primarily focused on structural change, cost containment, and market mechanisms. However, the management of Human Resources (HR) has often been overlooked, as it may dictate the introduction or rollout of other initiatives. Buchan (2000:319) suggests that Human Resources (HR) has been downplayed or seen as a bureaucratic barrier, but the wider literature on Human Resources







Vol.3 No.4, October 2024





(HR) sees it as of key strategic importance. The high proportion of skilled professionals working in hospitals provides an ideal context for investigating successful Human Resources (HR) systems. Salary and wages make up over two-thirds of healthcare Hospitals' operating budgets, making efficient staff management a priority. Effective Human Resources Management (HRM) is crucial for health sector reform, as all healthcare is delivered by people, as noted by (Kabene et al., 2006:20).

(Appelbaum, Bailey, Berg, Kalleberg, & T. A. Bailey, 2000) and Marchington and Wilkinson have highlighted the growing interest in Human Resources (HR) policies and practices in hospitals, particularly in high performance work systems (HPWS). (Wood, 2010); (Guest, 2001) and high involvement Human Resources Management (HRM). (Wood, 2010), have been shown to improve hospital performance.

This article examines four areas of Human Resources Management (HRM) that are of growing interest for practitioners and scholars researching in hospitals: Human Resources Management (HRM) and strategic climate, the role of ward managers, staff retention and turnover, and the complexity of managing network Hospitals. This highlights the importance of Human Resources Management (HRM) in improving hospital performance (Cesario & Chambel., 2017). Human Resources (HR) plays a crucial role in running businesses, as financial information is considered the fourth economic business resource. Market analysis is now considered a key method for obtaining valuable information, which can aid management in Human Resource Planning (HRP) in private startup hospitals. Information is essential in balancing the traditional three M's (Man, Money, and Material). Needles, Powers, Mills, & Anderson's, (1999). Work on Human Resource Planning (HRP) emphasizes the importance of achieving objectives through effective control and feedback. Management accounting plays a crucial role in Human Resource Planning (HRP), controlling, and cost-volume profit analysis. (Garrison, Noreen, & Brewer, 2011) study on Break-Even Point (BEP) -Point highlights its importance in measuring a startup private hospital's profitability, as it represents the point where total revenue equals total variable and fixed expenses. Overall, management accounting plays a vital role in Human Resource Planning (HRP) and Cost-volume-profit analysis (CVP) analysis, as described by (Horngren, Datar, & Rajan, 2014), is a crucial tool for both internal and external parties. It involves analyzing the relationship between revenue, cost, and net income, enabling management to plan for profit and future production. This analysis is essential for external parties like the securities exchange commission, who require financial analysis and discussion about operations in annual reports (Cesario & Chambel., 2017).

The research study focuses on the implementation of Break-Even Point (BEP) in Human Resource Planning (HRP) in private startup hospitals in Egypt, emphasizing its







Vol.3 No.4, October 2024





significant importance in Human Resource Planning (HRP). Startup hospitals in Egypt's healthcare sector are transforming the industry by meeting population demands and improving access to quality services. However, the success and sustainability of these hospitals rely heavily on effective resources planning.

This strategic process aligns workforce requirements with hospital goals, ensuring long-term viability. Understanding the impact of Human Resources Planning (HRP) on financial performance, particularly in relation to Break-Even Point (BEP) analysis, is crucial for startups to navigate unique challenges and constraints in the healthcare sector. The Egyptian healthcare sector is rapidly expanding, providing employment and revenue. Human Resources (HR) are crucial for achieving Hospital goals and success. The health sector's overall health is significantly influenced by Human Resources Management (HRM) practices, as human capital is the lifeblood of Hospitals, both private and public.

Break-Even Point (BEP) analysis is an economic tool used in Human Resources Management to determine a hospital's cost structure and the number of units needed to cover expenses. It is a situation where a hospital recovers all spent money, without making a profit or loss. For instance, a doctor's office with a fixed monthly cost of \$2,000, variable costs of \$50 per visit, and a rate of \$75 per visit must see 80 patients per month. The Break-Even Point (BEP) is a crucial financial milestone for startup hospitals, indicating the minimum level of operation needed to cover expenses. Achieving and surpassing this point signifies financial stability and profitability. Human Resources Planning, including recruitment, selection, training, and retention strategies, directly influences the hospital's ability to achieve this milestone. The Break-Even Point (BEP) is the point where all expenses and revenues are equal, indicating a positive return for an investment. This is crucial for startups private hospitals, as it represents the lower bound of profit at the time of price setting and margin determination, ensuring no gain or decrease is realized.

Break-Even Point (BEP) analysis, also known as cost-volume-profit analysis, is a crucial method for analyzing the relationship between expenses, income, and profits. It uses algebraic and graphic procedures, with simple visual solutions for basic issues and spreadsheet software for more complex scenarios.

A mathematical definition of the Break-Even Point (BEP) is the moment at which:

#### Total expenses for the same period of time = Net sales revenue

#### Break-even Point = Contribution Margin / Price - Variable cost

Net sales revenue, which includes gross revenue minus allowances, discounts, and returns, should be easily accessible on income. The Break-Even Point (BEP) analysis represents the sum of variable and fixed costs for a specific output service volume at a specific capacity









Vol.3 No.4, October 2024





utilization rate. Lower Break-Even Point (BEP) analysis indicate higher excess and operating risk. Nonprofit managers can use the Break-Even Point (BEP) analysis for surplus/deficit planning. The concept of Break-Even Point (BEP) analysis will be further elaborated upon in subsequent research studies. The study aims to explore the impact of Human Resources Planning on the Break-Even Point (BEP) analysis in startup hospitals in Egypt. It will use a mixed-methods approach, combining quantitative financial data analysis with qualitative exploration of Human Resources Planning (HRP) strategies. The research will involve a representative sample of Egyptian startup hospitals, considering factors like size, location, and specialization, to provide valuable insights into strategic human capital management in the healthcare startup context.

Startup hospitals are emerging in the healthcare sector, offering a promising avenue for financial sustainability and growth. This research will enhance understanding of Human Resources Planning in these hospitals, enabling informed decisions for administrators, policymakers, and stakeholders, ultimately benefiting the overall healthcare sector. Startup hospitals in Egypt are undergoing a critical Break-Even Point (BEP) analysis, highlighting the critical relationship between Human Resources Planning (HRP) and financial performance. This research aims to provide actionable recommendations to enhance operational efficiency and profitability of these emerging healthcare facilities.

#### 1.1 Background for the Study

Healthcare industry is one of the fastest growing industry in Egypt. Which provides services by using latest technologies and modern medical facilities. Human Resource Planning (HRP) are important for the present healthcare policies. (Bulla & Scott., 1994) work on Human Resource Planning (HRP) emphasizes the importance of utilizing scarce talents effectively for the benefit of the hospital. Human Resource Planning (HRP) aims to anticipate the future and provide personnel to fulfill the Hospital's needs and satisfy customer demands. It involves several interrelated activities, including personnel inventory, human resource process, action plan, control, and evaluation. Human Resource Planning (HRP) workforce and future employee needs compares these needs with the current workforce and determines the numbers and types of employees to be recruited or phased out of the Hospital's employment group. This approach ensures adequate Human Resource Planning (HRP) to achieve future hospital objectives.

(Harvey & Bowin, 1996), (Byars & Rue, 1991) and Watters all emphasize the importance of human resource planning in maximizing the utilization of current employees and addressing future Human Resources (HR) needs. Watters' work highlights the need for open discussion, bringing the right people together, resolving conflicts, and managing emotional ups and downs among employees. Human Resource Planning (HRP) enhances decision-making processes, encourages open discussion, and helps Hospitals manage their workforce







Vol.3 No.4, October 2024

Print ISSN: 2834-8923 Online ISSN: 2832-8175 DOI: https://doi.org/10.56830/IJNZ1133



effectively.

(Schein, 1976) argued that complex Hospitals are more susceptible to human error due to the increased number of skilled, highly trained individuals in managerial and individual roles. This leads to higher costs such as low motivation, turnover, poor productivity, sabotage, and intra-hospital conflict. Therefore, effective Human Resource Planning (HRP) is crucial for start-up private hospitals in Egypt.

Nowadays, there is a lot of discussion around the Break-Even threshold in corporate circles. Businesses are using the phrase freely to describe corporate finance to their investors. A dividend notification given to the investors of the Willys-Overland Motor Company on May 26, 1948, noted in part "Management recognizes the importance of lowering the Break-Even point in anticipation of the filling of the pipelines at some future time."

Stated differently, if the anticipated decreases in sales volume were not to negatively impact profitability, then expenses would need to be reduced. A lot of focus is being placed on how crucial higher productivity is to a company's ability to remain in business.

The challenge stems from the reality that laborers often have to put in more work in order to achieve higher productivity. In its discussions with the unions, management has discovered that bringing up the Break-Even point is a helpful idea. The hypothesis of the Break-Even point is a helpful device in the preparation ration or PR releases. It easily adapts to the type of powerful, straight forward language that public relations professionals find most effective. However, after reading some of the dire assessments of the current business scenario that were rendered in such broad strokes using the enchanted Break-Even threshold, one starts to question whether or not the Break-Even point simply a helpful device that isn't actually able to verify anything.

Is there any true foundation for a method that seems so non-scientific at first glance? Even while Break-Even analysis has flaws, it can nonetheless add to our understanding of business. Its broad use in a range of contexts is not a result of its lack of significance, but rather of the technique's clarity. The accounting profession attests to the concept's importance based on the attention it has received recently. Accountants try to convey to management the information they want in a style that they can comprehend.

Since management expects them to provide accurate images of the situation, they are eager to provide it. In recent times, the breakeven chart has gained acceptance as a useful accounting tool, if not an essential one. Periodically, articles detailing different applications or techniques to address cost accountant concerns have appeared in the Bulletin of the National Association of Cost Accountants. In hie opening address, highlighted the

Effective HRP on Break-Even Analysis ...... El Hefnawy et.al, Pp. 649-675

© BY





Vol.3 No.4, October 2024





perplexing uncertainty surrounding the immediate business future, emphasizing the importance of understanding breakeven points and surrounding circumstances for the flexibility of business policy.

The focus on breakeven analysis is driven by concerns about potential sales volume declines and their impact on profits. Since the end of the war, businesses have anticipated an inevitable recession. Charles H. Gleason, from the Sylvania Electric Company, warns that a business recession can escalate into a major depression if it operates at too high a breakeven volume. In general, breakeven points in the postwar era are greater than those in 1939. To make a contrast, Mr. Gleason cites an item headlined "Break- even Points Rise Dangerously" from the September 27, 1947, edition of Business. In 1939, 58% of the firms surveyed had a breakeven point of 60% or less in capacity; now, just 38% of the same companies would break even or show a profit if their operations dropped below 60% of capacity, according to a survey conducted among a carefully chosen sample of manufacturers. Mr. Gleason continues, "Over the last seven years, a lot of organizations have had significant growth. Sales volume has more than quadrupled in certain cases.

Consequently, since 1939, the breakeven point has grown significantly more in relation to the actual volume of goods and services that manufacturers must sell to cover costs than the percentage of capacity production needed to turn a profit would suggest. The cause of the current high breakeven point of industrial operations has not been determined. It is undeniable, however, that the point is high, and that management is worried about it.

Even while breakeven points are becoming more popular due to present economic situations, the breakeven chart approach itself is not that new. The idea was allegedly first proposed in 1909 by C.E. Knoeppel, a Philadelphia management engineer, as a "Protitgraph0." Mr. Knoeppel was a strong believer in the use of graphics to depict business scenarios. Additionally, he thought that since management would focus solely on making money, all other factors would take care of themselves. He created his Profit graph a graphical representation of the link between profit and volume by combining these two ideas. Since then, a lot of effort made by several individuals has advanced the technology to its current state. There are three broad categories of people who have contributed to the theory and use of breakeven analysis. They consist of the cost accountant, the management engineer, and the economic mist. Management engineers were the primary force behind the development of the particular analytical method known as the breakeven chart.

Research has demonstrated that the method's creator belonged to such profession. The type of interest the organization as a whole has in the approach is illustrated by a Boston management consulting business that was close to Mr. Knoeppel throughout his lifetime.









Vol.3 No.4, October 2024





#### 1.2 Research Problem

Private startup hospitals must utilize a Break-Even Point (BEP) analysis and Cost Volume Profit (CPV) analysis to ensure their projected sales revenue exceeds costs. This analysis is crucial for developing a comprehensive business plan, as it ultimately impacts the objectives these hospitals seek, as experienced managers often use this tool as a primary screening tool for new ventures. Human Resources Planning (HRP) are a valuable resource in startups private hospitals, as they help manage the diverse personalities, character, and goals of individuals, making them crucial in ensuring the success of the startup process. Human Resource Planning (HRP) is crucial for government priorities to improve services and build strong, interconnected communities. A systematic approach is needed to ensure public services are made up of the right people, in the right place, at the right time, delivering high-quality, value-for-money services in partnership with communities. People are in constant demand but cannot be easily replaced by technology or finance.

Break-Even Point (BEP) analysis in Egypt's private hospitals is crucial for attracting and retaining skilled employees to meet changing service delivery needs. Rapid advances in communication technology are affecting the provision of services, to whom, and at what cost. This has led to the need for effective planning of the Hospital's most valuable asset, highlighting the need for strategic planning in Egypt. Break-Even Point (BEP) analysis is a crucial tool in the planning process of private hospitals.

It helps identify areas for improvement and ensures the smooth functioning of the Hospital. However, the effectiveness of these planning practices in addressing human capital challenges is a subject of interest. This research aims to analyze the impact of these Human Resource Planning (HRP) strategies on the Break-Even Point (BEP) analysis of start-up private hospitals in Egypt.

#### 1.3 Objective of the Research

The main objective of the study was to examine the effectiveness of Human Resource Planning (HRP) hospital performance and its effect on the Break-Even Point (BEP) analysis in start-up private hospitals in Egypt. The study aimed to assess the effectiveness of Human Resource Planning (HRP) policies and Human Resources Management (HRM) practices in the Break-Even Point (BEP) analysis of start-up private hospitals in Egypt, as well as the effectiveness of Human Resource Planning (HRP) procedures within the Hospital and identify challenges in providing a framework for Human Resource Planning (HRP) implementation in these private start-ups hospitals. The study emphasizes the significance of the Break-Even Point (BEP) analysis in determining a private startup hospital's optimal output, target capacity, minimum production cost, selling price, and dividends to shareholders. It also outlines the minimum cost for a given output level, determining the selling price for a service, and determining the point for dividends.







Vol.3 No.4, October 2024

Print ISSN: 2834-8923 Online ISSN: 2832-8175 DOI: https://doi.org/10.56830/IJNZ1133



#### 1.4 Significance of the Research

Break-Even Point (BEP) analysis is the point where a business transitions from a loss to a

#### 2. literature and theoretical background:

#### 2.1 Literature Review

This literature review explores the effectiveness of Human Resources Planning (HRP) on the Break-Even Point (BEP) analysis in startup hospitals in Egypt, identifying gaps in current research and establishing a foundation for a proposed study by examining key studies, theories, and empirical evidence. Human resource planning is a systematic process aimed at optimizing the use of an organization's valuable employees, ensuring the best fit between employees and jobs, and preventing manpower shortages or surpluses.

A well-designed recruitment system is crucial for finding professional and dedicated employees in private healthcare, which differs from government healthcare. Multispecialty hospital employees are generally satisfied with recruitment policies. However, there is a lack of appropriate human resource management to ensure high-quality healthcare services. Further research is needed to develop effective healthcare policies.

Human Resources Management (HRM) practices are crucial in-service sectors, as employee satisfaction leads to better service delivery. A well-functioning Human Resources (HR) department and Human Resources Management (HRM) practices are essential for achieving the right balance between Human Resources (HR) supply and practitioners' ability to practice successfully.

Jardali, Tchaghchagian, & Jamal, 2009), (Nikic, Arandjelovic, Nikolic, & Stankovic, 2014). have all highlighted the need for a competency framework for employees' attitudes, skills, knowledge, and behavior. They also highlighted the lack of significant impact of reward and compensation on hospital performance, as well as the impact of poor working conditions and communication skills on employee satisfaction.

They emphasized the importance of collaboration between hospitals to produce quality products and services, highlighting the direct influence of recognition, leadership, and reward on human resource productivity (I Siregar, A. A., Nasution, 2017).







Vol.3 No.4, October 2024

Print ISSN: 2834-8923 Online ISSN: 2832-8175 DOI: https://doi.org/10.56830/IJNZ1133



This chapter reviews the literature on Human Resources Planning (HRP) and other related topics related to the research questions. It emphasizes the importance of strategic Human Resource Planning (HRP) in business, especially in short timeframes. The best hospitals prioritize Human Resource Planning (HRP) and its impact on business success. Management literature review highlights the importance of Human Resource Planning (HRP) in ensuring the right people are in the right place at the right time for the right work. Without it, businesses struggle to achieve their goals.

(Becker and Huselid, 1998), along with (Huselid and Becker 2009), have found a link between Human Resources Management (HRM) practices and hospital performance. These practices include rigorous selection procedures, merit-based labor markets, training and development, and team structures. Becker's original High Performance Work Systems (HPWS) model was intended for all organizations/hospitals, but organizations/hospitals often have more than simple for-profit structures, highlighting the importance of Human Resources Management (HRM) in healthcare.

The Human Resources (HR) climate' refers to the perception of Human Resources (HR) policies and approaches by employees. A positive strategic climate in hospitals positively impacts outcomes. However, there is limited understanding of differences in how employees in work groups or units share the same Human Resources (HR) policies and practices. This is crucial for managers in hospitals, as most staff work in decentralized work groups at the ward level. Ward managers play a significant role in interpreting Human Resources Management (HRM) policies, and there are key differences in how they interpret and implement policy. Therefore, understanding these differences is essential for improving employee performance and overall organizational success.

Aikin et al., (1994,2000) and West et al., (2002,2006) have found a relationship between Human Resources Management (HRM) approaches and policies and various performance measures in hospitals. West et al., (2002,2006) found that bundles of Human Resources (HR) practices, including performance appraisal, teams and training, participation, employment security, and patient mortality rates, are linked to lower patient mortality.

Aikin et al., (1994,2000) in the United States (US) attempted to link Human Resources (HR) function to patient mortality in acute hospitals, arguing that through attracting and retaining good nurses, these hospitals have lower patient mortality rates. Veld et al., (2010) and Hyde et al., (2006) have found that there is no uniform approach to Human Resources Management (HRM) within the United Kingdon (UK) hospital sector, with a range of constraints at the trust level limiting the development of strategic Human Resources Management (HRM) approaches (Truss, 2001). Veld et al.'s study found that there is a







Vol.3 No.4, October 2024





difference in the perception of strategic goals of Human Resources Management (HRM) among ward staff in a Dutch hospital, which has important implications for strategy and ward-level managers within hospitals. This research highlights the need for a more uniform approach to Human Resources Management (HRM) in the United Kingdon (UK) healthcare sector.

Duckett, (2005) Loan-Clarke, and (Bolton, 2003; White and Bray, 2005) have all contributed to the professionalization of nursing, with a shift towards university-based undergraduate and postgraduate courses. Senior nurses, traditionally line managers, have been recognized for their role in mediating between strategic levels of management and operational performance, supervising junior nurses and ward-level staff training (Duckett, 2005; Loan-Clarke, 1996; Bolton, 2003). Nurse management is increasingly recognized as a distinct profession with unique skills and training Sellgren et al., (2006:349). Managers must be adept at managing situations, understand their own style, and understand the system they manage.

However, the division of responsibility between the Human Resources (HR) department and line managers can create tension (Sun, Hsu, & Wang., 2012). The Human Resources (HR) function focuses on recruitment, retention, pay, and communication, while line managers require additional support to develop skills in formal areas of Human Resources Management (HRM), such as disciplinary procedures Hyde et al., (2006) or people management (Townsend et al., forthcoming). Willmot, (1998) and Doherty notes that the National Health Service (NHS) in the United Kingdon (UK) has been a leader in transforming the role of senior nurses in practice and research. A Department of Health report (1999) referred to ward managers as the backbone of the National Health Service (NHS), but Doherty, (2003: 35) notes that there is little clarity on their role in practice. An audit report in 1991 suggested charge nurses focus on developing and managing staff.

Hutchinson and Purcell's (2010) study on seven National Health Service (NHS) Trusts revealed a significant disparity between the expectations and tasks of ward managers. Wallick, (2002) the workload was too high, and the resources provided were inadequate. This aligns with a recent Egyptian study where ward managers were unprepared and inadequately supported. The findings have significant implications for Human Resources Management (HRM) practice, as ward managers are the key frontline people managers in hospitals. The study highlights the need for nurse managers to see the big picture and build interpersonal relationships, addressing the challenges faced by ward managers in today's healthcare environment (Townsend et al., forthcoming).

DIRECTORY OF OPEN ACCESS





Vol.3 No.4, October 2024





Aikin et al., (1994; 2002); Buchan and Calman, (2004); Townsend and Allan, (2005), and Townsend have all contributed to the global nursing labor shortage, with hospitals implementing various strategies such as overseas recruitment fairs and the National Health Service (NHS) recruiting from overseas. However, some argue that this shifts the problem to developing countries and those who cannot afford the loss of expertise (Watkins, 2005). Buchan and Calman (2004) highlighted the increasing pressures on hospitals due to an ageing population and an aging nursing workforce. Practitioners and researchers are increasingly focusing on understanding retention and turnover in hospitals to improve labor market problems. Coombs et al., (2007); Morrell et al., (2008); Armstrong-Stassen and Schlosser, and Loan-Clarke et al., (2010) have contributed to this understanding.

The media and professional research have highlighted the shortage of qualified staff in nursing and allied health professions. Understanding the factors that encourage or discourage people to work for hospitals like the National Health Services (NHS) remains a major research and policy issue, as highlighted by Arnold et al. (2003).

Armstrong-Stassen and Schlosser (2010) study on older nurses' retention in employment found that their perception of the fairness and support of their immediate supervisor, the ward manager, was directly related to their perception of the supportive Human Resources (HR) practices. Armstrong-Stassen's research underscores the critical role of ward managers in fostering retention among older nurses, highlighting the importance of supportive Human Resources (HR) policies.

Loan-Clarke et al., (2010) emphasized the importance of hospital management in attracting and retaining allied health professionals, such as physiotherapists and radiologists. They argued that retention practices should focus on why employees want to stay in a hospital, rather than why they leave. Loan-Clarke et al.'s research revealed that factors such as flexible working arrangements, job security, professional development opportunities, financial reward, and workload pressures play a significant role in employee decisions about their employment in the National Health Service (NHS).

Grimshaw et al., (2010) emphasize the need to examine networked hospitals, where people working at a hospital site are likely to be employed by various public and private sectors. This makes management of a unitary healthcare experience potentially confusing and subject to multiple influences. Public-Private Partnerships (PPPs) have created multiple employers that shape the way HR is performed in these 'networked' hospitals. Grimshaw et al., (2010) highlight that developing worker commitment in these networks is challenging due to multiple employers competing for worker loyalty and commitment. Grimshaw et al.'s









Vol.3 No.4, October 2024





research highlights the challenges faced by networks spanning public/private divides in developing shared identities and commitment in a multi-employer environment.

This has implications for Human Resources (HR) managers in collaborative, multi-employer hospitals. Grimshaw's research offers insights into managing employee commitment, skill development, and sustainability. Bach and Kolins Givan's (2010) study uses a long-term National Health Service (NHS) to demonstrate the role of unions and policy-makers in reregulating a de-regulated, market-driven system.

#### 2.2 Strategic Human Resource Planning (HRP) for Hospitals Private Startups in Egypt

Startups thrive on innovation, agility, and adaptability. Strategic Human Resource Planning is a crucial factor in their success, beyond traditional personnel management (Sun, Hsu, & Wang., 2012). Startups need a comprehensive approach to Human Resource Planning (HRP) that aligns with their unique goals, values, and growth trajectory. (Cesario & Chambel., 2017). A study by startup hospitals suggests that startups that focus on strategic Human Resources (HR) from the beginning have a 30% higher chance of survival in the first five years.

This blog will explore the realm of strategic Human Resources Planning (HRP) for startups, uncovering strategies and insights that pave the way for sustainable success (Almutawa, Muenjohn, & Zhang, 2015). From understanding core elements of Human Resource Planning (HRP) to adapting strategies for rapid growth, the blog will explore the intricate web that connects Human Resources (HR) to the startup's vision, setting startups on a path of triumph Aikin et al., (1994; 2002); Buchan and Calman, (2004); Townsend and Allan, (2005).

### The Concept of Strategic Human Resource Planning (HRP) for Hospitals Private Startups in Egypt

Transforming the way, they operate by implementing strategic human resource planning (Sun, Hsu, & Wang., 2012). This strategic approach goes beyond traditional staffing and recruitment, guiding startups to align their workforce with their goals, foster collaboration, and gain a competitive edge in a fast-paced market. By analyzing the startup's mission, vision, and objectives, Human Resources (HR) strategies are developed to identify and acquire top talent (Cesario & Chambel., 2017). This proactive approach transforms the traditional reactive recruitment model into a proactive process that anticipates future talent needs, ensuring the success of startups (Almutawa, Muenjohn, & Zhang, 2015). Startups need a skilled, adaptable workforce that aligns with the Hospital's culture. Strategic Human Resource Planning (HRP) focuses on recruitment and talent development that aligns with job requirements and the startup's ethos. This holistic approach helps in talent retention and







Vol.3 No.4, October 2024





career growth, fostering a sense of belonging among employees, reducing turnover rates, and contributing to long-term stability Aikin et al., (1994; 2002); Buchan and Calman, (2004); Townsend and Allan, (2005). By aligning the workforce with the Hospital's values, objectives, and growth trajectory, startups can navigate uncertain environments and achieve their goals (Almutawa, Muenjohn, & Zhang, 2015). Effective Human Resource Planning (HRP) for startups includes key elements that contribute to their success.

### 2.3 Key Elements of Effective Human Resource Planning (HRP) for Hospitals Private Startups in Egypt

A startup's human resource planning strategy is crucial for ensuring its talent pool aligns with its goals and aspirations. Forecasting future staffing needs is a foundational pillar of effective Human Resource Planning (HRP) (Almutawa, Muenjohn, & Zhang, 2015). Startups must anticipate skill sets and manpower requirements during different growth phases by analyzing projected business expansion, market trends, and technological advancements to pre-emptively identify the necessary personnel (Cesario & Chambel., 2017). Startups must define roles accurately, outlining responsibilities, qualifications, and expected outcomes, to ensure targeted recruitment. This aligns with the startup's trajectory.

Talent acquisition methodologies should evolve beyond traditional practices, embracing innovative techniques like social media recruiting, hackathons, and networking events (Hayes, 2013). This broadens the pool of candidates and taps into a diverse and skilled pool, fostering growth and success. Startups need effective Human Resource Planning (HRP) to create a dynamic onboarding process that introduces new hires to the startup's culture, values, and mission (Almutawa, Muenjohn, & Zhang, 2015).

This process fosters a sense of belonging and facilitates quick team integration. Scalable performance management systems, including regular feedback, goal-setting, and evaluations, ensure employees align with the startup's objectives and continuously enhance their skills (Sun, P. C., W. J. Hsu, and K. C. Wang., 2012). Effective Human Resource Planning (HRP) synchronizes talent acquisition, role definition, onboarding, and performance management to create a productive startup journey. Understanding how these elements interact within the startup ecosystem is crucial (Hayes, 2013).

### 2.4 Aligning Human Resources (HR) Strategy with Private Hospitals Startup in Egypt Objectives

Startup success in the Hospital sector is largely attributed to strategic Human Resource Planning (HRP), which involves aligning the workforce with the company's goals, fostering collaboration, and ensuring a competitive edge in a fast-paced market (Hayes, 2013).

Effective HRP on Break-Even Analysis ... ... El Hefnawy et.al, Pp. 649-675

© BY





Vol.3 No.4, October 2024

Print ISSN: 2834-8923 Online ISSN: 2832-8175 DOI: https://doi.org/10.56830/IJNZ1133



This planning goes beyond traditional staffing and recruitment, fostering innovation and resilience. Aikin et al., (1994; 2002); Buchan and Calman, (2004); Townsend and Allan, (2005), Strategic Human Resource Planning (HRP) is a strategic approach that involves analyzing a startup's mission, vision, and objectives to develop actionable Human Resources (HR) strategies for talent identification and acquisition. It goes beyond the traditional reactive recruitment model, transforming it into a proactive process. Startups need a skilled, adaptable workforce that aligns with the Hospital's culture (Hayes, 2013). Strategic Human Resource Planning (HRP) focuses on recruitment and talent development that aligns with job requirements and the startup's ethos (Cesario & Chambel., 2017).

This holistic approach helps retain talent, promotes career growth, and fosters a sense of belonging among employees, reducing turnover rates, and contributing to long-term stability. Strategic Human Resource Planning (HRP) is crucial for startups to navigate their growth trajectory by aligning their workforce with the Hospital's values, objectives, and growth trajectory. Understanding the key elements of effective Human Resource Planning (HRP) is essential for private startups hospital (Almutawa, Muenjohn, & Zhang, 2015).

#### 2.5 Navigating Talent Acquisition and Recruitment

Startup talent acquisition is a complex process that involves identifying, attracting, and retaining talent that aligns with the startup's values and vision, akin to assembling a finely tuned orchestra for success (Sun, P. C., W. J. Hsu, and K. C. Wang., 2012). This strategic Human Resource Planning (HRP) goes beyond traditional recruitment methods. Startups must carefully select talent by understanding their unique needs and defining roles. Job descriptions should be precise, outlining responsibilities, qualifications, and the role's impact on the startup's trajectory. Startups' innovation and growth potential can be capitalized on through strategic Human Resource Planning (HRP), utilizing social media platforms, networking events, and gamification techniques to engage potential candidates in creative ways Aikin et al., (1994; 2002); Buchan and Calman, (2004); Townsend and Allan, (2005). The recruitment process for startups reflects their culture, involving both candidates and the startup.

Startups must showcase their unique selling points, opportunities for growth, and dynamic environment, ensuring a sense of belonging among potential employees (Almutawa, Muenjohn, & Zhang, 2015). Startups are leveraging technology in recruitment, including applicant tracking systems, AI-powered resume screening, and video interviews, to streamline the process, allowing them to focus on building relationships and assessing cultural fit (Cesario & Chambel., 2017). Startups build their human capital foundation through strategic talent acquisition and recruitment, focusing on curating a team that amplifies their strengths and propels them towards innovation and success.









Vol.3 No.4, October 2024





#### 2.6 Building a Robust Startup Culture through Human Resources (HR)

Startup success relies on a strong culture that unites diverse individuals working towards a common goal. Strategic Human Resource Planning (HRP) helps create a robust and thriving startup culture, fostering an environment where values, norms, and behaviors align with the startup's mission (Cesario & Chambel., 2017).

Human Resources (HR) plays a crucial role in this process, starting with the recruitment process, where potential hires are assessed for their cultural compatibility (Hayes, 2013). A strategic Human Resources (HR) approach in startups fosters a culture that encourages innovation, risk-taking, and continuous learning through initiatives like mentorship programs, cross-functional collaboration, and feedback mechanisms, empowering employees to contribute their best. Onboarding new employees is crucial for assimilating them into a startup's culture. Startups can highlight the startup's history, values, and achievements to create a sense of connection and pride. Strategic Human Resource Planning (HRP) ensures employee engagement through regular feedback sessions, team-building activities, and skill development opportunities (Almutawa, Muenjohn, & Zhang, 2015).

A culture of recognition celebrates achievements, boosts morale, and motivates employees. Strategic Human Resource Planning (HRP) is crucial for creating a strong startup culture that aligns values, fosters collaboration, and values individual contributions Aikin et al., (1994; 2002); Buchan and Calman, (2004); Townsend and Allan, (2005),. This unique culture attracts and retains top talent, driving the startup towards remarkable achievements and enduring success (Hayes, 2013).

#### 2.7 Adapting Human Resources (HR) Strategies for Rapid Growth

Startups face constant growth, both opportunities and challenges. Strategic Human Resource Planning (HRP) is crucial in guiding startups through scaling while maintaining their essence (Hayes, 2013). As workforce requirements evolve, flexible staffing models are offered, such as contract workers, freelancers, or remote employees, to bridge gaps without compromising quality (Almutawa, Muenjohn, & Zhang, 2015).

Training and development are essential for success, and strategic Human Resource Planning (HRP) outlines continuous learning opportunities. Effective communication is crucial for employees to stay informed and aligned with the startup's strategies. Transparent communication fosters inclusion and mitigates uncertainties during change periods. Human Resources (HR) technologies, such as automation and data analytics, help Human Resources (HR) focus on strategic initiatives and provide insights into performance and turnover rates (Cesario & Chambel., 2017).







Vol.3 No.4, October 2024





Adapting Human Resources (HR) strategies for rapid growth involves orchestrating a harmonious symphony that accommodates change while preserving the startup's culture and values. Through thoughtful staffing, continuous learning, transparent communication, and smart technology integration, strategic Human Resource Planning (HRP) ensures a startup's growth story is one of triumph and sustainability.

#### 2.8 Performance Management and Employee Development

Startup success relies on strategic Human Resource Planning (HRP), specifically performance management and employee development. Performance management starts with clear goal-setting, defining objectives that are specific, measurable, achievable, relevant, and time-bound (SMART). Regular performance evaluations provide constructive feedback, enabling employees to gauge their progress and make necessary adjustments (Hayes, 2013).

Employee development is crucial for sustaining startup growth, mapping out learning pathways that empower employees to acquire new skills, advance their careers, and contribute more meaningfully. This can involve formal training programs, mentorship opportunities, and cross-functional projects (Sun, P. C., W. J. Hsu, and K. C. Wang., 2012).

Feedback is vital for performance improvement, advocating for open and continuous feedback. Regular conversations between managers and employees provide insights into strengths, areas for improvement, and growth opportunities. Constructive feedback nurtures trust and collaboration, driving employees to strive for excellence. Recognition is a vital component of performance management, boosting morale and motivating employees to excel.

Strategic Human Resource Planning (HRP) promotes a culture where accomplishments are celebrated, creating a positive environment that fuels productivity. In conclusion, performance management and employee development are the twin engines that power a startup's growth journey (Hayes, 2013).

### 2.9 Measuring the Impact of Human Resource Planning (HRP) on Private Hospitals Startup Performance

Need a strategic Human Resource Planning (HRP) compass to guide their growth and innovation (Sun, P. C., W. J. Hsu, and K. C. Wang., 2012). Key Performance Indicators (KPI's) provide insights into HR strategies, such as recruitment, onboarding, employee satisfaction, and retention rates. Employee engagement surveys help measure the workforce's sentiments and perceptions, guiding Human Resources (HR) strategies to enhance satisfaction and productivity (Cesario & Chambel., 2017). The Return on Investment (ROI) of Human Resources (HR) initiatives is crucial, as it reveals if training programs yield





## IN INCOME AND THE PROPERTY OF THE PROPERTY OF

#### International Journal of Accounting and Management Sciences

Vol.3 No.4, October 2024





measurable improvements in employee performance or if flexible work arrangements increase morale and productivity (Almutawa, Muenjohn, & Zhang, 2015).

Measuring the impact of Human Resource Planning (HRP) on startup success is a multidimensional endeavor (Sun, P. C., W. J. Hsu, and K. C. Wang., 2012). It's about understanding how Human Resources (HR) strategies align with business goals, fostering a positive work environment, and enabling the startup's overall growth. By leveraging data-driven insights, startups can fine-tune their Human Resources (HR) strategies, ensuring that every step taken contributes to their journey of triumph. By leveraging data-driven insights, startups can ensure that every step taken contributes to their journey of triumph (Hayes, 2013).

#### 2.10 Human Resources Planning (HRP) in healthcare

Human Resources Planning (HRP) is crucial for the success of hospitals, particularly in healthcare. It involves assessing workforce needs, anticipating skill requirements, and aligning human capital strategies with objectives. Research highlights its importance for optimizing workforce utilization, reducing turnover, and enhancing performance (Almutawa, Muenjohn, & Zhang, 2015).

Human Resource Planning (HRP) is a strategic function aimed at helping hospitals gain advantages over competitors (Sun, P. C., W. J. Hsu, and K. C. Wang., 2012). These advantages are often measured by a business's capacity to pursue its objectives. Human resources influence a hospital's capacity to achieve its strategic objectives in three fundamental ways: cost economics, effective operation, and the ability to undertake new enterprises and change operations Gould, (1984,p.31); (Biles & Holmberg, 1980). (Mullin, 1996) notes that "the importance of planning human resources as well as other economic resources such as capital, materials, machinery, and equipment has received increasingly more attention in recent years.

According to (Bulla & Scott., 1994), Human Resource Planning (HRP) is the process of making sure that an organization's needs for human resources are determined and plans are created to meet those needs. Human Resource Planning (HRP) essentially involves organizing all of the many tasks that the department of human resources performs or even arranging the best way to carry out those tasks. Recruitment, selection, coaching, motivation, career development, empowerment, and assessments are a few of these Human Resources (HR) tasks.

According to Mondy et al., (1996), Human Resource Planning (HRP) is a thorough analysis of Human Resources (HR) needs to ensure that the right number of employees possessing

Effective HRP on Break-Even Analysis ...... El Hefnawy et.al, Pp. 649-675

Pp. 682







Vol.3 No.4, October 2024





the necessary skills are on hand when needed. Practitioners should keep in mind that their staff members have goals they need to accomplish while creating their planning programme. This is the motivation behind job seekers. Ignoring these demands would lead to low motivation, which might cause needless subpar work and possibly industrial activities.

#### 2.11 Operational Definitions of Human Resource Planning (HRP),

The research focuses on the application of concepts in Human Resources Planning (HRP), and the hospital sector. Human Resources (HR) are those innate and unique qualities that people possess, including as skills, creativity, experience, talents, energy, knowledge, competence, belief, etc., and which an individual or group of individuals needs and utilizes to accomplish predetermined goals and objectives (Stewart, 1994). The process that administrators undertake to determine and decide on the proper objectives and plans of action for a hospital is called planning. The final plans that are produced from the planning process outline the hospital's objectives and how they are supposed to be achieved (Bulla & Scott., 1994). Similar to individuals, hospitals are unable to do all tasks, thus on a preference scale, they must assess their prorates and focus their time, effort, and other resources in order to achieve their goals (Stewart, 1994).

Hospital, Stewart (1994) states that hospitals are designed to help people accomplish goals that they cannot achieve alone. They offer a way for people to collaborate to accomplish shared objectives, such as choosing a leader who can most effectively influence others. The intricacy of hospitals is one of their main features. People in hospitals rely on one another's efforts through interactions, which empowers them to collaborate towards the achievement of a shared objective. However, dismantled structures shape their relationships with one another. Another way to define it is as a collection of individuals who have common goals or interests, like going to school or work.

Human Resource Planning (HRP), refers to a logical strategy for the efficient hiring, retaining, and staffing of a hospital, which may include plans for staff termination as needed. As a result, it is worried about how patients enter and occasionally exit the hospital. But it's not just about statistics; it's also about making the best use of people's knowledge, skills, creative powers, etc., which makes it both qualitative and quantitative (Hayes, 2013). The definition of Human Resource Planning (HRP) provided by Denisi and Gryphon (2nd Edition) is "the process of forecasting the supply and demand for human resources within a hospital and creating plans of action to bring the two into alignment."







Vol.3 No.4, October 2024

Print ISSN: 2834-8923 Online ISSN: 2832-8175 DOI: https://doi.org/10.56830/IJNZ1133



#### 2.12 Importance of Human Resource Planning (HRP)

HRP is a crucial aspect of Human Resources Management (HRM) that involves gathering information, making objectives, and making decisions to help a hospital achieve its objectives. It is often neglected in the field, but when applied properly, it can help address questions such as the number of staff, skills, and abilities of employees, how to best utilize available resources, and how to retain employees.

Human Resource Planning (HRP) helps hospitals move and succeed in the 21st century by assisting them in strategically managing their staff. It also facilitates career planning for employees, helping them achieve objectives and increase motivation. Human Resource Planning (HRP) forms an essential part of the management information system and helps HR keep pace with changes in the workforce. The composition of the workforce influences the appointment of staff, selection, training, compensation, and motivation methods (Bulla & Scott., 1994). Human Resources (HR) practitioners must be aware of these changes to ensure the right people are available at the hospital at the right time. By addressing these aspects, Human Resource Planning (HRP) helps hospitals become a better place to work and maintain a competitive edge in the competitive healthcare industry.

#### Steps in Human Resource Planning

(Nyamupachari, n.d) outlines the steps for Human Resource Planning (HRP) , which include the following:

Forecasting, the data collection on the hospital's aims and objectives is necessary for Human Resource Planning (HRP). It is important to comprehend the hospital's goals and the path it plans to take to reach them. The Hospital's business objectives determine the demands of its personnel (Almutawa, Muenjohn, & Zhang, 2015). They shy away from converting short- and medium-term goals into action budgets. In order to translate planned hospital strategies into planned outcomes and budgets that can be translated into the necessary numbers and skill sets, the HR Plan should include a method for doing so.

**Inventory**, the next stage is to assess the hospital's present workforce after determining what human resources are needed. In addition to numbers, ages, and locations, the Human Resources (HR) inventory should include an individual and skill analysis. The skills inventory offers reliable data on the technical and professional talents as well as other credentials offered by the hospital. It shows which talents are readily available in relation to the anticipated Human Resources (HR) needs (Sun, P. C., W. J. Hsu, and K. C. Wang., 2012).







Vol.3 No.4, October 2024

Print ISSN: 2834-8923 Online ISSN: 2832-8175 DOI: https://doi.org/10.56830/IJNZ1133



**Audit**, the world in which we live is dynamic, and so are our Human Resources (HR) resources. Data collection is necessary for the Human Resources (HR) inventory, and systematic review and analysis of this data are necessary for the Human Resources (HR) audit. The audit examines labour turnover, age and sex demographics, training expenses, and absenteeism both historically and now. One can then forecast what will happen to HR at the hospital going forward using this knowledge.

Human Resources (HR) Plan, examine Human Resources (HR) Strategy and Career Planning, in any hospital, people are the biggest asset. The Hospital is free to allow its employees to grow at their own speed in a manner most suited to their unique abilities (Sun, P. C., W. J. Hsu, and K. C. Wang., 2012). The primary rationale is that the Hospital's goals ought to be as closely aligned, or matched, as feasible, to provide the best opportunity for its personnel to reach their full potential. As a result, career planning is sometimes called succession planning or Human Resource Planning (HRP).

The key questions to consider are whether the hospital is effectively utilizing its available talent, ensuring sufficient future planning, and ensuring employee satisfaction with career advancement. Additionally, assigning individuals to plan future posts allows the administration to ensure they are adequately prepared for future roles. Actioning of Plan, to create effective Human Resources (HR) plans, three fundamentals are necessary: understanding the goal, gaining top management's support, and understanding available resources (financial, physical, and human). Once implemented, these plans become corporate plans and are part of the hospital's long-range plan. Failure to achieve these plans due to cost or lack of knowledge may hinder the long-range plan.

#### 2.13 Monitoring and Control

Hospital's Human Resource Planning (HRP) process ends with this phase. The programme has to be under control after it has been approved and put into action. The Human Resources (HR) department must follow up to find out what is going on with the resources that are available (Bulla & Scott., 1994). The goal is to ensure that we utilize every skill that is at our disposal, failing which we will always struggle to reach the pinnacle (Nyamupachari, n.d).

#### 2.14 Benefits of Human Resource Planning (HRP)

A study by the Institute of Employment Studies (Reilly, 1996) offered several explanations for hospitals' decision to use Human Resource Planning (HRP). Among these explanations are the following:

Human Resources Planning (HRP) with a meaningful purpose means using resources more efficiently and/or adaptably, developing and fostering abilities that require time to develop, seeing possible issues, and reducing the likelihood of making a poor choice. The process benefit of planning, which entails understanding the present to confront the future,





## IN INCOME AND THE PROPERTY OF THE PROPERTY OF

#### International Journal of Accounting and Management Sciences

Vol.3 No.4, October 2024





questioning presumptions to liberate thought, making decisions that are explicit and subject to later scrutiny, taking a step back, offering an overview, and making sure that short-term focus does not stifle long-term thinking.

(Reilly, 1996) outlines the process of planning for hospital purposes, including communicating plans to gain support and adherence, influencing business plans by connecting Human Resources (HR) plans to them, regaining corporate control over operating units, and coordinating and integrating hospital decision-making and action.

#### 2.15 Tools and Techniques in Human Resource Planning (HRP)

There are several tools available to help in the Human Resource Planning (HRP) process. The following are listed as the instruments of Human Resource Planning (HRP) by Byers and Rue (1984) in their book Human Resource Management, Sixth Edition. One of the most often utilized methods for Human Resource Planning (HRP) is the skills inventory, which compiles data on the hospital's people resources. It gives basic details about each employee, such as their name, certain attributes, and level of expertise, in its most basic form (Hayes, 2013).

Succession planning, which identifies certain individuals to fill important jobs throughout the hospital, is the second helpful technique. After being nominated by management, people are first recognized as candidates to advance under an ideal succession planning framework. Their potential is evaluated, development plans are created, career routes are plotted, and performance evaluation data are examined. Commitment Management Planning (CMP), a methodical approach to Human Resource Planning (HRP) intended to encourage managers and their subordinates to consider and participate in Human Resource Planning (HRP), is the third tool (Byers and Rue, 1984).

#### 2.16 Break-Even Point (BEP) Analysis in Startup Hospitals

Break-Even Point (BEP) analysis is crucial for assessing the financial stability and viability of healthcare institutions, but research mainly focuses on established hospitals (Sun, P. C., W. J. Hsu, and K. C. Wang., 2012). Understanding factors influencing BEP for healthcare startups is crucial for their long-term sustainability, as it is a vital financial tool (Almutawa, Muenjohn, & Zhang, 2015).

### 2.17 A Framework for Human Resource Planning (HRP) techniques on Break-Even Point (BEP) analysis in start-up private hospitals.

(Reilly, 1996) explores the various scenarios where Human Resources (HR) can be effectively employed (Hayes, 2013). Break-Even Point (BEP) analysis in start-up private hospitals in Egypt can help determine the number of employees needed for a new location. Over-doing so may result in surplus or underutilized staff, while under-doing so may lead to overstretched staff, making it difficult to meet production or service deadlines (Hayes, 2013).







Vol.3 No.4, October 2024





To improve output, understanding the relationship between productivity, work hospital, and technological development is crucial (Almutawa, Muenjohn, & Zhang, 2015). Techniques to establish workforce requirements, consider flexible work arrangements, and determine the staff needed can be applied to any exercise, whether it's a business start-up, relocation, or opening a new office. Retention issues may not have been as prominent in recent years, but a loss of key staff can prompt Human Resources (HR) to understand the pattern of resignation.

Human Resources (HR) should monitor the extent of resignation, discover reasons for it, determine the cost to the hospital, and compare loss rates with similar ones. (Reilly, 1996) study highlights the importance of understanding the nature and extent of resignation steps in start-up private hospitals (Sun, P. C., W. J. Hsu, and K. C. Wang., 2012). It suggests that management should be aware of the loss of quality staff, which can result in costs for separation, recruitment, and induction, as well as a loss of long-term capability (Hayes, 2013).

This literature review discusses the limited research on the effectiveness of Human Resources Planning (HRP) on startup private hospital performance and its impact on the Break-Even Point (BEP) analysis in startup private hospitals in Egypt. It emphasizes the need for further empirical studies to bridge this gap and provides a foundation for the proposed research study. The study aims to contribute to both theoretical understanding and practical implications for enhancing the financial sustainability and growth of emerging healthcare facilities. Strategic Human Resource Planning (HRP) is crucial for startups, as it helps attract, nurture, and empower talent that propels startups forward. By aligning Human Resources (HR) initiatives with startup goals, crafting a robust Hospital culture, and effectively managing talent during rapid growth, startups can thrive. By embracing strategic Human Resource Planning (HRP) principles, startups can build a team and nurture the foundation for a remarkable and enduring success story.

Testify offers a range of assessments and challenges to gauge candidates' knowledge, problem-solving skills, and creativity in real-world scenarios. With an extensive test library, hospitals can objectively evaluate candidates' abilities, shortlisting the most talented individuals efficiently. Human Resource Planning (HRP) is crucial in hospitals as it makes them aware of their course of action and be proactive in recruiting and retaining employees. To better compete in the global market, hospitals must create and implement corporate strategies to promote themselves as a "preferred employer," investing in progressive Human Resource (HR) policies and programs. Human Resource Planning (HRP) contributes to hospital success by ensuring that a hospital always has a concept of the job market and how it is related to its failure.

Startup private hospitals are utilizing Break-Even-Point (BEP) analysis in their Human Resource Planning (HRP) processes for Human Resource (HR) acquisition, expenditures, services, and auditing performance evaluation. Break-Even-Point (BEP) analysis is used for





## THE STATE OF THE S

#### **International Journal of Accounting and Management Sciences**

Vol.3 No.4, October 2024

Print ISSN: 2834-8923 Online ISSN: 2832-8175 DOI: https://doi.org/10.56830/IJNZ1133



long-term and short-term decisions, controlling accounts, and eliminating manipulation. The outcomes show that these startups are effectively managing operating costs and revenue to ensure efficient operations and avoid manipulation.

In conclusion, Human Resource Planning (HRP) needs a continual process to help private startup hospitals to achieve their goals and objectives, even during downturns when some jobs are still in demand. More than half of the employees are satisfied with Human Resource Management (HRM) practices and only few of them are not aware of their hospital's financial position. The Hospital might need to work on improving the career development plans of employees.

#### 3. Methodology

#### 3.1 Research Methodology

A questionnaire, which consists of a number of questions or other components, is used to find out more about the viewpoints, actions, or opinions of respondents. With the use of questionnaires, both quantitative and/or qualitative data could be collected. It is important to consider the study aims while constructing a questionnaire, arrange the questions in a meaningful order, and choose the appropriate administration strategy.

A questionnaire can be computer-based, telephone-based, private, postal, open-ended, multiple-choice, or scale-based, among other formats. As the primary method of data collection, questionnaires offer the following advantages: homogeneity since each person is offered the identical questions, Cost- effectiveness, the potential to gather data more quickly, the researcher's bias should be minimal or nonexistent during the data collection process, participants typically have enough time to think over their answers compared to interviews, and the viability of using an internet survey to reach respondents in remote locations. The study simply employs the questionnaire as a tool for data collection. The researcher relies on online disseminating the proposed research questionnaire for enhanced accessibility. The information gathered will be assessed, together with the research hypothesis, using the SPSS and/or E-views statistical programs.

Because the descriptive survey follows predetermined methods, it minimizes the researcher's personality, values, and predispositions. Additionally, the researcher receives tools from the descriptive survey that make it simpler to gather data for the study (Best & James, 1993).

Research design is formed out of three main independent elements and three dependent element which constitute the research design. Figure (2) illustrates how Human Resources (HR), Human Resources Management (HRM), Resource Planning (HRP) impacts Breakeven







# THE STATE OF THE S

#### **International Journal of Accounting and Management Sciences**

Vol.3 No.4, October 2024





Point, Operational Cost, Operational Revenue in startup private hospitals in Egypt.

- 1. What is the impact of Human Resource Planning (HRP) on Break-Even in the start-up hospitals?
- 2. What is the impact of Human Resource Planning (HRP) on the Operational Cost in the start-up hospitals?
- 3. What is the impact of Human Resource Planning (HRP) on the Operational Revenue in the start- up hospitals?

#### 3.4 Research Population

Representative sample size chosen from the population, the researcher employed a descriptive study design to give a thorough Human Resource Planning (HRP) processes and procedures of private startup hospital in Egypt. The purpose of the research was to comprehend the functions and duties of important units. To ensure a thorough grasp of the topic matter, the study analyzed both qualitative and quantitative data using primary and secondary data, including interviews with chosen respondents, and published and unpublished papers, books, and journals, among other studies.

#### 3.5 Sample and Sampling Procedure

This study employed purposive sampling method to select the sample. For the purpose of obtaining a desired representation; respondents were clustered into three groups of top managers, middle managers, and support staff, inside these clusters were different cadres of officers like doctors, nurses HR practitioners and other categories of staff, Table (3) Indicates the actual population and the sample.

Table (3) Sample Size

Structure	Actual Population	Sample
Top Managers	30	15
Middle Level Managers	120	50
Other Support Staff	150	27
Total	300	92

According to (Martins, 1996), sampling entails choosing the sample size, sampling method, sampling technique, and population definition. As was explained above the applicable target populations in this research study was identified as Human Resources (HR) employees in start-up private hospitals in Egypt. There are many different types of sampling techniques, including non-probability sampling, which also covers convenience and





## IN INCOME AND THE PROPERTY OF THE PROPERTY OF

#### International Journal of Accounting and Management Sciences

Vol.3 No.4, October 2024





purposive sampling, and probability sampling, which includes random, systematic, stratified, and many more techniques. Sampling, according to (Martins, 1996), entails defining the population, identifying the sample, choosing the sampling strategy, and determining the sample size.

In all forms of research, it would be ideal to test the entire population, but in most cases, the population is just too large, so it is impossible to include every individual. For this reason, convenience sampling the most widely used sample technique is used by the majority of studies. The sample methods used include systematic sampling and purposive sampling techniques. For this reason, the majority of researchers use sample strategies such as convenience sampling, which is the most often used sampling strategy. The purposive sampling technique was also used to determine and select key officials of the department with managerial responsibility for Human Resource Planning (HRP) and management in the Department. The staff of the Human Resources (HR) private startup hospital.

The population is 1,270 Human Resources (HR), 2012). Using a table created by (Krejcie & Morgan, 1970), the necessary sample size representative of the workforce was obtained. According to the table, a sample size of 291 is obtained for a population of 1,200, and a sample size of 59 for a population of 70. Therefore, the sample size for this study is 350.

#### 3.6 Data Gathering Instruments

The primary data was gathered through interviews and questionnaires, which served as the primary research instruments. The data was in qualitative. The questionnaires. The questionnaires were constructed by the researcher and were organized according to the study objectives. They consisted of closed ended, the study adopted Likert scale type of questionnaire, The questionnaire we dropped and picked later since the sample consisted of personnel based within startup hospitals in Egypt. In order to encourage feedback, the researcher followed up the questionnaire by making personal visits, phone calls, and sending e-mails.

#### 3.5.1 Questionnaire

According to Yin (1994), questionnaires are the most appropriate method for case study. For the purpose of this study questionnaires were used because they helped to collect data from large numbers of respondents in different locations. Also, because of the social climate it is open enough to allow full and honest answers. There is also standardized data from identical questions without need to have face to face interaction. In addition, it conserves time and other resources.

In addition to these benefits, the survey questionnaire makes it possible to gather uniform data on the same variables for every member of the chosen sample (Parfitt 1997; quoted in







## THE STATE OF THE S

#### **International Journal of Accounting and Management Sciences**

Vol.3 No.4, October 2024

Print ISSN: 2834-8923 Online ISSN: 2832-8175 DOI: https://doi.org/10.56830/IJNZ1133



Zahari, 2007). Because of this, the questionnaire is a vital instrument for acquiring firsthand information on people's behaviour, attitudes, opinions, and level of knowledge of particular topics. For the reasons listed above, questionnaires were employed to gather first-hand information. Carefully crafted but wide-ranging questionnaires aimed at eliciting right responses were constructed for the Human Resources (HR) employees in start-up private hospitals in Egypt.

Rankings, Likert scaled questions, multiple choice questions with multiple responses, and multiple-choice questions with single answers were all employed by the researcher in the surveys. The appearance and layout of the questionnaire are very important factors and essential in ensuring that relevant data is collected. According to (Martins, 1996), there should be enough room for respondents to record their responses, and the questionnaires shouldn't be unduly lengthy since this might turn off respondents and deter them from giving it their best to finish it as quickly as possible. To entice the respondents to provide answers, the researcher ensured that the questionnaire was comprehensible and easy to fill out. The majority of the surveys were multiple-choice questions with straightforward responses, such as (a–d).

#### 3.5.2 Interview

The researcher also conducted interviews with key officials of the departments, Hospital with managerial responsibility for Human Resource Planning (HRP) and management departments in the startup hospitals in Egypt. As an invaluable and abundant source of material for conducting a case study, interviews have been employed in this work.

To gather pertinent information that would enhance the study's conclusions, the interviews were conducted in an approachable, energetic, and focused manner. It became clear to the researcher that focused and open interviews may yield a wealth of information. Because of the purpose and nature of the study, deliberate and intentional sampling techniques have also been used to identify some of the interview subjects. The researcher acquired a wealth of information from all these people which sheds more light on the intricacies surrounding Human Resource Planning (HRP) in the Hospital.

I acknowledge that getting quick access to these people who are Human Resources (HR) hospital employees was not easy.

#### 3.7 Method of Data Analysis

Descriptive statistics were the type of analysis employed for this study, which involved organizing, summarizing, and presenting raw data using figures, tables, charts, and graphs. To make sure the data collecting process was carried out correctly and to remove any









Vol.3 No.4, October 2024





questions that did not meet the requirements, all research-related questionnaires were edited after completion. A Microsoft Excel Spread Sheet was used to handle the data for the study after each completed questionnaire was examined to see whether it could still be used. Additionally helpful in the data presentation were tables and statistical diagrams such as pie charts, bar charts, and line graphs.

The primary data needed for the study objectives were collected through a survey conducted among different startup private hospitals. A questionnaire has been designed for this purpose, and it was distributed randomly to the employees taking part in actions and activities on carrying out business in their startup private hospital in February 2023, and to different management levels. The number of questionnaires analyzed were (48) valid questionnaires. To analyze resolution data, the statistical software Statistical Package for Social Sciences (SSPS) was used. Employees self-administered a questionnaire to gather quantitative data, indicating the likelihood on a 5-point scale (strongly agree [5]; agree [4]; neutral [3]; disagree [2]; severely disagree [1]),70 copies of the questionnaire were delivered by hand on the respondents, 54 copies were returned (percentage of 77%); out of these 54 copies 48 copies (69%) were valid for analysis. Other Data is collected from secondary sources. Secondary data is collected from articles published by well-known periodicals, books, and dissertations.

#### 4. Results, Conclusion, and Recommendations

The study investigates the implementation of Human Resource Planning (HRP) at the Break-Even Point (BEP) analysis in start-up private hospitals in Egypt, examining its relationship with strategic planning and the significance of Human Resource Planning (HRP) in breaking even point analysis in these start-ups. The study was to analyze Human Resource Planning (HRP) practiced at Hospital. How effective is Human Resource Planning (HRP) policies and practices in the Hospital? How effective is Human Resource Planning (HRP) practices and procedures within Hospital functioning effectively? and the challenges hindering the implementation of Human Resource Planning (HRP) in the Hospital?

For this reason, questionnaires were administered to one hundred staffs of the Hospital as well as interviews with the human resource manager and other division involved in the Human Resource Planning (HRP) to solicit further information and detailed explanation. Both secondary and primary methods were used, with the secondary sources were concerned data was collected from documents such as annual report from Hospital, brochures on the profile of Hospital, operations, and policy manual of the Hospital. These documents were produced for specific purpose and have the advantage of being authentic, sincere, and objective because they are documented policy statements for the Hospital.







Vol.3 No.4, October 2024





The primary source of data for research is its primary source. The use of questionnaires and interview guides allowed for a first-hand, comprehensive inquiry. By using the strategy, the data gathered from the secondary source was enhanced. The project ended with conclusion recommendations that will help Hospital to improve on their Human Resource Planning (HRP) practices. The study is to examine the extent to which Human Resource Planning (HRP) is practiced at Break-Even Point (BEP) analysis in start-up private hospitals in Egypt. It also sought to examine the relationship between Human Resource Planning (HRP) and strategic planning of Hospital and the importance of Human Resource Planning (HRP) concept at Break-Even Point (BEP) analysis in start-up private hospitals in Egypt. Furthermore, the study touched on the response for Human Resource Planning (HRP), how it is carried out, officials responsible for Human Resource Planning (HRP) as well as the challenges of the Hospital's practices. The results of the study reveal that most of the Hospital staff do not have in-depth knowledge on Human Resource Planning (HRP), thus it is not well practiced by the senior officers. It also reveals that Human Resource Planning (HRP) can align the Hospital plan with Human Resource Planning (HRP). The study ends with a recommendation for Hospital towards the improvement of Human Resource Planning (HRP) Practices.

#### Recommendations

- An extensive training programme for staff career development should be created and implemented by the human resources department. As a result, they would successfully spread government programmes and become resilient and proactive.
- Through seminars and workshops, the employee's mindset should be transformed in order to empower them. In order to combat inaccurate personnel records keeping and overstaffing, efficient logistics and financial allocation for the human resource department are necessary.
- In order to properly educate the staff about their procedures and the ways in which they organize human resource activities such as hiring, promoting, and evaluating employees, among other things, the human resources department should be set up to occupy its proper position in the organization.
- The department should have human resource policies in place so that they are adhered to even in the event of management changes. These plans need to be evaluated on a regular basis so they may be modified to reflect the changing environment. This would address the problems of having too many employees, which raises labour costs, and the organization's ongoing director turnover.
- Lastly, everyone should be self-disciplined including management so as to execute both the Hospital and human resource plans. The department should know that for Human Resource Planning (HRP) to be effective it should be aligned with the Hospital plan.

Effective HRP on Break-Even Analysis ... ... El Hefnawy et.al, Pp. 649-675

Pp. 693





## Interr

#### **International Journal of Accounting and Management Sciences**

Vol.3 No.4, October 2024





#### **References:**

- Almutawa, Z., Muenjohn, N., & Zhang, J. (2015). Unlocking the black box of the conceptual relationship between Human Resources Management (HRM) system and Hospital performance. *The Journal of Developing Areas* 49 (6), 413–20. doi: 10.1353/jda.2015.0100. [Crossref], [Google Scholar].
- Appelbaum, E., Bailey, T., Berg, P. B., Kalleberg, A. L., & T. A. Bailey. (2000). Manufacturing advantage: Why high-performance work systems pay off. Ithaca, NY: . *Cornell University Press.* [Google Scholar].
- Best, O., & James, W. (1993). Fundamentals of social research methods: an African perspective. 3rd ed. *Lansdown: Juta Education*.
- Biles, G. E., & Holmberg, S. R. (1980). Strategic Human Resource Planning. Glenn Ridge, and New Jersey. *Thomas Horton and Daughters*, 64.
- Bulla, D. N., & Scott. (1994). Forecasting manpower requirements: a case study. Human.
- Byars, L., & Rue, L. (1991). Human resource management. USA: Von Hoffman Press.
- Cesario, F., & Chambel., M. J. (2017). Linking Hospital commitment and work engagement to employee performance. *Knowledge and Process Management* 24 (2), 152–8. doi: 10.1002/kpm.1542. [Crossref] [Web of Science®], [Google Scholar].
- Garrison, R., Noreen, E., & Brewer, P. (2011). "Managerial Accounting" 14th Ed. McGraw-Hill Irwin.
- Harvey, D., & Bowin, R. B. (1996). *Human resource management: An experiential approach*. New Jersey: Prentice Hall.
- Hayes, A. F. (2013). *Introduction to mediation, moderation, and conditional process analysis: a regression-based approach*. New York: Guilford Press. [Google Scholar].
- Horngren, C. T., Datar, S. M., & Rajan, M. V. (2014). "Cost Accounting" 14th Ed. *Pearson Education Limited*.
- Krejcie, R. V., & Morgan, D. W. (1970). "Determining Sample Size for Research Activities". Educational and Psychological Measurement.
- Martins, J. (1996). Processing and fundamental analysis of data in: Van Wyk, H. de J., Loubser, M., and Martins, J.H. (eds) Methods in Human Geography guidance for students completing a research project.
- Mullin, J. (1996). Management and Hospital Behaviour. New York: Pitman Publishing.







Vol.3 No.4, October 2024

Print ISSN: 2834-8923 Online ISSN: 2832-8175 DOI: https://doi.org/10.56830/IJNZ1133



- Nyamupachari, V. (n.d). Importance of Human Resources Planning in Hospitals. Parfitt, J. 1997.Questionnaire design and sampling. In Flowerdew, R. & Martin, D. (eds). *Methods in Human Resources (HR) Geography guidance for students completing a research project. Longman,,* Essex: 76-109.
- Reilly, P. (1996). *Institute for Employment Studies*. Human Resource Planning.
- Schein, E. (1976). Increasing Hospital Effectiveness Through Better Human Resource Planning and Development. *MIT*, 3.
- Sun, P. C., Hsu, W. J., & Wang., K. C. (2012). Strengthening the dedication to high-quality service via incentivizing and developing frameworks: moderating the CSQ consistency. *The International Journal of Human Resource Management* 23 (7), 1462–80.
- Truss, C. (2001). Complexities and controversies in linking Human Resources Management (HRM) with Hospital outcomes. *Journal of Management Studies 38* (8), 1121–49. doi: 10.1111/1467-6486.00275. [Crossref] [Web of Science ®], [Google Scholar].



