

FACTORS AFFECTING THE AREA OF HRM ACCOUNTING DISCLOSURE IN COMPANIES

Maryam Mangantar^{1*}, Agnes L. Ch. Lopian¹

**¹Department of Development Economics, Faculty of Economics and Business,
Sam Ratulangi University, Manado 95115, Indonesia*

Abstract

Human resources are one of the important aspects in the process of achieving certain goals. Human resources are meaningful to function in carrying out operational activities, using other resources in carrying out business strategies to the fullest. This research is included in quantitative descriptive research. Descriptive research is a way to check the status of a group of people, objects, a set of circumstances, a system of thought, or a class of events in the present. Human resources that are managed well by an organization will create maximum revenue for the industry. Human resources (HR) are the main elements of the organization in other elements such as capital, technology, and money because humans themselves regulate other people. Therefore, the management of human resources in the organization is a very important matter. When detailed more specifically, the aspect behind the success or failure of an industry is human. So humans are the determinants in the industry. For this reason, the appreciation for the wealth of human resources in the industry is absolutely necessary to be recognized. Human resource accounting as an approach was originally defined as the process of identifying, measuring, and communicating data about human resources in order to facilitate efficient management within an organization.

Keywords: accounting, HR, company, good governance

I. Introduction

Human resources are one of the significant aspects in the process of achieving certain goals. Meaningful human resources are very functional in carrying out operational activities, utilizing other resources in carrying out business strategies to the fullest (Warno, 2011). In the 1960s, the idea of overriding human resource accounting emerged, which was put forward by Rensis Linkert, director of the Institute for Social Research of the University of Michigan (Rianto, 1990). Human

resource accounting as an approach was originally defined as the process of identifying, measuring, and communicating data about human resources in order to facilitate efficient management within an organization.

Scientists and experts in the field of accounting are trying to create an objective model of human resource accounting measurement. For Suwanto (2006) to be able to present the value of human resources, is to explore human resources whose monetary value can be determined. For Brummet (2006), the background is the following factors: 1) The concept of modern economic theory which thinks that humans are Human Capital who has the ability, knowledge and experience. 2) The position of human resources that continues to be needed and grows rapidly.

These two aspects are what motivate scientists and experts in the field of accounting and management to be interested in conducting studies or research to develop accounting concepts, models, principles, and methods that aim to measure and analyze the costs and values of human resources in the industry. Suwanto, 2006).

In terms of size ties to human resource accounting disclosures, the researcher refers to the research attempted by (Widodo, 2014), which proves that partially size has a positive effect on human resource accounting disclosures. If the size continues to be large, then the disclosure of human resource accounting continues to be large. Another industry characteristic that can influence the size of human resource accounting disclosures is the managerial ownership structure.

II. RESEARCH METHODS

This research is included in quantitative descriptive research. Descriptive research is a procedure in researching the status of a group of people, an object, a set of conditions, a system of thought or a class of events at this time (Nazir, 2003: 63).

Descriptive research is the collection of bottom-up information in a descriptive method that does not need to find or explain the relationships between variables, make predictions, or make meanings of implications, although research that aims to determine these things and can also be descriptive methods (Suryabrata, 1983). : 21).

The object of this research is the accounting of human resources in the industry. The procedure for collecting information that we use is a library research method sourced from studies via the internet

III. RESULTS AND DISCUSSION

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Human resources that are managed properly by an organization will create optimal income for the industry. Human resources (HR) are the main elements of the organization in the field of other elements such as capital, technology, and money because humans themselves manage the others. Therefore, the management of human resources in organizations is a very meaningful matter (Hariandja, 2002). When detailed more specifically, the aspect behind the success or failure of an industry is human. So humans are the determinants in the industry. For this reason, appreciation for the wealth of human resources in the industry is absolute to be recognized (Arfan, 2008).

Based on information found on the internet, "Management of Human Resources Every place or industry, one industry to another must be different. Surely we have our own mechanism in managing our resources. The human resources we have are filtered through a process that has been authorized by existing regulations. Starting from the fellowship, for example, we look at the incoming applications.

In carrying out the management of human resources, it is definitely needed for the progress of the industry to be achieved. The results of searches from the internet must prove that it is true that human resources really have a big influence in an organization and industry, such as Ariandja's statement (2002), the management of human resources in organizations is a significant matter. There is training that is expected to be really infused with knowledge by the workforce so that it can be applied when they work and can be useful for many people.

IV. CONCLUSION

Human resource accounting as an approach was originally defined as the process of identifying, measuring, and communicating data about human resources in order to facilitate efficient management within an organization. These two aspects are what motivate scientists and experts in the field of accounting and management to be interested in conducting studies or research to develop accounting concepts, models, principles, and methods that aim to measure and analyze the costs and values of human resources in the industry. Suwanto, 2006).

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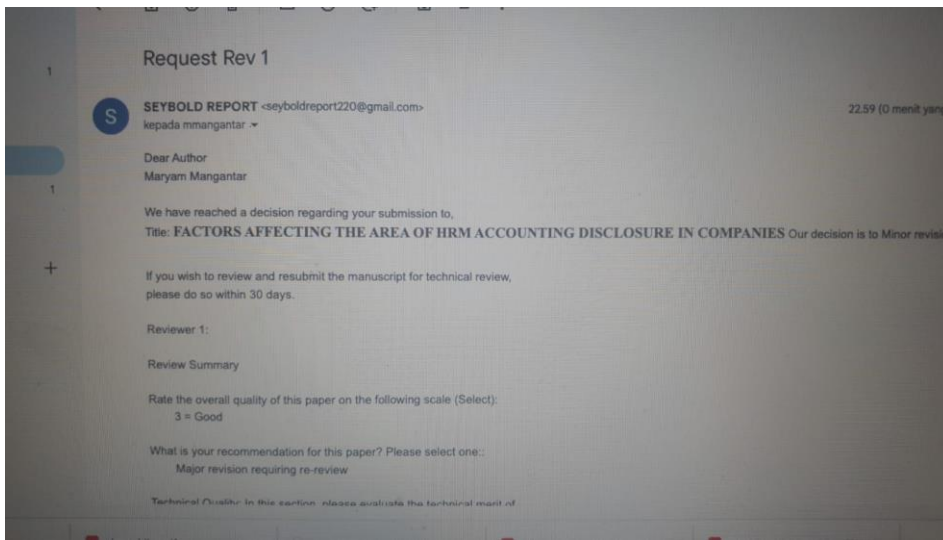
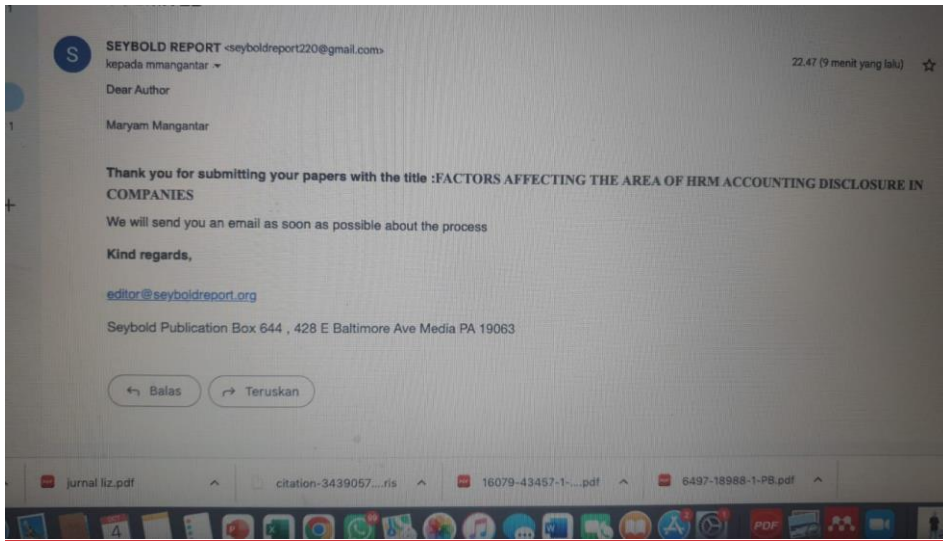
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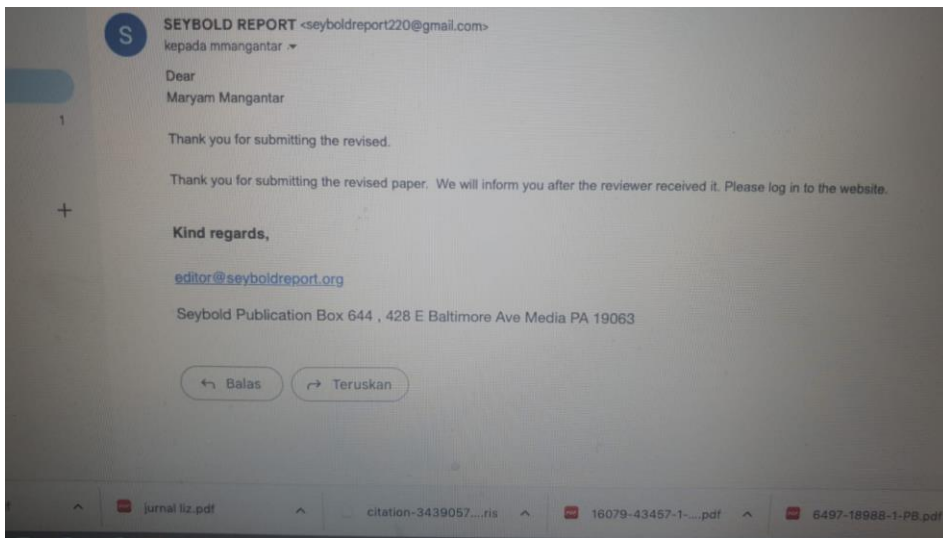
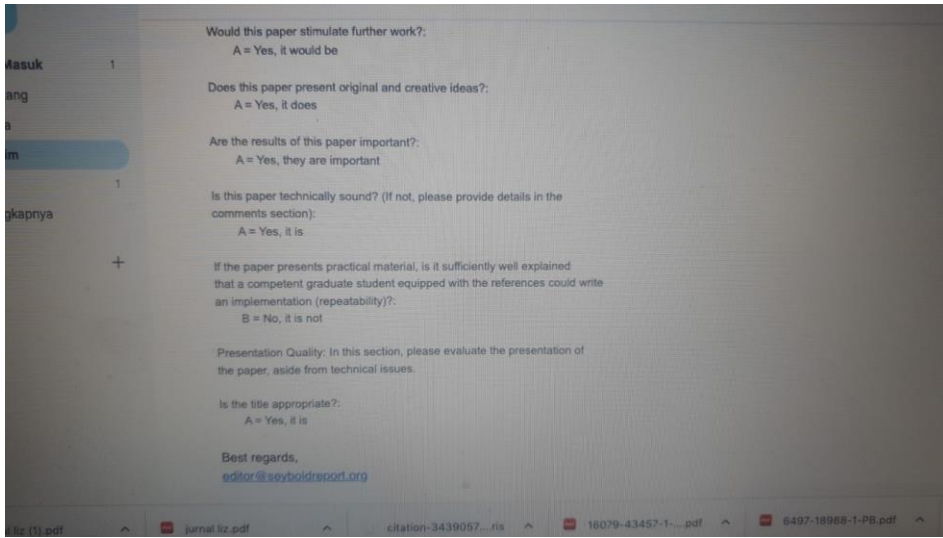
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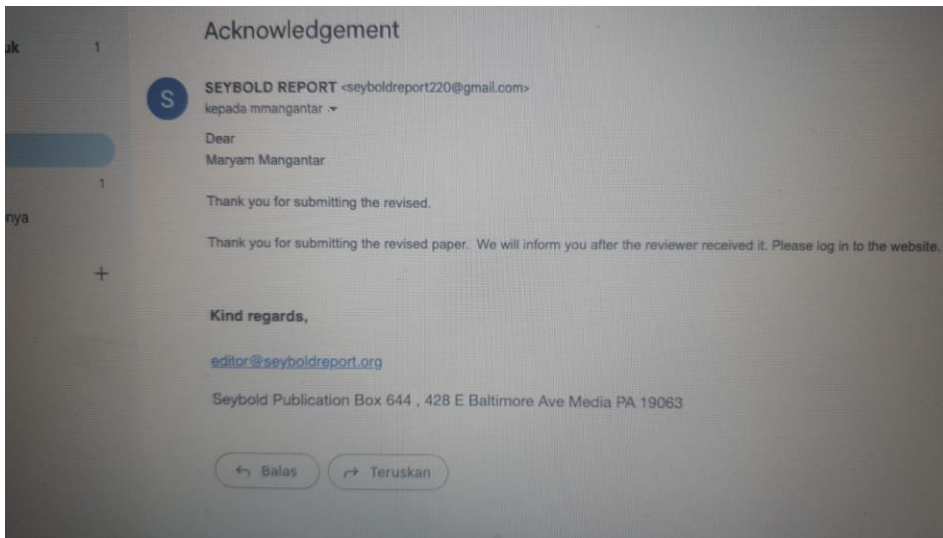
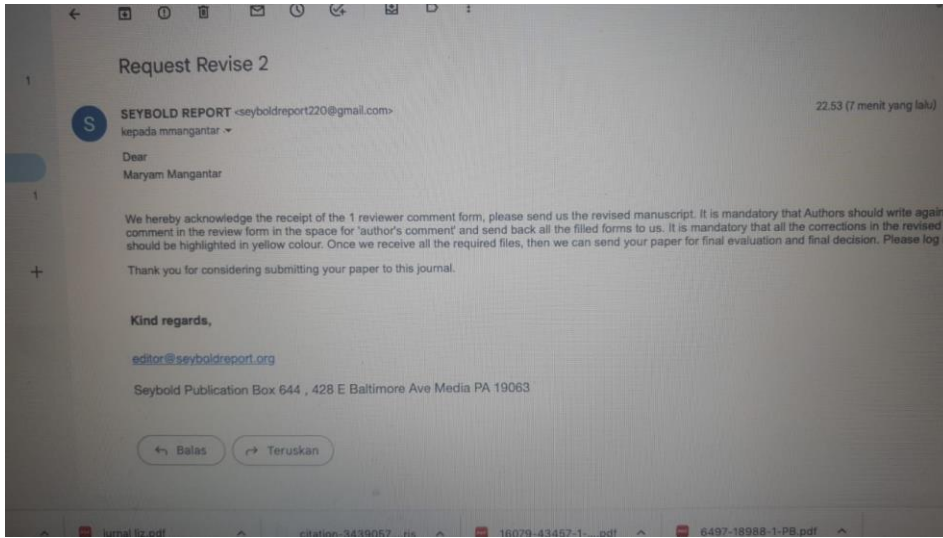
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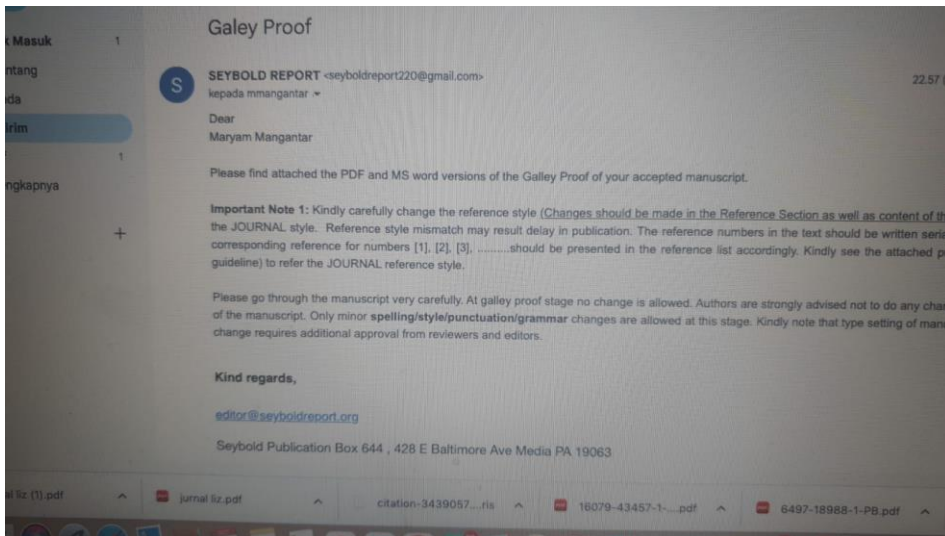
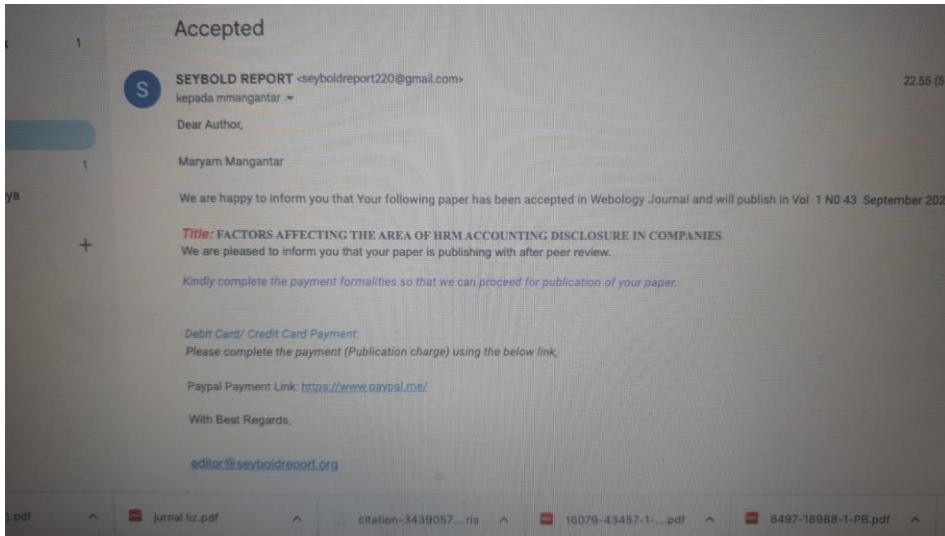
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