

# **ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI PENGUNGKAPAN HUMAN RESOURCES ACCOUNTING**

**(Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di BEI Tahun  
2017-2019)**

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## **ABSTRAK**

Penelitian ini bertujuan untuk membuktikan secara empiris Analisis Faktor-Faktor yang Mempengaruhi Pengungkapan *Human Resource Accounting* pada Perusahaan Manufaktur yang ada di Bursa Efek Indonesia (BEI). Dalam penelitian ini terdapat 5 variabel Independen yang diuji, *Foreign Ownership*, *Family Ownership*, Dewan Komisaris Asing, Ukuran Perusahaan dan Usia Perusahaan. Populasi dari penelitian ini adalah perusahaan Manufaktur tahun 2017-2019. Teknik *sampling* yang digunakan adalah *purposive sampling*, sehingga dapat memperoleh sampel sebanyak 66 perusahaan. Penelitian ini dilakukan pada tahun 2017-2019, sehingga jumlah data dalam penelitian ini sebanyak 198 data. Metode analisis yang digunakan adalah regresi linier berganda dengan alat SPSS V.20. Hasil penelitian membuktikan bahwa *Foreign Ownership*, *Family Ownership*, dan Ukuran Perusahaan berpengaruh terhadap *Human Resource Accounting*, sedangkan Dewan Komisaris Asing dan Usia Perusahaan tidak berpengaruh terhadap *Human Resource Accounting*.

**Keywords** : *Foreign Ownership, Family Ownership, Dewan Komisaris Asing, Ukuran Perusahaan, Usia Perusahaan, Human Resource Accounting*

**ANALYSIS OF THE AFFECTING FACTORS DISCLOSURE ON HUMAN  
RESOURCES ACCOUNTING  
(Empirical Study on Manufacturing Companies Listed on the IDX in 2017-2019)**

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**ABSTRACT**

The purpose of this study was to find empirically the Analysis of Affecting Factors Disclosure on Human Resource Accounting in the listed Manufacturing Companies on the Indonesia Stock Exchange (IDX). In this study, there were 5 independent variables namely tested, Foreign Ownership, Family Ownership, Foreign Board of Commissioners, Firm Size and Firm Age. The population of this study was Manufacturing companies in 2017-2019. The sampling technique used purposive sampling with 66 companies. This research was conducted in 2017-2019, so the amount of data in this study was 198 data. The analytical method used multiple linear regression with SPSS V.20. The results of the study found that Foreign Ownership, Family Ownership, and Firm Size had an effect on Human Resource Accounting. Meanwhile, the Foreign Board of Commissioners and Firm Age had no effect on Human Resource Accounting.

**Keywords: Foreign Ownership, Family Ownership, Foreign Board of Commissioners, Company Size, Company Age, Human Resource Accounting**