HUMAN RESOURCE ACCOUNTING DISCLOSURE OF PUBLIC AND PRIVATE COMPANIES IN CONTEXT TO CORPORATE SOCIAL REPORTING IN INDIA

*SAURABH KUMAR; **TEJBAHADUR KANNAUJIYA

* (RESEARCH SCHOLAR),
FACULTY OF COMMERCE – BANARAS HINDU UNIVERSITY, VARANASI-220115, UP, INDIA.
** (RESEARCH SCHOLAR),
FACULTY OF COMMERCE – BANARAS HINDU UNIVERSITY, VARANASI-220115, UP, INDIA.

ABSTRACT

Human Resource Accounting disclosure is the process of reporting the human resource of an organization. HRA is a management tool which is designed to assist of human resource senior management in understanding the term cost and benefit implication of their HR decision. This paper reports the results of a study on human resource disclosure in India. It investigates the extent to which companies in India disclose information about human resource in their annual reports inclusively or separately in CSR and analyzes whether a number of firm characteristics are potential determinants of corporate social responsibility. The influence of certain company characteristics such as size, industry type, and profitability, listing status and GRI guidelines was examined. We found that though the level of disclosure of HRA was not so high, still this was appreciable that selected companies were adopting more or less Human resource accounting practices and public sector was following better HRA disclosure practices than private sectors. The results confirm that firms with higher human resource ratings are the listed companies and companies that use the GRI guidelines to prepare corporate social reports.

KEYWORDS: Corporate Social Reporting (CSR), Human Resource Accounting (HRA) Disclosure, Corporate social reporting, Global Reporting Initiative (GRI), HRA.

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