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CONTENTS

Sr. No.	TITLE & NAME OF THE AUTHOR (S)	Page No.
1.	CUSTOMER SATISFACTION OF E-BANKING SERVICES OF SBI IN DHARWAD DISTRICT, KARNATAKA <i>BHUVANESHWARI GOJANUR & Dr. S S HUGAR</i>	1
2.	A STUDY ON FACTORS INFLUENCING EMPLOYEE SATISFACTION LEVEL AND TURNOVER WITH RESPECT TO GARMENT MANUFACTURING UNITS IN CHENNAI <i>Dr. A. SASIREKHA</i>	5
3.	HUMAN RESOURCE PRACTICES IN NTPC <i>Dr. TAJINDER KAUR</i>	10
4.	A CONCEPTUAL STUDY ON THE MODELS IN SERVICE SECTOR AND THE ADVANCEMENT OF SERVICE SECTOR <i>SINDU AKILESH</i>	15
5.	A STUDY ON CONSUMERS' EXPECTATIONS TOWARDS PASSENGER CARS IN KOVILPATTI <i>Dr. C. MUTHULAKSHMI & A. MUTHU SARAVANAN</i>	19
	REQUEST FOR FEEDBACK & DISCLAIMER	27

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BOOKS

- Bowersox, Donald J., Closs, David J., (1996), "Logistical Management." Tata McGraw, Hill, New Delhi.
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- Garg, Bhavet (2011): Towards a New Gas Policy, Political Weekly, Viewed on January 01, 2012 <http://epw.in/user/viewabstract.jsp>

HUMAN RESOURCE PRACTICES IN NTPC**Dr. TAJINDER KAUR****ASST. PROFESSOR****POST GRADUATE GOVERNMENT COLLEGE****SECTOR-11****CHANDIGARH****ABSTRACT**

Amongst the various assets human resource is the most important one because it uses the other assets. It becomes more important to study this asset as the business is shifting from manufacturing to service industry. NTPC is an electricity producing company here also human power plays an important role. The paper studies human resource accounting in NTPC. The major drawback of accounting is it does not consider human asset in its balance sheet. Even the accounting rule making body has also not arrived to common consensus to use some common rules to record human asset. In spite of it some companies are giving information related to human resource on voluntary basis. The paper studies the information provided by NTPC regarding its human resource in its annual report. Information is collected from web site, annual report and newspapers. The collected information is analysed with percentage, ratio, standard deviation and variance.

KEYWORDS

human resource accounting, human resource value, human capital, organisational culture, human resource management.

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INTRODUCTION

Earlier the business was confined to local limits. The recording of business transactions were as per the local tradition and requirement of the business. The business activities were moreover meant the conversion of raw material to the finished goods, where the cost of raw material constituted the major cost. Accounting of business transactions were done accordingly where Human Resource was not considered as an asset. The invention of computer and development of business in the field of service sectors necessitated the need to record the most valuable asset of the business that is Human Resource. Now days it is not important to hold fixed assets or other factor of production rather the most important part is holding Human Resource with good calibre, creative thinking, knowledge, experience, loyalty, discipline etc. An organization sometime with the other entire factor of production may fail if it does not manage its Human Resource properly. Retention of good Human Resource is also a challenging job. Therefore, the importance of Human Resource cannot be ignored.

REVIEW OF LITERATURE

Shri Pragnesh B. Shah (2004) It was studied that HRA is still in infancy and there is strict need of some unification of presentation of such information. Human Resource is at the stage of development and still a lot is required to be done to make it completely usable. Aditi Dixit (2005) In this Ph.D. thesis found that as such there was no proper accounting of Human Resource but it is useful to know the impact of training to employees. HRA lacks support from top management and it is confined to training and development only. Eric Flamholtz (2005) The paper draws the attention that total value of Human Capital is greater than its individual value and the corporate culture has a significant impact on the Human Capital and in turn it has impact on financial performance. Dr. Arindam Ghosh and Prof. Asit Gope(2009). The author concludes that the information regarding investment in Human Resource is valuable for the human resource management personnel to determine how well the investment in Human Resource is utilised by the management in producing income for the organisation. Yagnesh M Dalvadi (2010) In this study the author throws light on Human Resource Accounting in public and private companies in India. It was concluded that there is significant difference in use of Human Resource Accounting in private and public sector undertakings. Raunak Narayan (2010) The writer concludes that HRA would give an organisation a correct vision to the way forward. No doubt so far this subject is not fully developed it has issues and challenges in its use. 7. Research Executive Summaries Series (2010) The paper explains the impact of Recruitment, Training and Job for life and Teamwork and Organizational culture on the performance of an organization. Samuel P D Anantadjaya (2011). Quantification of information is always helpful to analyse a situation and to take correct decisions otherwise the abstract information does not help in taking right decision. C.A. Vikas Jain (2011) The author concludes that HRA in any organisation should be designed to serve two functions, first Human Resource must be recognised as a critical success factor for any organisation and secondly HRA must provide an alternative accounting system designed to measure the cost and value of Human Asset to an organisation. Amitava Mondal and Santanu Kumar Ghosh (2012) The management of intellectual asset is important but author does not give due focus on uniformity of valuation of intangible assets i.e. Human Resource for the comparable financial statements. Dr. Sandeep (2012) It is concluded that Human Resource Accounting must be given utmost importance as it is vital in contributing to the company's success. Dr. Nidhi Sharma and Hitendra Shukla (2012) The author has concluded that there is difference in Human Resource Accounting practices in private and public organisations as there is no set uniformity in guidelines for the use of Human Resource Accounting. Mamta Ratti (2012) The author in this paper studies the value of Human Resources at different level (higher, middle and lower level) to determine the value of employees at different levels. Rakholiya Nisha Rasikbhai and Dr. Prashant Makwana (2012) In this paper it was highlighted that Human Resources are the most valuable resources of a because effective utilization of physical and financial resources depends upon the quality of Human Resources. Daarsari Pandurangarao, Dr. S. Chand Basha and Devarapalli Rajasekh (2013) The authors Concludes that despite of many advantages the implementation of Human Resource Accounting is at very early stage in Indian organizations. Md. Amirul Islam, Md. Kamruzzaman and Md. Redwanuzzaman (2013) The author suggested the company that beside technological up- gradation and modernization the company should also make efforts towards competency development. Dr. N.K. Sharma and Mrs. Lakshmi T (2013) In this study it was concluded that HR practices are done in MNCs in India and they are resulting in favourable business performance. P. Usha (June 2013) According to this paper traditional accounting is going to be replaced gradually by modern accounting where International Financial Reporting Standard proposes and encourages alternative measurement and reporting standard which also includes Human Resource Accounting. H. Haghshenas, G. Barzegar (2014) It is concluded that although Human Assets are not shown in the balance sheet but an organisation must manage all types of Human Resources and for that Human Resource must be examined through different angles that is social and organizational aspect. Michael Mankins, Karen Harris et al (2017) The companies that apply real discipline in their management of Human Capital are on average 40% more productive than the rest. The author hence supports than present age is the age where the value of Human Capital outweighs the importance of financial resources which further supports the requirement of research in the field of Human Resource Accounting.

RESEARCH GAP AND NEED OF THE STUDY

1. At global level, it is found that amongst the factors of production except Human Resource other things may remain same but it is only the Human Resource the presence of which makes a difference in any company, as it is the Human Resource which uses other factors of production. In spite of that, in general, Human Resource Accounting is not being practiced by every company, my thrust area is to see the impact in the company by the people who are managing and working in it.
2. The Period covered is 2010-11 to 2016-17 for the research which gives enough chance of further study.

RESEARCH METHODOLOGY

1. The research is explanatory in nature which will study different aspect of Human Resources in context of accounting.
2. The collected data is classified and tabulated under the appropriate head for the purpose of arriving at any inference.
3. The technique of Ratio Analysis is used to interpret the data.
4. Statistical tools such as Average, Standard Deviation, Variance, Index Number, etc. are used for the purpose of interpreting the data.

SOURCE OF DATA

Both primary and secondary sources are used to collect information. Primary sources are collection of information through questionnaire E-mail and telephonic talk to the concerned officials and secondary sources are collection of information through Annual Reports, Websites, Journals, Books, Thesis and newspapers etc.

HUMAN RESOURCE ACCOUNTING IN NTPC

NTPC considers employees as a backbone of the company in contribution to the success of the company. Employees are given opportunity to participate in the management of the company. Regular meeting with employees and regular workshop is conducted to improve the quality of employees. NTPC recognises the importance of safety of employees; it gives safe environment and also inculcates safety awareness among the employees. Regular plant inspection and review with head of project, internal audit safety with own officers of various sites and external safety audit by reputed organisations are carried out at each site every year. Recommendations given are regularly reviewed and complied with. Adequate number of qualified safety officers is posted at all units as per statutory rules and provisions to look after safety of people and property. The company being the supplier of electricity take due care of its employees in context of safety. To mitigate on site emergencies at all operating stations effective engineering controls are provided to indicate and handle emergency. Mock drills are conducted regularly. Many of the plants are awarded with prestigious safety awards by various institutions like ministry of labour and employment, Government of India; national safety council etc. in recognition of implementing innovative safety procedures and practices. The company provides training to its employees to develop them. To fulfil these objectives, the company power management institute at corporate level and employee development centres at its sites. To train employees with respect to change in companies' act 2013, change in accounting standards and change in land acquisition act the company has developed an integrated international project management framework through international faculties for achieving competitive advantage, besides entering into long term institutional tie up with IIM Indore and IIM Ahmadabad in this area.

NUMBER OF EMPLOYEES**TABLE 1: INDICES FOR NUMBER OF EMPLOYEES**

year	Number of employees	Total No. of Employee Index
2011	23,797	100
2012	24,011	100.90
2013	23,865	100.29
2014	23,411	98.38
2015	22,496	94.53
2016	21,633	90.91
2017	20,593	86.54

Source: Annual Report

The total number of employees is showing a decreasing trend. It was 23,797 in the year 2011 and it decreased to 20,593 in the year 2017. There is decrease in number of employees by 13.46 times. This is due to up gradation of technology the number of employees is on reducing trend. If we see the generation of power it has increasing trend. So if we compare with the year 2011 where the generation of power was 2,20,536 million units and number of employees were 23,797 with the year 2017 where the generation of power is 2,50,314 million units in the year 2017 against total number of employees 20593. It shows that the company is moving towards efficiency.

TRAINING AND DEVELOPMENT IN NTPC

The company does not disclose educational index and also does not provide information on the amount spent, training hours and number of employees trained. This section is explained with the information provided by the company in the annual report.

Company provides training to its employees from time to time. The learning activities are being driven by the comprehensive infrastructure comprising Power Management Institute (PMI) at the corporate level and employee development centres at sites providing learning on management technical competencies and leadership. The training requirement of middle and senior level of executives are catered by Power Management Institute (PMI) the apex learning centre of the company.

Initiatives taken by Power Management Institute (PMI) are given below:

1. Post graduate certification in project management programme in collaboration with IIM-Indore for developing long term management competencies. Under this initiative executive from public and private sector utilities/ companies from various states have been given skill based training to augment their capacity addition programme.
2. Special programme on enterprise risk management for senior level executives are provided.
3. It opened "NTPC School of Business" for running 15 month flagship program titled "Executive Post Graduation Diploma in Management."
4. It also has training programmes in foreign universities to train its executives.

GENERATION OF POWER**TABLE 2: INDICES FOR GENERATION OF POWER**

Year	Gross generation of power (in million tonnes)	Gross generation power (in Million tonnes) index
2011	2,20,536	100
2012	2,22,068	100.69
2013	2,32,028	105.21
2014	2,33,284	105.78
2015	2,41,261	109.40
2016	2,41,975	109.72
2017	2,50,314	113.50

(Source: Annual Report)

SALE OF POWER**TABLE 3: INDICES FOR SALE OF POWER**

Year	Sale of power (in crores)	Sale of power (in crores) index
2011	54,705	100
2012	61,002	111.51
2013	64,190	117.34
2014	71,490	130.68
2015	72,528	132.58
2016	69,932	127.83
2017	77,071	140.88

TURNOVER PER EMPLOYEE

TABLE 4: INDICES FOR TURNOVER PER EMPLOYEE

Year	Turnover per employee	Turnover per employee index
2011	2.30	100
2012	2.54	110.43
2013	2.69	116.96
2014	3.05	132.61
2015	3.22	140
2016	3.23	140.43
2017	3.74	162.61

Source: Annual Report

EMPLOYEES COST

TABLE 5: INDICES FOR EMPLOYEE COST

Year	Employee Cost (in crores)	Index of Employee Cost
2011	2,790	100
2012	3,090	110.75
2013	3,360	120.43
2014	3,868	138.64
2015	3,621	129.78
2016	3,582	128.39
2017	4,325	155.02

Source: Annual Report

EMPLOYEE COST PER EMPLOYEE

TABLE 6: INDICES FOR EMPLOYEE COST PER EMPLOYEE

Year	Employee Cost per employee (in crores)	Index of Employee Cost per employee
2011	0.12	100
2012	0.13	108.33
2013	0.14	116.67
2014	0.17	141.67
2015	0.16	133.33
2016	0.17	141.67
2017	0.21	175

Source: Annual Report

RELATIONSHIP OF TURNOVER AND COST OF EMPLOYEES

TABLE 7

Year	Cost of employees (in crores)	Turnover (in crores)	Percentage of cost of employees to turnover
2011	2789	54,705	5.10
2012	3090	61,002	5.07
2013	3360	64,190	5.23
2014	3868	71,490	5.41
2015	3621	72,528	4.99
2016	3582	69,932	5.12
2017	4325	77,071	5.61

Source: Annual Report

PROFIT AFTER TAX

TABLE 8: INDICES FOR PROFIT AFTER TAX

Year	Profit after tax (in crores)	Index of Profit after tax
2011	9,103	100
2012	9,224	101.33
2013	12,619	138.62
2014	10,975	120.56
2015	10,291	113.05
2016	10,770	118.31
2017	9,385	103.10

Source: Annual Report

PROFIT AFTER TAX PER EMPLOYEE INDICES FOR PROFIT AFTER TAX PER EMPLOYEE

TABLE 9

Year	Profit after tax per employee (in crores)	Index of Profit after tax
2011	0.38	100
2012	0.38	100
2013	0.53	139.47
2014	0.47	123.68
2015	0.46	121.05
2016	0.50	131.58
2017	0.46	121.05

Source: Annual Report

VALUE ADDED

TABLE 10: INDICES FOR VALUE ADDED

Year	Value Added(in crores)	Index of Value Added
2011	19,140	100
2012	19,738	103.12
2013	22,999	120.16
2014	25,966	135.66
2015	25,090	131.09
2016	27,440	143.36
2017	29,159	152.35

Source: Annual Report

VALUE ADDED PER EMPLOYEE

TABLE 11: INDICES FOR VALUE ADDED PER EMPLOYEE

Year	Value Added per employee (in crores)	Index of Value Added
2011	.80	100
2012	.82	102.5
2013	.96	120
2014	1.11	135.37
2015	1.12	140
2016	1.27	158.75
2017	1.42	177.5

Source: Annual Report

CALCULATION OF AVERAGE, STANDARD DEVIATION AND VARIANCE OF VARIOUS ITEMS OF HUMAN RESOURCE AND ITS DISCLOSURES IN NTPC

TABLE 12

Particulars	Averages	SD	Variance
Total Number of employees	22,829	1212	0.053
Employee Cost per employee	0.157	0.028	0.178
Turnover per employee	2.967	0.453	0.152
Value added per employee	1.071	0.211	0.197
Profit after tax per employee	0.454	0.052	0.114

Source: Annual Reports

CONCLUSION

- In NTPC it is observed that there is decrease in number of employees with the passage of time. It was 23,797 in the year 2011 which increased slightly in 2012 but from there onwards there is fall in it. In the year 2017 it further decreased to 20,593. It shows that company has shifted towards use of more of technology where less manpower is required. Average Employee is 22,829 with Standard Deviation 1212 and Variance 0.053.
- Employee cost shows an increasing trend till 2014. It was Rs. 2790 crores in the year 2011 and it reached to Rs. 3868 crores in the year 2014. After that there is fall, in it. It is Rs.3582 crores in the year 2016. But in the year 2017 it went up to 4325 crores. In spite of that there is increase in the ratio of employee cost per employee because the number of employees has a decreasing trend. It was 0.12 in the year 2011 and it reached to 0.17 in the year 2014 then after there is slight decrease then again it slightly improved in the year 2016 and 2017. Average Cost per Employee is 2.967 with Standard Deviation 0.453 and Variance 0.152.
- Turnover of the company is Rs 54705 crores in the year 2011 and it shows an increasing trend till 2015. In 2015 it is Rs. 72,528 crores and it reached to 69,962 crores in the year 2016. Further in the year 2017 the turnover goes up to 78,273 crores. Turnover per employee is showing an increasing trend. It was 2.30 in the year 2011 and it reached to 3.74 in the year 2017. Average Turnover Per Employee is 2.967 with Standard Deviation 0.453 and Variance 0.152.
- Value added indicates the earning power of the organisation. It was 19,140 in the year 2011 it continuously increased till 2014. There is slight decrease in the year 2015 but from then onwards it has an increasing trend and reached to 29,159 crores in the year 2017. In the similar way value added per employee also shows increasing trend. It was 0.80 in the year 2011 and it grew continuously and reached to 1.42 in the year 2017. Average Value Added per Employee is 1.071 with Standard Deviation 0.211 and Variance 0.197.
- Profit after tax of the company shows a mix trend. It was Rs. 9103 crores in the year 2011. It increased to Rs. 12619 crores in the year 2013 then after there is a fall in it. It reached to Rs.9385 crores in the year 2017. Profit after tax per employee has similarly gone up to 0.53 the year 2013 as compare to the year 2011. Then after there is decrease, in it till 2015. It slightly improved in the year 2016 but again in 2017 it went down to 0.46 in the year 2017. Average Profit after Tax per Employee is 0.454 with Standard Deviation 0.052 and Variance 0.114.

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