

Treatment of Human Resources Accounting at PT.POS Indonesia

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ABSTRACT

This research is motivated by the importance of the role of human resources in company operations and the need for proper accounting records of related costs. PT Pos Indonesia as a state-owned company engaged in logistics and financial services has complexities in human resource management. The purpose of this study is to find out how accounting treats human resource costs and how they are recognized in the company's financial system, especially in PT Pos Indonesia Parepare Branch. This research method is classified as a qualitative research method, meaning that this research seeks to describe, record, analyze, and explain what is researched through observation, interviews, and documentation research. This research approach is a case study, the type of research carried out is Field Research (field research). The results of the study show that the accounting treatment of human resources at PT Pos Indonesia is carried out through recording costs as an expense in the income statement. The Company does not recognize human resources as assets in its financial statements, but manages them strategically through periodic performance appraisal policies, online training through internal applications, and AKHLAK value-based work discipline development. Thus, the approach used is expense-based, but the company still views HR as an important factor in operational success. Although PT Pos Indonesia is not an Islamic financial institution, in practice it still pays attention to the principles of sharia principles, such as transparency, fairness, and the separation of social funds from the company's operational funds. These values are in line with the principles of sharia accounting as contained in the QS. Al-Baqarah verse 282 which emphasizes the importance of recording and justice in muamalah. Thus, human resource accounting at PT Pos Indonesia demonstrates the integration between professional practice and ethical values in Islam.

Keywords: Accounting, Human Resources, PT.POS Indonesia

INTRODUCTION

Accounting is not a new dominant branch of economics among the public. Accounting has been widely known and is an indispensable skill. However, it is necessary to know what is the meaning of accounting actually which accounting in general is often referred to as business language and can be seen in the following definitions where, accounting is an information system designed by an organization to identify (analyze, record, classify, and summarize) activities that affect financial conditions and performance, then communicate the results with decision-makers.

Behavioral accounting accounting is a part of accounting science that examines the relationship between human behavior and the accounting system, as well as the behavioral aspects of the organization where the human being and the accounting system are located and recognized to exist. Thus, behavioral accounting is a study of the behavior of accountants or non-accountants who are influenced by accounting and reporting functions. Behavioral accounting itself concentrates on the behavior of people related to accounting information and all the treatment of people related to accounting information and all its problems. The commercial economic environment, reasons and motivations are what drive companies to develop and implement human resource accounting (ASDM). This should also be done in business because of the importance of the role of HR in achieving organizational goals. The concept of ASDM considers human resources as an asset of an organization, the application of ASDM recognizes all costs incurred in the process of human resource development as an investment.

The company's performance assessment is based only on financial statements (assets, debts, capital, revenue, and profit) without including HR as an explicit asset. Human resource contributions are only indirectly reflected in financial ratios, for example an increase in income due to good employee performance. This is an important argument why many academics propose the concept of human resource accounting that recognizes human resources as intangible assets. One type of business in Indonesia, namely a service company, PT Pos Indonesia is a type of company that offers services for its consumers. It was first established on August 26, 1746 in Jakarta with the aim of ensuring the security of public letters, mainly for people who traded in offices outside Java as well as people coming from and going to the Netherlands. PT Pos Indonesia has undergone changes and developments compared to the beginning of its establishment. The services provided by PT Pos Indonesia to its consumers are determined by the competencies possessed by PT Pos Indonesia's human resources. This makes human resources one of the important capital to achieve the goals of PT Pos Indonesia.

The development of communication and information technology has brought significant changes in the public service system, including in the field of delivery and logistics services. One of the companies that has played an important role in the history of postal services in Indonesia is PT Pos Indonesia. As a State-Owned Enterprise (SOE), PT Pos Indonesia has a long journey that dates back to the Dutch colonial period, namely in 1746, when Governor General Baron van Imhoff established the first post office in Batavia to ensure the security of residents' letters, especially for those who travel abroad. Since its inception, PT Pos Indonesia has continued to undergo transformation both in terms of organization and service. During the Dutch East Indies rule, postal services developed rapidly with the construction of a postal network that reached important areas in the archipelago. After Indonesia's independence, postal services were nationalized and managed by the government as part of efforts to develop national communication infrastructure. The institutional transformation then occurred formally in 1995, when the Public Company of Pos and Giro changed its status to a Limited Liability Company under the name PT Pos Indonesia (Persero).

In general, in a company, usually experience fraud problems that come from its own employees, this problem is commonly referred to as Fraud. Fraud is one of the frauds of falsifying financial statements intentionally by omitting or adding a certain amount to deceive the owner of the financial statement rights. Examples of fraud treatment itself are tax fraud, credit card fraud, and other financial frauds. Fraud itself can be committed by one person or group or company as a whole. So, the author can conclude that Fraud is a problem and an unlawful act or an illegal act committed by an employee for personal gain.

METHOD

Research methods are efforts or actions taken to obtain scientifically and systematically accurate data and can be proven to be authentic. Peter Marzuki views legal research as a process of discovering legal rules, legal principles, and legal doctrines to solve the legal problems faced. Based on the problem, this research method is classified as a qualitative research method, meaning that this research seeks to describe, record, analyze, and explain what is researched through observation, interviews, and documentation research. This research approach is a case study, the type of research carried out is Field Research (field research).

This type of research is field research. Field research is research conducted on an event that actually occurs. This qualitative method is used due to several considerations. First, adjusting qualitative methods is easier when faced with reality. Second, this method directly presents the nature of the relationship between the researcher and the respondent. Third, this method is more sensitive and more adaptable to many sharpening of the common influence on the patterns of value encountered. This research was conducted to find out how effective the implementation of human resource processing accounting is and how employees try to adjust the implementation of human resource processing accounting. In this study, the author uses the concept of process accounting and focuses on human resources in the framework of human resource process accounting.

The main purpose of the research was to collect data. Therefore, data collection techniques are the most strategic stages of research. Without knowing how to collect data, a researcher will not obtain data that meets the specified data standards. The technique used to collect data in the preparation of this proposal is the field research technique. This research technique is carried out by the researcher going to the field to conduct research and collect certain data related to the discussion.

RESULTS

Based on the results of research and interviews conducted with PT Pos Indonesia (Persero) Parepare Branch, it can be concluded that the management and accounting treatment of human resources in this company has not fully referred to the concept of human resource accounting (ASDM) formally, but has shown strategic steps in terms of managerial human resource management. Costs related to human resources such as salaries, position allowances, transportation allowances, and other compensation such as severance pay for retired employees or layoffs are recognized as expenses in the income statement, in accordance with conventional accounting principles. However, companies have not yet classified HR training or development costs as intangible assets on the balance sheet, which in theory should be recognized as a form of long-term investment in human beings as an organizational asset.

Furthermore, the company shows efforts in recognizing the value of human resources through internal training systems, application-based education programs such as Edupos, the implementation of online competency exams, and a quarterly performance assessment system. An organizational culture based on the value of "MORALS" is also applied to form ethical and professional work behavior. Even so, this recognition is still qualitative and managerial, not yet included in the formal accounting recording system. In practice, the company also enforces a work discipline system contained in internal regulations such as KDSE (Decree of the Board of Directors) and the implementation of HUKDIS (Disciplinary Punishment), which is used to deal with violations of employee work values. In addition, external challenges faced by PT Pos Indonesia such as competition with private companies and digital couriers encourage the company to increase the efficiency and productivity of human resources. Therefore, the development of employee work quality is an important focus, even though it is still not integrated in the HR accounting-based financial reporting system. This reflects the gap between the managerial approach of human resources and formal recognition in the accounting system.

The application of the value of transparency and accountability is reflected in the obligation of each transaction to be accountable administratively and ethically, as well as the preparation of complete transaction evidence in the internal audit process. In addition, the value of justice is also realized through the policy of providing allowances and compensation that are adjusted to the performance and responsibilities of employees, which is in line with the principle of fair distribution in sharia accounting. Thus, although it has not fully implemented the formal sharia accounting system, PT Pos Indonesia has applied the principles of Islamic ethics in its financial management, which shows that there is an alignment of values between the system run and sharia accounting. The conclusion of the results of this study shows that although PT Pos Indonesia has carried out many initiatives in a systematic human resource management manner, from the accounting side, the company has not recognized and measured human resources as assets in financial statements. The treatment of human resources is still limited to a burden, not a long-term investment. This is the basis for suggesting the need to integrate the concept of human resource accounting in corporate accounting practices so that financial information can better represent all of the company's economic resources, including human resources.

DISCUSSION

Accounting treatment of human resource costs at PT Pos Indonesia

The accounting treatment of human resource costs at PT Pos Indonesia (Persero), especially at the Parepare Branch Office, still refers to the conventional concept of financial accounting, where all costs related to human resources are recorded as operating expenses in the income statement, not as intangible assets on the balance sheet. This reflects that the company still does not implement Human Resources Accounting (ASDM) in the form of recognition and measurement of human resources as part of the company's assets. The types of HR costs recognized in accounting records include:

- a. Salaries and wages of permanent and contract employees,
- b. Job allowance (for high-performance employees),
- c. Transportation allowance,
- d. Cost of training and human resource development,
- e. Severance pay (especially for retired and layoff employees, not valid for resignation),
- f. Performance-based incentives and
- g. Other employee welfare costs.

All of these components are recognized as expenses in the current period (expenses), and are not capitalized as a form of long-term investment in employees. For example, training costs facilitated by the office through applications such as Edupos or face-to-face training are only recorded as an education or training burden, not categorized as assets that can generate economic benefits in the future.

This shows that the accounting treatment of HR costs at PT Pos Indonesia does not reflect the strategic value of human resources as a resource that is able to provide sustainable economic benefits. In fact, according to the theory of Human Resource Accounting, the costs associated with recruiting, training, development, and maintaining human resources should be able to be capitalized as intangible assets, as long as they provide future benefits and can be reliably measured. Thus, it can be concluded that PT Pos Indonesia still applies a conventional accounting approach in the treatment of HR costs, which focuses on the short-term expense aspect, not long-term investment. This is a challenge as well as an opportunity in the future to start implementing the concept of HR accounting systematically in order to produce more comprehensive financial reports and reflect the economic value of the workforce owned.

Human resource recognition at PT Pos Indonesia

The recognition of human resources (HR) at PT Pos Indonesia (Persero), especially at the Parepare Branch Office, is still carried out on a non-financial basis and has not been integrated into the financial reporting system as a formally recognized asset. In practice, recognition of human resources is more emphasized on qualitative and managerial management, such as the implementation of work culture, training systems, career development, and performance appraisals. However, in terms of accounting, there is no recognition of human resources as part of the company's assets in the financial balance.

HR recognition is carried out through the following approaches:

a. Corporate Culture as the Foundation for Human Resources Recognition

PT Pos Indonesia implements work culture values called "AKHLAK" (Trustworthy, Competent, Harmonious, Loyal, Adaptive, and Collaborative) which are used as a code of behavior in the work environment. These values are the basis for assessing employee behavior and contribution, which ultimately determines managerial treatment such as promotion, training, or disciplinary sanctions.

b. Quarterly Performance Appraisal System

Recognition of employee competencies and performance is carried out every three months (quarterly) through evaluation by supervisors or heads of their respective units. The results of this assessment are used to consider position allowances, advanced training, or even sanctions if a decrease in work performance is found.

c. Training and Competency Tests

In an effort to develop and recognize human resources, the company requires all employees to take part in online training through internal platforms such as EduPos. Training materials are delivered through an Electronic Service Memorandum (NDE), and each employee is required to take an exam

with a certain minimum score (≥ 85) as a graduation requirement. This recognition of success becomes the basis for job rotation or job level increase.

d. Disciplinary and Sentencing System (HUKDIS)

Employees who do not conform to the company's values and culture are subject to warnings ranging from SP1 to SP3. If there is no improvement, HUKDIS will be enforced in the form of a reduction in position or salary cuts. This shows that HR recognition includes not only awards, but also corrective actions for deviant behavior.

e. Non-Accounting-Based Recognition

Although the recognition of human resource contributions is carried out administratively and managerially, there is no record in the financial statements that recognizes human resources as a company asset. In financial statements, human resource contributions are only reflected through salary expenses, allowances, and other compensation, not as the value of resources that provide future economic benefits.

Thus, it can be concluded that the recognition of human resources at PT Pos Indonesia is carried out internally and administratively, through a cultural system, training, and assessment. However, in accounting, there has been no formal effort to recognize HR as an intangible asset on the balance sheet, as proposed in the concept of Human Resource Accounting. This is an opportunity for companies to develop a recording system that not only relies on expenses but also recognizes the economic and strategic value of human resources as the company's wealth.

Based on the results of research at PT Pos Indonesia Parepare Branch, it is known that the company has not explicitly implemented human resource accounting in its financial reporting system. All costs related to human resources, such as salaries, benefits, training, and employee development are still recorded as ordinary operational expenses, without any recognition of the economic value of labor as a company asset. These findings reflect the gap between practice in the field and the concept offered by human resource accounting theory, that human resources should be recognized and reported as intangible assets because they are able to provide economic benefits in the future. In a value-based approach, human resources are not only seen from the costs incurred to acquire them, but also from the contribution and productivity provided to the company in a sustainable manner.

Although PT Pos Indonesia Parepare Branch has various employee development programs, such as periodic training and performance-based promotions, this has not been balanced with an accounting reporting system that reflects the strategic value of investing in human resources. This shows that the accounting paradigm in the work unit is still oriented towards a cost approach, not a value approach. In fact, if referring to HR accounting theory, organizations will benefit more if the value of their human resources is reflected in financial statements and management reports, as part of efforts to improve transparency, efficiency, and decision-making. Therefore, these findings support the importance of shifting accounting practices from conventional record-keeping towards a broader recognition of the value of human resources, as emphasized in HR accounting theory.

The results of research at PT Pos Indonesia Parepare Branch show that the company has not explicitly implemented accounting treatment of human resources in its financial statements. All labor-related expenses, such as salaries, benefits, training, and employee competency development, are still recorded as operating expenses, not as investments or intangible assets. This shows that the approach used by the company is still cost-based and does not reflect the principles of value-based accounting as described in the theory of human resource accounting, which states that human resources deserve to be recognized as an asset because they provide long-term economic benefits. These findings are in line with Azzura (2022) research in his study entitled "Analysis of Human Resources Accounting Treatment at PT PLN (Persero) Makassar", which concluded that although PLN recognizes the importance of human resources, recording and reporting in financial statements have not accommodated formal recognition of the value of human resources as assets.

The results of the study show that the implementation of human resource accounting at PT Pos Indonesia Parepare Branch has significant relevance and relevance to the principles of sharia accounting, even though the company does not explicitly implement the comprehensive sharia accounting system. This can be analyzed by referring to the theories of sharia accounting, especially the theories of Tauhid, Amanah, and Justice which are the main basis in the conceptual framework of Islamic-based accounting.

Overall, the practice of human resources accounting at PT Pos Indonesia reflects the basic principles of sharia accounting theory, although it has not been formalized in the form of an Islamic financial reporting system. This is proof that universal sharia values such as honesty, responsibility, justice, and blessings can be implemented in non-sharia companies even if there is an ethical commitment in human resource and financial management.

The application of human resource accounting at PT Pos Indonesia, especially in terms of recording personnel costs, providing benefits, training, and evaluating employee performance, is closely related to the values in sharia accounting theory. One of the normative bases that can be used to strengthen this practice is the Qur'an Surah Al-Baqarah verse 282. This paragraph emphasizes the importance of recording every muamalah transaction in writing as a form of responsibility, transparency, and fairness between the two parties who make the transaction. In the context of PT Pos Indonesia, the practice of recording personnel administration is carried out in an orderly manner, ranging from benefits, training, to personnel sanctions, all of which are stored in a neat and accountable internal audit system. This reflects the implementation of sharia principles, namely justice ('adl) and honest recording (kitabah), as emphasized in the verse.

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CONCLUSION

Based on the results of the research conducted by the author, it can be concluded that the accounting treatment of human resources (HR) at PT Pos Indonesia (Persero) Parepare Branch Office has not been explicitly carried out in the form of recording as an asset in the financial statements. Human resources are only recorded as part of the company's expenses, specifically in the "labor burden" account. This means that companies still use a conventional approach in financial reporting, where people are positioned as a cost factor, rather than as an asset that has measurable and recognized economic value as follows:

1. The accounting treatment of human resource costs at PT Pos Indonesia Parepare Branch is still carried out conventionally, namely by recording all costs related to human resources as operational expenses in the financial statements. Costs such as salaries, benefits, training, and employee development are not recognized as investments or intangible assets, but are charged directly during the period of occurrence. This shows that PT Pos Indonesia has not formally implemented human resource accounting as recommended in HR accounting theory which emphasizes the importance of recognizing the economic value of human resources in financial statements. Thus, the treatment carried out is still based on a cost approach and does not reflect the strategic contribution of human resources to the sustainability of the company.
2. The recognition of human resources at PT Pos Indonesia Parepare Branch has not been carried out as an asset in the financial statements, but is still limited to the cost element recorded at the time of occurrence. Human resources have not been formally recognized as an asset that has economic value in the future, although companies recognize the importance of the role of employees in achieving organizational goals. This shows that the recognition of human resources at PT Pos Indonesia is still administrative and not in accordance with the principles in human resource accounting theory, which emphasizes that human resources should be treated as intangible assets that provide long-term economic benefits. This lack of recognition is due to the absence of accounting regulations that expressly regulate the recognition of human resources as assets and the limitations of the existing reporting system.

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