

Role of Accounting in Human Resources Management: A Co Authorship Network Study

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Abstract

Accounting for human resources is a relatively recent field. The organization may gain a direct or indirect advantage from the accountant's labor. In order to give users of financial information the ability to make rational, global decisions, accounting is the process of recognizing, quantifying, classifying, and reporting financial data. A company's HRA demonstrates the commitment it makes to its employees and the evolution of their values throughout time. Accounting for human resources gives management accounting more significance and aids in determining the capital worth of human resources and management development. About the value of a human asset, HRA offers quantifiable information. The current study's goals are to outline the function of accounting in HRM and identify coauthors whose works have received more than 500 citations in the field. The goal of the current study is to look up studies on the function of accounting in human resource management in the literature database. Research articles and their co-authors have been chosen based on inclusion and exclusion criteria in order to meet the research purpose. Lastly, VosViewer has been used to present the chosen research publications authored by coauthors that received more than 500 citations.

Keywords: financial data, employees, accounting in human resource management.

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INTRODUCTION

A company's capacity to successfully manage its human resources determines its level of success [1]. An organization's human resources are one of its resources, and they are essential to achieving its goals [2]. Research has shown that good HRM enhances company performance by promoting customer and employee satisfaction, creativity, productivity, and the development of a good reputation within the company's community [3]. The training and development function includes the initial skill development of newcomers [4]. There is a growing belief that the utilization of human resources is essential to achieving organizational goals [5].

The literature as a whole has many perspectives on what accounting is [6]. According to the author, accounting is the process of obtaining, documenting, compiling, and presenting financial data from various sources [7]. The researcher refers to accounting as the language of business and emphasizes its role in providing information for decision-making [8]. Wright (2017) states that one field of study in particular is emphasized

because of its importance in giving internal and external stakeholders access to financial information in [9]. The evolution of accounting throughout history and its modifications in various business settings are discussed [10]. To summarize, accounting is the process of obtaining, recording, compiling, and sharing financial information for use in businesses and other institutions [11].

The Relation between Accounting and Human Resource

According to past studies, there might be a connection between accounting and human resources. Barcons-Vilardell (1999) explores the accounting treatments of human resources and looks at different approaches to accounting for expenditures related to them [12]. Haddad (2014) highlights the importance of human resources as a resource for companies and discusses the challenges associated with accurately measuring and reporting human resource data in financial reporting [13]. Ogbodo (2016) emphasizes the significance of human resources as a company's most valuable asset as well as the necessity of their evaluation and disclosure in financial statements [14]. The

affirmation of accounting for human resources, accounting methodologies, and human resources accounting disclosure forms are the main areas of the writers' work [15]. These studies show that accounting for human resources is essential to effective management and increasing the financial reporting's informative value [16].

Role of Accounting in Human Resources

Human resource accounting and auditing allows management to recognize, quantify, and examine human resource capital [17]. The identification, measurement, and dissemination of pertinent data about an organization's human resources to interested parties are the focus of human resource accounting [18]. The value of personnel is measured by human resource accounting, which aids management in making crucial choices about HRM procedures to raise an organization's production and efficiency [19]. Accounting for human resources includes treating the management and workforce of the business as future-generating human capital [20].

Accounting for human resources aids management in making critical decisions about human resources that will boost output [21]. Training and selection are the two major expenses associated with human resources [22]. Accounting for human resources contributes to the enhancement of management value and aids in the calculation of human resource capital [23]. For the average modern, knowledge workers are vital resources [24]. The primary obstacles that are hindering the implementation of human resource accounting are those related to the process of gathering data on human capital for the report Reference [25]. The only way to achieve full business information goal congruence is to value human assets and show their value in the financial statement [26].

Accounting for human resources is a new multidisciplinary field [27]. One should seize the chance to include human resource assets and liabilities in the financial accounts [28]. An accounting system for human resources was created in order to classify, evaluate, and contrast current or potential personnel as financial assets [29]. Uncertainty in valuing stems from uncertainties in human resources [30]. Accounting for human resources has a direct bearing on how human capital is measured and managed [31]. The foundation is a highly integrated and well-managed workforce [32]. The development of academic research into management system improvements is exemplified by the history of human resource accounting [33].

A part of human resource management is accounting [34]. The performance of the firm was positively and marginally impacted by human capital and intangible assets [35]. HR professionals and management can use the information provided by HRA

to manage human resources effectively and efficiently [36].

Elements of Human Resource Accounting

The research as a whole covered the concept of accounting for human resources and how it connects to organizational management [37]. Human resource accounting, according to Warno (2011), include monitoring employees as an organizational resource, providing quantitative information on the expenses and worth of human resources, and aiding in decision-making related to human resources [38]. Pokynchereda (2017) emphasizes the importance of human resources for financial success and contends that they should be viewed as intangible assets in the framework of value-based business management [39]. Joshi (2012) highlights how important it is to account for human resources in order to attract investors and enhance reputation [40]. All things considered, the research shows how important accounting systems are for recognizing the worth of people resources in business settings and classifying them as important assets [41].

Methods of Human Resource Accounting

The processes employed in human resource accounting are clarified by these articles [42]. Islam (2013) highlights the benefits of human resource accounting, including increased efficiency and decision-making, but it also discusses implementation issues, like the lack of exact accounting standards and value ambiguity [43]. Dharma Vignesh 2020 emphasizes the need of measuring and monitoring human resources in financial accounts and advises businesses to implement and utilize human resource accounting in [44]. Ahmed (2010) examines several approaches and methodologies offered for the valuation of human resources, whereas Trussell 1976 [45], attempts to familiarize managers with accounting techniques for human resources and provides a study application on human resource value [46].

Models of Human Resource Management

The models of HRA (human resource accounting) are clarified by these articles [47]. Through case studies, Dawson 1992 compares and contrasts the "Replacement Cost Model" and the "Stochastic Rewards Valuation Model," concluding that while managers recognize the value of human resources, the two HRA models do not provide a consistent way to measure it [48]. HRA cost and asset models are examined in Mirvis 1976, and their reliability, validity, and applicability are evaluated [49]. Seth (2009) focuses on HRA practices in Indian industries, discussing the concept of HRA, various models that Indian companies have used, and the procedures involved in evaluating a person's worth [50]. Overall, the papers demonstrate the challenges and potential solutions associated with monitoring and accounting for human resources [51].

Importance of Human Resource Accounting

When these studies are combined, they demonstrate the significance of human resource accounting [52]. Jiu-li (2002) emphasizes how important accounting is for human resources and offers particular accounting data that can help with implementation [53]. According to Haddad (2014), human resources are a company's most valuable asset, and include them in financial reporting will make it more informative.[54] Danaei (2014) bemoans the dearth of human resources listed as assets in financial accounts and calls for additional research in this field [55]. Lotto (2016) points out that human resource accounting views human capital as an asset on the balance sheet, in contrast to traditional accounting practices [56]. These articles typically stress how crucial it is to recognize and account for human resources in financial reporting [57].

Research Objective

1. To conduct a literature review to assess accounting's function in human resource management.
2. To look up co-authors who are currently conducting study in the field.
3. To highlight the coauthors whose work has received more than 500 citations in the field at hand.

Research Question

1. How does accounting fit into the management of human resources?
2. Who among the co-authors is conducting research in the field at hand?
3. Who are the coauthors whose work has received over 500 citations in the field to date?

Research Methods

The following techniques were employed to address the aforementioned research issues, and VosViewer was used to present the findings in tabular and diagrammatic form.

1. Using search criteria, the database's literature has been examined to determine the function of accounting in human resource management.
2. After inclusion and exclusion criteria, 75 coauthors who authored the research papers were chosen from the literature review. Lastly, out of the chosen research publications, 14 co-authored studies have received more than 500 citations.

Co Authorship Network

Collectively, these investigations clarified the concept of co-authorship networks [58]. According to Zare-Farashbandi's 2014 analysis, the co-authorship network of articles published in the Journal of Research in Medical Sciences showed signs of resembling a small world network [59]. In his assessment of co-authorship networks, Kumar (2015) emphasized the value of co-authorship as a tool for interdisciplinary research collaboration [60]. Umadevi (2013) employed Gephi as

a social network analysis tool and concentrated on centrality measures in co-authorship networks [61]. In 2016, Kettunen conducted a study on collaborative authorship in higher education and discovered that co-authorship has grown, reaching outside of academic institutions and enabling networks for research and growth [62]. In conclusion, these studies show how important co-authorship networks are for promoting information sharing and collaborative research [63].

One important strategy for bringing together disparate skill sets to produce a research result is co-authorship [64]. Understanding the status of individual authors and the structure of scientific cooperation can be accomplished through the use of social network analysis [65]. Research and development networks are created and maintained through coauthor ship [66]. Co-authorship networks and social network analysis are being utilized more and more as effective methods to evaluate collaboration patterns and pinpoint top organizations and scientists [67]. Collaboration networks comprise scientists who exchange ideas, employ comparable procedures and strategies for gathering and evaluating research data, and have an impact on each other's output [68].

Over time, scientists from various study domains and geographical locations may engage in a particular co-authorship network in both multidisciplinary and specific research topics [69]. The supportiveness metrics hold significance and are intriguing [70]. Compared to authors who submit EM publications under their own names alone, co-authors of EM articles receive higher citations for their work [71]. In knowledge and information science journals from 2008 to 2013, Gholamreza Fadaei, Mohammad Hasanzade, and Fariborz Doroudi are the most significant authors with the highest degree [72]. The benefits of Author Rank and PageRank over betweenness, degree, and closeness centrality measurements [73]. When integrating numerous processes, the weight of each mechanism represents its importance [74].

The Interaction Platform the Cytoscape software can automatically generate a visual summary of all related individuals [75]. Co-authorship relationships define patterns of scientific collaboration that are frequently described by social network analysis [76]. From a small cluster to a structure of "chained-communities" and finally to a small-world structure, the massive component of the collaborative network has undergone evolution [77].

CONCLUSION

When taken as a whole, these articles provide insight into the networks of coauthors in several scientific fields [78]. Chen (2017) reports a study on a global co-authorship network utilizing data from Google Scholar, emphasizing author collaboration and the

relationship between citation metrics and co-authorship [79]. Isfandyari-Moghaddam in 2021, the USA will be a major partner in the study of global scientific collaboration, which will analyze the co-authorship networks of the top 60 nations and discover collaborative tendencies [80]. In his analysis of the scientometrics co-authorship network, Erfanmanesh (2012) highlights the field's collaborative character and the prominence of the United States [81]. Using machine learning, Higaki 2020 investigates co-authorship networks in cardiovascular research, identifying central authors and emphasizing the composition of collaboration networks [82]. Conclusively, these articles offer valuable perspectives

on the composition, cooperative tendencies, and prominent contributors in co-authorship [83].

Accounting for human resources furnishes the organization and other recipients of accounting data with data about human resources [84]. A possible organizational measurement instrument is assessed, namely human resource accounting [85]. Every organization is built on its highly integrated and well-managed workforce [86]. Employees' human assets are recognized by the organization as assets, and this is the foundation of human resource accounting [87]. It is advisable to seize the chance to include human resource assets and liabilities in the financial accounts [88].

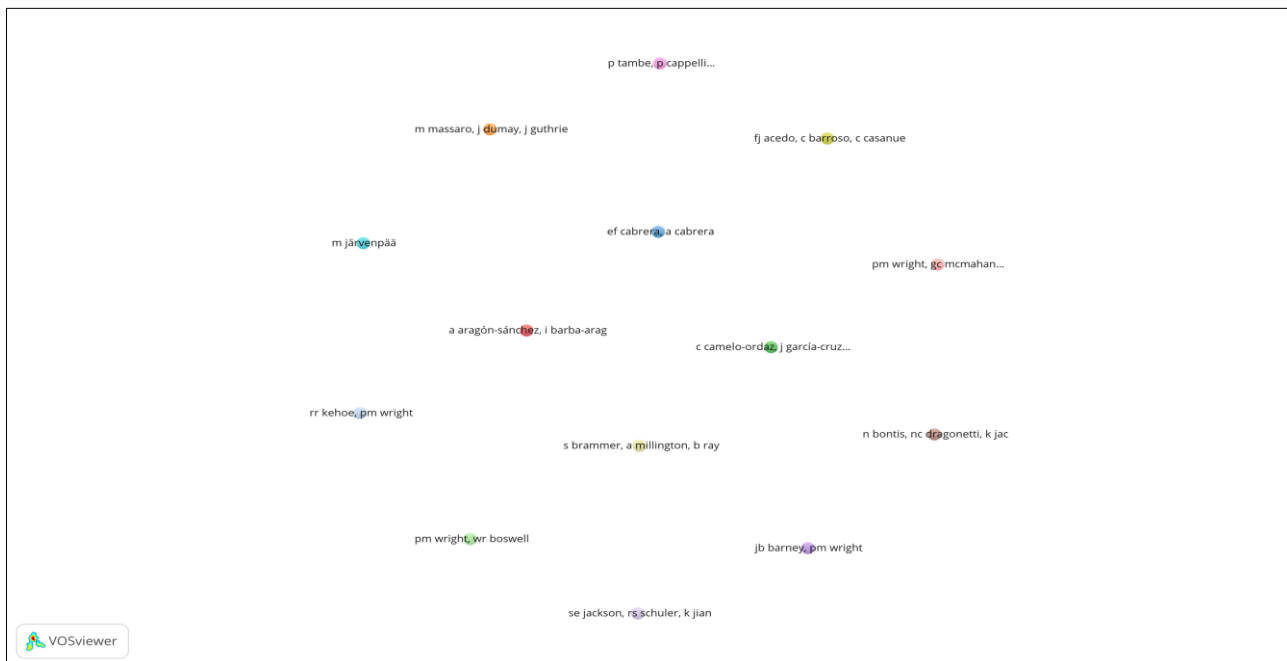


Source: Vos viewer presentation of selected co-authors after inclusion and exclusion

no	Cites	Authors	Title	Year	Source	Publisher	Cites Per Year
1	4011	JB Barney, PM Wright	On becoming a strategic partner: The role of human resources in gaining competitive advantage	1998	... of Human Resources Management	Wiley Online Library	3.17
2	3630	PM Wright, GC McMahan...	Human resources and sustained competitive advantage: a resource-based perspective	1994	... resource management	Taylor & Francis	5.9
3	2140	S Brammer, A Millington, B Rayton	The contribution of corporate social responsibility to organizational commitment	2007	... Resource Management	Taylor & Francis	17.17
4	2138	N Bontis, NC Dragonetti, K Jacobsen, G Roos	The knowledge toolbox: A review of the tools available to measure and manage intangible resources	1999	European management ...	Elsevier	18.08
5	1897	RR Kehoe, PM Wright	The impact of high-performance human resource practices on	2013	Journal of management	journals.sage pub.com	160.44

no	Cites	Authors	Title	Year	Source	Publisher	Cites Per Year
			employees' attitudes and behaviors				
6	1818	PM Wright, WR Boswell	Desegregating HRM: A review and synthesis of micro and macro human resource management research	2002	Journal of management	Elsevier	5
7	1711	EF Cabrera, A Cabrera	Fostering knowledge sharing through people management practices	2005	... journal of human resource management	Taylor & Francis	377.57
8	1071	SE Jackson, RS Schuler, K Jiang	An aspirational framework for strategic human resource management	2014	Academy of Management ...	journals.aom.org	742.29
9	897	FJ Acedo, C Barroso, C Casanueva...	Co-authorship in management and organizational studies: An empirical and network analysis	2006	Journal of management ...	Wiley Online Library	9.4
10	774	P Tambe, P Cappelli...	Artificial intelligence in human resources management: Challenges and a path forward	2019	California Management ...	journals.sagepub.com	31.39
11	755	M Massaro, J Dumay, J Guthrie	On the shoulders of giants: undertaking a structured literature review in accounting	2016	Accounting, Auditing & ...	emerald.com	16
12	661	A Aragón-Sánchez, I Barba-Aragón...	Effects of training on business results	2003	... Resource Management	Taylor & Francis	17.13
13	507	C Camelo-Ordaz, J García-Cruz...	The influence of human resource management on knowledge sharing and innovation in Spain: the mediating role of affective commitment	2011	... of human resource ...	Taylor & Francis	95.06
14	503	M Järvenpää	Making business partners: a case study on how management accounting culture was changed	2007	European accounting review	Taylor & Francis	35

Source: tabular presentation of selected co-authors after who gained more than 500 citations



Source: Vos viewer presentation of selected co-authors who attain more than 500 citations

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