

## ABSTRACT

The aim of this study to investigate and to analyze the correlation of human resource disclosure and performance of Indonesian firm. The sample of this study is 552 Indonesia listed company, exclude financial industry in 2014-2015. Hypothesis test used Ordinary Least Square (OLS) cross-sectional model. The result describe that performance of Indonesian firm is influenced positively significance by human resource disclosure, age of the firm, and profit of the firm. Additional test used to examine the correlation of research variables on Z-Score criteria. The result also indicate that different significant effect human resource disclosure on Z-Score.

Keywords: Human Resource Disclosure, Performance, Bankruptcy

