

Interface of Human Resource Accounting with Accounting and Finance and Performance Evaluation

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Abstract: *The purpose of this study is to report a link between the three disciplines of human resource accounting, accounting and finance and performance evaluation through a conceptual framework highlighting the interfaces between them. The term interface here refers to the points of interaction, connection or overlap between these three disciplines, highlighting how these disciplines interact, intersect or work together within the conceptual framework. The conceptual framework is designed based on a previous literature review. The final outcome of this study is a conceptual framework which reports the interface areas between human resource accounting and accounting and finance and between human resource accounting and performance evaluation, along with the individual roles of accounting and finance, human resource accounting, and performance evaluation disciplines in the interface development. This study contributes to the existing body of accounting literature by showing how accounting and finance lays down the foundation for the valuation and reporting of human resources in an organization, which in turn, facilitates in performance evaluation.*

Keywords: Human resources, Human resource accounting, Human resource management, Accounting and finance, Performance evaluation, Interface