APPENDIX – II

QUESTIONNAIRE

This questionnaire is related with the research work being conducted in the University of Jhansi, on Human Resource Accounting. The information and opinion expressed in this survey shall be exclusively used for research purposes only and shall be kept strictly confidential.

PART – I

PERSONAL INFORMATION

Name : 

Designation : 

Organisation where employed : 

Age (completed Year) : Less than 31 Year ( )
Between 31 to 41 Years ( )
Between 41 to 51 Years ( )
Between 51 to 60 Years ( )
More than 60 Years ( )

Qualification : (a) Graduate
(b) Post Graduate
(c) CA/ICWA/CS/BE/LLB/MBA /MFC/CFA
(d) Ph.D
(e) Any other

Total Service experience : Less than (years) 2, 5, 10, 15 above 15 years
<table>
<thead>
<tr>
<th>Experience in current organisation :</th>
<th>Less than (years) 2, 5, 10, 15 above 15 years</th>
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<tbody>
<tr>
<td>Marital Status :</td>
<td>Married / Unmarried/Divorced</td>
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<td>Date of last Promotion :</td>
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<td>Date of promotion due :</td>
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<td>Accommodation :</td>
<td>Own House / Rented / Official</td>
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<td>Distance – RES – To Office :</td>
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<tr>
<td>Mode of travel :</td>
<td>Own vehicle /Official /Public Transport</td>
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<tr>
<td>Total Emoluments (Per Months) :</td>
<td>(a) Less than Rs. 3001</td>
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<td>(b) Between Rs. 3001 to Rs. 5001</td>
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<td>(c) Between Rs. 5001 to Rs. 8001</td>
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<td>(d) Between Rs. 8001 to Rs. 12001</td>
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<td>(e) Above Rs. 12001</td>
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PART – II

The matching of cost and revenue principle of accounting based on historical cost is generally accepted accounting principle. The expired or used portion of an investment is considered as an expense and is debited to the profit and loss account of an accounting period. Please tick mark only one of the following alternatives in each question which your feel is being followed in your organisation.

1. Full debited to the profit and loss account.
2. Allocated over a period of benefit received.
3. Allocated for a period more than a year.
4. Allocated arbitrarily.
5. Not incurred or calculated at all in the organisation.

Agency fees placement service (1, 2, 3, 4, 5)
Advertisement cost on press: Newspaper, Journals, etc. (1, 2, 3, 4, 5)
Salary & other cost of Recruitment personnel. (1, 2, 3, 4, 5)
Cost of committee of Experts for Recruitment (1, 2, 3, 4, 5)
Candidate’s Travelling cost reimbursed (1, 2, 3, 4, 5)
General Overhead Expenses in Selection process. (1, 2, 3, 4, 5)
Cost of tuition, travel & lodging for training courses attended outside the organisation. (1, 2, 3, 4, 5)
salaries, space cost & other cost in in-house training (1, 2, 3, 4, 5)

Familiarisation cost (1, 2, 3, 4, 5)
The assets taken on lease are shown in the Balance sheet although ownership is not transferred until the fulfillment of lease terms under the generally accepted accounting principle. (Yes/No)
The assets purchased on hire purchased on hire purchase system are shown in the balance sheet as assets although ownership is not transferred until last payment is duly paid. (Yes/No)

The following questions are related to Human Resource Cost and Value Kindly tick mark the appropriate number which you feel/perceive to be most appropriate.

1. Strongly agree
2. Moderately agree
3. agree
4. Moderately disagree
5. Strongly disagree

The criteria for showing assets on the Balance Sheet seems to be long term future benefits accruable from the asset rather than ownership of asset. (1, 2, 3, 4, 5)

Assuming Human Resource will stay in the organisation for a longer time than a year, it makes a case to be shown as Human Resource Asset, since the benefits will accrue for a longer time. (1, 2, 3, 4, 5)

Knowing fully well about matching of cost and revenue principle of Accounting which says that only those cost which are used in earning the revenue shall be charged from the current profit and loss account and the costs which are not used shall be carried forward unless the corresponding benefit is not received. If the Human Resource is going to give benefit from his services to the organisation for a longer period than a year then the cost of acquiring them should be allocated for the period of benefits. (1, 2, 3, 4, 5)

The Human Resource in general serve the Organisation for a long period of time, hence it is more appropriate to call them Human Resource Asset of the organisation. (1, 2, 3, 4, 5)
The benefits received by the organisation from Human Resource is for a long period of time. (1, 2, 3, 4, 5)

The rule of charging only those costs which are related in realising the benefits in the current year should form part of Profit and Loss account needs to be made applicable in the case of Human Resource also. (1, 2, 3, 4, 5)

Profit and Loss account of a firm cannot show a true and fair view unless Human Resource Accounting, particularly cost aspect is duly incorporated. (1, 2, 3, 4, 5)

Balance Sheet of a firm cannot show a true and fair view unless Human Resource Accounting is duly incorporated. (1, 2, 3, 4, 5)

The salaries and other compensation paid to the Human Resource in an organisation is actually the value to the individual from his point of view. (1, 2, 3, 4, 5)

The salaries and other compensation incurred on Human Resource is actually cost incurred on H.R. by the organisation and not value of H.R. to the organization. (1, 2, 3, 4, 5)

The value of Human Resources to the organization is directly related to the contribution made by the H.R. to the organization. (1, 2, 3, 4, 5)

The cost incurred on Human Resource is relevant for incorporation in the final accounts based on historical costing and matching of cost and revenue (Financial Accounting) (1, 2, 3, 4, 5)
The value of Human Resource is relevant for Management Accounting.

Human Resource Accounting can be compatible with financial Accounting.

Replacement Cost of Human Resource becomes useful information while taking Human Resource Turnover decisions.

Opportunity Cost of Human Resource becomes useful information while taking Human Resource Retention decisions.

The contract of service is a mutual agreement between the organisation and the individual and if both are satisfied with the performance of each other than the organisation intends to retain the human resource throughout their useful service life and the human resource intends to serve throughout his service life in that organisation. If this is true then it can be said that the organisation gets the right to use human resource by incurring certain costs (acquisition, development and retention) which are incurred with the intention to retain human resource for a long period of time. A proper allocation of these costs, which are meant to acquire and retain human resource for a long period of time, for the current period should be charged from the profit and loss account and the balance should be transferred to the Balance Sheet.

The future compensation (salaries, etc.) paid to the human resource is a part of the contract made at the time of hiring i.e., when the organisation employs a person on a permanent basis than there is an inbuilt commitment of paying him throughout his service life, provided the conditions of the contract are duly met. Hence it can
be concluded that the organisation becomes liable to pay compensation throughout the service life of the human resource.

A person joins an organisation looking to the present as well as future expected compensation to the received from the organisation and if the total package suits him, only than he decides to remain in the organisation. Hence, the total return during his services life is in mind while making a contract of service with an organisation.

If the liability arises at the time hiring human resource than it can be shown in the Balance Sheet as is being shown in the case of assets purchased on hire purchase.
PART – III

Kindly tick mark the following questions in the appropriate space which you feel/perceive to be most appropriate.

To what extent organisational environment provides opportunity for growth and development.
(a) Very Much ( ) (b) Much ( )
(c) Little ( ) (d) Very Little ( )
(d) Least ( )

To what extent policies, procedures, Practices etc. regarding training and development are communicated to you.
(a) To great extent ( ) (b) to a considerable extent ( )
(c) To some extent ( ) (d) to a little extent ( )
(d) Not at all ( )

To what extent are you satisfied with the training and development aids such as manuals, pamphlets, graphs and Charts, displays, posters movies, film, overhead projector, flash cards, case studies, etc. which are being made available in your organisation for training and development
(a) To great extent ( ) (b) to a considerable extent ( )
(c) To some extent ( ) (d) to a little extent ( )
(d) Not at all ( )
Which of the following types of facilities are being given to you for development programmes.

(a) Fees for attending programmes (Yea / No)
(b) Travel cost (Yea / No)
(c) Boarding and Lodging cost (Yea / No)
(d) Book / Study Material Cost (Yea / No)
(e) Subscription cost (Yea / No)
(f) Membership for professional Bodies (Yea / No)
(g) Leave facility (Yea / No)
(h) Participation in conference / Seminar (Yea / No)

Do you get proper briefing by your superior regarding training and development programmes.

(a) Very often ( ) (b) often ( )
(c) sometimes ( ) (d) Rare ( )
(d) Not at all ( )

To what extent do you get an opportunity to implement in actual job the knowledge, techniques, etc. learned in the training and development programmes.

(a) To great extent ( ) (b) to a considerable extent ( )
(c) To some extent ( ) (d) to a little extent ( )
(d) Not at all ( )

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To what extent do you place yourself with regard to the skills before & after attending training & / or development programme(s).

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<thead>
<tr>
<th>S. No. Skills</th>
<th>Before</th>
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<td>Ave-poor Rage</td>
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<td>1. Analytical ability</td>
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<td>2. Conceptual</td>
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<td>3. Human Relations</td>
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<td>4. Communication</td>
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<td>5. Quick Decision making</td>
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<td>6. Adaptability</td>
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<td>7. Handling Grievances</td>
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<td>8. Handling Grievances</td>
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<td>9. Initiative</td>
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<td>10. Planning</td>
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<td>11. Organising</td>
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<td>12. Controlling</td>
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<td>13. Coordinating</td>
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<td>14. Creativity</td>
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<td>15. Delegation of Authority</td>
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<td>16. Maintaining</td>
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<td>17. Accelerating</td>
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<td>18. Alertness</td>
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<td>19. Technical competence</td>
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<td>20. Motivation</td>
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</table>

To what extent the skills of the people can be really improved through training and development programmes.

(a) To great extent ( )
(b) to a considerable extent ( )
(c) To some extent ( )
(d) to a little extent ( )
(d) Not at all ( )
If the training and development programmes really improve skills does it remain useful for a long period of time (Yes/No.)

(a) Less than a Year ( ) (b) Between 1 & 2 Years ( )
(c) Between 2 & 3 Years ( ) (d) Between 3 & 5 Years ( )
(d) More than 5 Years ( )

To what extent the training and development programmes have an impact on increase in productivity.
(a) To great extent ( ) (b) to a considerable extent ( )
(c) To some extent ( ) (d) to a little extent ( )
(d) Not at all ( )

If the training and development programmes really improve productivity does it remain useful a long period of time (Yes / No.)
(a) Less than a Year ( ) (b) Between 1 & 2 Years ( )
(c) Between 2 & 3 Years ( ) (d) Between 3 & 5 Years ( )
(d) More than 5 Years ( )

How do you rate the training and development programmes in which you have participate.

<table>
<thead>
<tr>
<th>S.No. Parameters</th>
<th>Fully Satisfied</th>
<th>Fairly Satisfied</th>
<th>Little Satisfied</th>
<th>Dissatisfied</th>
<th>Undecided</th>
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<tbody>
<tr>
<td>1. Course content</td>
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<td>2. Presentation</td>
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<td>3. Faculty</td>
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<td>4. Environment</td>
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<td>5. Overall</td>
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"It is a general feeling that training and development programmes are of little practical use except for providing a day-off to the managers". To what extent do you agree.

(a) To great extent ( ) (b) To a considerable extent ( )
(c) To some extent ( ) (d) To a little extent ( )
(d) Not at all ( )

To what extent the following facets are being used as a support for training and development programmes by top management.

<table>
<thead>
<tr>
<th>S.No. Facets</th>
<th>To A Great Extent</th>
<th>To A considerable extent</th>
<th>To Some extent</th>
<th>To A little Extent</th>
<th>Not at all</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Participation in designing training a development programmes</td>
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<td>2. Participation in inauguration, valediction etc.</td>
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<td>3. Participation in selection of faculty.</td>
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<td>4. Management &amp; Control of Programmes</td>
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<td>5. Evaluation of training &amp; development programmes</td>
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<td>6. Participation as faculty</td>
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<td>7. General guidelines &amp; support</td>
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<td>8. Identification of individual development needs</td>
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<td>9. Follow-up of trained and development human resource</td>
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<td>10. Utilisation of trained and development human resource</td>
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<td>11. Review of performance</td>
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<td>12. Preparation of career development programmes</td>
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</table>
How frequently your company conducts programmes for updating human resources?
(a) Monthly ( ) (b) Quarterly ( )
(c) Yearly ( ) (d) Bi-Annually/Rarely ( )
(d) Not at all ( )

Does your company conduct learning programmes for human resources to enable them to get acquainted with job requirements?
(a) For all levels ( ) (b) For High level ( )
(c) For Middle level ( ) (d) for lower Level ( )
(d) Not at all ( )

Does your company conduct training programmes for human resources to enable them to seek promotion within the organisation?
(a) For all levels ( ) (b) For High level ( )
(c) For Middle level ( ) (d) for lower Level ( )
(d) Not at all ( )

What is the basis of internal promotion in your organisation?
(a) Pure Merit ( ) (b) Seniority cum merit ( )
(c) Pure Seniority ( ) (d) other consideration ( )
(d) No internal promotion ( )

Do you feel that updation programmes improve productivity? (Yes/No) If Yes what is period of return or benefit?
(a) Less than a Year ( ) (b) Between 1 & 2 Years ( )
(c) Between 2 & 3 Years ( ) (d) Between 3 & 5 Years ( )
(d) More than 5 Years ( )
Do you feel that learning programmes improve productivity? (Yes/No) If yes what is the period of benefits?
(a) Less than a Year  ( )  (b) Between 1 & 2 Years  ( )
(c) Between 2 & 3 Years  ( )  (d) Between 3 & 5 Years  ( )
(d) More than 5 Years  ( )

Do you feel that training programmes improve productivity? (Yes/No.) if yes what is period of return or benefits?
(a) Less than a Year  ( )  (b) Between 1 & 2 Years  ( )
(c) Between 2 & 3 Years  ( )  (d) Between 3 & 5 Years  ( )
(d) More than 5 Years  ( )
PART-IV

The following questions are related to the intention of the organisation to retain human resource and the perception of the human resource in this regard. Kindly tick mark the appropriate number in each question which you feel/perceive to be most appropriate.

1. Strongly agree
2. Moderately agree
3. Agree
4. Moderately disagree
5. Strongly disagree

The organisation at the time of acquiring human resources intends to acquire those who are likely to remain in the organisation for a longer period of time, (1,2,3,4,5)

The organisation intends to deploy human resource in such a way that it is possible to retain maximum possible human resource hired. (1,2,3,4,5)

The organisation intends to retain existing human resource having positive human resource value upto the age of retirement. (1,2,3,4,5)

The organisation provides opportunity for development of human resource with the objective of retaining them. (1,2,3,4,5)

The organisation provides opportunity for technological updation in order to retain the existing human resource. (1,2,3,4,5)

The organisation develops human resource to fulfil the future needs of the organisation at relatively lesser cost. (1,2,3,4,5)

The organisation provides updation training to human resource to fulfil the needs
of the organisation at a relatively lesser cost. (1,2,3,4,5)

The organisation intends to retain human resource by providing housing facility to the human resource. (1,2,3,4,5)

The organisation intends to retain human resource by providing transportation facility to the human resource. (1,2,3,4,5)

The organisation intends to retain human resources by providing medical facility to the human resource. (1,2,3,4,5)

The organisation intends to retain human resource by providing level travel concession facility to the human resource. (1,2,3,4,5)

The organisation intends to retain human resource by undertaking measures of pollution control. (1,2,3,4,5)

The organisation intends to retain human resource by undertaking safety measures in the organisation. (1,2,3,4,5)

The organisation intends to retain human resource by providing facilities like canteen. (1,2,3,4,5)

The recreation facility is provided by the organisation with the intention to retain human resource. (1,2,3,4,5)

The township developed by large organisations in remote undeveloped or underdeveloped areas is basically to retain human resource. (1,2,3,4,5)
The housing facility to the human resource is provided to ensure their availability in emergency or in odd hours. (1,2,3,4,5)

The organisation provides transport facility to ensure that human resource maintain punctuality. (1,2,3,4,5)

The organisation provides medical facility to optimally utilise the services of human resource. (1,2,3,4,5)

Leave travel concession facility is provided to keep the human resource fresh for hard work for a long time. (1,2,3,4,5)

The organisation undertakes pollution control measures to ensure good health of the human resource. (1,2,3,4,5)

The safety measures within the organisation are undertaken to avoid any happening within the organisation leading to trouble (1,2,3,4,5)

The organisation provides recreation facility to keep human resource mentally and physically fit. (1,2,3,4,5)

The canteen facility is provided by the organisation to ensure that the human resource remain inside the organisation during working hours and lunch time. (1,2,3,4,5)

The large organisations in remote undeveloped or underdeveloped areas are bound to develop their own township. (1,2,3,4,5)
The retirement benefits are primarily meant to ensure that human resource will stick to the organisation. (1,2,3,4,5)

The organisation does not offer pre-mature retirement to those human resource whom the organisation considers more potentially useful human resource as compared to other people in the same job. (1,2,3,4,5)

An individual sticks to an organisation which make efforts to retain human resource and - the individual is satisfied by the organisational efforts in this regard. (1,2,3,4,5)

An individual prefers to retire from an organisation which is known for giving good treatment to retired human resource. (1,2,3,4,5)

The organisation keeps retirement benefits just to fulfill the legal requirements imposed by law. (1,2,3,4,5)
PART-V

Kindly tick mark the appropriate number which you feel/perceive to be most appropriate in the following questions.

1. Strongly agree
2. Moderately agree
3. Agree
4. Moderately disagree
5. Strongly disagree

The compensation is adequate looking to the work expected from you by the organisation. (1,2,3,4,5)

The compensation is better as compared to other companies in the same industry. (1,2,3,4,5)

The compensation is adequate to maintain the standard of living expected by the company. (1,2,3,4,5)

The compensation is adequate to maintain the standard of living expected by you,

The emoluments are sufficient to maintain your family. (1,2,3,4,5)

The housing facility is adequate as per the industry norms. (1,2,3,4,5)

The transportation facility reduces mental strain of daily commuting and keeps you fresh while on job. (1,2,3,4,5)

The medical facilities are satisfactory looking to the organisation. (1,2,3,4,5)

The education facilities for the children of employees are better as compared to other companies in the same industry. (1,2,3,4,5)
The drinking water facility in your organisation makes you feel happy. (1,2,3,4,5)

The medical facilities are better than other companies in the same industry. (1,2,3,4,5)

The career prospects of individuals are taken care of by the organisation. (1,2,3,4,5)

The self esteem needs of individuals are given due regard in the organisation. (1,2,3,4,5)

One can think of self actualisation while continuing in this organisation. (1,2,3,4,5)

Voluntary Retirement Schemes are beneficial for the individuals. (1,2,3,4,5)

The development needs of individuals are properly fulfilled by the organisation. (1,2,3,4,5)

The safety needs of individuals are duly regarded by the organisation. (1,2,3,4,5)

The recreational facilities required by an individual are satisfactorily provided by the organisation. (1,2,3,4,5)

The retirement benefits are properly matched with the status of the job. (1,2,3,4,5)

Voluntary Retirement Schemes are beneficial for the organisation. (1,2,3,4,5)

If one has high ambitions for individual growth than this is the right kind of organisation for him. (1,2,3,4,5)
If one wants handsome jump in salary by proving his worth on the job than he is on the right track in this organisation. (1,2,3,4,5)

If one loves to work than he is a real fit in this organisation. (1,2,3,4,5)

Drastic changes towards improvement in this organisation can be easily carried out. (1,2,3,4,5)

The working environment in the organisation is congenial creative work. (1,2,3,4,5)

The idea of life time employment followed by Japanese is appreciable. (1,2,3,4,5)

The American approach of contractual appointment is not suitable for Indian conditions. (1,2,3,4,5)

Experience of varied organisations makes an individual jack of all and master of none. (1,2,3,4,5)

It is really enjoyable to work in the same organisation throughout one's life. (1,2,3,4,5)

This is a kind of organisation where one can spend whole life. (1,2,3,4,5)

One can hope for being satisfied by retiring from this organisation. (1,2,3,4,5)