<table>
<thead>
<tr>
<th>Title</th>
<th>Page No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>List of Tables</td>
<td>XI</td>
</tr>
<tr>
<td>List of Figures</td>
<td>XV</td>
</tr>
</tbody>
</table>

**CHAPTER 1. INTRODUCTION** 1-9

1.1 Preamble
1.2 Research Gap
1.3 Research Questions
1.4 Objectives of the Study
1.5 Hypotheses of the Study
1.6 Research Methodology
1.7 Major Findings
1.8 Limitations
1.9 Structure of the Study
1.10 Summary

**CHAPTER 2. REVIEW OF LITERATURE** 10-29

2.1 Review of Literature on Value Added Reporting
2.2 Summary

**CHAPTER 3. CONCEPTUAL ISSUES ON VALUE ADDED REPORTING** 30-60

3.1 Introduction
3.2 Evolution of the value added
3.3 Meaning of Value Added
3.4 Elements of Value Added
3.5 Classification of Value Added
3.6 Measurement Methods of Value Added
3.7 Uses of Value Added
3.8 Qualitative Characteristics of Value Added Information
3.9 Uses of Value Added Reporting and their needs
3.10 Problems of Value Added
3.11 Summary

CHAPTER 4. RESEARCH METHODOLOGY 61-71

4.1 Population
  4.1.1 Sample of study
  4.1.2 Sample of Respondents
4.2 Research Instrument
4.3 Detailed Item Analysis
4.4 Validity and Reliability Analysis
4.5 Data Collection and Analyses
4.6 Summary

CHAPTER 5. MEASUREMENT OF VALUE ADDED 72-96

5.1 Income Statement
  5.1.1 Conventional Income Statements by Ownership
  5.1.2 Conventional Income Statements by Size
5.2 Net Value Added Generated Statement of Sample Companies
  5.2.1 Testing of Hypothesis of Net Value Added Generated by listed Companies
  5.2.2 Testing of Hypothesis of Net Value Added Generated by Ownership
  5.2.3 Testing of Hypothesis of Net Value Added Generated by Size
5.3 Conclusion

CHAPTER 6. DISTRIBUTION OF NET VALUE ADDED 97-119

6.1 Distribution of Net Value Added Generated
6.2 Distribution of Net Value Added by Sector
6.3 Distribution of Net Value Added by Size of Companies
6.4 Conclusion
CHAPTER 7. IMPACT OF NET VALUE ADDED

7.1 Analysis of Net Value Added Distributed to Shareholders
   7.1.1 Correlates of Net Value Added Generated by Listed Companies
   7.1.2 Correlates of Net Value Added Generated by Public Sector Companies
   7.1.3 Correlates of Net Value Added Generated by Private Sector Companies
   7.1.4 Correlates of Net Value Added Generated by Small Size Companies
   7.1.5 Correlates of Net Value Added Generated by Medium Size Companies
   7.1.6 Correlates of Net Value Added Generated by Large Size Companies

7.2 Analysis of Net Value Added Distributed to Employees
   7.2.1 Correlates of Net Value Added Generated by Listed Companies
   7.2.2 Correlates of Net Value Added Generated by Public Sector Companies
   7.2.3 Correlates of Net Value Added Generated by Private Sector Companies
   7.2.4 Correlates of Net Value Added Generated by Small Size Companies
   7.2.5 Correlates of Net Value Added Generated by Medium Size Companies
   7.2.6 Correlates of Net Value Added Generated by Large Size Companies

7.3 Analysis of Net Value Added Distributed to Government
   7.3.1 Correlates of Net Value Added Generated by Listed Companies
   7.3.2 Correlates of Net Value Added Generated by Public Sector Companies
7.3.3 Correlates of Net Value Added Generated by Private Sector Companies
7.3.4 Correlates of Net Value Added Generated by Small Size Companies
7.3.5 Correlates of Net Value Added Generated by Medium Size Companies
7.3.6 Correlates of Net Value Added Generated by Large Size Companies
7.4 Analysis of Net Value Added Distributed to Lenders
7.4.1 Correlates of Net Value Added Generated by Listed Companies
7.4.2 Correlates of Net Value Added Generated by Public Sector Companies
7.4.3 Correlates of Net Value Added Generated by Private Sector Companies
7.4.4 Correlates of Net Value Added Generated by Small Size Companies
7.4.5 Correlates of Net Value Added Generated by Medium Size Companies
7.4.6 Correlates of Net Value Added Generated by Large Size Companies
7.5 Impact on market price of the shares
7.6 Analysis of Value Added Based Ratios
7.6.1 Analysis of Overall Productivity Ratio
7.6.2 Capital Productivity Ratio
7.6.3 Analysis of Labour Productivity Ratio
7.7 Summary
CHAPTER 8. A STUDY OF QUALITATIVE CHARACTERISTICS TO VALUE ADD STATEMENT

8.1 Analysis of Relevance
8.2 Analysis of Reliability
8.3 Analysis of Understandability
8.4 Analysis of Comparability
8.5 Analysis of Materiality
8.6 Analysis of Usefulness
8.7 Conclusion

CHAPTER 9. MAJOR FINDINGS AND SUGGESTIONS

9.1 Major Finding of the Study
9.2 Suggestions
  9.2.1 Suggestions for Practice
  9.2.2 Suggestion for Research

CHAPTER 10. CONCLUSION

BIBLIOGRAPHY

APPENDIX