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Name of the Scholar: SHIRAN KHAN

Name of the Supervisor: Prof. NUK Sherwani

Name of the Department: Commerce and Business Studies

Topic of Research: Human Resource Accounting and Disclosure Practices in Select Indian Companies: An Empirical Study.

Findings:

It was found in the study that the overall accounting and reporting practices of Human Resources are not up to mark. Since HRA disclosure is not mandatory in India and no any accounting standard is set yet that's why the companies are not following the practice of HRA disclosure. There exists a significant difference in the reporting practices of HR accounting between public and private sector companies. Public sector companies are reporting more items related to human resource as compared to private sector companies in India. The determinants of HRA practices are age of the firm, size of the firm, sales revenue of the firm, overall profitability of the firm, value of the company

the profitability measured in terms of ROA and ROCE is directly associated with Firm Value, increase in the value of Human Resource would enhance Return on Asset in the selected companies. Also, the shareholders return as evaluated by dividing PAT by no of equity shares and also proxied by EPS is directly associated with HRA, increase in the value of Human Resource would enhance shareholders return in the selected companies. It means that the companies would able to increase their shareholder's return if they provide more attention to their HR and take care of them by spending more on their training and development in order to increase their productivity and value. Analysis demonstrates that there is a positive and substantial relationship between the value of HA and the value of the Firm. Every company wants to analyze that whether it is getting the return which matches the investment. So, the investment made in the employees in the form of salaries, wages, incentives and other monetary benefits has a significant relationship with the value of Human Resource.