
DISCLOSURE MODEL OF HUMAN RESOURCE ACCOUNTING

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ABSTRACT

Human resource is a fundamental asset in determining whether or not activities in a firm have reached the goal. The importance of human resource roles in a firm leads to a paradigm of human resource accounting. There are several problems in the disclosure of human resource accounting. One marked problem is that there are no standard guidelines of human resource accounting measurement. This study aims at defining the disclosure model of human resource accounting in SMEs. Based on the results, it can be inferred that SMEs has not recorded the activities related to human resource accounting. The recruitment process in SMEs mostly utilize the surrounding resources. Normally, human resource development is carried out as an internal training. SMEs consider that employees' welfare is related to their tenure. Further, the welfare provided by the company is a rest time.

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