

## **ABSTRACT**

*This study was aimed to provide a practice overview of Human Resource Accounting (HRA) disclosure in the industry manufacturing consumer goods companies in Indonesia and determine the effect of company size, profitability, company age, and diversification product on the disclosure of Human Resource Accounting (HRA).*

*Operationalization of the variables used in this study is the independent variable that is company size, profitability, company age, and diversification product. The dependent variable is the disclosure of Human Resource Accounting (HRA). The research method used was descriptive and associative method. The population of this research was all industry manufacturing consumer goods companies listed on the Indonesia Stock Exchange (BEI) in 2010-2014. Total the industry manufacturing consumer goods companies listed on the Indonesia Stock Exchange (BEI) in 2010-2014 was 32 companies. This sample selection method using purposive sampling technique with a total of 29 companies that appropriate the criteria. Data analysis was performed using the classical assumption test and hypothesis testing with multiple linear regression method.*

*Based on the result of the study show that disclosure of Human Resource Accounting (HRA) conducted by industry manufacturing consumer goods companies in Indonesia by an average of 56.3%. In partial, company size, company age, and diversification product have an affect on the disclosure of Human Resource Accounting (HRA), meanwhile profitability does not affect the disclosure of Human Resource Accounting (HRA) in industry manufacturing consumer goods companies. Company size, profitability, company age, and diversification product simultaneously affect the disclosure of Human Resource Accounting (HRA) in the industry manufacturing consumer goods companies.*

*Keyword : Disclosure of Human Resource Accounting, company size, profitability, company age, diversification product*