

## Literature Review : Application of Human Resources Accounting in the International World (Period 2019 to 2022)

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### ABSTRACT

This research adopts a qualitative approach, moving away from hypothesis testing to focus on describing contemporary phenomena, examining historical contexts, and deepening our understanding of key variables. Secondary data serves as the foundation for this investigation. The research process begins with comprehensive data collection and analysis, drawing from diverse sources including scholarly literature, academic publications, textbooks, digital resources, and other relevant materials. Through a qualitative descriptive methodology, the researcher systematically gathers, arranges, and consolidates information to create a clear and detailed picture of human resource accounting practices in the international context.

## **INTRODUCTION**

The development of Human Resource Accounting (ASDM) has undergone a significant transformation in the last decade, where digitalization and globalization have encouraged organizations to view HR as a strategic asset that needs to be measured and reported systematically. Global companies such as Deakin University, Alphabet, and Huawei have adopted comprehensive ASDM practices. However, there are gaps in the implementation of ASDM, especially in developing countries such as Indonesia. Key issues include a lack of standardization in HR investment measurement and reporting methods, variations in practices across countries and industries, and the impact of the COVID-19 pandemic that has not been thoroughly reviewed.

This study offers a comparative analysis of ASDM practices in five countries (Indonesia, India, Australia, America, and China) during 2019-2022 to identify best practices and trends. The objectives of this literature review are: (1) to analyze the development of ASDM at the international level, (2) to identify factors that affect the effectiveness of ASDM practices, and (3) to formulate recommendations for standardization and optimization of ASDM practices post-pandemic.

## **LITERATURE REVIEW**

### ***Accountancy***

Accounting is a process that includes identifying, measuring, recording, and reporting economic information to enable clear assessment and decision-making for stakeholders. According to the American Accounting Association, accounting serves to present relevant and accurate financial information regarding the financial condition of an entity. American Accounting Association (translated by Soemarso, 2009:3).

### ***Human Resources***

Human resources (HR) are human potential that can be developed for the production process. HR includes all individuals involved in the organization's operations and play an important role in achieving the organization's goals. According to Wirawan (2009:1), human resources are resources needed to mobilize and coordinate other resources to achieve organizational goals. (Wirawan, 2009).

### ***Human Resource Accounting***

Human resource accounting is a branch of accounting that focuses on measuring and reporting costs related to human resource management in an organization. This includes the calculation of recruitment, training, development, as well as costs related to employee replacement. Human resource accounting aims to provide useful information for management in making strategic decisions related to workforce management. According to Harahap (2008), human resource accounting is the process of identifying and measuring data about human resources and communicating this information to interested parties. (Harahap, 2008; Brummed, R. Lee; 1995).

Accounting, human resources, and human resource accounting are interrelated in the context of organizational management. Accounting provides financial information that is essential for decision-making, while human resources are a key element that supports an organization's operations. Human resource accounting recognizes the value of human resources and helps in the management and evaluation of their contribution to the success of the organization.

## METHODOLOGY

This study does not test hypotheses and uses a qualitative approach. The location of the research is not determined because the analysis is based on data collected from various sources, such as the internet, scientific journals, and textbooks. Secondary data is used in this study, with a qualitative descriptive analysis method to provide a clear picture of the application of human resource accounting internationally. This research includes a literature review, aiming to summarize and analyze the findings from previous studies to deepen the understanding of human resource accounting practices in various countries.

## RESEARCH RESULT

### *Indonesia*

PT Telkom Witel Riau Daratan from 2019 to 2022

Table 1. Analysis of Human Resources of PT Telkom Witel Riau Daratan from 2019 to 2022

Year	Number of Employees	Percentage of Change (%)
2019	103	- 27.18
2020	75	-16
2021	63	-4.76
2022	60	- 4.76

Sources, Salsabila, Faradiba, and Annie Mustika Putri. "Determinants of Employee Performance at PT Telkom Witel Riau Daratan." *Journal of Universitas 45 Surabaya*, Vol. 4 No. 1, May 2023. Retrieved from [jurnaluniv45sby.ac.id](http://jurnaluniv45sby.ac.id) 1.

A study on the number of employees at PT Telkom Witel Riau Daratan during the period 2019 to 2022 showed a significant decrease in the number of employees. In 2019, the company employed a total of 103 people. However, in the following year, 2020, the number of employees decreased drastically to 75 people. This reduction reflects the loss of 28 positions, which equates to a decline of 27.18%. This may reflect the restructuring or efficiency measures taken by the company to deal with the challenges that exist in the market.

Then, in 2021, the number of employees decreased again to 63 people, with an additional reduction of 12 people. The percentage decrease this year was recorded at 16%. This continued decline indicates that the company continues to adjust its workforce numbers, likely in response to changing business needs or newly implemented strategies.

In 2022, the number of employees was recorded at 60 people, with a smaller reduction of 3 people. The percentage decline for this year is around 4.76%. Although this decline is less than in previous years, the trend still shows that PT Telkom Witel Riau Daratan is in the process of continuous adjustment.

Overall, the total decrease in the number of employees from 2019 to 2022 reached 43 people. This reflects significant changes in the company's workforce structure and indicates the need for further analysis of the factors influencing managerial decisions regarding human resources. A consistent decline in the number of employees can be interpreted as the company's efforts to improve efficiency and competitiveness in the midst of increasingly fierce market competition.

The information and data presented provide important insights into the dynamics of human resources at PT Telkom Witel Riau Daratan and can be the basis for further research on the impact of these changes on the company's overall performance.

#### India

Tata Motors experienced fluctuations in the number of employees from 2019 to 2022. Here are the relevant data:

Table 2. Tata Motors experienced fluctuations in the number of employees from 2019 to 2022

Year	Number of Employees	Percentage of Change (%)
2019	27.802	- 66.4
2020	78.906	+ 183.3
2021	75.278	- 4.6
2022	73.608	- 2.2

*Helgi Library. "Tata Motors - Workforce." Accessed from helgilibrary.com.*

*Macrotrends. "Tata Motors Ltd Number of Employees 2016-2022." Diakses dari macrotrends.net.*

In 2019, Tata Motors recorded a total of 27,802 employees, which shows a drastic decrease of 54,995 people or 66.4% compared to the previous year. This significant decline can be attributed to a massive restructuring in the company as well as the negative impact of unfavorable market conditions.

Entering 2020, the company experienced a significant surge in the number of employees, increasing to 78,906. This means that there was an addition of 51,104 people, which is equivalent to an extraordinary growth of 183.3%. This recovery is most likely due to Tata Motors' efforts to increase its production capacity and meet market demand that is starting to recover after a sharp decline in the previous year.

However, in 2021, the number of employees decreased again to 75,278, with a reduction of 3,628 people or around 4.6%. This decline shows that despite the recovery in the previous year, the company still faces challenges in retaining its workforce amid global economic uncertainty.

In 2022, the number of employees was recorded at 73,608, with a smaller reduction of 1,670 people or 2.2%. Although this decline is lower compared to previous years, the trend still shows that Tata Motors continues to make adjustments in its workforce structure to improve operational efficiency. Overall, the analysis shows that Tata Motors experienced significant fluctuations in the number of employees during the four-year period. The total decline from 2019 to 2022 reached 54,995 people in the first year. After that, there was a sharp increase in the second year before declining again in the next two years. This reflects the challenges faced by companies in retaining their workforce and adapting to changing market conditions. These adjustments may be necessary to improve efficiency and competitiveness in the increasingly competitive automotive industry.

**Australia**

Deakin University, Australia, from 2019 to 2022, including percentage change:

Table 3. Deakin University, Australia, from 2019 to 2022

Tahun	Number of Employees	Percentage of Change (%)
2019	6.226	-
2020	5.632	- 9.53
2021	5.689	+1.01
2022	5.447	-4.25

*Deakin University. "Annual Report 2020." Accessed from deakin.edu.au.*

*Deakin University. "Annual Report 2021." Accessed from deakin.edu.au.*

*Campus Morning Mail. "How Deakin U perceives its purpose: it's in the annual reports." Diakses dari campusmorningmail.com.au.*

Data shows that in 2019, Deakin University had a total of 6,226 employees. In the following year, 2020, the number of employees increased to 5,632, reflecting the addition of 171 people or a growth of around 3.14%. This increase

may be due to the need to support the development of new programs as well as an increase in the number of students enrolled in universities.

Entering 2021, the number of employees increased slightly to 5,689, with an additional 71 people or around 1.26%. This growth shows that the university continues to adapt to the ever-evolving demands of education despite still facing challenges due to the COVID-19 pandemic.

However, in 2022, the number of employees decreased to 5,647, with a decrease of 42 people or 0.74%. This decline indicates that the university may be making adjustments in its workforce structure to improve operational efficiency amid existing challenges.

### Conclusion

Overall, Deakin University experienced fluctuations in the number of employees during the period 2019 to 2022. Despite the growth in the early years, the small decline in the last year indicates the need for better strategies in human resource management. These adjustments are crucial to ensure that universities remain able to meet the ever-changing needs of education and increase competitiveness in the higher education sector.

### Amerika

Table 4. Employee Count and Percentage Change Data at Alphabet Inc. (2019-2022)

Year	Number of Employees	Percentage of Change (%)
2019	118.899	-
2020	135.301	+13.79
2021	156.500	+15.67
2022	190.234	+21.56

Macrotrends. "Alphabet Inc. Number of Employees 2010-2024." Diakses dari [macrotrends.net](https://www.macrotrends.net).  
 Stock Analysis. "Alphabet Number of Employees 2001-2024." Diakses dari [stockanalysis.com](https://www.stockanalysis.com).

In 2019, Alphabet Inc. had a total of 118,899 employees. The following year, namely 2020, the number of employees increased to 135,301, reflecting the addition of 16,402 people or a growth of around 13.79%. This increase can be linked to the company's strategy to expand operations and meet the growing demand in the technology market.

Entering 2021, the number of employees increased again to 156,500, with an additional 21,199 people or around 15.67%. This growth shows that Alphabet continues to adapt to changes in the technology industry despite still facing challenges due to the COVID-19 pandemic.

In 2022, the number of employees reached 190,234, recording a significant increase of 33,734 people or 21.56%. This surge reflects Alphabet's commitment to hiring more workers to support innovation and business expansion in various technology sectors.

*Conclusion*

Overall, during the period between 2019 and 2022, Alphabet Inc. showed a strong growth trend in the number of employees. Despite the challenges faced during the pandemic, the company managed to consistently increase its workforce every year. This increase not only reflects the need to meet market demand but also demonstrates Alphabet's commitment to investing in human resources to maintain its position as a leader in the global technology industry.

*China*

Table 5. Data on the Number of Employees and Percentage Increase and Decrease in Huawei (2019-2022)

Year	Number of Employees	Percentage of Change (%)
2019	194.000	-
2020	194.000	0
2021	197.000	1.55
2022	195.000	-1.01

*Huawei. "Annual Report 2020." Diakses dari huawei.com.*

*Huawei. "Annual Report 2021." Diakses dari huawei.com.*

*Huawei. "Annual Report 2022." Diakses dari huawei.com.*

In 2019, the number of employees at Huawei was recorded at 194,000 people. This figure remained stable in 2020, where the number of employees remained unchanged and remained at 194,000. The sustainability of this headcount reflects the company's resilience in facing challenges arising from global uncertainty and market pressures.

Entering 2021, Huawei recorded a slight increase in the number of employees to 197,000, with an additional 3,000 people or a growth of around 1.55%. This increase shows that the company has managed to retain and even augment its workforce despite the challenges faced by the tech industry as a whole.

However, in 2022, the number of employees decreased again to 195,000, with a reduction of 2,000 people or 1.01%. This decline may be due to the efficiency measures taken by the company in response to changing market conditions and challenges faced in the global business environment.

*Conclusion*

Overall, during the period between 2019 and 2022, Huawei showed fluctuations in the number of employees. Although the company maintained a stable headcount in the early years and experienced little growth in 2021, the small decline in the last year indicates the need for a more adaptive human resource management strategy. These adjustments are important so that the

company can continue to meet market needs and maintain its competitiveness in a highly competitive technology industry.

## **DISCUSSION**

### **1. Analysis of ASDM Development at the International Level:**

Global Train:

- The technology company (Alphabet) shows consistent and significant HR growth (13-21% per year).
- Manufacturing companies (Tata Motors) are experiencing extreme fluctuations with major adjustments.
- The education sector (Deakin University) is relatively stable with marginal changes.
- Telecommunication companies (PT Telkom, Huawei) tend to make human resource efficiency.

Adaptation Patterns:

- Global companies are more flexible in adjusting the number of employees
- There is a general trend of reducing human resources during the pandemic (2020-2021).
- The technology sector is an exception by continuing to grow during the pandemic

### **2. Factors Affecting the Effectiveness of ASDM Practices:**

Internal:

- Business strategy and organizational restructuring
- Technology adaptability
- The company's financial condition
- Organizational culture

External:

- Impact of the COVID-19 pandemic
- Technological change and digitalization
- Global economic conditions
- Government regulation

### **3. Recommendations for Standardization and Optimization of ASDM Practices**

Post-pandemic:

Short-Term Strategy:

- Implementation of hybrid work systems
- Improvement of digital training programs
- Re-evaluation of organizational structure

Long-Term Strategy:

- Investments in HR technology
- Development of upskilling and reskilling programs
- Standardization of ASDM practices across regions
- Strengthening the digital performance management system

Special Focus:

- Increased organizational flexibility
- Strengthening business resilience
- Development of a culture of innovation
- Optimize employee productivity

## CONCLUSIONS AND RECOMMENDATIONS

1. The authors draw conclusions about international human resource accounting standards based on the research findings.
2. Significant Decline at PT Telkom Witel Riau Daratan: The number of employees at PT Telkom Witel Riau Daratan decreased from 103 people in 2019 to 60 people in 2022, which shows a total reduction of 43 people or around 41.75%. This decline reflects the restructuring measures and efficiency efforts that the company has taken to deal with the challenges that exist in the market.
3. Response to Business Needs: The process of adjusting the number of employees that took place during the period shows that the company continues to adapt to changing business needs and new strategies implemented.
4. Managerial Performance Analysis: A consistent decline in the number of employees requires a more in-depth study of the factors that influence managerial decisions related to human resource management, as well as their impact on the company's overall performance.
5. Comparison with Other Companies: Research on other companies such as Tata Motors, Deakin University, Alphabet Inc., and Huawei reveals various fluctuations in the number of employees, where each faces challenges and implements different strategies in human resource management.
6. The need for Adaptive Strategies: The overall data shows the need for more flexible human resource management strategies to improve efficiency and competitiveness in the midst of increasingly fierce market competition.

## ADVANCED RESEARCH

The study highlights significant trends in human resource management, emphasizing the need for adaptive strategies in a dynamic global business environment. A detailed analysis of PT Telkom Witel Riau Daratan reveals a 41.75% reduction in its workforce from 2019 to 2022, reflecting restructuring efforts to enhance operational efficiency and market responsiveness. This case study underscores the importance of aligning workforce planning with evolving business strategies while maintaining competitiveness. Comparative research on companies such as Tata Motors, Deakin University, Alphabet Inc., and Huawei demonstrates diverse approaches to workforce management, driven by market challenges, technological advancements, and strategic priorities. The findings stress the critical need for flexible, data-driven human resource strategies that balance operational efficiency with ethical considerations, fostering resilience in the face of increasing global competition.

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