Research Paper

EPRA International Journal of Economic and Business Review-Peer Reviewed Journal
Volume - 14, Issue - 5, May 2026 | e-ISSN: 2347 - 9671| p- ISSN: 2349 – 0187

SJIF Impact Factor (2026): 8.885 || ISI Value: 1.433 || Journal DOI URL: https://doi.org/10.36713/epra2012

HUMAN RESOURCE ACCOUNTING IN TRANSITION: A GLOBAL BIBLIOMETRIC INTELLIGENCE MAPPING

Dr. Gayatri Guha Roy
Assistant Professor, P.G. Department of Commerce, Fakir Mohan University, Balasore, Odisha,

ABSTRACT **DOI No: 10.36713/epra27743** **Article DOI: https://doi.org/10.36713/epra27743**

Research on human resource accounting has been shaped by a great number of articles published in recent decades. This study provides a systematic literature review of human resource accounting using a bibliometric approach. The study maps related networks and thematically related clusters using sophisticated visualization techniques. It also provides an understanding of the development path of the field. The study identifies the relevant references, authors, topics, and journals. The bibliometric technique was used to examine over 631 articles published between 1970-2023 that were collected from the Scopus database. In the journals that have published these articles, a wide range of disciplines have been used to address the topic of human resources. Vosviewer software was used for the data analysis. The study identifies the top authors, year, subject, source, affiliation, and countries contributing to research on Human Resource Accounting. It was concluded that the maximum number of human resource accounting articles were published in the year 2021 i.e. 32. It was seen that the top authors who published the highest number of human resource accounting-related articles were Elmuti, D. and Flamholtz, E. It was found that the highest number of human resource accounting documents was published by the UK. It was studied that the top journal that published the highest number of human resource accounting documents in Scopus in different years is Accounting Organizations and Society which has 30 documents. It was seen that the maximum number of human resource accounting documents published in various subject areas is covered by Business, Management, and Accounting.

KEYWORDS*: Bibliometric Analysis, Human Resource Accounting, VOSViewer, Authors, Countries, Citation, and co-occurrence analysis*

1. INTRODUCTION

Human Resources accounting, also known as Human Asset Accounting, is an information system involved in identifying, measuring, capturing, tracking, and analyzing the potential of the human resources of a company and communicating the resultant information to the stakeholders of the company. It is a method by which a cost is assigned to every employee when recruited and the value that the employee would generate in the future. Human Resource accounting reflected the potential of the human resources of an organization in monetary terms, in its financial statements. The two main components of Human Resources Accounting were investments related to employees and the value generated by them. Investment in human capital included all costs incurred in increasing and upgrading the employees' skill sets and knowledge of human resources. The output that an organization generated from human resources was regarded as the value of its human resources. Human Resources accounting is used to measure the performance of all the people in the organization, and when this was made available to the stakeholders in the form of a report, it helped them to take critical investment decisions (Rahaman et al., 2013).

2. REVIEW OF LITERATURE ON BIBLIOMETRICS

Bibliometrics is a set of tools that researchers may use to analyze published data and is a field of research that applies mathematical and statistical techniques to study publishing patterns in the distribution of information (McCain, 1996). Such techniques include impact indicators, citation, and co-citation analysis, as well as bibliometric mapping. Citation analysis operates on the premise that authors cite the documents they consider to be significant for their research. Accordingly, how often these articles are cited may be linked to the impact they are felt to have on the topic (Culnan, 1987). Co-citation analysis looks at the articles that cite a certain pair of references, collecting data from databases and using analytical and graphic display techniques (McCain, 1990). This means of citation may reflect the similarity of content and thus help to identify groups of topics and authors, and how they might be related (Pilkington & Liston-Heyes, 1999; Ramos-Rodriguez & Ruiz-Navarro, 2004). We use the data and results obtained to perform bibliometric mapping using VOS (van Eck, Waltman, Dekker, & van den Berg, 2010), which is particularly important when handling sources from multidisciplinary fields (Börner, Chen, & Boyack, 2005).

3. RESEARCH METHODOLOGY

Recently, bibliometric analyses have now become popular for evaluating past research on a given subject and determining future research goals. Bibliometric Analysis is utilized to assess the qualitative and quantitative interest in a very specific topic. In contrast to conventional methods of literature review, SLR allows a large number of pertinent papers to be assessed in terms of productivity and graphical mapping to help better grasp their relevance. The present study investigates the systematic method of reviewing important research papers on human resource accounting. In this study, the Scopus database was used to gather the data. The timeframe for the study is from 1970-2023. A total of 631 research papers were extracted and analyzed by using Vosviewer software. The flow diagram of data extraction is given below:



Figure 1: Materials & Methodology

Source: Authors Compilation

Figure 1 indicates the methods & materials used in the present study. It includes 631 articles taken from 1970-2023 in the field of Human Resource Accounting. The study used the Scopus database to extract CSV files.

4. RESULTS & DISCUSSIONS

The researcher applied the selection criteria to search the Scopus database and retrieved 631 articles.

4.1: Publications per year of Human Resource Accounting



Figure 2: Human Resource Accounting Documents Published in Scopus Year-wise

Source: Scopus database

Figure.2 indicates the number of human resource accounting articles that were published between 1970-2023 on the Scopus database. The maximum number of publications was in the year 2021 i.e. 32 followed by the year 2022 i.e. 28.

4.2: Human Resource Accounting Documents Published by Top Authors

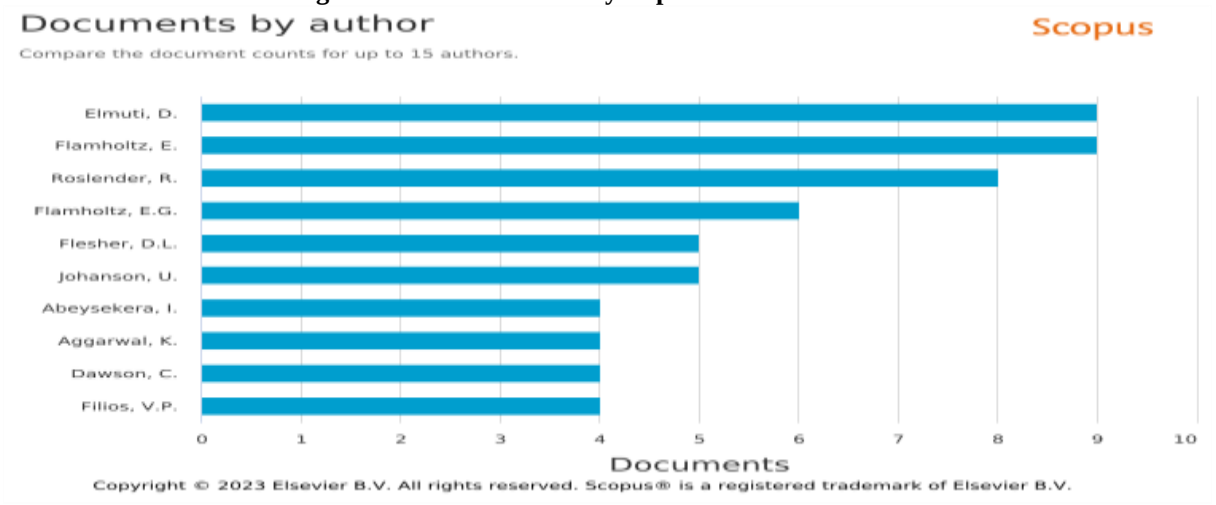


Figure 3: Authors on human resource accounting in Scopus from 1970-2023

Source: Scopus database

Figure 3 indicates the top authors who published the highest number of human resource accounting-related articles in various Scopus-Listed Journals. In this study Elmuti, D. and Flamholtz, E. have published the highest number of documents i.e. 9 in Scopus followed by Roslender, R. i.e. 8.

4.3: Human Resource Accounting Documents Published Country-wise

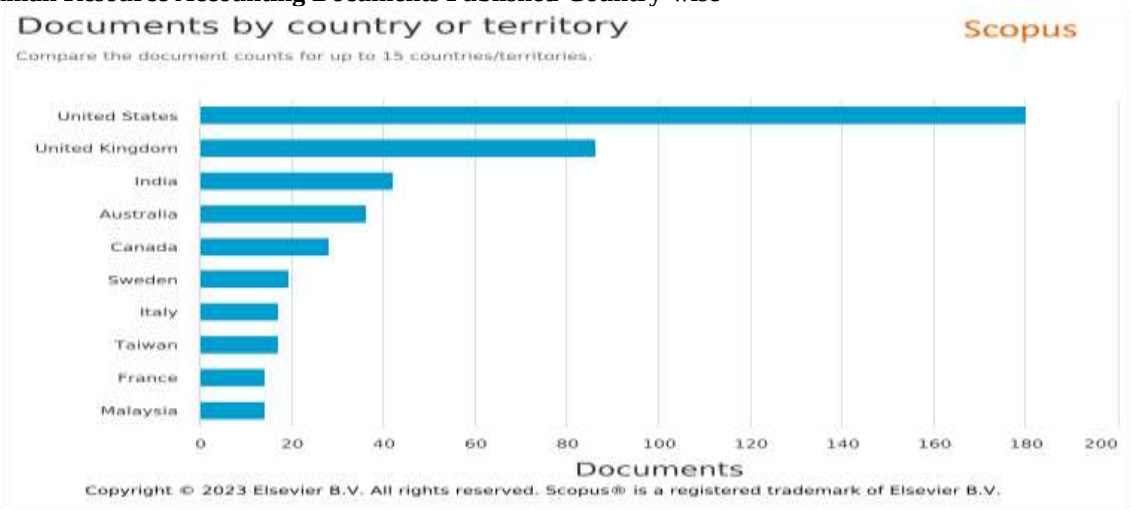


Figure 4: Top Country or territory published human resource accounting in Scopus

Source: Scopus database

Figure 4 indicates the highest number of human resource accounting documents published by top countries in Scopus. The USA has the highest number of documents i.e. 180 documents followed by the UK i.e. 86 and India i.e. 42.

4.4: Publication of Human Resource Accounting Documents in various Sources

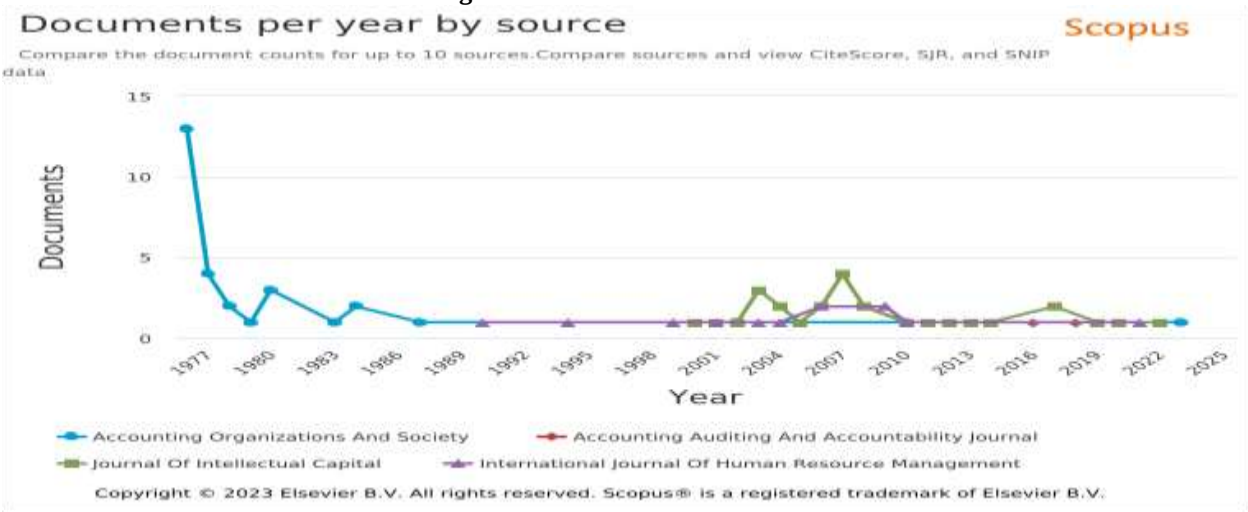


Figure 5: Year-wise publications of human resource accounting in various sources of journals

Source: Scopus database

Figure 5 represents the top journals that publish the highest number of human resource accounting documents in Scopus in different years. The top 4 journals are Accounting Organizations and Society which has 30 documents, Journal of Intellectual Capital which has 27 documents, International Journal of Human Resource Management have 12 documents and Accounting Auditing and Accountability Journal have 10 documents.

4.5: Human Resource Accounting Documents published in the different subject areas

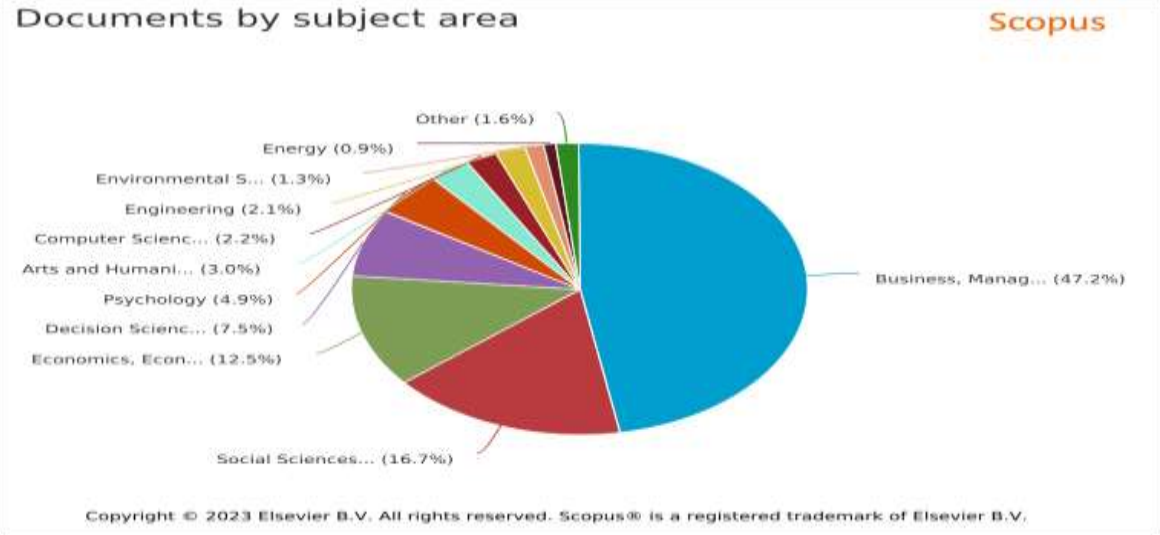


Figure 6: Human Resource Accounting documents published in various subject areas

Source: Scopus database

Figure 6 indicates the human resource accounting documents published in various subject areas. It can be seen from the above figure that the maximum portion of human resource accounting is covered by Business, Management, and Accounting (554 documents) i.e. 47.2% followed by Economics, Econometrics, and Finance (147 documents) i.e. 12.5%.

4.6: Human Resource Accounting Documents published by the affiliated organization

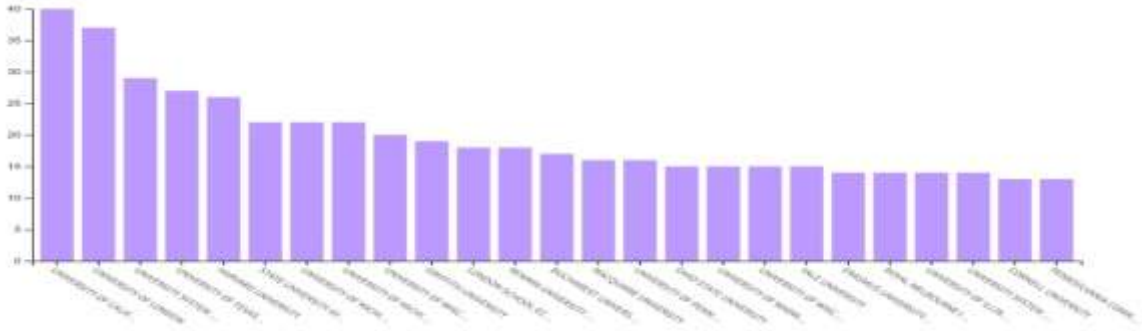


Figure 7: Highest number of documents published on human resource accounting by the affiliated organisation
Source: Scopus database

Figure 7 indicates the top institutions that have published the highest number of human resource accounting-related documents in Scopus such as **the** Univesity of California, Los Angeles-16 followed by Eastern Illinois University -10.

5. Bibliometric Analysis of Human Resource Accounting

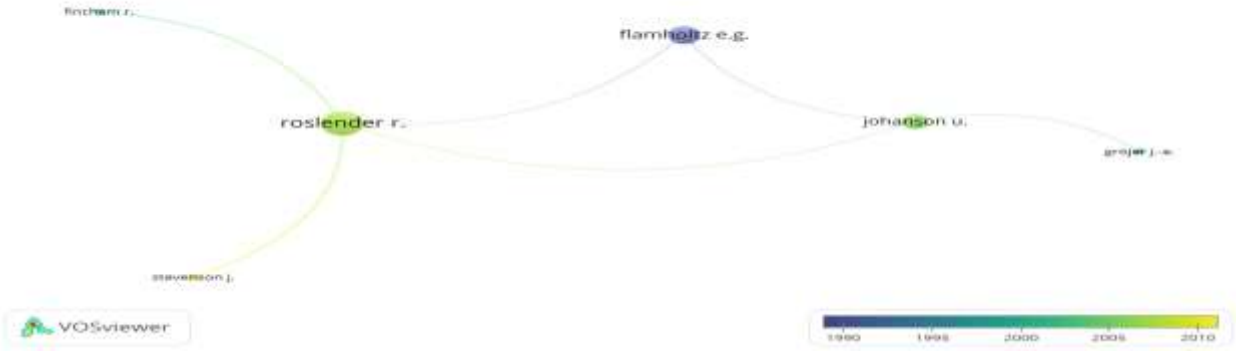


Figure 8: Co-authorship and Author Network
Source: VOSviewer Output

Figure 8 indicates the co-authorship network diagram of the authors. It found three clusters representing three different colors of the author's group. The largest circle represents the highest number of human resource accounting documents published by the author in Scopus. Here the highest publication is done by roslender r. followed by flamholtz e.g.

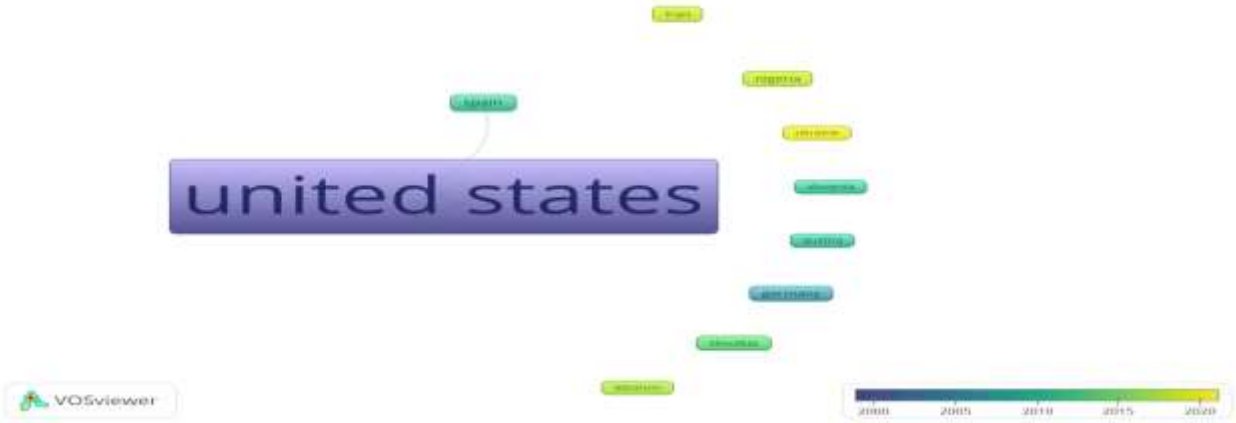


Figure 9: Co-authorship and Countries Network
Source: VOSviewer Output

Figure 9 indicates the co-authorship of different countries publishing the highest number of human resource accounting documents in Scopus. It indicates that the United States publishes the highest number of human resource accounting documents.

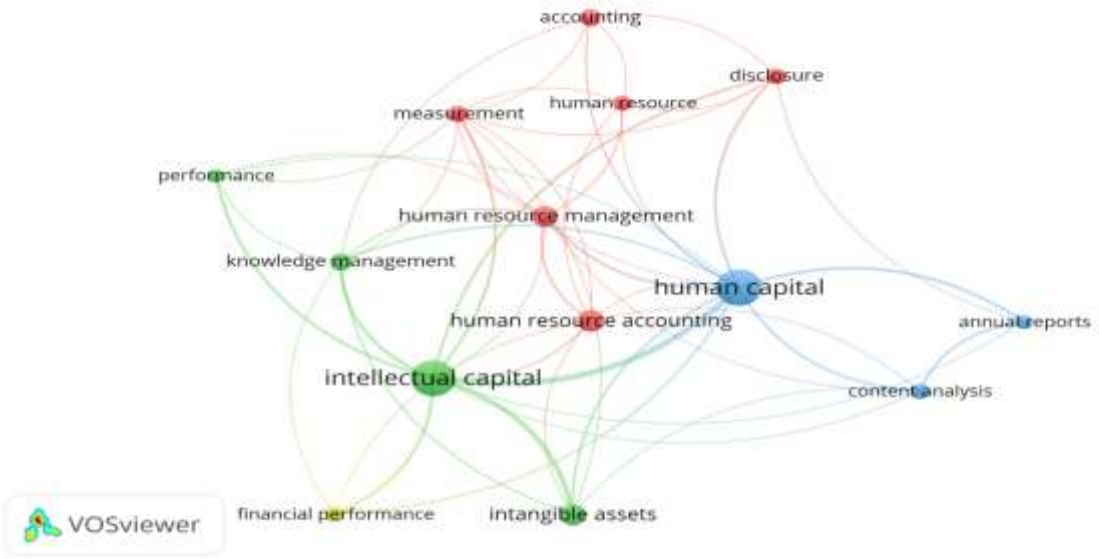


Figure 10: Co-occurrence and All Keywords Network

Source: VOSviewer Output

The Keyword co-occurrence analysis has been done with various keywords in both the title and abstract used in the phrase co-occurrence analysis. The most frequently used keyword was discovered to be human capital followed by intellectual capital and human resource accounting.

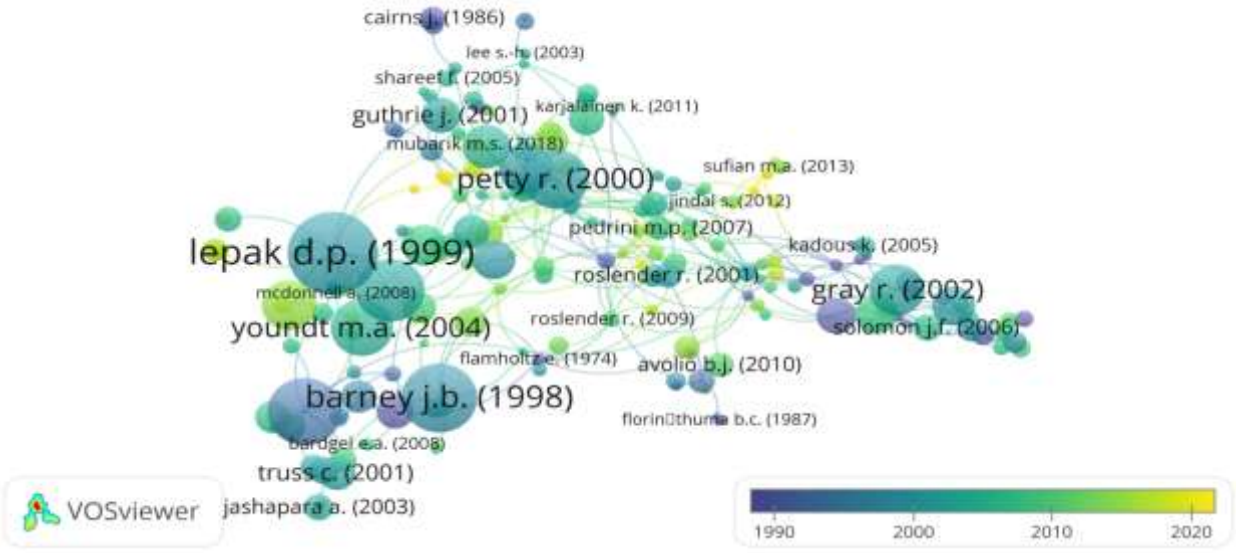


Figure 11: Citation and Document Network

Source: VOSviewer Output

Figure 11 indicates the citation of documents that have the least number of citations 10. It resulted that out of 631 documents, 309 meet the threshold. The network map has seen the largest circles of the author with the year representing the highest number of cited documents.

6. CONCLUSION

It can be concluded that the maximum number of human resource accounting articles that were published between 1970-2023 on the Scopus database was in the year 2021 i.e. 32. It was seen that the top authors who published the highest number of human resource accounting-related articles in various Scopus-Listed Journals were Elmuti, D. and Flamholtz, E. It was found that the highest number of human resource accounting documents published by top countries in Scopus is the USA which has 180 documents followed by UK i.e. 86 and India i.e. 42. It was studied that the top journal that published the highest number of human resource accounting documents in Scopus in different years is Accounting Organizations and Society which has 30 documents. It was seen that the maximum number of human resource accounting documents published in various subject areas is covered by Business, Management, and Accounting i.e. 554 documents followed by Economics, Econometrics, and Finance i.e. 147 documents. It was studied

that the top institution that has published the highest number of human resource accounting-related documents in Scopus is the University of California, Los Angeles-16. It was found that the most frequently used keyword was discovered to be human capital followed by intellectual capital and human resource accounting.

REFERENCES

1. *Avazzadehfath, F. (2011). Decision-Making Based on Human Resource Accounting Information and Its Evaluation Method. 3(1). https://doi.org/10.5296/ajfa.v3i1.883*
2. *Bullen, M. L. (n.d.). Human resource accounting and international developments : implications for the measurement of human capital. 1–16.*
3. *Cherian, J., & Farouq, S. (2013). A Review of Human Resource Accounting and Organizational Performance. 5(8), 74–83. https://doi.org/10.5539/ijef.v5n8p74*
4. *Conference, A. (n.d.). AND SOCIAL SCIENCES.*
5. *Danvila-del-valle, I., Estévez-mendoza, C., & Lara, F. J. (2019). Human resources training : A bibliometric analysis. 101(February), 627–636. https://doi.org/10.1016/j.jbusres.2019.02.026*
6. *Flamholtz, E. G., & Bullen, M. L. (n.d.). Human resource accounting : a historical perspective and future implications. 947–954. https://doi.org/10.1108/00251740210452818*
7. *Flamholtz, E. G., Bullen, M. L., Hua, W., Flamholtz, E. G., & Bullen, M. L. (2011). Human resource accounting : a historical perspective and future implications. https://doi.org/10.1108/00251740210452818*
8. *Journal, I., March, T., Author, T., Reserved, A. R., Development, P., Street, M., & York, N. (2014). Human Resource Accounting and Decision Making in Post-Industrial Economy Enyi Patrick Enyi 1 and Adebawojo Oladipupo Akindehinde 2. 2(1), 19–35.*
9. *Kasztler, A., & Leitner, K. (2002). Bibliometric Analysis and Visualisation of Intellectual Capital. Bibliometric Analysis and Visualisation of Intellectual. May 2014.*
10. *Macy, B. A. (2013). Accounting : Measurement Perspective1 Resource. 1(2), 74–83.*
11. *Positional, M. (1972). HUMAN RESOURCES ACCOUNTING : MEASURING POSITIONAL control process as principal measures of the cost. 8–16.*
12. *Pradesh, A., Pradesh, A., & Scholor, R. (2013). A STUDY ON HUMAN RESOURCE ACCOUNTING METHODS AND PRACTICES IN INDIA. 2(4), 95–102.*
13. *Quintero-quintero, W., Blanco-ariza, A. B., & Alfonso, M. (2021). Intellectual Capital : A Review and Bibliometric Analysis.*
14. *Rahaman, M., Hossain, A., & Akter, T. (2013). Problem with Human Resource Accounting and A Possible Solution. 4(18), 1–10.*
15. *Theeke, H. A. (n.d.). A human resource accounting transmission : shifting from failure to a future. https://doi.org/10.1108/14013380510636694*
16. *Toulson, P. K., & Dewe, P. (2004). HR accounting as a measurement tool. 14(2), 75–90.*