

## QUESTIONNAIRE OF HUMAN RESOURCE ACCOUNTING

Human Resource Accounting (HRA) is the process, which involves measuring the cost incurred by all corporate sectors to recruit, select, hire, train and develop human asset. It renders a view on what expenditure the human resources should be recognized for valuation and reported in the balance sheet.

### I. PERSONAL DETAILS

1. Name of the Concern :
2. Category of respondents :
  - a) Staff [ ]
  - b) Accountants [ ]
  - c) Management Category [ ]
3. Designation: Executive [ ] Non Executive [ ]
4. Age
  - (a) 20 to 30 yrs. [ ]
  - (b) 31 to 40 yrs [ ]
  - (c) 41 to 50 yrs [ ]
  - (d) 51 to 60 yrs [ ]
  - (e) 60 & above [ ]
5. Gender
  - (a) Male [ ]
  - (b) Female [ ]
6. Educational Qualification
  - (a) Degree [ ]
  - (b) Diploma [ ]
  - (c) Post Graduate [ ]
  - (d) Technical Qualification [ ]
  - (e) Professional Degree [ ]
  - (f) Others [ ]
7. Years of Experience
  - (a) Less than 5 years. [ ]
  - (b) 05 to 07 yrs [ ]
  - (c) 07 to 10 yrs [ ]
  - (d) 10 to 15 yrs [ ]
  - (e) Above 15 years [ ]
8. Years of Service in this Company
  - (a) Below 2 yrs. [ ]
  - (b) 02 to 04 yrs [ ]

- (c) 04 to 06 yrs [ ] Above 08  
 (d) 06 to 08 yrs [ ]  
 (e) years [ ]

**II. ABOUT HUMAN RESOURCE ACCOUNTING (HRA)**

Please (√) the appropriate column that best reflects your opinion about Human

- STA - Strongly Agree  
 A - Agree  
 NU - Neutral  
 DA - Disagree  
 SDA - Strongly Disagree

**Questions related to Nature and Characteristics of Human Resource Accounting (HRA)**

S. N O	Questions related to Nature and Characteristics of Human Resource Accounting (HRA)	S T A	A	N U	D A	S D A
1	Human Resource are the major assets of Indian Companies					
2	Human Resource expenditure incurred by Indian Companies should better be capitalized and reported as assets					
3	Human Resource Accounting statement should voluntarily be attached in Indian Companies					
4	Human Resource value be presented only in the Balance sheet of the financial reports					
5	Human Resource Value should be included in Annual Reports					
6	The Quality of the Financial Statement increases due to the inclusion of Human Resource Value					
7	The Profitable company include more HRA information					
8	In future the application of HRA by Indian Industry should become mandatory					
9	HRA information increases the profitability of the concern					
10	HRA is the best method to indicated the true and fair value of financial statements of Indian companies					
11	HRA is needed for the company					

<b>12</b>	Companies should include HRA in its annual report					
<b>13</b>	HRA is useful for the					
<b>14</b>	HRA calculation is tedious and time consuming					
<b>15</b>	HRA method is costly For the calculation of HRA accounting expertise is needed					
<b>16</b>	HRA indirectly helps in increase of productivity					
<b>17</b>	HRA adds Economic value to the company					
<b>18</b>	Separate HRA statement should be attached in the annual report					
<b>19</b>	Financial Performance of the company increases through HRA					
<b>20</b>	HRA gives clear picture about each and every detail of Human resource to the public also					
<b>21</b>	HRA gives drastic change in the Accounting world					
<b>22</b>	Company is transparent by attaching HRA					
<b>23</b>	HRA helps to improve the image or Goodwill of an enterprise					
<b>24</b>	HRA is a good reporting system					
<b>25</b>	HRA reflects the potential of Human Resources of an organization in monetary terms					
<b>26</b>	HRA highlights the value of Human Resources					
<b>27</b>	HRA plays most important part in the development of an enterprise					
<b>28</b>	HRA reflects the amount of wealth and profit created by each employee.					
<b>29</b>	HRA gives true and fair value of financial assets					

## Questions related to HRA which is used to make wise decisions

S.NO	Questions related to HRA which is used to make wise decisions	STA	A	NU	DA	SDA
1	HRA attracts the share holders					
2	HRA helps the share holders to make right investment decisions					
3	Share holders need HRA					
4	Higher the HRA information higher the share holders investment					
5	HRA gives true in sights of an organization, it restored faith amongst shareholders					
6	Brand Valuation helps shareholders					
7	HRA helps in recruitment, planning and control of Human resources					
8	HRA helps in Personnel selection process					
9	HRA helps in effective and efficient utilization of Human Resources					
10	HRA helps only in internal decision making					
11	HRA act as a measurement for budgeting, allocation and maintenance of human Resources					
12	HRA helps in evaluation of Performance of Personnel					
13	HRA act as an effective tool for making managerial decisions relating to human resources					
14	Adequacy of employees are vivid in HRA					
15	HRA would aid in finding out whether the human resources are giving return equivalent to their worth or not.					
16	Investment related to employees are clearly shown in HRA					

**Questions related to Human Resource Accounting (HRA) to know about the perception of management and employees**

<b>S.NO</b>	<b>Questions related to Human Resource Accounting (HRA) to know about the perception of management and employees</b>	<b>STA</b>	<b>A</b>	<b>NU</b>	<b>DA</b>	<b>SDA</b>
<b>1</b>	HRA helps to get employees support to the large extent Lev & Schwartz Model is used					
<b>2</b>	for HRA calculation Human Resources should be shown in asset side					
<b>3</b>	HRA shows the real value of an employee					
<b>4</b>	Cost for gathering and calculating					
<b>5</b>	HRA information exceeds the benefits of HRA					
<b>6</b>	HRA helps in locating the real					
<b>7</b>	causes for low return on investment					
<b>8</b>	HRA gives merit to an employee					
<b>9</b>	HRA gives impression to employees that companies care for them.					
<b>10</b>	HRA helps an employee in active participation in their work					
<b>11</b>	HRA gives good recognition and importance to an employee					
<b>12</b>	HRA highlights the training and development needs of employees					
<b>13</b>	HRA helps in better award/reward administration					
<b>14</b>	Due to HRA employees will surely give more support to the company					
<b>15</b>	Employees are the real asset of the company					

<b>16</b>	HRA motivates the employees to work well					
<b>17</b>	It throws light on strengths and weaknesses of an employees					
<b>18</b>	Accounting Standards should be set relating to HRA					
<b>19</b>	HRA should become mandatory					
<b>20</b>	Particular method should be given by Indian Accounting Standards (IAS)					
<b>21</b>	HRA acts contrary to Generally					
<b>22</b>	Accepted Accounting Principles (GAAP)					

**Questions related to Contribution of Human Resource Accounting (HRA) in financial statement of Indian companies**

<b>S.NO</b>	<b>Questions related to Contribution of Human Resource Accounting (HRA) in financial statement of Indian companies</b>	<b>STA</b>	<b>A</b>	<b>NU</b>	<b>DA</b>	<b>SDA</b>
<b>1</b>	Expensing the values of human resource will lead to lower investment in turn lead to lower return on investment.					
<b>2</b>	When the cost of HR is capitalized the profitability increases					
<b>3</b>	True potential of the company is valued only after the inclusion of HR in the financial statement.					
<b>4</b>	The conventional accounting does not reflect the true asset.					
<b>5</b>	The true financial position of a company is ascertained only with HRA					
<b>6</b>	Financial position of a company					
<b>7</b>	Financial statement gets distorted When human resource are treated as expenses					
<b>8</b>	HRA enhance the financial position and result in long term profit					