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Abstract

The goal of this paper was to examine the evolution of the existing literature on human resource accounting from 1970 to 2021 in order to determine what research concerns have been addressed and where future research opportunities exist. Human Resource Accounting research was examined in terms of how the subject is represented across various focus areas. Attempts were also made to look into other aspects of human resource accounting, such as the journal, year, national context, and publishing trend. The findings of the study are useful for researchers and practitioners who want to take a more comprehensive approach to human resource accounting, especially when conceptualization is a challenge. Future academics will benefit from the current effort by being able to conduct more research, and policymakers will benefit by being able to develop policies for underdeveloped human resources.

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I. Introduction

HUMAN RESOURCE ACCOUNTING is not a new concept; it dates back to the 1st

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