

# A Study of Human Resource Accounting Strategies Plan and Performs in India

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## ABSTRACT

HRA is actually a procedure in which the human resources of the organisation is actually estimated depending on the cost involved in recruiting, selecting, training, building as well as hiring the employees. Although it's a method of the accounting to show all of the cost associated with human resources as expenses, the device of HRA try to offer significance to the organisational labor force as property and not as transaction. The recognition that businesses have important workers that has led to the improvement of the region of Human Resource Accounting the original stage of HRA was in Service sector as the roles played by workers of that industry had been extremely essential. But now-a-days it's started getting value a large number of businesses in developed nations in each and every industry were using HRA. The fundamental point of this investigation is to talk about the idea of Human resource accounting and different public enterprises, dissect the various models and components of valuation of HRA in public enterprises, to Study and examine about the preferred position, issues or significance of human resource accounting, to analyze the examination between HRA Valuation techniques in public enterprises and to talk about the interesting measures for HRA improvement practices in public segment enterprises.

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## 1. Introduction

The current accounting system mentions to us what has occurred in the keep going accounting period, based on the practices settled upon. The fiscal reports arranged based on the current accounting practices are not delineating the 'valid and reasonable perspective on' the associations and each money manager realizes that they are controlled. The current accounting system glimpses inside the association and it is centered on the past. In the event that we need an inside and in reverse look, accounting carries out the responsibility. On the other hand, today we have to zero in on the issues that will make riches, those activities that will remove an incentive from the commercial center, and we have to zero in on what's to come. We can't be effective by sponsorship into the future with our eyes bolted on the past. The commencement of new types of accounting-in particular, human resource accounting, monetary worth included and the decent scorecard approach - is a promising advance toward this path. "So let us acknowledge accounting for what it is, yet not love it to the prohibition of other valuable data."

The new monetary worldview which is described by speed, advancement, short process durations, quality, and consumer loyalty, is featuring the significance of impalpable resources, for example, brand acknowledgment, information, development and especially human capital. There is a progressive move from material merchandise to elusive products. This new worldview can check the start of a brilliant age for HR. The most influential activity that the HR directors can take is to create or receive a HR estimation system that will assist with estimating the commitment made by the human resources. The data on the non-monetary factors esteemed by the money related investigators are not effectively accessible to them. So the associations need an instrument through which they can produce exact and dependable data on these factors. For sharing the data on the nonfinancial factors legitimate

divulgence practices is additionally required. The significance of intangibles is being perceived by numerous business houses. The administration of these intangibles is actually a difficult one. The accounting system utilized today accentuates substantial capital both budgetary and physical. In the present information based economy where we are giving accentuation on information and elusive resources, ordinary accounting system really makes risky educational bends. We accept that the numbers on the fiscal reports arranged based on twofold section accounting, which has been practiced over 50 years, are facts. In any case, these numbers can be named as realities, yet occasional certainties. There is just one number yet to be determined sheet-money which is evident as truth. The various numbers portrayed yet to be determined sheet are a mix of expectations, arrangements, and desires.

## 2. Literature Review

**Dr.Tajinder Kaur (2019)** Accounting from the earliest starting point is limited to record just those business exchanges which can be communicated in monetary terms. It was anything but a hazardous issue till business implied managing in unmistakable things. Progressively with the progression of time business moved from creation of merchandise to offering types of assistance to the client. It was the point at which it was felt that the most significant resource of an organization is human creatures. They can't be disregarded in accounting. Without recording them the accounting report of the organization doesn't delineate the genuine image of the worry. That was the point at which the idea of human resource accounting came and academicians began giving their speculations and perspectives with respect to recording of this most significant resource.

**Mukherjee, Bidhan (2019)** Because of insightful calls, this investigation expects to investigate the convincing indicators including (professional stability, self-governance, work-life

equalization, culture and atmosphere, vocation development, authority style and backing, training and development and prize, acknowledgment and pay) of ability maintenance in Indian PSUs by underlining the shared characteristics and contrasts between various classification of employees from various companions dependent on their commitment in the prime capacity of the business. Plan/system/approach A self-directed survey was utilized to gather information from 472 employees from chose associations through Multistage inspecting procedure and Simple arbitrary examining method. Information was investigated utilizing tests, for example, strategic relapse, MANOVA, post hoc Tukey in SPSS 20. Findings Job security, self-rule, profession development and culture and atmosphere are the convincing indicators of ability maintenance in Indian PSUs. Nonetheless, there is a huge connection impact old enough and occupation standard on professional stability. Professional stability and saw employability don't identify with age for center classification employees preferably have indistinguishable recognition over other employee classification. Findings demonstrate that recognizing the situation to be held is more suitable than a typical maintenance technique. Creativity/esteem this examination adds to the current information on ability maintenance by investigating novel experiences in grasping the shared characteristics and contrasts of various employee classes at all level from various companions, sharing various obligations in the prime capacity of the business that has to a great extent been disregarded. The investigation can help in improving execution and cost-viable maintenance methodology.

**Aggarwal, Kirti (2019)** the motivation behind the current examination article is to know the degree of Human Resource (HR) exposure practices and impacts of different autonomous factors on HR revelation rehearses in chosen Indian recorded organizations. Plan/system/approach Initially, Human Resource Disclosure Index (HRDI) of 91 things is built for 63 organizations recorded on the NSE-100 list. From that point forward, the impact of different autonomous factors is broke down on HRDI. At last, free factors are relapsed with HRDI to locate the significant autonomous factors which impacts the HRDI. The connection between industry type and HR exposure has been contemplated utilizing single direction ANOVA and the examination among public and private sector has been considered utilizing the Mann-Whitney U test. Findings The findings of the investigation show that net fixed resources, net sales, market capitalization, income per share (EPS), the obligation value proportion and all out number of pages of a yearly report significantly affect HRDI. The rest of the factors show immaterial relationship with HRDI. HRDI has been accounted for distinctively by various businesses; while public and private organizations don't contrast in the event of HR exposure rehearses. This investigation gives the significant data and contributes in existing writing. The HR divulgence record made in this investigation might be used by the organizations as a benchmark to upgrade their HR exposure in future.

**Purvi, Dipen (2018)** Human Resource Accounting is a cycle of ordering, planning, and passing on the venture and cost of human resources caused in the association including compensation and pay rates and training costs that are by and by excluded from or ignored in the estimation or accounting

rehearses. The principle idea driving Human Resources Accounting is to gauge and task the value of the human capital and the worth produced by them. Much the same as physical resources like plant and apparatus, land, building are assessed and recorded in the books of record, on comparable lines, the human resources ought to likewise be determined and recorded and unveiled in the budget reports. This paper extravagantly examines about the targets, legal arrangements overseeing human resource accounts, essentialness, preferences, impediments strategies and cycle of HRA to analyze these issues and challenges and ultimately, to give recommendations dependent on the findings of the examination.

**Michael Mankins, Karen Harris et al (2017)** the writer in this article clarifies how the Human Capital has taken more significance than money related resources. By and by worldwide monetary capital is multiple times of worldwide GDP. In numerous huge organizations the after cost of acquiring is near the pace of expansion which means obtaining cost is almost zero. Skillful distribution of money related capital is not, at this point a wellspring of supported upper hand. Weighted normal cost of capital was 10% in 1980s and 1990s and at present it ranges from 5-6%. It is normal that worldwide monetary resource will increment by 40% from 2010 to 2020. It has additionally been explored that populaces of the age of 45-59 years are basic in deciding the degree of investment funds. These pinnacle savers will speak to a huge and developing level of worldwide populace until 2040. Due to budgetary capital bounty the organizations have begun purchase backs as they don't have better venture openings. As per creator at present the organization must figure out how to rapidly spot and escape the losing adventure while forcefully supporting the champs like Alphabet the parent organization of Google did. Today profitable methods are working more intelligent than working harder. In the new time the time, ability and vitality of the individuals of the organization alongside the thoughts they create is the establishment of the unrivaled exhibition. The organizations that apply genuine order in their management of Human Capital are on normal 40% more gainful than the rest. The creator henceforth bolsters than present age is where the estimation of Human Capital exceeds the significance of monetary resources which further backings the necessity of examination in the field of Human Resource Accounting.

**Gulzar, Rafia. (2017)** the principle reason for this examination was intended to investigate and look at Human Resource Management rehearses and their effect on hierarchical execution in Indian Public Sector Banks. Human Resource Management is significant for banks since banking is a service industry. Exploration proposes that service quality has been progressively perceived as a critical factor that decides the degree of accomplishment of any business Human info is the single biggest contribution to the financial business. The degree of proficiency/efficiency of this information is reflected in the nature of service offered by the banks to its clients, as additionally in its definitive development, efficiency and profitability. Human Resource Management Practices has been concentrated widely in Multinational organizations, education sector and assembling sector. Anyway just a couple of examination has been led in banking industry. Indeed, even these analysts have not analyzed Human Resource Management Practices Public Sector banks in Jammu and

Kashmir. The exploration depended on self-directed poll study of absolute 266 employees. It comprises of 11 directors and 33 subordinates from PNB and 18 administrators and 54 subordinates from SBI. The principle HRM rehearses considered were General atmosphere, OCTAPACE culture, Selection, work definition, vocation arranging, training, execution evaluation and remuneration. The information were dissected measurably and finding uncovered that HRM rehearses have immense effect on the authoritative execution in banking sector. Toward the end research portrayed some restriction just as future examination headings.

**Nawaz, Nishad & Gomes (2017)** This paper plans to survey research on the subject human resource data framework to set up the momentum group of information, in such manner, the specialists recommend some encouraging roads for future examination and the investigation comprises of a deliberate audit of 155 alluded articles on human resource data framework. The findings add to a more all-encompassing perspective on the subject and supplement the investigation of human resource data framework. Furthermore, a calculated system is suggested that targets controlling and educating future exploration exercises. This investigation may not empower a total inclusion of all articles in the field of human resource data framework. Nonetheless, in view of the chose research procedure, it appears to be sensible to expect that the survey cycle secured a huge portion of studies accessible. Furthermore, in addition supposedly, there is no efficient survey on human resource data frameworks recently distributed in scholastic diaries.

**Puri, Veerma (2016)** during the past twenty years Indian economy has indicated a huge improvement because of development of different information based enterprises. In such ventures, firms perceive individuals as a distinct advantage to increase serious edge over their friends. Numerous organizations, particularly in Information Technology (IT) sector, see their employees or human capital or human resource (HR) as their most significant resources and contribute intensely on them. Numerous Indian IT firms deliberately unveil substantially more data about their human resources than is compulsorily required by the Indian guidelines in order to lessen data asymmetry between the insiders and the outcasts with respect to their human resources. This study quantifies the degree of intentional HR revelations done by chosen recorded Indian IT firms in two phases. In the main stage, a 33 things intentional HR exposure list was created dependent on a point by point audit of deliberate divulgence records utilized in the current investigations of HR revelations of firms and furthermore dependent on best practices followed by a couple of Indian IT firms (Infosys, Wipro and so forth.). In the subsequent stage, an itemized content investigation of yearly reports of twenty firms which were important for CNX IT Index as on Jan 2014 was performed utilizing a CAQDAS programming to check the changeability/presence or nonappearance of all the Voluntary HR Disclosure Index code things. The consequences of this examination shows that Indian recorded IT firms (a) give heaps of data around a few parts of Training and Development programs for Existing/New Employees (b) give little data on such essential issues, for example, Human Resource Valuation, Compliance with Employment and Labor laws, Geographical conveyance of employees, Information in regards

to Employee Commute, Travel, Medical protection/repayment and Termination Benefits.

**Kour, Drharjeet and Gakhar (2015)** Due to globalization, public sector banks are confronting intense rivalry from the private sector banks, both homegrown and unfamiliar. To improve their productivity and to exceed expectations in execution, they have understood the noteworthiness of inventive HRM rehearses, which were prior being utilized generally by private sector banks. The current investigation depends on essential information gathered from 400 two employees of eight banks of India containing four banks each from the public and private sector. We analyze if there is any measurably noteworthy contrast among public and private sector banks in the usage of 49 inventive HRM rehearses. These practices fall under seven unique heads: enrollment and choice, training and development, execution management, remuneration management, vocation development, employee inspiration and employee security. The aftereffects of the t-tests show that in the zone of imaginative HRM, authoritative arrangements and practices in the public and private sectors stay diverse in numerous significant regards. It has been discovered that the private sector banks are a long ways in front of the public sector banks with respect to the usage of these practices. Further, it has been found with the assistance of various measurable tools that the degree of execution of these developments in the eight overviewed banks likewise changes when analyzed exclusively.

**K S, Ganesh (2015)** Human Resource Accounting (HRA) was presented in 1980s; it is the way toward recognizing, conveying, and estimating information about human resources. It is profoundly entangled in the present market to discover well information, and exceptionally energetic individuals. However, Human Resource is one of the most significant tasks for any association or business. Without the human association can lose its productivity in work, and all the zones of business and levels human effectiveness is required with machine proficiency. Accordingly organizations need to perceive and value the estimation of their employees. It is worth and capital speculations. The target of this paper is to contemplate the Human Resources Accounting rehearses, to recognize difficulties and issues, and to give proposals dependent on the findings of the investigation.

**Sengupta, Primit and Majumder, Sougata (2015)** Employees whom we called human resource in management speech are most significant resources of the organization. An organization may have amazing plans, bunches of assets for venture however in the event that they don't have great human resource, organization won't continue over the long haul. It is one of the key resources in organization which value its incentive with time. The effective organizations understand the significant of human resource and they spent a decent piece of sum on their development regarding enrollment, training, pay and so on. In our examination we attempt o break down how human resource valuation contribute towards riches augmentation for an organization with unique accentuation on Infosys Technologies Limited. Our investigation depends on auxiliary information, where we study the yearly report of Infosys Technologies Limited and further we study various strategies for Human Resource Accounting propounded by different Economists, Accountants, HR professionals and Psychologists. In our examination we found that the Infosys

has demonstrated human resource valuation in their books of records and thusly in yearly reports. They have utilized Lev and Schwartz model for valuation of human resource. Our examination makes an endeavor to investigate the opportunities for assessment of the orderly noteworthiness behind the discloser. Because of lack of time we can't analyze the various techniques for human resource accounting for human resource valuation which drives us to advance extent of study to show how different strategies for valuation can assist with seeing the commitment of human resource valuation to riches expansion. Further it likewise should be tried that, on the off chance that we make a multivariate examination with Net Current Asset and Total Fixed Asset being the other two mainstays of all out resource as free factors notwithstanding the autonomous variable pronounced in our investigation as Human Resource Valuation to the needy variable Earning per share as a riches augmentation instrument; at that point whether there is any methodical essentialness in commitment or not.

### 3. HRA valuation and disclosure practice in India

In the previous segment of this section it was discovered that not many companies were following the HRA valuation and announcing practices in India. Quantities of companies were rehearsing HRA however they have halted human resource valuation and detailing practices. Presently, an inquiry emerges about the convenience of human resource accounting practices. This is on the grounds that, for human resource accounting, social researchers just as experts made various contentions, for example;

- i. HRA helps in dynamic.
- ii. HRA gives contribution to the inner just as outer leaders.
- iii. HRA works as an inspirational factor to the employees.

In spite of all-around acknowledged advantages of HRA the inquiry emerges, why have a not many companies acknowledged HRA practice? To discover the response to this inquiry, a further report prompts certain indispensable inquiries identifying with valuation of human resources, detailing of human resources, exposures under the head human resources accounting and so forth. These inquiries are:

- Is an appropriate and reasonable valuation of human resources impractical?
- Does human resource accounting give enough data to the clients?
- What benefits do the inside just as outer chiefs get from the HRA practices?

To discover the responses to every such question, endeavors have been made to examine the valuation just as revelation practice followed by the Indian companies. For this reason, a few factors have been distinguished and broke down. These factors can be extensively isolated into two gatherings as under:

- i. Variables related to valuation practices
- ii. Variables related to reporting practices

### I. Variables Related To Valuation Practices

To consider the valuation practices, the accompanying factors identified with human resource valuation practices have been chosen:

- i. Valuation model
- ii. Discount rate
- iii. Cataloguing of employees

In the examination of valuation practices it was discovered that all the Indian companies have been discovered to utilize the financial valuation technique for the valuation of human resources. Along these lines, in this examination factors identified with the monetary valuation of human resources have been thought of.

### II. Variables Related To Reporting Practices

To consider the announcing practices, the accompanying factors identified with human resource accounting disclosure have been chosen:

- i. Disclosure of human resource value
- ii. Disclosures related to profitability and efficiency.

In the examination of announcing practices followed by the Indian companies, certain regularly utilized headings identified with valuation and disclosures were chosen for the assessment. In this manner, the factors identified with human resource valuation and detailing practices as proficiency and benefit proportions have been chosen for a further investigation.

### 4. HRA Measurement Models

Flamholtz noticed that the idea of human resource esteem is gotten from general monetary worth hypothesis as all resources individuals have esteem since they are fit for delivering future help. A person's an incentive to an association can be characterized as the present 'estimation of things to come benefits the individual is relied upon to accommodate the timeframe the individual is required to stay in the association. The Stochastic Rewards Valuation Model initially created by Flamholtz (1971) for human resource valuation has five stage measure: It starts with characterizing the different assistance states or hierarchical places that an individual may involve in the association. The following stage is to decide the estimation of each state to the association, the administration state esteems, which can be determined either by utilizing various strategies, for example, the value amount strategy or the salary technique. At that point the individual's normal residency or administration life in the association is determined and the individual's portability likelihood or the likelihood that an individual will involve every conceivable state at indicated future occasions is gotten from documented data. Next the normal future incomes that the individual produces are limited so as to decide their current worth.

Like the Flamholtz model, another soonest model of human resource esteem estimates human capital by figuring the current estimation of an individual's future income. Dobija (1998) proposes a substitute model for capitalization, where the pace of capitalization is resolved through the regular and the social states of nature. Using an accruing funds approach, this technique considers the three elements for esteeming the human capital which incorporate the promoted estimation of cost of living, the promoted estimation of the cost of expert instruction, and the worth increased through understanding. Turner (1996) alludes to the framework gave by the International Accounting Standards Committee and suggested the utilization of the current estimation of the worth included by

enterprise, and measures resources by the four strategies for authentic cost, current cost, feasible worth and present worth.

A strategy for estimating human capital dependent on markers of human capital of advancement, employee perspectives and the stock of proficient employees. As per him, development can be estimated by contrasting gross overall revenues from new items to the overall revenues from old items. So also employee mentalities foreseeing consumer loyalty and maintenance are a significant pointer of human capital and consequently should be estimated, just as proportions of residency, turnover, experience and learning.

Hence ways to deal with human resource accounting can be comprehensively delegated financial methodologies and non-money related worth based methodologies. The financial methodologies are additionally named (a) Cost Based Approaches, which consolidate authentic cost draws near, substitution cost approach, opportunity cost model, standard cost strategy, current buying power technique, and (b) Value-Based Models that grasp Hermanson's balanced limited future profit model, Lev and Schwartz present estimation of future income model, rewards valuation model, Jaggi and Lau model, net advantage model, Eric Flamholtz model and Morse model.

## 5. Strategic planning and HR planning: linking the processes

Great HR supervisors "wed" human resources planning to the vital planning for seat associations in general. Human resources planning identify with key planning in a few different ways, bramble at a basic level, we can zero in on two issues: methodology detailing and system usage. Human resources planning gives a lot of contributions to the vital definition measure as far as what is conceivable, that is, regardless of whether a firm has the sorts and quantities of individuals accessible to seek after a given procedure. For instance, when Barnes and Noble heads mulled over the move into web based trade to rival Amazon.com, one of the issues they needed to address was whether they had the ability expected to prevail in that field.

Notwithstanding procedure plan, HRP is significant in wording of strategy execution. At the end of the day, when the firm has formulated its system, the company's heads must settle on resource distribution choices to actualize that procedure, including choices identified with the company's structure, cycles, and human capital.<sup>4</sup> Companies, for example, GE, IBM, and CIGNA have taken steps to consolidate these two parts of key management. 3M's chiefs have the two perspectives down to a science. Not exclusively does the company participate in expound workforce planning, it has calculated out how to use its employees to venture into business sectors around the world. When fundamentally a homegrown company, today 70 percent of its items is sold abroad. As per Brian Ronningen, 3M's supervisor of human capital administration, the company can extend "the interest for any workforce class, in any business, in any aspect of the world:" how companies adjust their HRP and vital planning thusly. At the point when this happens, an association's top managerial staff and top administrators perceive that strategic planning choices influence and are influenced by HR concerns. As James Walker, a prominent HRP master, puts it, "Today, for all intents and purposes all business issues have individual's

suggestions; all human resource issues have business suggestions:'

## 1 Mission, Vision, and Values

The initial phase in key planning is building up a mission, vision, and values for the association. The mission is the fundamental reason for the association, just as its extent of tasks. It is an announcement of the association's explanation behind existing. The mission regularly is written regarding general customers it administrations. Contingent upon the extent of the association, the mission might be wide or limited. For instance, the mission of Google is "to compose the world's data and make it generally open and useful." The vital vision of the association moves past the mission explanation to give a viewpoint on where the company is going and what the association can become later on. In spite of the fact that the terms mission and vision frequently are utilized reciprocally, the vision explanation in a perfect world explains the drawn out heading of the company and its vital purpose.

## 2 Environmental Analysis

The mission, vision, and values drive the second part of the vital administration measure: a continuous examination of outside circumstances and dangers. Changes in the outer environment directly affect the manner in which associations are run and individuals are overseen. A portion of these progressions speak to circumstances, and some of them speak to genuine dangers to the association. Along these lines, fruitful key administration relies upon an exact and careful assessment of the environment. Environmental filtering is the systematic checking of the significant outer powers impacting the association.

## 6. Conclusion

The greatest test in HRA is that of doling out money related values to various components of HR Costs. It was seen that for the most part there are two methodologies of HRA. Money related Measures and Non-Monetary Measures. In money related measures there are three valuation strategies Cost, Economic and Behavioral Method. Cost Based Approach contains 4 distinct kinds of approaches for example recorded cost approach, substitution cost approach, opportunity cost approach and standard cost approach. Monetary Valuation Approach contains 12 Valuation Models for example generosity model, Hermanson balanced discounted future wage model, Lev and Schwartz present value of future acquiring model, Flamholtz regulating monetary model, Jaggi and Lau model, Human Asset Multiplier, Stochastic Model, Friedman and Lev Model, Myres and Blossoms Model, Morse Model, Penkinogan Model and Chakraborty Model. In Behavioral Method just 1 Likert Model. In the current examination it was seen that all the five public enterprises had embraced Economic Value Approach. The full obligation of working the proposed cell might be depended to an accomplished executive from bookkeeping region. Plus, two additional executives, one each from staff and creation zones are to be coordinated to prompt him on the separate zones. The faculty executive is relied upon to control the cell on the cost parts of enrollment, determination, preparing and turnover of employees, while the creation executive needs to outfit real data with respect to the human resource usage as far as individual insightful man-day's and the norm just as genuine

yield. The data along these lines got, from faculty and creation zones, is to be handled in such a way so the individual insightful commitment per rupee of human resource speculation can be opened occasionally. The enterprise PC

framework might be sensitive to deal with the data handling operations. The constant observing of the human commitment per rupee of human venture would empower the yard to create/amend execution guidelines.

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