

ABSTRACT

This research aims to re-examine the effects of company factors using seven independent variables: profitability, company size, listing age, ownership concentration, leverage, assets utilization, and board of commissioners' size on human resource accounting disclosure in service companies during the period from 2020 to 2022. The sample consists of financial, technology, transportation, and construction service companies selected using purposive sampling techniques. A total of 190 company samples were collected over the three-year period from 2020 to 2022.

The research employs multiple linear regression analysis using SPSS 26. Secondary data for this study were obtained from the BLOOMBERG FEB Undip laboratory, the Indonesian Stock Exchange (BEI), and company websites.

Based on the research findings, it is evident that profitability, company size, and size of board of commissioners have a positive and significant impact on human resource accounting disclosure. However, variables such as listing age, ownership concentration, leverage, and assets utilization do not significantly affect human resource accounting disclosure.

Keywords: *human resource accounting disclosure, profitability, company size, listing age, ownership concentration, leverage, assets utilization, size of board of commissioners.*