

## PROVIDERS AND USERS' PERCEPTION OF VOLUNTARY NEED OF HUMAN RESOURCE DISCLOSURE: A CONTENT ANALYSIS

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**Abstract:** This paper is concerned with the relationship between the information disclosed and providers and users of human resource disclosures in advanced annual reporting practices. It aims to provide a comprehensive review of previous disclosure literatures which had been emphasising on information disclosed and providers and users of human resources in separate accounts. The primary purpose of this paper is thus, to expand on the knowledge about human resource disclosure practices and to contribute to a better understanding of this by possibly, reducing the deficiencies noted between providers and users of voluntary human resource disclosures.

**Keywords:** Human assets; Human asset disclosure; Voluntary exposure; Human asset accounting; Reporting practice; Content analysis

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### Introduction

Radical changes that had occurred in the global market in the mid-80s has led to an increased establishment of new businesses which were entirely founded on knowledge. These facts-based firms are normally represented through the actuality of importance of their insubstantial possessions, which frequently, go beyond their substantial possessions, even if these do not appear in their monetary accounts. Moreover, writers have also expressed that the market worth of knowledge-based firms will be approximately 10 to 100 times its book worth. The difference between book worth and market worth allows for an effortless recognition, to the point that the worth of an enumerated firm. To put it simply, if the market worth of the firm is assessed entirely by facts and statistics, as shown in the usual financial declarations, then its market worth would be the same as its book value, which is apparently not true.

During the early 90s, several firms from diverse business backgrounds were observed to be moving towards the inclination of adding detail, proficiency and skills into their reports. This move implies that they were selected based on their enormous values. In looking at details, Zuboff (1988) proposed the term, Detail Revolution, hypothesizing that Detail Revolution would change humanity as radically as Industrial Revolution would. In the present era, the term, Detail Revolution, had revolutionized to become the Information Economy, New Economy and Fact-based Economy or the Information Society. In general, these

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terms represent the diverse market basics rather than those long-established businesses that had been around for decades (Drucker & Drucker, 1993; Goenka, Kelly, & Spear, 1998; OCED, 1996; Varian & Shapiro, 1999).

An important detail for researchers and the society to consider is that many firms in the commercial world are expected to be undergoing some influential pressure as a result of the impact of trade restructuring, besides the distribution of goods and services. Most importantly, through dealing with such transformed company situations, these firms have had to confine the worth of their structural insubstantial supplies due to the sudden increase in competition and customer demands (Klein, 1998). In this regard, insubstantial supplies are the company's supply detail which include human assets, know-hows, intellectual property rights, manufacturing procedures and organizational structures. In essence, these insubstantial supplies have the potential to be noticeable to sponsors in commercial news. Insubstantial supplies have turned out to be more important than the substantial proof that firms hold. Thus, a large number of specialists and researchers are on the go in declaring such kind of company understanding. This occurrence signifies a benefit to the individual's right as well as other benefits (Brooking, 1996; Edvinsson & Malone, 1997; Klein, 1998; Roos, Edvinsson, & Roos, 1998; Stewart & Ruckdeschel, 1998; Sveiby, 1997).

The recent ideology of human asset considers employees as the company's assets. This is because any paid and skilled worker is a company's investment as its presence is in favor of the betterment of the company, hence, asset. In addition, the present concept of human asset is seen to be beneficial as it is evaluated based on historical concepts which enable firms to focus further on the efficiency of their human assets. This is accomplished through an understanding of the human asset ideology. For this reason, human assets accounting helps organizations to realize the value and importance of human assets. This understanding would potentially, revolutionize the management of every organization that involves human asset productivity. Specifically, this approach would urge organizations to utilize the capability of individual workers to their maximum potential, apart from the normal consideration for promotions, training and the transfer rations of individual capital. In addition, the understanding of human capital, in the capital term, would be able to provide an avenue for organizations to identify the vital strength of such an asset. Likewise, this asset could enhance the understanding of the people who are entrusted with the extensive venture of those organizations. Hence, this study focuses on examining the current practices related to the accounting report of human assets, the degree of the detail exposure as well as the need and possibility of developing appropriate principles for measuring human assets.

A number of models, in relation to Human Asset Accounting, exist. In particular, the following models had computed on how accounting can calculate and radically account for human asset based on investment assets. One way to categorize this is through basing the model's dependability with a swap worth accounting model against a less conventional observation of the firm. The bookkeeping model is also

used but since it totally discards the cost operation basis for a firm's institutional concept, it was deemed unfeasible. It has been noted that the Human Asset Accounting model exploits the potential outlook of labor costs at the current value while different models for understanding it has been captured through a manifold of stakeholder observations of the current firm. Nonetheless, these have been discarded today.

Human asset or capital was relatively known as the crucial area of organizations. It adds value to the company's environment. With the "knowledge agenda" specifically, firms view their employees as an important resource and firms invest in them heavily. However, the value of human capital may not have been adequately reported to stakeholders. This is partly due to the strict recognition criteria for intangible resources that do not allow human assets to be shown as an asset in the balance sheet (Tayles, Pike, & Sofian, 2007). Nevertheless, prior research has acknowledged the importance of human capital detail and its development to fellow financial analysts and fund managers, in particular, the one who needs to assess the future direction, potential and values of firms. For this reason, human capital detail is not excluded from capital market intelligence. However, private investors and their advisers may have to rely on the exposures noted in the yearly information in their evaluation of the company's value and prospects (Mouritsen, 1998). To put it differently, human capital exposure is mainly made at the discretion of management (Nielsen & Madsen, 2009). While the detail provided in the yearly information may not necessarily be what is desired by the consumers, it in turn, creates a detail gap which is costly to both the suppliers of the detail (opportunity loss) and the consumers of the detail (relevance loss).

This study is motivated by three reasons. *Firstly*, there is little study focusing on the disclosure of intangibles. To clarify, intangibles play an important role in the value-creation process (Holland, 2006) thus, the outcome of this study is envisaged to be beneficial to the accounting profession and the business environment which currently, are involved in the preparation of rules and policies concerning soft detail intangibles that should be revealed in financial statements. *Secondly*, voluntary disclosure of the human assets of an organization is considered to be a useful aspect for both the suppliers and consumers. To further emphasize, studies which focused on human resource accounting in a single country context had concluded that this type of statement should be as generalizable as possible for it to be applied in another country's context. Another point is that prior research conducted had focused on provider and consumer's perception on voluntary exposure of human asset mainly in the context of developed countries. Bettaie (2012) had substantiated that human capital in an organization is equivalent to the knowledge, skills, experiences and abilities of the organization and its good relationship with its people as well as its technological capacities. These features and skills provide the organization with a competitive advantage. *Thirdly*, the term "developing countries" refers to those countries that do not possess a strong

inclination towards industrialization activities, infrastructure as well as sophisticated technology. In particular, these countries are assumed to be at the initial stage of the production of these capabilities thus, it may not apply to developed countries. Despite their geographic dispersion and different levels of economic development, there is also a perception among potential investors that such developed countries display a number of shared characteristics which include the country's potential for rapid economic growth, its relatively high volatile environment, its less systematically enforceable contracts and its less "efficient" capital markets followed by its greater "power distance" with the acceptance of status and inequality in society.

Another important company feature in developing countries is the nature of its ownership structure which tends to be concentrated in a few hands or is family owned. As such, exposure tends to be low in order to avoid losing its competitive edge should firms decide to disclose certain human capital detail. Likewise, this approach could be part of their legitimizing strategy which is possibly due to the dependence on assets controlled by several powerful groups within the society. In fact, the highest population of this kind of feature is more prevalent in Asian continents, with a percentage of 60%. Human asset development is growing steadily due to the necessity for talent-based economy. The current study ignites the need of exposure studies in the Asian region. Specifically, Asian countries have either less financial assets or more financial assets comparatively but it certainly has more manpower within the industries suggesting the growing trend of talents in the Asian market.

### **Literature Review**

Bearing the previous discussion in mind, the exposure of intangibles and human asset exposure are often described as problematic as many researchers are unable to understand such details. The debate about the insufficient understanding and the resulting detail gap were thus taken by this study as a starting point. Significantly, researchers such as Bukh (2003), Eccles, Herz, Keegan, and Phillips (2002) had suggested that any like research should not focus solely on detail contents, suppliers or consumers of detail alone. They noted that these details should be studied together in order to gain a deeper understanding of the detail gap. This means that Bukh (2003)'s propositions serves as a solid starting point for the current study. This consideration could open up the possibility for a quantitative investigation of the extent and types of detail revealed. In turn, this would allow for a comparison between different reporting years and firms to be made. On the other hand, Eccles et al. (2002) had suggested conducting case studies by examining how voluntarily revealed details had been utilized by consumers as a means to obtain knowledge on whether the intentions behind the voluntary exposure by suppliers have met capital market demands. Additionally, comparative case studies could examine if an experienced company had really disclosed more detail on intangibles when compared to an inexperienced company. All of these questions constitute the

overall problem formulation for the current study. The research question formulated is thus based on,

*Is there a need for firms to voluntarily disclose their human assets?*

The overall problem formulation requires an insight into the perception of suppliers and consumers which therefore, leads to the development of a subset of three research questions. The first research question examines the amount of voluntary exposure noted in the yearly information of selected firms and is formulated as:

**RQ 1.** *How is the human capital information being disclosed?*

The extent of a firm's voluntary disclosures of its human capital is an indication of its dimension and expansion throughout the years. In this regard, the current study thus focuses on the business yearly information of more than five years of selected firms. Nevertheless, the initial study problem does not disclose anything regarding the objective of the revealed matters. This RQ will thus, shed light on the next study problem which examines in detail, the meaning derived from suppliers who are concerned with human asset exposures. This then leads to the formulation of Research Question 2:

**RQ 2.** *Why intentional human asset knowledge is articulated in yearly business information reports?*

The third study problem concentrates on the connection between voluntary details of human assets on consumers. It is believed that suppliers providing the useful details have an assured plan with their deliberate exposure. Thus, this study hopes to be able to explain how consumers make use of the knowledge regarding human assets. In that regard, the concluding study problem is formulated as:

**RQ 3.** *How are voluntary human asset exposures from the resource market used by consumers?*

The assessment of the study problem is vital for a few reasons. Firstly, no obtainable study at present, had argued on the current view in relation to human asset exposure of suppliers and consumers, in the context of developing countries. This is one of the motivations behind the current study as it is envisaged that the outcomes can contribute to past studies. Nevertheless, the outcome of this study will also add to the improved knowledge of suppliers and consumers who willingly revealed their human asset details. Further, the human asset exposure can explain how the sum of the intentional exposure has revolutionized year after year with regards to the test of voluntary revelations. In view of this, the current study will add to the understanding of the firm's intentional exposure customs which can

possibly help in lessening the lack of revealed details among suppliers, consumers and firms.

### Exposure scoreboard evidence

The exposure display for the current study took place with 224 probable charitable exposure supplies. Cooke's (1989) exposure display was decreased by 25 exposure supplies as a result of the accounting synchronization derived from the EU directives. Moreover, the leftover supplies after that were evaluated based on the displays taken from Meek, Roberts, and Gray (1995). Eventually, the collection of the intentional exposure supplies was contrasted with those from Pricewaterhouse Cooper's (1998) exposure display. This comparison could inevitably, distinguish the IAS wants for the year 2000 as well as decrease the intentional exposure display for the detailed research to 151 intentional exposure supplies. In addition, this study had picked 58 leading human asset exposure supplies based on the preceding projects recommended by **Meek et al. (1995)** and **Guthrie, Petty, and Johanson (2001)**. In this case, the samples comprise of two key group classes: financial detail and nonfinancial detail of businesses, as shown in Figure 1 below.

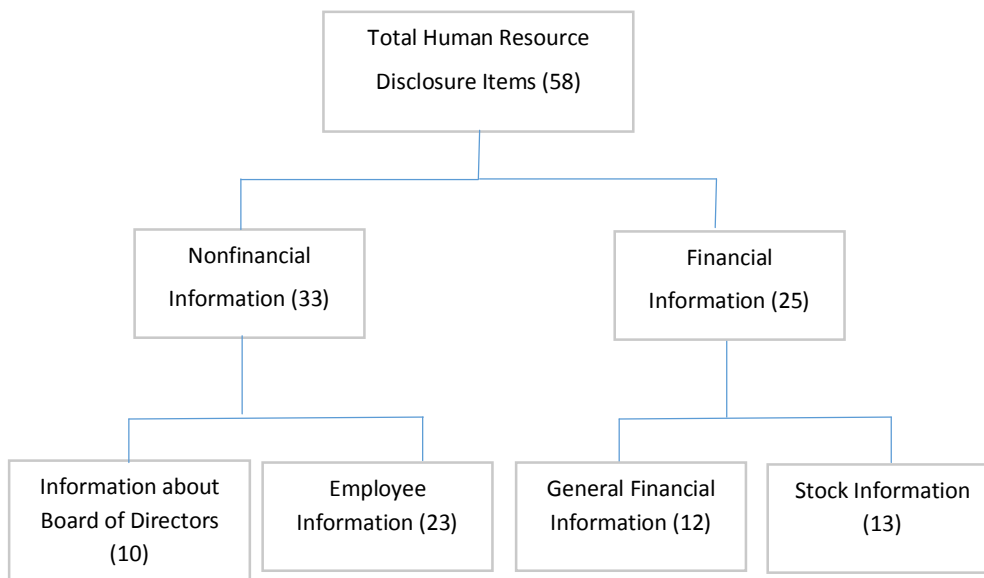


Figure 1. Disclosure Scoreboard (source: Rimmel, 2003).

### Human Resource Reporting and Regulations

Admittedly, the attention given to human asset accounting has been a subject of rising value. This has consequently, led to the criticism of the present accounting and financial reporting methods by several high-ranking directors of high-level

know-how firms as well as monetary specialists. These are so because firms were not observing the speed of transformation occurring in global commerce. For example, Wallman (1996) had argued that financial declaration does not quantify because the main noteworthy backbone of the business should consist of human capital, organizational capital and customer capital. One example drawn for the justification is that financial declarations do not connect to the organization as well as the sponsoring society, with regards to human assets and their growth. Specifically, this is assumed to be the motivating reason for upcoming modernization as it increases incomes (ibid.) for firms. Interestingly, the long-established accounting principles do not give the appropriate supervision that is needed in estimating every insubstantial asset (Lev, 1997). In fact, a small number of Law-making necessities are at hand for sending out details and outward details on human assets. Moreover, discussions linked to these necessities only concern the monetary declarations for open numbered firms. The International Accounting Standards Board (IASB) had placed specific accounting benchmarks in relation to excellent reporting training for some widely known numbered firms. Throughout the years, the International Accounting Standards Committee (IASC) had also announced accounting principles like IAS 19 Employee Benefits, IAS 26 Accounting and Reporting Retirement Benefit Plans as well as IAS 38 Intangible Assets for improvement purposes. All of these enable a few human assets exposure to be lawfully rounded. Generally speaking, the IASs' control of human asset exposures such as the IAS 38 Intangible Assets was developed to manage the difficulties that come with the resources. Although this may be true, it should also be noted that the IAS 38 Intangible Asset comprised entirely of copyrights, brand names, privileges, supports, plus study and progress expenditures (Lundmark, 1999). The conclusion to be drawn from these claims is to keep the pace early in the IAS 9 Research and Development Costs while observing the coverage support provided by the IAS 22 (Baruch, 2001).

Meanwhile, the impact and complicatedness in estimating and covering human assets had led to numerous researchers which allude to the truth that valuable defeats might emerge as long as long-established monetary declarations are unable to cover up facts (Becker, Huselid, & Ulrich, 2001; Fitz-Enz, 2000; Stone & Phillips, 2001). In detail, the launching of the IAS 38 Intangible Assets could inevitably, lead the IASC to enlarge its current observation with regards to insubstantial resources. This occurrence allows for the identification of matters such as teaching, publicity or start-up expenses based on the on benevolence of Research and Development (R&D). In another case, Lundmark (1999) offered a legal explanation which states that the initial moment is endorsed by legislation in order to yield from assets *produced within* and *obtained* from intangible resources. There are various concerns besides being legislated, for example, the financing of insubstantial assets which aims to accomplish the obligation record that was started in IAS 38. In this instance, the IAS 38 needs a scheme to convene the meaning of insubstantial assets which should be independently distinguishable



as well as recognizable from previous resources. Not only that, the corporation should also show a lucid command of the insubstantial resources in order to prove that profits are practicable, and that the expenditures have been calculated consistently (Pricewaterhouse Coopers, 1998).

In contrast, the IAS 38 may complicate the procedure for companies to acquire human assets as insubstantial resources. In spite of the need required to spot and differentiate human assets independently from other resources, human assets are regularly informed in the company's developments as well as in its intellect effort. Another important point to consider the final decisive factor for financing the human assets is the consistent amount of expenses, the core of more recent studies (Becker et al., 2001; Cascio, 1991; Fitz-Enz, 2000; Stone & Phillips, 2001) which have attempted to determine the financial worth of workers' effectiveness as well as the costs earned. Firms do this, for instance, by focusing on the savings of human assets.

### **Managerial Implications**

The managerial implication of human resource disclosure contributes to the better management of human resources which helps to assure a sustained and positive impact on corporate valuations which can, tentatively, result in an increased interest rate and a decreased rate in firm cost of capital (Wong & Gardner, 2005; Miller & Whiting, 2005). The inclusion of human resource disclosures in corporate financial statements provide a more realistic balanced sheet from the perspective of the firm's value and its relevant assets from which the company will obtain benefits in the future (Vergauwen & van Alem, 2005). Moreover, as the legitimacy theory states, corporate annual reports serve to create a social image. Human resource disclosures in the corporate annual reports indicate that organizations will be continuously operating in a manner that is consistent with societal values. As such, these organizations must seek to ensure that they are perceived as operating in accordance with societal values (Guthrie & Parker, 1989) which may provide good signals to stakeholders.

### **Conclusion**

In comparison to the numerous preceding researches, this paper has ignited an immense appeal in the distribution of human supply exposure. Specifically, the hypothetical structure of long-established exposure study was extended in the direction of human supply accounting which initiates a precise human supply exposure into the spotlight. This inevitably, goes against the normal direction of the effect of exposure of premeditated and monetary information on examiners' incomes. Moreover, the goal of the human supply center was not to romanticize or to discharge the exposure of human supply details. In fact, its goal is to accomplish an improved understanding of the exposure regarding human assets in its yearly exposures. Currently, there are countless opposing observations among specialists



as well as intellectuals, with a series of extents ranging from incredibly significant to insignificant results. Nevertheless, this study pays attention to the truth that human supply exposures is a vital issue in consumer's practice of making verdicts of a certain case. Not only that, the experimental proof has demonstrated that consumers do not base their whole decision-making practice before the deliberate exposure of human assets although such an exposure can provide consumers to gain some insights of the corporation and its performance.

This paper thus, helps and manifests the \_ENREF\_1Adrem's (1999) view on the value of differentiating the information among the categories of voluntary deliberation exposure. Fundamentally, the common preceding exposure tends to restrict most researches to determine the total of deliberation exposures in the yearly news. However, the exclusion to the law was noted in Meek et al.'s (1995) research which believed in the significance of differentiating among planned, monetary and non-monetary information. Specifically, the idea of differentiating deliberate details has been brought forward within this study. It stipulates the growth of non-monetary exposure directory as well as human supply sources. From this standpoint, it is possible to demonstrate further comprehensive variations and comparisons in firms' approach to willingly reveal human supply details as well as the modifications made in their exposure make-up. With that in mind, the exposure display outcomes cannot examine why exposure measures might have been amended or why the declaration of targets and dreams were altered. Due to that, an alternative of being contented with the clean sum of deliberate details would reveal the human supply detail. This inevitably, leads to an understanding of the motives of following variations, comparisons and their exploitation. The aftermath of this study is the inclusion of the analysis of the deliberate exposure which Meek et al. (1995) had pointed out. This signifies the concept of gathering concerned suppliers and consumers which can act as a means of increasing user's comprehension as to why firms reveal the details which are likely to be valuable for challenging profits in investment markets.

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### **POSTRZEGANIE PRZEZ DOSTAWCÓW I UŻYTKOWNIKÓW POTRZEBY DOBROWOLNEGO UJAWNIANIA INFORMACJI DOTYCZĄCYCH ZASOBÓW LUDZKICH: ANALIZA TREŚCI**

**Streszczenie:** Niniejszy artykuł dotyczy związku pomiędzy ujawnionymi informacjami a dostawcami i użytkownikami informacji, dotyczących zasobów ludzkich w zaawansowanych sprawozdaniach rocznych. Jego celem jest dostarczenie kompleksowego przeglądu dotychczasowej literatury, która dotyczyła ujawniania informacji oraz dostawców i użytkowników informacji o zasobach ludzkich. Podstawowym celem niniejszego opracowania jest poszerzenie wiedzy na temat praktyk ujawniania informacji dotyczących zasobów ludzkich i przyczynienie się do lepszego zrozumienia tego zagadnienia przez ewentualne zmniejszenie różnic pomiędzy dostawcami i użytkownikami dobrowolnie ujawnianych informacji o zasobach ludzkich.

**Słowa kluczowe:** Kapitał ludzki, ujawnianie informacji dotyczących kapitału ludzkiego, dobrowolne ujawnianie, sprawozdawczość dotycząca kapitału ludzkiego, praktyka sprawozdawcza, analiza treści.

#### **提供者 and 用戶對人力資源的自願需要的認識：內容分析**

**摘要：**本文涉及信息披露與高級年度報告實踐中人力資源披露的提供者和用戶之間的關係。它旨在提供對以前披露文獻的全面審查，這些文獻一直強調公開的信息和人力資源的提供者和用戶在單獨的賬戶中。因此，本文的主要目的是擴大關於人力資源披露實踐的知識，並有助於更好地理解這一點，可能減少提供者和用戶之間的自願人力資源披露的不足之處。

**關鍵詞：**人力資產；人力資產披露；自願接觸；人力資產會計；報告實踐；內容分析。