

Human Resources in Contemporary Issue: Application in Indonesian Companies

Dr. SITI CHANIFAH
Lecturer FEB Universitas Muhammadiyah
Tangerang, Indonesia

Abstract:

Audit of human resources (HRAudit), Accounting for human resources (HRA) and Information Systems Human resources (HRIS) is a new issue in the State of Indonesia, especially for the company, but all of it is one of the deadlock that needs to be discussed in the world education, especially in the field of akauntansi and management. Several theories have come up and give in, and many techniques have been proposed for the respect of human resources, particularly those dealing with accounting, auditing and information systems. The main objective of this study was to prepare some writings by collecting methods and techniques and discuss various aspects of the techniques and methods associated with these three things. The first stage of the research process is to provide some detailed discussions that have been proposed to respect human resources until now. And in the second phase of the study, the author tries to discuss the accounting, auditing and information systems in view of the aspects of human resources for the company, especially in Indonesia.

Key words: HRA, HRAudit, HRIS, human resources.

PRELIMINARY

In a production process of each product or service by the company, then in it there are no results or human thought, effort and time to carry out the process of the (work hours).

Until now there are no products or services that can be produced without human assistance though. Humans can be regarded as the most basic resources to create or build anything to do with the company. At this time many experts who claim that the machines and technologies that already exist and new ciptakakan, can be made as a tool to replace the position of human resources and will be able to minimize the role of the company or business in providing products or services. Although the machinery and technology has created and built by a man and in addition the company has been constantly doing and looking for talent, skilled and qualified professionals to further develop the latest machines in order to get better technology and efficient, and all of which must be controlled or used by man to bring a product or service that produced the better later.

From the description we can say that: Human resource management is a process of recruitment, selection of employees, providing precise orientation, induction process, providing appropriate training and develop skills, employee assessment (performance appraisal), providing compensation, for the benefit, motivate , maintaining a good relationship and precise and have a relationship that is consistent with other labor and the labor unions of course, maintain employee safety, health and welfare in lawful State fears though.

THEORETICAL STUDY

In the management lesson we certainly question the name of human resource management? Human Terms: refers to a highly skilled workforce and elected in an organization. As for the name of the source: refers to the availability of very limited or scarce on humans earlier. For the last word management: refer to maximize or their utilization and make the best stuff on peggunaansumber scarce and rare earlier.

Thus we can draw a conclusion that human resource management is a process that is done with appropriate steps and by maximizing the utilization of highly skilled labor, limited and you have available. The purpose of the primary functions of a human resources management is to make and make efficient use of the existing human resources within an organization. If we take one of the best examples in the present situation, namely the construction industry which has faced seriousness in Indonesia with a shortage of skilled labor. In this case the Indonesian government hoped to participate and bias can affect the overall productivity in the construction sector, by warning the construction industry experts.

Some organizations in Indonesia are many who wish to have a workforce that is skilled and competent in order to make the organization more effectively than their competitors. They assume that man is one very important asset for the organization of the land and buildings, the absence of the employee (human) it is impossible for there is no activity in the organization can do. While the machine is intended there to produce more goods of better quality, but the machines are getting the operation of the human being. Some lines that support and stated among other things:

According N.R. Narayana Murthy, an Emeritus, Infosys Ltd said that "We have to treat employees in our company with respect and dignity as in mills most automated in the world, we will definitely need the power of the human mind. That is what brings innovation. If we want high quality thought to work for our own, then we have to protect the respect and dignity from them.

Another opinion on the catapult by John F. Kennedy "The progress of a country as a nation can be no faster than the progress that was obtained by the State in education. The human mind is a state resource that is fundamental." -.

Another case with Oliver Wendell Holmes said, "The greatest tragedy in America is not the destruction of the natural resources that they have, despite the tragedy that was great. The tragedy was really great was the destruction of human resources by the failure of the United States to fully utilize the capabilities of its resources, which means that most men and women who go to their graves with their music still in them."-. In some of the studies that have been done by some writers that one of them by George Elton Mayo (1880-1949), especially the Hawthorne studies which forms the basis of the movement of human relations in management. Human Resource Management. For any organization to function effectively, it must have a human resources (HR), money, materials and machines. Own resources can not meet the organization's goals, they should be collected, planned and utilized through human resources. And, management of human resources effectively is also important. Therefore, human resource management (HRM) has emerged as a major function in the organization. Human resource management is a function of organizations that deal with issues related to people such as compensation, hiring, performance management, organizational development, safety, health, benefits, employee motivation, communication, administration, and training.

Orderly administration of hiring and developing employees so that they become more valuable to the organization. Human resource management include:

1. does the job analysis,
2. Planning personnel needs, and recruitment,
3. choosing the right person for the job,
4. oriented and training,
5. define and manage wages and salaries,
6. provide benefits and incentives,
7. assess performance,
8. settlement of disputes,

9. communicate with all employees at all levels. Previously called personnel management.
10. maintaining awareness of and compliance with the labor laws of local, state and federal.
11. This is also referred to as the functions of human resource management for your effects utilization of human resources.

In the last ten management philosophy "Cs" of human resource management are: cost effectiveness, competitive, coherence, credibility, communication, creativity, competitive advantage, competence, change and commitment. Ten skeleton "Cs" developed by Alan Price in his book "Human resource management in a business context".

HR Director is a top-level manager in charge of all HR activities and policies. Supervising director compensation, benefits, employment, affirmative action, employee relations, health and safety, training and development functions. They also supervise a staff of human resources professionals.

Many understanding of the great scholars educated scholars have defined human resource management in different ways and with different words, but the meaning of human resource management related to how to manage people or employees in the organization. Edwin Flippo HRM defines as "the planning, organizing, directing, controlling procurement, development, compensation, integration, maintenance and human resource separation until the end of that individual, organizational and social objectives are achieved."

According Decenzo and Robbins, "HRM relates to the dimensions of the" in management. Because every organization is made up of people, acquire their services, develop their skills, motivating them to higher levels of performance and ensure that they continue to maintain their commitment to the organization necessary to achieve the objectives organasational.

This is true, regardless of the type-governmental organizations, business, education, health or social action ".

Purpose of HRM

The organization's goals. HRM to recognize that there is to contribute to organizational effectiveness. HRM is not an end in itself; It is only a means to help the organization with the primary goal. Simply put, the Department is there to serve the entire organization.

Functional purpose. To maintain the Department contributes to the appropriate level for the organization needs. Resources are wasted when the HRM is more or less sophisticated than the demands of the organization. Department service levels should be appropriate for the organization serves.

Personal goals. To assist employees in achieving their personal goals, at least so far the goal of increasing individual contributions to the organization. Employee personal goals to be met if the worker must be maintained, stored and motivated. Otherwise, employee performance and satisfaction may be refused, and the employee may leave the organization.

The nature of human resource management. Human resource management involves the management functions such as planning, organizing, directing and controlling

- Involves the procurement, development, maintenance, human resources
- It helps to achieve the goals of individuals, organizations and social
- Human resource management is a multidisciplinary subject. This includes management studies, psychology, communications, economics and sociology.
- Involve the team spirit and team work.
- This is a continuous process.

Why Does the management of human resources is essential for all managers? Why Does the concept and technique is important for all managers? It might be easier to answer this with a list of some personnel mistakes that you do not want to create a temporary managing. For example, you do not want to:

- Hire the wrong person for the job
- Experience high turnover
- Have people you do not do your best
- waste time with useless interviews
- Has your company taken to court for discriminatory acts
- Has your company quoted under law to federal workplace safety practices are unsafe
- Have some employees who think their salaries are not fair and unfair compared to others in the organization
- Allow the lack of training to weaken the effectiveness of your Department

Chief Executive of HR responsibilities are:

Formulate and recommend human resource objectives to be included in the organization's overall objectives. The aim of helping people who are involved in an organization's work to know where they want to achieve. Those are the goals set for people to meet and make the organization successful. Here is where HR Executive of the entrance and set goals for staff to follow. By doing this, they ensure that people stay in line and could not get out of line to do the other things that do not benefit the company or organization.

Every organization has problems that could make it fail if they are not taken care of. This issue needs to be managed and resolved to maximum advantage. Human resources department to find ways to take care of this problem. After identification, they take appropriate steps to resolve them. Examples of the problem will be how to dispose of the waste obtained after production. They are looking for ways in which

waste can be disposed of without disturbing the lives of people who are close to the organization.

Managers are people who on seeing a different department within an organization. Sometimes they are more likely to use their power and hence they need to be given under the responsibility placed to have the best results in the workplace. They are important people because they put staff subordinates in line. The human resource department then help managers figure out what they were supposed to be involved with and how.

Every organization has a goal to be achieved depends on what it is about. With this in mind it is important to know that the tools and techniques used are different based on what should be achieved. For example street sweeping company will need a tool such as a broom and dust pan that would not be useful in a bakery company that mainly make use of the stove and baking equipment. HR department detailing tools, techniques and methods needed to make employees work efficiently and feel comfortable when they had it. It will be easier for employees to work out where all the necessary tools are provided.

RESEARCH METHODOLOGY:

Data and results of the discussions that are used in this paper is a secondary data and data collected mainly from two sources. Two sources include:

1. A variety of books written on the human resources.
2. Various known journal researchers and distinguished academics.

DISCUSSION RESULT

Significance of Human Resources

Human resource management is important to the business organization for the following reasons.

- Purpose: human resource-management help companies to achieve the objectives from time to time to create a positive attitude among workers. Reducing waste and making maximum use of resources etc.
- Facilitate professional growth: - for proper human resources policy, employees are trained well and this makes them ready for future promotions. Their talents can be used not only in the companies in which they are working, but also in other companies whose employees may join in the future.
- Better Relationships between the Union and management: - praktek-practice human resource management that health can help organizations to maintain peer relationships Sort by unions. Member States are starting to realize that the company is also interested in the workers and would not go against them because it is likely to strike is severely reduced.
- Helping an individual to work in a team / group: effective human-source teaching practice teamwork and individual adjustments. Individuals are now very comfortable while working in a team so that the team working to improve.
- Identify people for the future: -because employees are continuously trained, they are ready to meet the requirements of the job. The company is also able to identify potential employees who can be promoted in the future for high level employment. Thus one of the advantages of HRM prepares people for the future.
- Allocate jobs to the right people: -if methods of recruitment and proper screening is followed, the company will be able to choose the right person for the right job. When this occurs will reduce the number of people leaving jobs as would be satisfied with their work leads to a reduction in labor turnover.

Human Resource Audit

The word "audit" is derived from the word *audire*, which means to listen. Listening implies an attempt to determine the circumstances as they exist and when they are expected / promised to exist. Audit as a formal process is rooted in this feature listen. Consequently, it is a diagnostic tool for measuring not only the current state of things, but also the gap between the current status and the desired status in the area that became audited. Audit has regular practice in the financial sector, mainly because it is a legal obligation. However, in terms of human resources, there is no law that binds to adopt the audit. Some companies however prefer to have a human resource audit.

As with any audit, Audit of human resources is also a formal, systematic process, designed to test strategies, policies, procedures, documentation, structures, systems and human resources management practices of the organization. It systematically and scientifically assess the strengths, limitations, and the development needs of human resources from the perspective of the larger to improve organizational performance. Audit of human resources is based on the premise that the human resources and dynamic process that must continually be transferable and revitalized to remain responsive to the ever changing needs. Audit of human resources that are not routine practices aimed at solving the problem. Instead of directly solving the problem, HR audit, such as the Financial Audit, assist in providing an insight into the causes of the current problems and future.

The findings of this audit decision making in the organization and internal documents that usually need not always shared with the public. Moreover, unlike the routine financial audit, regulated and standardized, human resources audit non-routine and can be designed to meet the unique needs of the organization at a particular point in time. In fact, this is the study of an unusual nature. How do audits can vary

from an independent survey of intervention by outside consultants. HR Audit as annual health check-up, play an important role in fostering confidence in management and HR functions of the organization.

Human resources are the people in an organization, so that the human resource audit is to see the people and the processes they put in place to ensure that this system works efficiently. HR audit also looked beyond the hiring process into areas such as employee retention, budgeting, training, employee compensation, employee management relationship and almost all the processes or practices within the company that affect people. A periodic audit of human resources can be eligible effectiveness within an organization. Audit of human resources to achieve various objectives, such as ensuring legal compliance; helps maintain or improve competitive advantage; build efficient documentation practices and technologies; and identify strengths and weaknesses in training, communication, and other working practices.

Audit of human resources is something many companies do every year, simply because they perform an audit of their financial information. It gives them an accounting of their workforce and the efficiency of the organization as an entity that deals with people, from hiring to firing. Audit of human resources can be likened to a person goes to the doctor for a general check-ups to stay well. The process to enable enterprises to get a general idea of where it stands so it can be more correct potential problems and plan for the future. When it comes to physical health, prevention of problems is much better than waiting until problems arise and try to heal. The same applies to human resources audit. Preventing problems is much easier than trying to fix it after the fact. Good HR planning and audits can help prevent these problems and save the company money and trouble.

Benefits of human resource accounting firm to determine how many of the investments made in employees and how much return it can expect from this investment.

Definition:

Human resources audit means a systematic verification of job analysis and design, recruitment and selection, orientation and placement, training and development, performance appraisal and job evaluation, employee and executive remuneration, motivation and passion, participatory management, communication, welfare and Social Security, Safety and Health , industrial relations, trade unionism, and disputes and their resolution. HR audit is very much useful to achieve organizational objectives and is also a vital tool that helps to assess the effectiveness of the HR functions of an organization.

Complete examination of human resources, including administrative, employee files, compliance, handbooks, orientation, training, performance management and termination procedures. Results may include minimizing exposure to liability and the introduction or improvement of human resources best practices you.

Is the human resources audit ?

American Accounting Association in the human resources committee of Accounting (1973) has defined human resource accounting as "the process of identifying and measuring data on human resources and communicate this information to the interested parties". HRA, thus, does not only involve the measurement of all the costs / investments related to recruitment, placement, training and developing employees ENT, but also quantifying the economic value of the people in the organization.

Flamholtz (1971) also has offered a similar definition for the HRA. They determine the HRA as "the measurement and

reporting of costs and the value of people in the organization of resources".

What should do the audit ?

The team responsible for the audit staff should represent a cross section of organizations, including line staff, middle management and above, and those responsible for HR functions.

Needs and goals of human resource audit

Audit is generally understood is established and regular accounting audit performed in accordance with the laws and regulations specific. However, in the case of an audit of human resources, has no legal obligations, but enlightened management voluntarily accept its usefulness depends on the circumstances. The following circumstances can be cited as an example:

- concern felt by the top management,
- External impulse force situational audit, which requires
- The business changed significantly influenced by international business decisions which affect human resource management, and
- encouragement of human resource management experts to the advancement of practices and systems.

It is necessary to look at these and other questions. Human resources are very useful for the purpose of audit:

- Does the organization regularly forecasts the supply and demand for employees in various categories?
- Perform analysis work there for all positions in the organization?
- Are all potential sources of recruitment are identified and evaluated?
- Is measurable selection criteria developed and utilized when filling a job?

- Is effective training and development programs are there?
- Is there a system of performance evaluation that helps assess past performance and potential?
- Is the remuneration program is designed to motivate employees?
- Is unionized plants?
- Is the existing grievance procedure?
- Does the organization have a high quality of work life?
- Do HRM practices contribute to organizational effectiveness?
- Does the management underestimated the capacities of HRM contribute to organizational effectiveness?

Human resource audit approach

Following the approach adopted for the purposes of evaluation:

1. The comparative approach
2. outside the authority of approaches
3. Statistics approach
4. Compliance approach
5. The approach of management by objectives (MBO)

The comparative approach

In this case, the auditor identifies a competitor company as a model. The results of their organization compared to the company / industry.

Outside the authority of approaches

In this case, the auditor uses standards set by outside consultants as a benchmark for comparison of the results themselves.

Statistics Approach

In this case, statistical measures of performance developed considering the information in the company.

Compliance Approach

In this case, the auditor reviewing measures to calculate whether these activities comply with legal requirements and industry policies and procedures in the past.

Approach management by objectives (MBO)

This approach creates a specific purpose, the performance can be measured, to arrive at a final decision on the actual performance of the organization by setting goals.

Some possible questions that will be submitted in the process of implementation of audit resources, among others:

1. How effective is the selection process to ensure that people are placed in the right position? Explain.
2. How effective is the process of assessing accurately assess performance? Explain.
3. How effective is the reward (financial and non-financial) in driving performance? Explain.
4. How effective is the training, development, and planning activities in the driving performance of a career? Explain.
5. How effective is the process of assessment to distinguish the level of performance to justify the reward allocation decisions? Explain.
6. How effective is the process of assessment in identifying the development needs of the individual to guide the training, development and career planning? Explain.
7. How effective is the training, development, and planning activities in preparing people for the selection and placement to a new position in the organization's career? Explain.
8. Overall, how effective are the five components of an integrated and mutually supportive?

Describes the organization and structure

- Is there an organizational chart?
- Is the chart includes both the employee's name and position title?

- Is the chart shows reporting relationships?
- A chart is updated as changes occur?
- As an organization's needs change, whether the change in the structure?

HR Department of the organization

- Does the Department reasonably manageable for the industry and the size of the organization?
- Does the budget in line with other organizations similar size and industry?
- Has the company engaged in any labor lawsuits?
- If you have no clothes, what was the result?
- Is there a job description for every position in the department?
- To what position Does the top HR position report?
- Is the HR department has a mission statement?
- Is the HR mission statement is consistent with the vision and mission of the organization?

Human Resources Accounting (HR accounting)

Human resource accounting is the process of assigning, budgeting and reporting of human resource costs incurred in an organization, including wages and salaries and training costs.

Human resource accounting is an activity to know the cost invested their employees' recruitment, training, payment of salaries and other benefits paid and rewarded determine their contribution to the organization to profitability. American Accounting Association in the human resources committee of Accounting (1973) has defined human resource accounting as "the process of identifying and measuring data on human resources and communicate this information to the interested parties". HRA, thus, does not only involve the measurement of all the costs / investments related to recruitment, placement, training and development of employees, but also quantifying the economic value of the people in the organization.

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Accounting HR Concepts

Human resource accounting (HRA) is a new branch of accounting. It is based on the traditional concept that all human capital formation expenditure is treated as an expense on the income of the period as it does not create any physical assets. But now the concept has changed and the cost incurred at each asset (as human resources) should take advantage because it produces measurable benefits in monetary. Human resource accounting means accounting for the people as a resource organization. This is a measurement of the cost and the value of people to the organization. It involves measuring the costs incurred by private companies and the public sector to recruit, select, hire, train and develop employees and assess the economic value to the organization.

According to Likert (1971), HRA serves the following objectives within the organization:

- This completes the cost / value information to make management decisions about acquiring, allocating, develop and retain the human resources to achieve cost-effectiveness;
- It allows management personnel to monitor the effective use of human resources;
- It provides a basis of effective and sound control human assets, which is, Is appreciated assets, consumables or preserved;
- It helps in the development of management principles classify the financial consequences of various practices.

HR accounting is an attempt to identify and report the investments made in the human resources of an organization

that is not currently accounted for under conventional accounting practices. Basically, this is a management information system that tells overtime change what happens to the human resources business, and the cost and value of the human factor for the organization. The system can cater to both internal and external users, providing management (internal users) with relevant data on which to base recruitment, training and decision of other development and supply of investors, lenders and other users of external financial reports with information on investment in and utilization of human resources in the organization.

Accounting is the art of man-made and the principles and procedures that have evolved over a long term to helping businesses and public reporting to management. Four factors of production, namely, people, money, material and soil, the last three of them agreed to conventional accounting, but the first, namely, human resources can not be accounting. Over the last two decades the idea of accounting for human resources is getting active consideration.

Many jobs in accounting for human resources focusing primarily on the development or validation HRA concepts. Traditional practice of treating all expenditures on human capital formation as directly against this income is not consistent with the treatment given to comparable physical capital expenditures. American Association of Accounting highly criticised practice assign zero value to the assets and stated that 'costs must be able to take advantage when they incurred to generate future profits and when these benefits can be measured.' Management concerns continue to strive to achieve maximum efficiency. To measure the effectiveness of each company's usual method is to examine the financial statements. These statements include the balance of physical assets such as cash accounts receivable, inventory and plant recorded. These statements usually do not mention the

productive capacity of the worker or the goodwill of the company.

HRA is an art to appreciate, recording and presenting the work of human resources systematically in the books of accounts of the organization. Thus, it is primarily an information system, which informs the management about changes in the HR organization.

DEFINITION

"Accounting for human resources is the process of identifying and measuring data on human resources and communicate this information to the interested parties."

The Committee defines American society HRA accounting as follows:

"Accounting for human resources is an effort to identify and report the investments made in resources of human an organization that is not currently taken into account in the practice of conventional accounting. It is basically an information system that tells management changes over time what happens to the resource man in the business. " - Woodruff

"The term used to describe a variety of proposals that seek to report and stressed the importance of human resources - knowledgeable, trained and loyal employees in the process revenue and total assets of the company." -Davidson And Roman L Weel

"HR accounting is the measurement of the costs and the value of people's organization." -Eric Flamholtz from the University of California, Los Angeles

Interest HR accounting

The purpose of HRA is not only a recognition of the value of all resources used by the organization, but also include human resource management that will ultimately improve the quantity and quality of goods and services. The main objective of the HR system of accounting is as follows:

1. to provide cost value information to make the right decisions and effective management of obtain, allocate, develop and retain the human resources to achieve organizational goals cost effectively.
2. to monitor the effective use of human resources management.
3. to have a human asset analysis of whether the assets are preserved, exhausted or appreciated.
4. to assist in the development of management principles. and making the right decisions for the future of classifying financial consequences of various practices.
5. in all, it facilitates the assessment of human resources in the assessment record books and disclosures in the financial statements.
6. assist organizations in decision-making in the following areas:

Direct recruitment vs promotions, transfers vs. retention, retention vs. savings, the impact on the budget control human relations and organizational behavior, decision on the reallocation of existing plants shut down units and develop the company abroad etc.

Advantages of HR accounting

Human resource planning is not only necessary to anticipate the types and number of employees but also an action plan. HR accounting major benefits are:

- Examine the organization's corporate plan. The company's plan aims for expansion, diversification, changes in technology growth etc. have to do with the availability of human resources for placement or key positions. If the workforce is not likely to be available, HR accounting shows the modification of all the company's plans.
- Offset uncertainty and change, as it allows organizations to have the right people for the right job at the right time and place.

- Provide coverage for the progress and development of employees by effective training and development.
- It helps employees to aspire to promotion and better benefits.
- It aims to see that human involvement in the organization is not wasted and brought back to the organization's high.
- It helps to take steps to improve the employees who contributed in the form of increased productivity.
- It provides a variety of testing methods to be used, the techniques to be adopted in the selection process based on skill level, qualifications and experience of the future of human resources interview.
- It can predict changes in values, talents and attitudes appropriate human resources and change management techniques interpersonal

Human Resources Information System

Human resource information systems

HRIS, stands for human resource information system, is a system that lets you keep track of all of your employees and information about them. This is usually done in the database or, more often, in a series of interlinked databases.

HRIS system includes the employee's name and contact information and all or some of the following:

1. Department,
2. office,
3. The class,
4. salaries,
5. salary history,
6. position history,
7. supervisor,
8. The training is completed,
9. special qualifications,
10. ethnicity,
11. The date of birth,

12. Disability,
13. veteran status,
14. visa status,
15. benefit selected,
16. and more

Technological improvements relating to microcomputers and software also has a major impact on the use of information to manage human resources. Traditionally computers have been used in human resources only for compensation and benefits-for example, managing payroll. However, new advances in microchip has made it possible to store large amounts of data on a computer personnel and to perform statistical analyzes that were once only possible with large mainframe computers. Human resource information system (HRIS) is a system used to acquire, store, manipulate, analyze, retrieve, and distribute information related to the company's human resources. From the perspective of the manager, HRIS can be used to support strategic decision making, in order to avoid litigation, to evaluate the program or policy, or to support the concerns of daily operations.

Human resources information system can be as large or small as required and may contain one or two modules or upto twenty or more. Hundreds of HRIS software packages are being marketed for mainframes and microcomputers. Many big decisions need to be made in adopting and implementing HRIS. The special needs of the organization should determine the type of human resources information systems were selected. Each project as potentially costly, complex, and time consuming as the addition or upgrade of HRIS requires analysis and planning.

HRIS adopt the following issues need to be addressed:
Beware require an assessment

- What type and size of the HRIS should be adopted

- Whether to develop software or purchase and use of software shelves
- Must HRIS or totally implemented gradually.

HRIS is a computerized system that makes use of a computer and monitor controls and influences the movement of people from the time they indicated their intention to join an organization until they are separated from it after joining. It consists of the following sub systems.

- recruitment information: including the placement of advertising module data banks, General requirements and training needs of the data.
- personnel information: including employee information such as details of transfer monitoring and hikes and promotions.
- Information manpower planning: it strives to provide information that could help mobilize human resources, career planning, succession planning and input for the development of skills.
- Training Information: provides information for designing the course materials, arrange for basic needs analysis training and training costs etc.
- Health information system: This subsystem provides information for health care-related activities of employees.
- assessment information: This relates to performance and achievement appraisal value of information that serves as input for promotions, hikes and separation and career planning etc.
- Payroll system: it consists of information about wages, salaries incentives, allowances, extra income reduction deposits etc. Data on compensation schemes competitors are also included.
- Personnel Statistics System: it is a bank that is historic and current data used for various types of analysts.

The use of HRIS

Human resources information system refers to the system of collecting, classifying, processing, recording and disclosure of information that is necessary for effective and efficient management of human resources in an organization. Need for a system that arise because of several factors.

1. organizations that employ large numbers of people, it becomes necessary to develop a database of employees to take on personnel issues.
2. in a geographically dispersed company offices every need information that is timely and accurate labor management. If the information is stored in multiple locations will increase the cost and inaccuracies.
3. Modern-day complex compensation packages consist of a lot of allowances and deductions etc. Central data available could be useful to take the right decision.
4. The organization must comply with the law some land. Computerized information system will store and retrieve data quickly and accurately allows the organization to meet the requirements of the legislation.
5. with the help of a computerized personnel information system, employer records and files can be obtained for the integrated and automated and forecasting. The system should be oriented toward making decisions rather than toward the recording.
6. necessary flexibility for adaptation to changes in the environment can be built into information systems mechanics.

In the field of human resource management, information systems have been limited to the preparation of payroll, job status and job history report new hires, terminations and insurance payments. Gradual but progressive companies have started computerized information system in the area of collective bargaining, employee manuals, training, performance

appraisal etc. With sophisticated software, computer-based information systems can be used in almost all functions of human resource management. HRIS sound can offer the following advantages:

- Clear definition of the destination.
- Reduction in the number and cost of data stored SDM.
- Availability of timely and accurate information on human assets.
- Development of performance standards for the division of human resources
- Career planning and counseling more meaningful at all levels.
- The development of the individual through the relationship between reward performance and job training.
- High ability to quickly and effectively solve the problem.
- Implementation of a program that is based on knowledge of organizational training needs.
- The ability to respond to ever-changing legislation and other environmental
- Status for HR functions because of its ability for strategic planning with the total organization.

Some software commonly used in HRIS activities:

- Abra Suite: human resources and payroll management
- ABS (Atlas Business Solutions): general information, salary information, emergency information, reminders, evaluators, record customer information, documents and photos, information separation.
- CORT: HRMS: applicant tracking, audience tracking capabilities and a calendar, salary information, tracking reports-to information, status tracking, job history tracking, expense tracking center, review and tracking, mass update and change tools etc.
- HRSOFT: identifying and tracking senior managers, assessing the management skills and talents, generate various

reports, resumes, employee profile, replacement tables and reports analysis of succession, identifying individuals for promotion, the skills shortage, emptiness unexpected, discover talent depth, competency management, career development, succession planning etc. align.

- Microsystems human resources: the collection of advanced data and reporting, flexible spending accounts, compensation, employment history, time off, EEO, the qualifications, the applicant's request tracking, position control / succession planning, training administration, organization charts, HRIS-Pro net (employees / managerial self-service), automated HR (eNotification and eScheduler), and Pro performance (performance management)
- ORACLE - HRMS: Oracle iRecruitment, human resources, namely Oracle Self-Service, Payroll, HR intelligence, Oracle learning management, time and labor Oracle
- PeopleSoft: eRecruit company, the company resume processing, procurement services company, workforce planning, warehouse
- SAP HR: Human resource management (HCM) for business, All-in-one: fast HR,
- SPECTRUM HR: iVantage ® and HRVantage ®. iVantage HRIS is a Web-based product that is designed for organizations with up to 10,000 employees.
- PERSPECTIVE: HRA: "Point-and-click 'Report writing, internal messaging system to leave a reminder yourself, to others or to everyone using the HRA - a very useful application for benefits, discipline, special events, employee Summary screen for Basic , leave (absenteeism) and position salary history, skills and training modules, leaving Tracking module.

Why implement a software system (HRIS) human resources information ?

Running a business will generate a lot of information, both relating to the business and associated with your employees. You need to be able to utilize and secure this information in the system for a few different reasons. First, you do not want confidential information about your organization or employees getting into the wrong hands. In addition, the software system (HRIS) human resources information is a wise choice as it will reduce the amount of paper generated, organize your data, streamline processes, and help your company bottom line.

So, Why Are HR information important? Our employees are the biggest asset we have in a system in which their personnel containing personal information, safely and securely is very important. You have worked hard to become an employer of choice-not undermine credibility by mishandling secret information.

Make a business case for HRIS system

HRIS system is an investment for an organization. HRIS system is more than just a storage and organization tools to contain confidential information about your organization's employee. HRIS system needs to be seen from a financial perspective. For example, HR manager or department usually have to justify their spending and if the HR functions that are not tracked properly, you can lose money. These include:

- Provide benefits to eligible employees or dependents.
- The cost of training new employees.
- Documenting why people leave the organization because of the high termination fees, and if you can track why people leave, then changes could occur.
- Not properly record the vacation or sick leave taken. Time and attendance creates a loss of productivity, so it has no way to track to ensure there is no abuse of the system or the

employee who took the time they do not have will help to reduce the risk of lost productivity, and ultimately, revenue.

- Reduce potential legal fees in dispute employees. Accurate and complete records can help build your case or diffuse the situation before it even reached the courts.

Another justification for the HRIS system can include savings in paper and providing savings in cost and time spent on the tasks of HR. By implementing an effective HRIS system, this organization well on their way to improving their employee information confidential.

Critical analysis

Although nearly all HR managers understand the importance of HRIS, the general perception is that the organization can do without its implantation. Then only the big companies have started using HRIS to complete HR activities. But HRIS will be very critical for organizations in the future. This is for several reasons.

- The large amount of data and information to be processed.
- Project-based work environment.
- Employee empowerment.
- Improved knowledge workers and related information.
- Organizational learning

The main reason for the delay in the implementation of HRIS in organizations is due to a fear psychosis created by the "technology" and "IT" in the minds of senior management. They may not be very smart technology and the fear left. But the trend is changing for the better as more and more organizations realize the importance of it and the technology. The main provider of HRIS concentrating on a range of small and medium organizations and large organizations for their products. They also come with software modules that are very specific, which would fulfill one of their HR needs. SAP and

Peoplesoft HR module provides business intelligence software in them. Then HRIS will soon become an integral part of the HR activities in all organizations.

CONCLUSION

In this paper it is still very difficult to determine the true value of the human resources organization in spite of various methods and techniques of accounting, management and information systems have been proposed for human resources. There are several proposed model has some limitations in others as well. As examples There are several standards proposed by the Committee on accounting standard for accounting of human resources. So the presence or absence of specific guidelines for an HRA, HRAudit and HRIS. In the future can bring each organization will have the opportunity for manipulation of financial statements, or negligence in terms of standards of accounting standards committee. But in this concept is gaining in importance some of the human resources that play an important role and the combination of HRA, HRAudit, HRIS is the main role of the operations and the production process of a sustainable company.

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