QUESTIONNAIRE

HUMAN RESOURCE ACCOUNTING - A SECTORWISE COMPARATIVE STUDY
OF INDIAN ENTERPRISES

A. Age: B. Educational Qualifications:

C. Present position held in the organisation
   i) Department
   ii) Field of Specialisation

D. Experience: (i) Total (ii) In the present position

SECTION-I

1. (a) Do you think that human resources should be taken as an asset? Yes/No
   (b) If yes, on what basis measurement of the value of Human Resources should be done? (Please tick anyone)
      i) Monetary measurement
      ii) Non-monetary measurement
      iii) Both
   (c) Which monetary measurement should be adopted as per your opinion. (Please see Appendix-II)
      i) Historical cost of acquisition
      ii) Replacement cost
      iii) Opportunity cost
      iv) Stochastic Rewards value
      v) Discounted present value of future earning
      vi) Any other (modified) method (Please specify)
(d) If non-monetary measurement is preferred, do you think Likert's socio-psychological model adequately helps such a measurement of Human Resource Valuation? Yes/No
(Please see Appendix-I)

Q.2 (a) Which method you would like to be practised in your organisation?

(b) Should the value of Human Resources be disclosed in the annual reports?

(c) If yes, is the value disclosed as a supplementary statement? or incorporated in the statements of accounts and B/S
   i) As a supplementary statement
   ii) Incorporated in the statement of account of B/S.

(d) If the disclosure in the form of supplementary statement is more preferred, why do you think so?
(Please write 1,2,3,... in order of preference)
   i) It would be more easily understood
   ii) It would be less expensive to adopt
   iii) It will not affect conventional accounting
   iv) Year-to-year changes in value can be fully explained
   v) Professional institutions have not recommended its accounting treatment
   vi) Any other

Q.3 If valuation of Human Resources is not practised in your organisation, why is it so? (Please write 1,2,3,... in order of importance)

   i) It is expensive in terms of additional staff/time involved.
   ii) Human Resources can't be valued objectively.
   iii) Evaluation may be disputed depending upon the method adopted.
   iv) Employees may develop an attitude of self-importance, which may adversely affect supervisory control.
   v) Professional institutions haven't made it obligatory.
vi) There is no legal compulsion.

vii) Employees unions may raise unreasonable demands.

Q.4 (a) To what extent do you think HRA
(Please see Appendix-II)

i) Helps in manpower planning

ii) Makes Mgt. more conscious of the importance of manpower.

iii) Helps in formulating policies more objectively

iv) Makes personnel decisions more objective.

v) Helps personnel budgeting.

vi) Provides an objective basis for resolving employees mgt. disputes.

(b) To what extent the value of Human Resources is useful to (Please see Appendix-II)

1. Shareholders

2. Potential Shareholders

SECTION-II

Q.1 (a) Given the cost and value of human resources, do you agree with the view that setting of long-term objectives will be different from what it would be without such information?

(b) If you agree, which of the following objective will be affected by the given value of human capital. Please write (1,2,3,... in order of importance)

i) Profitability
ii) Market Standing

iii) Productivity

iv) Innovation

v) Managerial performance

vi) Employee performance and attitude

vii) Contribution to National Income

viii) Public Responsibility

ix) Any other (Please specify)....

Q.2 (a) Given human resource data, will budgetary allocation of funds for management training and development be different from what it would be without such information?

Definitely  Possibly  No Opinion  Rarely  Never

(b) If so, how will the allocation of funds vary with changes in the cost of value of human resources:

i) Positively

ii) Will remain unaffected

(c) Will the budgetary allocation of funds for employee training and development be different given the value of human resources?

Definitely  Possibly  No Opinion  Rarely  Never

(d) If so, how will such allocation vary with changes in the value of human resources?

i) Positively

ii) Will remain unaffected

Q.3 (a) Will the budgetary allocation for welfare amenities
be different if the cost and value of human resources is known?

Definitely Possibly No Opinion Rarely Never

(b) If so, which of the following items will be affected? (Please write 1,2,3,... in order or importance against the following)

i) Provision of housing facilities
ii) Provision of health care
iii) Children Education Allowance
iv) Transportation from and to the work place at nominal charges
v) Subsidised canteen facilities
vi) Provision for recreation, games and sports
vii) Vacation with pay
viii) Special festival allowances
ix) Any other (Please specify)

Q.4 (a) Do you think the recruitment policy bearing on internal and external sources of recruitment will differ, if value of human resources is on records?

Definitely Possibly No Opinion Rarely Never

(b) If so, will recruitment from internal sources (i.e. by promotion and transfer) be preferred with increase in the value of human resources over time?

Definitely Possibly No Opinion Rarely Never

(c) When recruitment is required to be made from external sources what will be the importance
attached to technical skill and experience for selection of personnel in view of the training and development budget?

i) No importance

ii) Some importance

iii) Will depend on the nature of job?

0.5 (a) While introducing organisational changes, do you think the value of human resources will facilitate reallocation of duties and responsibilities of managers?

Definitely Possibly No Opinion Rarely Never

(b) Will decision bearing on delegation and decentralisation of authority be affected by the value of human resources?

Definitely Possibly No Opinion Rarely Never

(c) If so, at what level of management will it affect decisions?

i) At supervisory level

ii) At middle level

iii) Both supervisory and middle level

iv) At top level

v) At middle and top level

vi) At all levels

0.6 (a) Do you think negotiations with employee unions for the settlement of labour-management dispute will be facilitated given the value of human resources?

Definitely Possibly No Opinion Rarely Never
(b) If so, at what levels will it be facilitated?
   i) At the corporate level
   ii) At the departmental level
   iii) At the supervision level

Q.7 (a) Given the value of human resources, do you think it would be easier to resolve complaints and grievances of individual employees?

Definitely Possibly No Opinion Rarely Never

Q.8 (a) Will setting and attainment of standards of performance and efficiency be influenced by the value of human resources?

Definitely Possibly No Opinion Rarely Never

(b) If so, what will be the nature of influence?
   i) It will be easier to set standards
   ii) There will be no dispute over standards set
   iii) Standards will be more likely to be achieved

Q.9 (a) Do you think, the need for monetary and non-monetary incentives will be affected by the value of human resources?

Definitely Possibly No Opinion Rarely Never

(b) If so, what will be the nature of influence?
   i) There will be greater need for both
   ii) There will be greater need for monetary incentive
   iii) There will be greater need for non-monetary incentives
   iv) There will be additional need for monetary incentives
v) There will be no additional need for non-monetary incentives

vi) There will be no additional need for either incentives.

0.10(a) Given the value of human resources, do you think transfer and promotion of employees will be possible with greater objectivity?

Definitely Possibly No Opinion Rarely Never

(b) If so, what will be the nature of influence?

i) There will be a greater emphasis on merit based promotion policy.

ii) There will be a greater emphasis on seniority based promotion policy.

iii) There will be no effect.

0.11(a) Given the value of human resources, will the degree of supervision and control be different from what it would be otherwise?

Definitely Possibly No Opinion Rarely Never

(b) If so, at what levels of management

i) At top level

ii) At middle level

iii) At lower level

iv) At top and middle levels

v) At middle and lower levels

vi) At all levels

(c) What would be the nature of supervision and control at top level of management?

i) General
ii) Close

iii) Moderate

(d) What would be the nature of supervision and control at middle level of management?

i) General

ii) Close

iii) Moderate

(e) What would be the nature of supervision and control at lower level of management?

i) General

ii) Close

iii) Moderate