

International accounting standards, a sound base for a good start toward human resources value accounting

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Abstract

International Accounting Standards developed as an indispensable need to enhance the public confidence and accountability. With the mission to bring uniformity, transparency and effectiveness, IAS / IFRS are more and more worldwide required.

The purpose of this paper is to provide an overview of IAS/IFRS concerning Human resource accounting (HRA) related issues with the aim of promoting continued academic research on that field. The paper defines HRA and evidences the current base of IAS / IFRS, which could contribute as a sound base for developing human resources value accounting.

Highlighting the importance of HRA, it aims to provide a follow-up analysis of International Accounting Standards Bodies initiatives or projects related HRA and the global research developments in that sensitive field. It summarizes the main findings and evidences of the low HRA progress and identifies possible advances in regard.

Keywords: Human Resources Accounting, IAS, IFRS, Fair Value, Intangible asset.

Jel: M40, M41

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European Journal of Economics, Law and Social Sciences ISSN 2519-1284 (print) ISSN 2510-0429 (online)

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