

The Relevance of Human Resource Accounting in Indonesia

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ABSTRACT

The purpose of this study is an effort to manage human resources from the perspective of accounting as assets and investments and show the costs that arise from each human resource activity. This research contributes to human resource management from an accounting perspective. This research emphasizes human resource accounting as assets and capital invested by the business world. The literature review is used as the basis for research methods. The results obtained that human resource accounting has an important role for companies where there are activities that use costs in managing human resources. The role of human resources as company assets and accounting information system supporters can determine company performance, internal control, and human resources as meaningful capital for the company.

Introduction

The development of the workforce (human resources) in Indonesia every period has increased the number working in various companies. The number of workers who work is dispersed throughout the country, with a preference for large cities with industrial zones that are appealing to potential workers or those who are currently employed. According to the Central Bureau of Statistics, the number of workers in 2022 February was 94.17% or around 135,611.90, and in August it was 135,296.71 or 94.19%, while in 2023 February it was 94.55% or around 138,632.5. This shows that there was an increase in labour per month in February for one period (1 year) totaling 3,030.6. This increase was marked by a decrease in the number of sufferers and the spread of Covid-19 and the open access to the Implementation of Restrictions on Community Activities (PPKM) implemented by the government.

Workers of productive age are scattered across many sectors of micro, medium, and manufacturing firms. The owned labour does an excellent job of generating goods and services to meet market demand as a communal need. Productive people between the ages of 15 and 64 have job chances in the corporate world. Of course, this is complemented by work competence, skills, expertise, which is the initial capital, knowledge, experience, and other abilities that are the key appeal for the needs of the business sector [1]. Along with the screening of new employees performed by organisations in need. Human resources also manages methods and regulations for

recruiting personnel, selection, ability tests, training, placement, and assessment. The workforce has the same job options; it only remains for the process and conditions that apply to be the process that was passed during the original selection to be the process that was passed during the initial selection.

Furthermore, the selected organisation empowers these employees to fulfil the organization's optimal and humanitarian vision, mission, and goals [2]. Workers with skills and expertise as initial capital (human capital) can self-develop in order to adapt to and solve problems (solutions) in a complex organisational context. Workers, as people, must comply with regulations in order to fight for their rights and obligations, and evaluations based on KPIs form the basis of evaluation matrices from internal and external organisations (government).

Company assets are not always tangible products that are subject to the investment process [3]. Labour assets have an important role in increasing firm performance, including the acquisition of future earnings [4], [5]. The human resources department manages business assets such as manpower, from workforce planning to recruiting, selection, training, and placement [6]. It is envisaged that this process will result in the development of abilities, skills, competencies, and capabilities as a firm need to realise the vision, purpose, and business goals and raise the economic value of the business held [7]. Labour as business capital has economic worth that can develop in accordance with the organization's direction and goals, as well as overcome organisational issues through a competent internal control system [8]. Meanwhile, human resources support operational tasks in order to attain high profit levels [9]. It is undoubtedly inseparable from the burden borne by the corporation while managing the workforce through human capital and human resources [10].

Perspective on human resources Investment in strengthening human resource self-development, such as training, workshops, and developing other competencies possessed by human resource development, is required to manage the borne burden [11]. These assets are, of course, not cheap to manage. Employee benefits in the form of money for workers or wages and welfare for employees can give worker welfare based on the services supplied by employees to the organization [12]. Employee benefits are governed by government rules, in this example the municipal minimum wage (UMK) or regional minimum pay (UMR), which rises annually in response to increases in the price of commodities required [13].

The intricacy of employment varies greatly, ranging from simple to sophisticated [14]. Where managing human resources is difficult, one example is labour welfare, which is divided into: 2) occupational safety and health (K3), and 3) labour rights, 4) Workers' wages, 5) Length of time working, 6) Termination of employment, 7) Quality of human resources, 8) The ability of the company/organization to pay for labour [5]. From these problems it leads to the company's ability to manage finances for its workforce [14]. Companies that have business capabilities in a specific time period earn large earnings; of course, they can make payments on time. However, if the organisation does not generate profits, it faces a significant risk in managing company activities, including employee payments [9].

The accounting party who manages finances requires maturity and expertise in judging the entry and exit of current assets based on these parameters. This involves accounting's treatment of labour as an asset and future investment. The basis for judgements on the efficacy, efficiency, and productivity of each individual's performance is measured in the performance of human resource activities. Human resource accounting prioritises previous procedures performed by employees in terms of the value and capability of services and contributions provided to the organisation. Human resources' ability to develop further cannot be used to calculate assets and investments [14]. The rules of human resources are mainly focused towards employment, however in accounting that handles human resources, the recognition and measurement in Financial Accounting Standards [16] are not explicitly specified. Human resources, on the other hand, as a supporter of all organisational operations, achieve firm performance that can be recognised and increases stakeholder trust.

This study focuses on the importance of exposing human resource accounting by managing it as a profitable and usable future asset and investment for the organisation. The goal of this research was to manage the function of human resources as an asset and investment from an accounting standpoint, as well as to highlight the expenses associated with each human resource activity. This study contributes to accounting-based human resource management. This study focuses on human resource accounting as an asset and capital invested by the business world.

Research Methods

The method used in this research is a literature review method using Harzing's Publish or Perish. The researcher conducted a search for scholarly articles using Google Scholar with the topic or keywords being investigated. The criteria for selecting the sample in the search and acquisition of articles were based on articles published in accredited journals or journals that have an International Standard Serial Number (ISSN). The researcher selected articles by identifying and classifying them as the basis for data and conducted tabulation and data presentation to facilitate analysis and interpretation of the obtained results. In the article selection process, the researcher used the Harzing's Publish or Perish application with the keyword 'accounting human resources'.

This research consists of five stages of activities. Stage 1, the researcher conducted a search using the Google Scholar search engine, focusing on the topic of human resources accounting. Stage 2, articles and journals were selected from a 10-year period (2001-2022) from nationally accredited journals and national journals that were relevant and deemed suitable as samples for the topic being discussed. Stage 3, the researcher performed identification and classification of the obtained articles based on the topic, as well as engaged in data storage activities. Stage 4, the data obtained was tabulated, including information such as volume, year of publication, author, and research method. The tabulated results served as the basis for interpretation by the researcher regarding the relevance of human resources accounting.

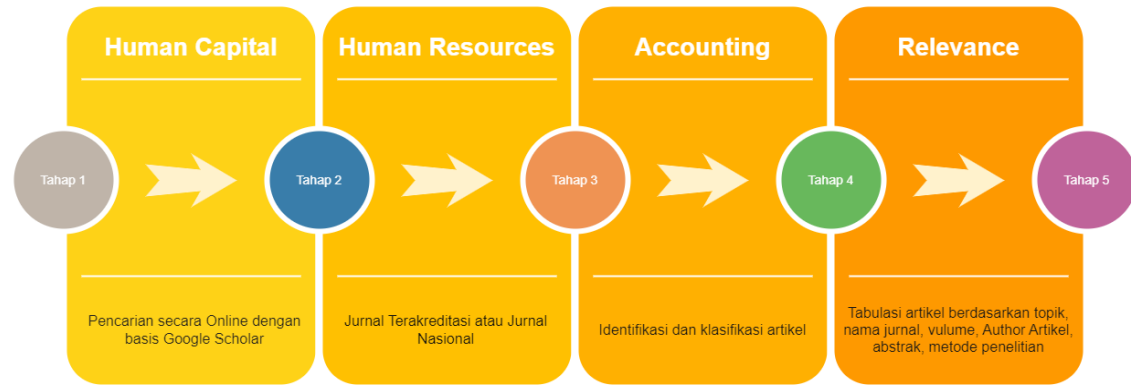


Figure 1. Conceptual Framework
Source: Data Processing

Result and Discussion

The results obtained in this research, based on the findings from Harzing's Publish or Perish, revealed a total of 128 articles. These articles were published between the years 2001 and 2023, and they were distributed across non-accredited journals, national journals, and nationally accredited journals. The cumulative citations generated from these articles reached 338 citations over the span of the past 22 years. This indicates that the topic is sufficiently interesting to be researched. However, when considering the time frame, it seems that the topic of human resources accounting has been relatively less explored by researchers. The average number of citations per year is 15.36, with an average of 2.64 articles.

Publication years	: 2001-2023
Citation years	: 22 (2001-2023)
Papers	: 128
Citations	: 338
Cites/year	: 15.36
Cites/paper	: 2.64
Authors/paper	: 1.70
h-index	: 9
g-index	: 15
hi-norm	: 8
hi-annual	: 0.36
hA-index	: 4

Figure 2. Data Processing Results
Source: Data Processing

Based on the results, it can be concluded that research on human resource accounting still requires further development to align with current trends and continues to present opportunities for further research in the field. As human resources continue to evolve in line with the current conditions and the world of technology, as well as keep up with advancements in curriculum and the job market, there is a need for ongoing research in human resource accounting. Human resources are unique and possess the potential to adapt to the changing times by maximizing work productivity.

Table 1. Author and Research Objective

No	Author	Research Objective
1	A Andi, DT Tania, M Irman [17]. Bilancia: Jurnal Ilmiah Akuntansi. Vol. 6 No. 2 Tahun 2022	Examining the sophistication of information technology, management participation and human resource competence on the effectiveness of accounting information systems.
2	T Aulia, Y Yulinartati, NC Yuliarti [12]. BUDGETING : Journal of Business, Management and Accounting. Vol. 2 No. 2 Tahun 2021	Knowing the accounting treatment of human resource costs at the Indonesian Coffee and Cocoa Research Center
3	R Agustina, S Soedjatmiko, Zainab [18]. DINAMIKA EKONOMI Jurnal Ekonomi dan Bisnis. Vol. 12 No. 2 Tahun 2019	Empirically proving the effect of superior support, training and human resources on the usefulness of regional financial accounting information systems at SKPD in Banjarmasin city government.
4	J Baihaqi [11]. EL MUHASABA: Jurnal Akuntansi (e-Journal). Vol. 5 No. 1 Tahun 2014	Examine and critique human resource accounting theory and IAS 38 in depth specifically with regard to the recognition of football players
5	A Istiawan, A Kartika [19]. Fair Value :Jurnal Ilmiah Akuntansi dan Keuangan. Vol. 5 No. 3 Tahun 2022	Examining the effect of company size, profitability, company age, product conservation, ownership concentration on HR accounting disclosures of banking companies in Indonesia
6	I Risnaningsih [7]. Fair Value: Jurnal Ilmiah Akuntansi Dan Keuangan. Vol. 2. No.1. Tahun 2019	Measure, compare, and contrast ROI through HR Accounting in Financial Statements, Especially Balance Sheets
7	PA Naukoko [6]. Going Concern: Jurnal Riset Akuntansi. Vol.9. No. 3 Tahun 2014	Unravel the basic concepts of recognition, measurement, and constraints of HRA using research literature methods
8	NA Yunita, Y Mauliza [13]. INOBIS: Jurnal Inovasi Bisnis dan Manajemen Indonesia Vol. 3 No. 4 Tahun 2020	Knowing the effect of profitability, product diversification, concentration of share ownership and institutional ownership on the disclosure of accounting resources of banking companies in Indonesia Human on
9	S Darma [15]. JAS (Jurnal Akuntansi Syariah). Vol. 4. NO. 1 Tahun 2021	Analyze the recognition of human existence as an asset in financial statements along with constraints and applications to human resource accounting

No	Author	Research Objective
10	N Paranoan, CJ Tandirerung, A Paranoan [20]. Jurnal Akun Nabelo: Jurnal Akuntansi Netral, Akuntabel, Objektif Vol. 12 No. 1 Tahun 2019	Test and analyze the effect of the use of accounting information technology and human resource competence on the effectiveness of accounting information systems
11	AR Prasetyo [21]. Jurnal Akuntansi & Keuangan Unja Vol. 1 No. 1 Tahun 2015	Knowing the factors that affect the value of financial reporting information of Jambi Regional Police.
12	D Handayani, A Sahroni [22]. Jurnal Akuntansi Dan Keuangan Islam Vol. 7 No. 2 Tahun 2019	Produce research results that are relevant to the needs of today's Islamic financial institution world. This study concludes that there is a positive and significant correlation between Islamic accounting learning and Islamic human resource development.
13	R Ridhawati, U Ludigdo, YW Prihatiningtias [10]. Jurnal Akuntansi Multiparadigma Vol. 11 No. 1 Tahun 2020	Understand the application of accounting to players and coaches in football clubs
14	PB Anggiriawan, KAK. Saputra, IKPW Sanjaya [23]. Jurnal Analisa Akuntansi dan Perpajakan Vol. 2 No. 2 Tahun 2018	Examine the influence of duality of village government and Implementation of Human Resource Accounting for the Success of Village Fund Management
15	S Isnaniati [24]. Jurnal Ekuivalensi Vol. 5 No. 1, Tahun 2019	Knowing the disclosure of human resource accounting presented in the financial statements to the company's financial performance.
16	MK Ratu, V Meiriasari [5], Jurnal Ilmiah Ekonomi Global Masa Kini. Vol.13. No.1.Tahun 2022	Knowing the importance of Accounting Human resources owned by the company
17	CH Johannes, WD Kindangen [25]. Jurnal Ipteks Akuntansi Bagi Masyarakat Vol. 2. No.2. Tahun 2018	To find out the science and technology of human resource accounting in achieving the target of consumer loan
18	M Mikial, M Zuliyana [9]. Jurnal Kompetitif Vol. 6 No. 2 Tahun 2017	Knowing the comparison of financial performance before and after the application of human resource accounting at the South Sumatra PHS Puskosipa
19	DD Priyati, I Fakhruddin [16]. Kompartemen : Jurnal Ilmiah Akuntansi	Knowing the costs of human resources that can be converted into company assets, Knowing the different advantages between financial statements with

No	Author	Research Objective
	Vol. 12 No. 2 Tahun 2014	conventional accounting and human resource accounting.
20	NPR Martini [8]. KRISNA: Kumpulan Riset Akuntansi Vol. 9 No. 2 Tahun 2018	Examining the effect of human resource capacity and internal control on financial reporting of the regional apparatus work unit in Gianyar Regency
21	H Setiabudhi, M Pamikatsih [26]. Monex: Journal of Accounting Research Vol. 12 No. 1 Tahun 2023	Analyze the effect of company size, profitability, company age, board of commissioners size and gender on Human Resource Accounting disclosure
22	S Surenggono [27]. QUILIBRIUM: Jurnal Ekonomi-Manajemen-Akuntansi Vol. 3 No. 9 Tahun 2005	Analyze the influence of accountants' attention, understanding, and retention on the implementation of Human Resource Accounting, both individually and collectively.

Source: Data Processing

Human resource accounting has been widely explored with interesting topics over the past two decades. The highest number of research studies on human resource topics was published in accredited journals, totaling eight articles. Researchers not only focused on human resource accounting alone but also collaborated with other topics, such as information technology, comparing it with profitability and financial performance. On the other hand, the lowest number of research studies on human resource accounting, totaling one article each, occurred in the years 2001, 2005, 2008, and 2017, all published in accredited journals. Based on these findings, the average number of authors per scientific article conducting research on human resource accounting was 1.7, indicating that this topic has not garnered significant attention from researchers. However, it presents a golden opportunity to conduct further research on human resources due to the unique nature of individuals involved in the industrial world.

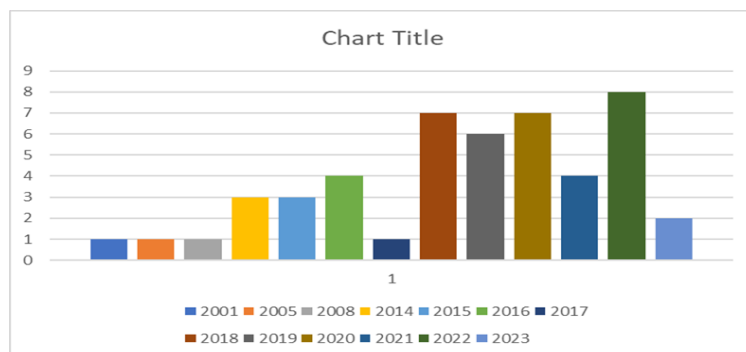


Figure 3. Accredited National Journals Used

Source: Data Processing

Based on the research activities conducted by various researchers and published in various accredited scientific journals, ranging from the lowest to the highest SINTA (Indonesian Journal Accreditation) categories, the distribution of human resource accounting topics appears to be relatively even. Novice researchers tend to conduct research on human resource accounting in 2018 and 2020, with a total of six articles published, while in 2022, there were eight articles published.

A total of 23 journals were used for scientific publication management. SINTA 5 remains the favorite publication venue, with 11 accredited journals, followed by seven articles published in SINTA 4 journals. Two publications were found in SINTA 3 journals, while only one article was published in SINTA 2. As for SINTA 1, there have not been any articles published yet.

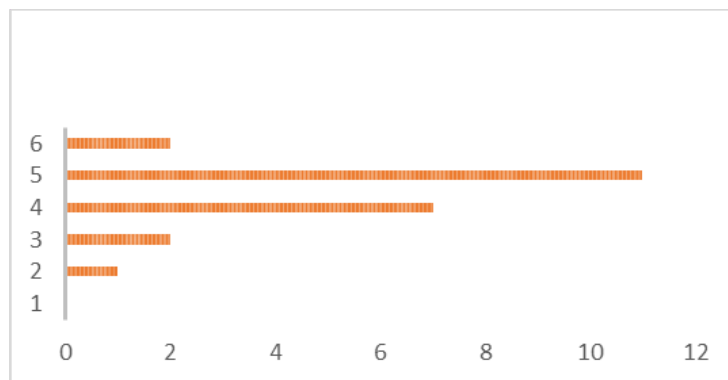


Figure 4. Journal Rankings Used
Source: Data Processing

The topic discussed is related to human resource accounting based on the keyword results from each article in accredited journals. These keywords are analyzed and closely related to the development of human resource accounting, involving assets and costs. Additionally, the size of the company, human resource accounting with football players, participation, attention, and reporting are also interconnected. Furthermore, human resource accounting is associated with accounting information systems, internal control, recognitions, marketing management, product diversification, institutional ownership, training, and Islamic accounting.

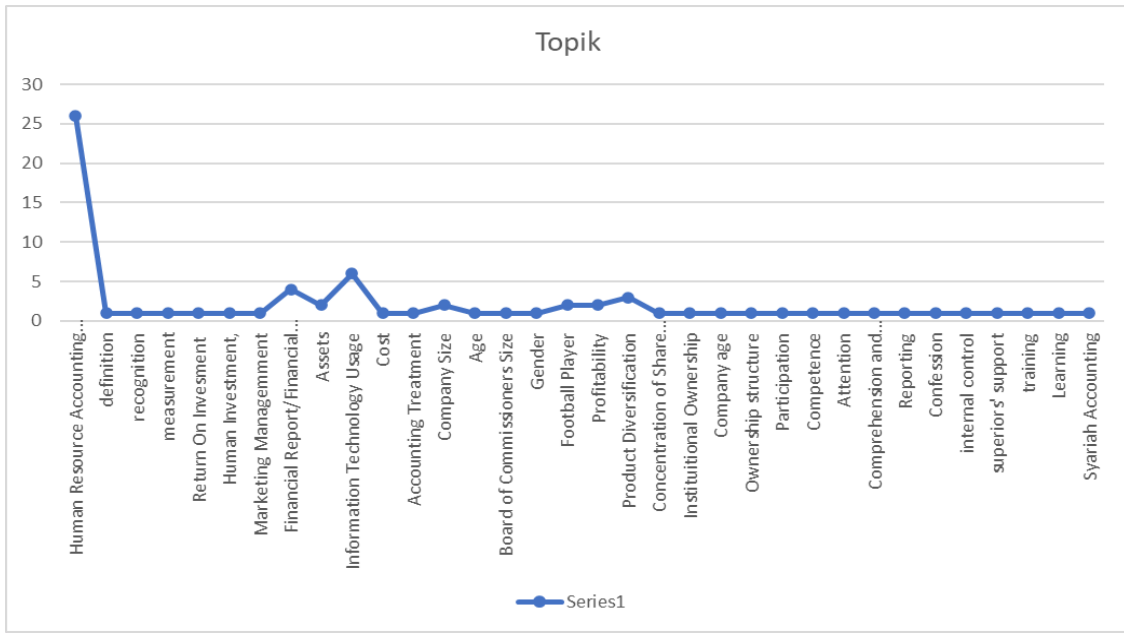


Figure 3. Keyword in the Article
Source: Data Processing

The human resources within a company are an invaluable asset that is unmatched by others. The abilities of each individual resource play a unique role in the organizational wheel of life. The information generated by an organization is not exempt from the clear, transparent, and conscientiously-driven role of human resources. Human resources can transform information into difficult decisions or decisions that can be accounted for. Essentially, human capital in managing human resources encompasses fundamental concepts underlying every activity. The components of human capital and human resources contribute based on the characteristics of each individual within the organization. In terms of human capital, individuals involved in managing a company undoubtedly possess personal competence and experience that serves as their working capital and adds value to the organization.

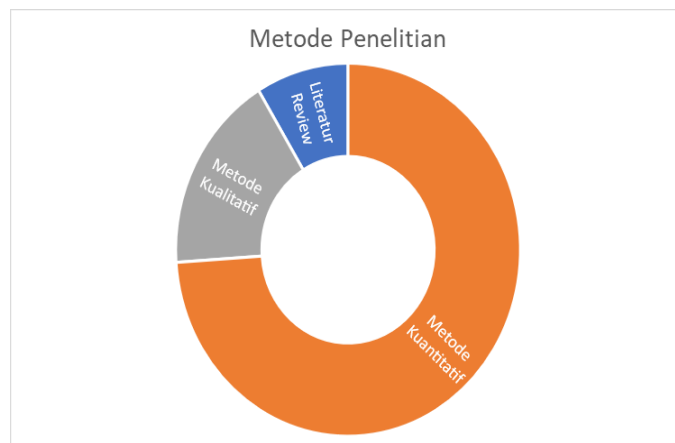


Figure 4. The Method Used
Source: Data Processing

Research methods used by authors in conducting research on human resource accounting topics using quantitative methods, qualitative methods and literature review methods. And the results obtained 17 articles using quantitative methods, literature review methods amounted to 2 articles while the qualitative methods produced 4 scientific articles discussing human resource accounting.

Discussion

Accounting as a method for supplying financial information in organisations. Accountability, openness, and credibility are all aspects of demonstrating accountability for material financial activities in accounting. One of them is labour as a firm asset, which is reported in financial operations such as the balance sheet at all times. Employee recognition is recognised in all organisational actions by a value that fits the criteria. According to SFAC (Statement of Financial Accounting Concept) No. 5, assets possessed, including human resources, are assets that, under certain conditions, can be controlled and mastered by the organisation. This suggests that human resources are managed over their performance, however a person is not restricted in personal development because human flexibility can improve based on each individual's experience. Human resources are measured using a variety of ways that are relevant as assets, including historical cost, current cost, current market value, and present value of future cash flow.

The ability of human resources that synergize with the company's vision, mission, and goals to position themselves as assets through the mind and energy that go through the investment process. Expenses expended in investing in a workforce through very selective selection, developing competence in terms of education and training as self-development. Labour amortisation is adjusted as an asset in human resources and provides the basis for costs included in the income statement, which, of course, can have an influence on profits. And the labour investment is presented to the state and recognised as an asset in the corporation. Which includes identifying, measuring, and communicating the effectiveness of management in the organisation. Financial accounting standards (SAK) oversee human resource spending, which becomes a burden when events or actions are performed by the workforce. Of course, recording is done in response to financial reports that are intended to be used to make judgements. Human resource assets are created by recording and displaying human resource activities.

Financial performance without a qualified personnel almost never results in the desired profit. Profit forecasting, of course, is backed by qualified resources in analysing the performance of the next term. And, of course, with the help of information technology, it can be useful in managing information and all transactions, including electronic transactions, and it plays a vital part in boosting organisational performance. Human resources employ information technology to record, show, and acknowledge in financial reports as a basis for stakeholders' decisions.

Conclusion

Human resource accounting has opportunities that can be utilized in conducting advanced research. Human resource accounting as an asset and investment for the

organization with the basis and role contained in the company. Human resource accounting can be juxtaposed and related to other fields in the management of intangible assets. Assets and human resource investment make human resources have an important role in organizational processes.

This research does not stop here but can continue with research that supports human resource activities. Of course, research development can later realize quality articles in conducting research related to human resource accounting. Human resource accounting advice can create further research that can be developed in companies or organizations related to human capital related to human resource accounting.

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