

ANALISIS PENERAPAN AKUNTANSI SUMBER DAYA MANUSIA DAN PENGARUHNYA TERHADAP KINERJA LAPORAN KEUANGAN

Title	ANALISIS PENERAPAN AKUNTANSI SUMBER DAYA MANUSIA DAN PENGARUHNYA TERHADAP KINERJA LAPORAN KEUANGAN
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Abstract	The research aimed to investigate financial statement when implementing human resource accounting and obtain empirical results about the financial performance before and after the implementation of human resource accounting. The research used descriptive quantitative research method. The data that used in this research is a secondary data, including financial data about human resources, balance sheet, and income statement of PD BPR BKK Purwokerto for 2011, 2012, and 2013. Data were obtained by way of documentation, interviews, and direct observation. Based on the result of research and analysis of the data by using the paired sample t-test showed that there were no differences in the financial statement before and after applying human resource accounting, but there are differences in the financial performance before and after the implementation of human resource accounting that showed by financial ratio. Keywords : Human Resource Accounting, Financial Statements, and Financial Performance
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