APPENDIX- I

QUESTIOINNAIRE
Questionnaire

(Note:- The study is for the academic purpose only and the information provided will be kept confidential).

I) GENERAL INFORMATION

1. NAME OF THE ORGANISATION: -
2. ADDRESS: -
3. DATE OF INCORPORATION: -
4. REGISTRATION NUMBER: -
5. STATE CODE: -
6. TYPES OF ORGANISATION: -
   a) PROPRIETORSHIP
   b) PARTNERSHIP
   c) CO-OPERATIVE
   d) JOINT STOCK COMPANY
   e) GOVERNMENT
   f) ANY OTHER

   (Please tick which ever is appropriate)

7. PRODUCT/ SERVICE DESCRIPTION: -
8. ITEM CODE NO.: -
9. POSITION OF MOBILISATION OF FUNDS IN PREVIOUS YEAR (AMOUNT IN) -

TOTAL LIABILITY: -
TOTAL ASSETS: -

SOURCES OF FUNDS

PAID UP CAPITAL: -
RESERVES & SURPLUS: -
SECURED LOANS: -
UNSECURED LOANS: -
APPLICATION OF FUNDS

<table>
<thead>
<tr>
<th>NET FIXED ASSETS:</th>
<th>INVESTMENTS:</th>
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<tbody>
<tr>
<td>NET CURRENT ASSETS:</td>
<td>MISC. EXPENDITURE:</td>
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<tr>
<td>ACCUMULATED LOSSES:</td>
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10. CAPITAL INVESTMENT:

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<td>Rs.</td>
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11. TOTAL NO. OF WORKERS:

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<td>MALE</td>
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<tr>
<td>FEMALE</td>
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12. TYPES OF WORKERS REQUIRES:

- a. SKILLED
- b. SEMI - SKILLED
- c. UNSKILLED

13. TYPE OF REGISTRATION:

- a. SMALL SCALE INDUSTRIES
- b. MEDIUM SCALE INDUSTRIES
- c. LARGE SCALE INDUSTRIES

14. PERFORMANCE OF COMPANY:

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<tr>
<th>TURNOVER:</th>
<th>TOTAL EXPENDITURE:</th>
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<tbody>
<tr>
<td>P/L BEFORE TAX:</td>
<td>P/L AFTER TAX:</td>
</tr>
<tr>
<td>EPS (RS)</td>
<td>DIVIDEND RATE (%)</td>
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II) ORGANISATIONAL BELIEFS REGARDING HRA:

BELOW DEFINITION OF HRA HAVE APPEARED. YOU ARE REQUESTED TO READ THE FOLLOWING STATEMENTS OF HRA, AND PUT (✓) SIGN AGAINST THE STATEMENT WHICH MOST ACCURATELY REFLECTS YOUR OWN VIEWS ABOUT HRA.

- THE MOST VALUABLE OF ALL CAPITAL IS THAT INVESTED IN HUMAN BEINGS.
- HRA IS THE PROCESS OF IDENTIFYING AND MEASURING DATA ABOUT HUMAN RESOURCES AND COMMUNICATING THIS INFORMATION TO INTERESTED PARTIES.
HRA IS AN ATTEMPT TO IDENTIFY AND REPORT INVESTMENT MADE IN HUMAN RESOURCES OF AN ORGANISATION THAT ARE PRESENTLY NOT ACCOUNTED FOR IN CONVENTIONAL ACCOUNTING PRACTICE. BASICALLY, IT IS AN INFORMATION SYSTEM THAT TELLS THE MANAGEMENT WHAT CHANGES OVER TIME IS OCCURRING TO THE HUMAN RESOURCES OF THE BUSINESS.

HRA AS A TERM USED TO DESCRIBE A VARIETY OF PROPOSALS THAT SEEKS TO REPORT AND EMPHASIZE THE IMPORTANCE OF HUMAN RESOURCE – KNOWLEDGE, TRAINED AND LOYAL EMPLOYEES – IN A COMPANY'S EARNING PROCESS AND TOTAL ASSETS.

HRA IS A LOGICAL AND SIGNIFICANT EXTENSION OF THE SCOPE OF ENTERPRISE ACCOUNTING. IT IS THE PROCESS OF MEASURING AND REPORTING THE HUMAN DYNAMICS OF AN ORGANISATION TO DECISION - MAKERS BOTH INSIDE AND OUTSIDE THE ORGANISATION.

III) HUMAN RESOURCE PLANNING:

PLEASE RESPOND THE FOLLOWING STATEMENTS ON HUMAN RESOURCE MANAGEMENT ISSUES PRESENTED HERE AS FOLLOWS. YOU ARE REQUIRED TO KEEP YOUR ORGANISATION IN MIND BASED ON SCORING GIVEN BELOW.

PUT A NUMBERS AGAINST EACH FACTOR LISTED IN THE BRACKET USING
1 = NEVER, 2 = SOMETIMES, 3 = FREQUENTLY, 4 = MOST OF THE TIME, 5 = ALWAYS.

1. WHEN IT COMES TO RECRUITING PEOPLE, WE SEEM ABLE TO PICK THE BEST CANDIDATE FROM THE JOB MARKET.
2. THE TRAINING WE PROVIDE TO PEOPLE IS SECOND TO NONE.
3. COMPARE WITH OUR COMPETITORS OUR PEOPLE HAVE BETTER IMAGE.
4. WE ACTUALLY HAVE THE APPROPRIATE NUMBER OF EMPLOYEES EMPLOYED.
5. OUR PEOPLE ARE CLEAR ABOUT THE RULES THEY ARE EXPECTED TO PLAY.
6. OUR TOP LEVEL PEOPLE ARE VERY GOOD MOTIVATOR.
7. OUR WORK FORCE IS REASONABLY STABLE.
8. WE BELIEVE IN HIRING AND FIRING.
9. WE BELIEVE IN ASSET CREATION IN OUR ORGANISATION IT SELF.
10. WE BELIEVE IN CONSTANT TRAINING AND DEVELOPMENT OF OUR WORK FORCE.
11. BECAUSE OF HR PLANNING PROCESS MANAGEMENT IS FORCED TO THINK AHEAD SYSTEMATICALLY.
12. HAVING OUR HR PLAN ENABLES US TO MATCH OUR RESOURCES TO OPPORTUNITIES IN AN EFFECTIVE WAY.

13. WHEN A PERSONNEL IS NOT PERFORMING UP TO THE STANDARDS, IS CREATIVE OR DEVELOPMENTAL ACTION IS TAKEN.

14. IS TRAINING PROVIDED BOTH INDIVIDUALLY AND IN - GROUPS?

15. IS AUDIOVISUAL EQUIPMENT SUCH AS VIDEOTAPES, AUDIOTAPES AND SLIDE PROJECTORS USED IN SALES TRAINING?

IV) HUMAN RESOURCE ACCOUNTING IN GENERAL

PUT A NUMBER AGAINST EACH FACTOR LISTED BELOW FROM 1 TO 27 BY USING
1 = YES, 2 = NO, 3 = SOMETIMES, 4 = FREQUENTLY, 5 = MOST OF THE TIME, 6 = ALWAYS

1. HUMAN CAPITAL DEVELOPMENT FACILITATED BY TRAINING IS COMPLEMENTARY TO INNOVATION AND TECHNOLOGICAL CHANGE.

2. TRAINING IS ALSO GREATER WHERE A FIRM EMPHASIZES QUALITY AND A COMPREHENSIVE HUMAN - RESOURCE STRATEGY.

3. ASSETS SUCH AS MACHINERY, BUILDINGS AND CASH ARE ONLY LEVERAGED ACCORDING TO THE QUALITY OF INTELLECTUAL CAPITAL IN ORGANISATION.

4. HUMAN CAPITAL IS FLOATING IN NATURE RATHER THAN FIXED.

5. NO ORGNISATION CAN OWN ITS HUMAN CAPITAL THE WAY IT OWNS ITS OTHER ASSETS, THERE IS A CONSTANT FLIGHT OF CAPITAL.

6. EMPLOYERS HAVE TO UNDERSTAND, THAT THE VALUE IS LOST WHEN KEY EMPLOYEE LEAVES.

7. I.T./ SERVICE INDUSTRY HAVE A CRITICAL NEED TO KNOW THE VALUE THEY WOULD LOSE WHEN THEY ARE ABOUT TO LOSE A PERSON.

8. IN A INDUSTRY HUMAN COMPETANCIES ARE CLASSIFIED UNDER FIVE MAJOR HEADS,
   - TECHNOLOGY
   - PROJECT
   - MANAGEMENT
   - INITIATIVE
   - LEADERSHIP

9. HUMAN CAPITAL HAVE FOUR LEVELS OF EXPERIENCE .
   - EXPOSED
   - EXPERIENCED
10. A person's competence can be judged by looking at both the breadth and depth of his skills.

11. Organisation needs to look for a system for the scientific computation for employees' values, stored in a systematic way and constantly updated data - base, senior manager sit up and take notice whenever high value employees leaves the firm irrespective of the years of service.

12. Why does an employee leave an organisation?

13. People who are relevant today to work may not be able to meet the challenges of tomorrow.

14. Pundits of today assert that it is the human capital that energizes creation of wealth.

15. The fact that an asset is difficult to value, does not mean that it should not be valued.

16. The success or failure of any organisation very much depends on the quality of human resource.

17. It is a matter of common knowledge that capital issues of even new concern are oversubscribed if it is floated by the competent persons.

18. The investors in the capital market places high value on the human ability rather than any other factors like net worth, yield, price - earnings ratio which are not available in case of new concern?

19. Today the number of organisations which are following HRA in India are very less, survey shows that developing countries are lagging far behind as far as revolution in accounting theory and practices are concerned.
20. THE FAILURE OF CONVENTIONAL ACCOUNTING TO RECOGNISE THE TALENTS, CAPABILITIES AND POTENTIAL OF THE HUMAN RESOURCES RESULTED IN HIGH LABOUR TURNOVER, FRUSTRATION AND DESPONDENCY AMONG THE INDUSTRIAL WORK FORCE.

21. WHAT ARE THE CAUSES FOR THE FAILURE OF NOT SHOWING HUMAN RESOURCE AS AN ASSET IN THE BALANCE SHEET.

22. ARE THERE ANY SHORT FALLS IN THE NECESSARY FOLLOW UP BY THE ICAI IN ISSUING ACCOUNTING STANDARDS REGARDING HRA.

23. WHAT WILL BE THE IMPACT OF HUMAN ASSETS ON BALANCE SHEET RATIOS, FUND – FLOW CASH – FLOW etc. IF IT IS RECORDED IN BALANCE SHEET.

24. WHAT ARE THE GENERAL WEAKNESS OF HRA, AND WHAT ARE THE PROBLEMS FACED BY THE VARIOUS CONCERNS IN IMPLEMENTING HRA IN PAST, PRESENT AND FUTURE.
25. A PLACE GIVEN TO HRA IN ANNUAL REPORT IS, AS PER THE CHAIRMAN'S SPEECH CONTAIN IN ANNUAL REPORT IS, "I WISH TO PLACE IT AS A RECORD OF MY SINCERE GRATITUDE FOR THE HARD WORK DONE BY THE EMPLOYEES OF OUR COMPANY".

"I THANKFULLY ACKNOWLEDGE THE CONTRIBUTION MADE BY OUR EMPLOYEES".

ABOVE ARE THE QUALITATIVE PRONOUNCEMENTS REFLECT THE IMPORTANCE OF HR IN CONCERN. ARE YOU SATISFY WITH THE ABOVE STATUS GIVEN TO HRA IN A ANNUAL REPORT.

26. WHICH ONE WILL BE THE BEST OBJECTIVE OF HRA IN PRESENT WORLD,

- TO STUDY THE VARIOUS MODELS AVAILABLE TO VALUE HR. ..................
- TO COMMUNICATE THE WORTH OF HR TO THE ORGANISATION AND THE SOCIETY AT LARGE. ..........................
- TO STUDY THE IMPACT OF HR ON VARIOUS TYPES OF RATIOS, FUND FLOW ETC. ..........................

27. IF YOUR COMPANY IS SHOWING HR AS AN ASSETS IN THE BALANCE SHEET, PLEASE ANSWER THE FOLLOWING QUESTION.

- HR POSSESSES FUTURE SERVICE POTENTIALS. .....................................................
- ITS VALUE IS MEASURABLE .....................................................................................
- IT IS ACQUIRED THROUGH TRANSACTION. ............................................................
- IT IS OWNED BY AN ORGANISATION. ....................................................................
- NAME THE METHOD FOLLOWED IN VALUATION OF HR. .................................
- DISCOUNTED RATE FOLLOWED ............................................................................
- TOTAL EXPENDITURE INCURRED FOR CREATION OF HUMAN ASSETS ..........
- MANNER IN WHICH HR EXPENDITURE IS WRITTEN OFF .................................
- WHAT IS THE PRESENT HUMAN ASSETS IN YOUR CONCERN? ........................
- CAN YOU SUGGEST THE NAME OF RATIOS WITH VALUE, BASED ON HUMAN ASSETS

<table>
<thead>
<tr>
<th>NAME OF THE RATIO</th>
<th>FORMULA</th>
<th>STD. RATIO</th>
<th>ACTUAL RATIO</th>
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<td>5</td>
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28. PLEASE ENTER THE INFORMATION RELATING TO DISTRIBUTION OF EMPLOYEES.

DISTRIBUTION OF HUMAN RESOURCE STOCK AS AT ..........................

<table>
<thead>
<tr>
<th>AGE</th>
<th>Executives &amp; Supervisors</th>
<th>Artisans, Skilled and Unskilled</th>
<th>Clerk &amp; Office staff</th>
<th>Supporting &amp; technical Staff</th>
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<tbody>
<tr>
<td>No.</td>
<td>Av. Annual earnings (Rs.)</td>
<td>Av. Annual earnings (Rs.)</td>
<td>Av. Annual earnings (Rs.)</td>
<td>Av. Annual earnings (Rs.)</td>
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Below 20 ........................ ........................ ........................ ........................ ........................
PLEASE SUGGEST THE PRESENT VALUE (P.V. FACTOR) OF ESTIMATED FUTURE EARNINGS OF EMPLOYEES DISCOUNTED BY THE RATE OF RETURN ON INVESTMENT.

DISCOUNT FACTOR ........ %

REASONS FOR SELECTION OF DISCOUNT FACTOR.
(i). AS ALL THE INDUSTRIES SHOWING HRA IN THEIR ANNUAL REPORT HAVE FOLLOWED DISCOUNT RATE IN BETWEEN 10% TO 15%.
(ii). AS IT IS THE RATE ON WHICH GOVERNMENT OF INDIA OR BANKS ADVANCES LOAN.

QUALITY OF STOCK OF HUMAN RESOURCE AS AT .................

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<td>UNSKILLED</td>
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<td>SEMI-SKILLED</td>
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<td>SKILLED</td>
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EDUCATIONAL INFORMATION OF HUMAN RESOURCE AS AT .................

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<td>LITERATES</td>
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<tr>
<td>MATRICULATES</td>
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<tr>
<td>HIGHER SECONDARY</td>
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<tr>
<td>TECHNICAL DIPLOMA HOLDER</td>
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<td>NON-TECHNICAL DIPLOMA HOLDER</td>
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<td>BECHLOR DEGREE HOLDER</td>
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<td>MASTER DEGREE HOLDER</td>
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<td>DOCTORATE DEGREE HOLDER</td>
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<tr>
<td>PROFESSIONAL DEGREE HOLDER</td>
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STOCK INFORMATION OF HUMAN RESOURCE AS AT ....................

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<tr>
<th>TYPES</th>
<th>Executives &amp; Supervisors</th>
<th>Artisans, skilled and unskilled</th>
<th>Clerk &amp; office staff</th>
<th>Supporting &amp; technical staff</th>
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<tr>
<td>TRAINED</td>
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<td>Category</td>
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<td>UNTRAINED</td>
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<td>PROMOTION</td>
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<td>TRANSFER</td>
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<td>INDOOR TRAINING</td>
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<tr>
<td>OUT DOOR TRAINING</td>
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<td>LEVEL OF LABOUR</td>
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<td>TURNOVER</td>
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<tr>
<td>LEVEL OF ABSENTEEISM / MAN DAYS LOST</td>
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<td>AV. HOURS SPENT TO IDENTIFY POST</td>
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<tr>
<td>AV. EXP. INCURRED ON RECRUITMENT</td>
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IV) ANY COMMENTS ON THE HUMAN RESOURCE RATIO :-

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V) PROBLEMS:-

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________________________________________________________________________
VI) SUGGESTIONS:-

PLACE:........................... SIGNATURE: ......................

DATE: ........................... NAME OF RESPONDENT

DESIGNATION: - ........

SEAL