

## Human Resource Accounting in Selected Public Sector Companies in India

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### Abstract

Employees of an organization form the core and heart of the business. It would not be wrong to say that the utilization of all the resources that a company employs majorly depends on its “Human Resources”. Hence, similar to the accounting treatment given to all the financial and physical resources of a company, the valuation and communication of human resources should also be a part of the financial statements of a company, marking the way for the concept of “Human Resource Accounting”. This study has made an attempt to analyze and examine the HRA practices followed by the public sector undertakings in India. The study has selected three PSUs namely- IOC, NTPC and SAIL and calculated five HRA metrics for these companies using their annual reports. The study also discusses HR related initiatives, various training and development programmes and HR policies of the selected PSUs.

### I. Introduction

Traditionally, accounting was defined as “an art of recording, classifying and summarizing money related transactions and events and interpreting the results thereof.” Over the years, the concept of accounting has evolved. Today, accounting is considered an information reporting system structured to collect, process and communicate financial data related to a business to all the interested parties. Today, accounting practices focus on delivering a fairer and more holistic picture of the organization’s financial performance. While reporting about the financial data of a firm, all the assets and liabilities of the firm are included in the financial statements. However, very often, the most important asset of an organization is ignored while preparing the financial statement of the organization- the Human Resource.

Inarguably, human resources are the most vital asset of an organization, without which no other asset can be optimally utilized by a firm. Human resources refer to the aggregate of the capabilities, skills, experience and competence of the entire workforce of an organization. Like any other asset (financial or physical), the valuation and reporting of the human resources is very important to present the most accurate view of the financial position of a firm. Human Resource Accounting (HRA) is the concept that talks about the valuation and inclusion of human resources in the financial statements. HRA proposes the idea that like all other physical and financial assets, even the human resources should be included in the balance sheet and form a part of the financial statements. The American Accounting Association defines HRA as “The process of identifying and measuring data about Human Resource and communication of this information to interested parties.” It is important to note that HR does not solely talk about including employees in the balance sheet as part of the assets side. HRA is a much wider concept that includes identification of costs related to the human resources, estimating the value of the human resources on the basis of the identified costs and communicating the estimated value to all the interested parties through the medium of annual financial reports. Basically, the aim of HRA

is to include all material information related to the employees and include it in the financial statements.

HRA is an important concept that helps in understanding the actual ratio of contribution made by the employees and the expenses incurred on them by the business. It not only helps the management in improving its decision making, policy making and budgeting capabilities, but it also helps the employees in getting a better understanding of their worth in the organization and creating a sense of belongingness towards the organization. The present study aims to understand the HRA practices followed by public sector companies in India using three selected companies namely- Indian Oil Corporation, National Thermal Power Corporation and Steel Authority of India. The study tries to highlight the HRA related disclosures made by these companies that will help in getting an insight into the HRA practices followed in the Indian public sector.

## **II. Literature Review**

(Singh & Gulati, 2021) in their study examined the HRA practices followed by selected public and private sector companies. The study undertook 4 public and 2 private organizations that use HRA in their books of accounts. The study explains various the concept of HRA, HRA models, and the various approaches to HRA. The study discusses HRA practices followed by Infosys, BHEL, SAIL, Rolta limited, CCI and NTPC. The study concludes that though the use of HRA is more prevalent in public sector companies compared to the private sector companies, the focus on incorporating HRA in the books is gradually increasing in both the sectors. The study further suggests that the government and other regulatory bodies should take necessary steps and encourage the use of HRA.

(Navita & Solkhe, 2021) conducted a comparative analysis between selected companies to determine status of HR valuation and reporting practices related to human resources. The study conducted inter-sectoral and intra-sectoral comparisons and also calculated the Human Resource Accounting Disclosure (HRAD) Index for the selected companies. To calculate the HRAD Index, 28 variables of HRA were identified and all the selected companies were given scores based on these variables. It was found that among the selected companies, majority of the companies had their disclosure index above 50%. While the HRAD index was highest in Infosys and HPCL, other companies needed more work in the area of HRA.

(Saraswat, 2024) conducted a study to compare the HRA practices pre and post COVID-19 pandemic. The study tried to examine the difference in the HRA practices and HR policies before and after the COVID-19 pandemic. The study takes into account a period of three financial years from 2018-19 to 2021-22. The study is based on both primary data (collected through telephonic interviews of HR consultants) and secondary data (collected through published articles, annual reports etc.). The study found that before the pandemic, traditional methods of HRA such as cost based approach were used for HR valuation. There was more focus on skill development, employee retention and employee engagement. Whereas, in the post pandemic era, the focus shifted to innovative approaches such as productivity indices, talent retention rates, remote work policies, employee well being and flexible work arrangements.

(Kumar & Agrawal, 2023) in their research explained the concept of HRA in detail. The study highlighted the various models of HRA, the various stages of evolution in HRA over the years, the challenges faced by companies in the adoption of HRA and the importance of HRA in modern businesses. The study also briefly talked about the HRA practices of some selected companies in India. The study focused on the development of HRA and its need in modern times. The study concluded by giving suggestions on overcoming the challenges in the implementation of HRA.

(Meena, 2021) discussed the concept of HRA in modern times and the challenges faced in the implementation of HRA currently. The paper describes three aspects of HRA- Firstly, to decide whether or not the employees should be treated as an asset, Secondly, how to find the value of the employees if they are recognized as an asset, and thirdly how to mention this information in the books

of accounts. The paper talks in detail about the existing literature on HRA and highlights the benefits, challenges and importance of HRA with respect to Indian companies.

(Parul & Gupta, 2023) worked on a case study that highlighted the HRA practices in National Thermal Power Corporation (NTPC). The data for the study was collected using primary sources such as structured interviews of key HR personnel in NTPC, surveys and observations. Secondary data was also collected using journals, published literature and annual reports. The questionnaire contained questions on the awareness of HR executives about the needs of the employees, the perception of HR executives towards using HRA and including HR value in the books. The study discusses in depth about the HR policies and overall HRA practices in NTPC.

(Gupta K. , 2022) tried to discuss the statutory provisions related to HRA in India, the significance of HRA in the Indian context and the issues and challenges faced by Indian companies in the implementation of HRA. The study discussed various provisions under Companies Act 1956 and the guidelines of ICAI with respect to HRA. The study also discussed the methods of using HRA in detail. Various companies in India that have tried to include HRA practices were also highlighted under the study. The research concluded that a new system of accounting such as HRA is still in its early stage in India and that the majority of Indian companies prefer to use traditional methods of accounting that are more convenient and acceptable.

(Reeta, 2017) made an attempt to discuss the HRA practices in Infosys Limited. The study undertook Infosys because of the fact that Infosys was the first software company to have valued its human resources and reported this information in its books. The study used table showing trends and graphs showing variations in the use of HRA practices in Infosys. The study found that out of the top 100 companies in the year 2007-08 (based on capital employed) only 4 companies have made an effort to include HRA in their books. The study also found that including Infosys, even the other companies that were practicing HRA did not include the value of human resources in their income statement or balance sheet. The information related to HRA was included only in the 'Social Balance sheet'. Using parameters like value added per employee, value per employee etc. the performance and productivity ratios were also calculated in respect of Infosys.

(Dhanabhakya & Mufliha, 2016) in their study examined the impact of human resource accounting system on the decision-making areas of human resource management. The study was conducted using data from 100 respondents employed in State Bank of India and Canara bank in Kerala region. Correlation Analysis, ANOVA and F-test were used to find the relationship between HRA and HRM. The study found that HRA practices very closely impact the decision making with respect to HRM. The study further concluded that HRA helps in various HRM aspects such as the personnel selection process, recruitment, budgeting for acquisition of human resources etc.

(Joshi & Mahei, 2012) in their study conducted a comparative analysis of the HRA practices of CCI, HPCL, Infosys and Rolta India Limited. The companies were selected using purposive sampling technique. The annual reports of all the selected companies were analyzed and the companies were given ranks based on their HRA disclosure practices with the help of certain predetermined variables such as Model used for valuation, discount rate per annum, criteria for discount rate etc. Based on the mean scores calculated using the HRA disclosure variables for each company, the study found that Infosys had the best HRA disclosure practices followed by HPCL, CCI and lastly Rolta Limited. The study also concluded that Infosys and HPCL had mentioned the value of human resources in their financial statement, the HRA disclosure practices of all the companies still needed improvement.

(Gogoi & Marwadikumbhar, 2024) studied the importance of employees as an asset and the impact of HRA in public sector companies in India. The study selected two companies- BHEL and ONGC and highlighted the HRA initiatives taken by both these companies. The study collected primary data using questionnaires submitted to the permanent employees working in either of these selected

companies for a period of more than one year. The questionnaire contained questions on the perception of employees towards HRA, whether the employees wanted HRA to be included in the financial statements, the role of measuring HR value etc. Majority of the respondents had a positive perception towards the role of HRA and the study established that there is an impact of HRA practices on the overall performance of an organization.

(Gupta, 2013) conducted a study to examine the HRA practices followed by Public Sector Undertakings (PSUs) by selecting 7 PSUs namely SAIL, BHEL, CCI, NTPC, HZL, MMTC and ONGC. The paper discussed the HRA practices followed by each selected company in detail. The model used by these companies, the discount rate applied, the year since the inclusion of HRA practices and other key areas of HRA have been discussed in detail with respect to each company. The study concluded that most of the companies started including HRA in their books as “supplementary” information or as a part of the social balance sheet. The study states that HRA is still in the experimental stage as far as Indian PSUs are concerned. Furthermore, the study concludes that if the benefits of HRA have to be optimized, the entire concept of preparing financial statements needs to be revised.

### III. Objectives of the study

The primary objective of this study is to analyze the Human Resource Accounting (HRA) practices that are followed by public sector companies in India. The major objectives of this study are listed below-

1. To assess the role of Human Resource Accounting in the functioning of an organization
2. To examine the HRA disclosure practices that are followed by selected public sector companies in India
3. To interpret and compare the level of employee performance in the selected public sector companies by computing various HRA metrics
4. To discuss the scope for further improvement in HRA practices based on the findings of the study

### IV. Research Methodology

#### Research Design:

The primary objective of this study is to highlight and compare the HRA practices of Public Sector Undertakings (PSUs) in India. For the purpose of this study, three PSUs namely- Indian Oil Corporation (IOC); National Thermal Power Corporation (NTPC) and Steel Authority of India Limited (SAIL) have been selected. The study is **descriptive** and **quantitative** in nature as it describes the various aspects of HRA in Indian PSUs and compares these aspects using numerical data.

#### Variables under the study:

For the purpose of this study the following variables have been selected-

- a. Total Revenue per Employee- It is a financial metric that finds out the average revenue generated by each employee in the company. It indicates the productivity of the employees and their contribution to the overall revenue.

$$\text{Total Revenue per Employee} = \frac{\text{Total Revenue in one financial year}}{\text{Total Number of Employees}^*}$$

*\*Total number of Employees include only the full-time permanent employees of the company.*

- b. Total Expenses per Employee- This is a measure of the total expenses incurred in a financial year by a company divided by the total number of employees. It gives an idea of the proportion of expenses being spent against per employee in the company.

Total Expenses per Employee=  $\frac{\text{Total Expenses}}{\text{Total Number of Employees}}$

c. Operating Profit per Employee- The relationship between the operating profits and total number of employees indicates how efficiently a company is able to generate its operating profits using its workforce size.

Operating Profits=  $\frac{\text{Operating profits in a financial year}}{\text{Total Number of Employees}}$

d. Net Profit per Employee- This financial metric expresses the relationship between the net profit of a company and the total number of employees employed in the company. This metric also showcases the efficiency of the human resources and how optimally the human resources are being utilized by the company.

Net profit per employee=  $\frac{\text{Net Profit in a financial year}}{\text{Total Number of Employees}}$

e. Salaries and Wages per Employee- This metric indicates the average amount of expenses spent on the salaries and wages on each employee. It helps to assess the compensation levels in the organization, designing compensation policies in future and aids in budgeting also.

Salaries and Wages per Employee=  $\frac{\text{Total salaries and wages}}{\text{Total Number of employees}}$

### Sources of Data:

The study primarily used secondary sources of data such as the annual reports of the selected companies published on their official websites. Other secondary sources such as peer-reviewed journals, magazines and existing literature on human resource accounting that could help in achieving the objectives of the study were also used. The balance sheet, profit and loss statement and notes to financial statements of all the selected companies were carefully analyzed and interpreted to achieve useful insights.

### Time Period for the study:

The time frame of the study spans over a period of five consecutive financial years from 2019-20 to 2023-24. The financial statements belonging to all these five financial years were analyzed and examined carefully for the purpose of this study.

### V. Findings and Analysis

The findings of the study are presented using Table 1-5, that demonstrate the values of the different HRA variables which have been calculated using the financial statements of the selected companies. The tables showcase how the values of these variables has changed over the years and can also be used to compare the performances of the selected companies.

After the tabular representation of data, the findings of the study are further summarized individually for each of the selected companies. This will help to get an overview of the HRA practices that are followed by these companies beyond the numerical data calculated using the financial statements.

**Table1: Total Revenue per Employee**

Company Name	Year	Number of Employees	Total Revenue	Total Revenue per Employee
<b>IOC</b>	2023-24	30321	8,66,345	<b>28.5</b>
	2022-23	31095	9,34,953	<b>30.06</b>
	2021-22	31254	7,28,460	<b>23.3</b>
	2020-21	31648	5,20,236.84	<b>16.4</b>
	2019-20	32998	5,66,950	<b>17.1</b>
<b>NTPC</b>	2023-24	14983	1,61,985.03	<b>10.81</b>
	2022-23	15159	1,76,206.93	<b>11.62</b>
	2021-22	15786	1,32,669.28	<b>8.4</b>
	2020-21	16798	1,11,531.15	<b>6.6</b>
	2019-20	17398	1,09,464.04	<b>6.29</b>
<b>SAIL</b>	2023-24	55989	105374.59	<b>1.88</b>
	2022-23	59186	104447.36	<b>1.76</b>
	2021-22	62181	103473.32	<b>1.66</b>
	2020-21	60,000	69110.02	<b>1.15</b>
	2019-20	69379	61660.55	<b>0.88</b>

**Table2: Total Expenses per Employee**

Company Name	Year	Number of Employees	Total Expenses	Total Expenses per employee
<b>IOC</b>	2023-24	30321	8,29,336.44	<b>27.35</b>
	2022-23	31095	9,31,489.74	<b>29.9</b>
	2021-22	31254	7,06,760.00	<b>22.6</b>
	2020-21	31648	4,89,725.54	<b>15.47</b>
	2019-20	32998	5,62,910.50	<b>17.05</b>
<b>NTPC</b>	2023-24	14983	1,42,996.65	<b>9.54</b>
	2022-23	15159	1,43,657.32	<b>9.47</b>
	2021-22	15786	1,05,424.33	<b>6.67</b>
	2020-21	16798	88,274.19	<b>5.25</b>
	2019-20	17398	86,012.49	<b>4.94</b>
<b>SAIL</b>	2023-24	55989	101994.14	<b>1.82</b>
	2022-23	59186	103423.28	<b>1.74</b>
	2021-22	62181	88123.22	<b>1.41</b>
	2020-21	60,000	63301.11	<b>1.05</b>

	2019-20	69379	58703.35	<b>0.84</b>

**Table3: Operating Profit per Employee**

Company Name	Year	Number of Employees	Operating Profit	Operating Profit per Employee
<b>IOC</b>	2023-24	30321	70,626.51	<b>2.32</b>
	2022-23	31095	36,802.56	<b>1.18</b>
	2021-22	31254	41,937.34	<b>1.34</b>
	2020-21	31648	42,254.90	<b>1.33</b>
	2019-20	32998	6,915.78	<b>0.2</b>
<b>NTPC</b>	2023-24	14983	45,701.08	<b>3.05</b>
	2022-23	15159	45,681.93	<b>3.01</b>
	2021-22	15786	37,533.80	<b>2.37</b>
	2020-21	16798	29,818.96	<b>1.77</b>
	2019-20	17398	28,056.50	<b>1.61</b>
<b>SAIL</b>	2023-24	55989	10716.39	<b>0.19</b>
	2022-23	59186	8835.47	<b>0.14</b>
	2021-22	62181	21565.64	<b>0.34</b>
	2020-21	60,000	13381.51	<b>0.22</b>
	2019-20	69379	10117.12	<b>0.14</b>

**Table4: Net Profit Per Employee**

Company Name	Year	Number of Employees	Net Profit	Net Profit per employee
<b>IOC</b>	2023-24	30321	39,619	<b>1.3</b>
	2022-23	31095	8242	<b>0.26</b>
	2021-22	31254	24,184	<b>0.77</b>
	2020-21	31648	21,638	<b>0.68</b>

	2019-20	32998	525.14	<b>0.01</b>
<b>NTPC</b>	2023-24	14983	18,079.39	<b>1.2</b>
	2022-23	15159	17,196.73	<b>1.13</b>
	2021-22	15786	16111.42	<b>1.02</b>
	2020-21	16798	13,769.52	<b>0.81</b>
	2019-20	17398	10113	<b>0.58</b>
<b>SAIL</b>	2023-24	55989	2733.11	<b>0.04</b>
	2022-23	59186	1903.07	<b>0.03</b>
	2021-22	62181	12015.04	<b>0.19</b>
	2020-21	60,000	3850.02	<b>0.06</b>
	2019-20	69379	2,021.54	<b>0.02</b>

**Table5: Salaries and Wages per Employee**

<b>Company Name</b>	<b>Year</b>	<b>Number of Employees</b>	<b>Salaries and Wages</b>	<b>Salaries and Wages per employee</b>
<b>IOC</b>	2023-24	30321	8,829.08	<b>0.29</b>
	2022-23	31095	6,950.08	<b>0.22</b>
	2021-22	31254	7,867.49	<b>0.25</b>
	2020-21	31648	8,156.65	<b>0.25</b>
	2019-20	32998	6,504.09	<b>0.19</b>
<b>NTPC</b>	2023-24	14983	695.94	<b>0.04</b>
	2022-23	15159	701.67	<b>0.04</b>
	2021-22	15786	46.16	<b>0.002</b>
	2020-21	16798	48.37	<b>0.002</b>
	2019-20	17398	52.9	<b>0.003</b>
	2023-24	55989	8733.45	<b>0.15</b>



<b>SAIL</b>	2022-23	59186	8826.81	<b>0.14</b>
	2021-22	62181	9230.6	<b>0.14</b>
	2020-21	60,000	8074.59	<b>0.13</b>
	2019-20	69379	6777.8	<b>0.09</b>

An overview of the HRA practices followed by the selected companies is discussed below-

### **Indian Oil Corporation (IOC)**

The annual reports of the company have a separate section titled “Human Resources” that talks widely about the workforce of the organization in detail. The company has an “holistic” approach towards its workforce and strives to focus on “diversity” and “inclusion”. The company mentions its “Human Resource initiatives” in its Corporate Governance Report. The annual reports of IOC also include detailed information about the number of employees along with clear distinction of the category of their designation. The company also mentions various “employee centric” measures that it has adopted over the years such as their child care policy, initiatives to ensure mental well-being, leave policies etc. Various talent development and employee well-being programmes like “Nav-Urja-Nirman” (2024)- conducted for the well being of the employees, “Madhyama” (2022)- a mid-career training programme launched to help the employees in their career development; “Aarohi 5.0” (2022) a flagship programme for women workers to ensure their safety, have been initiated by IOC and the details of these programmes has been mentioned in their annual reports. Additionally, several capability building and training programmes such as safe tank truck driving, simulator-based training, HAZOP and risk analysis etc. have also been conducted to work on the safety related issues of the employees.

All the annual reports of IOC have a detailed statement describing the appointments made during the year, the number of reservations made for SC/ST/OBCs/PWD and number of female employees appointed during the year. The annexure-1 of the statutory reports contains complete details about the number of employees and categories they work under. However, with regards to the details on the Directors’ appointment and related matters, the annual reports mention that the provisions of section 134(3)(e) are not applicable to a government company and hence the details regarding directors’ appointment and remuneration are not mentioned in the statements.

### **National Thermal Power Corporation**

The annual reports of NTPC have a separate section dedicated entirely to the human resources titled “Human Capital”. Under this section, complete details about the workforce of the company- strength, expenditure incurred on employee benefits, number of learning opportunities, manhours of safety training, employee distribution based on various factors and many other important aspects of human resources are described in detail. The company regards its workforce as its “most valuable asset”. The company evaluates employee productivity and financial metrics related to employees such as value added per employee, sales per employee etc. Man-MW ratio is also used to measure employee productivity and the calculated value of this ratio is mentioned in each year’s annual report.

The company has implemented a specialized system for employees what they term as “Performance Management System”. This system is used to recognize and reward employees’ efforts made towards organizational growth. Under the system of PMS, a system of “weekly planner” is also used to promote a properly structured and planned working environment. There is a detailed description of

the employee benefits that NTPC provides too. Employees are given paid childcare leaves, education, housing and several medical benefits. An option of sabbatical period of five years(maximum) is also given to the employees. Post retirement medical facilities (PRMS) are provided where the retired employees are given access to medical facilities in company hospitals. The company reports of contributing 30% of Basic Pay plus DA towards Provident fund, Gratuity and Pension. Complete details on contribution made to various schemes like PF benefit, Insurance Coverage, Gratuity, Pension benefits is also given in the annual reports. Percentage of male and female employees, distinction between the number of executive and non-executive workers, age wise distribution and similar tables showing employee demographics are mentioned. The training programmes launched to help employees ensure safety and avoid occupational hazards are also reported. Programmes such as “Train the trainers” (2022-23) were also initiated to help the trainer learn new techniques before delivering job-specific training. The annual reports of NTPC also include tables on Employee profiles where the number of employees based on age groups, specially-abled, reserved categories and gender are clearly defined. The number of employees hired each year and the category of their employment is also given. Parental leave related data, employee turnover rates, number of employees given training on human rights and other programmes are also clearly defined and reported. It is right to conclude that NTPC has incorporated several aspects of HRA related disclosures in its annual reports.

### **Steel Authority of India Limited**

The annual reports of SAIL have a section titled “Human Resource Management Review” that covers all the major areas of Human Resource Management within the organization. The focus of the company is on developing skills and knowledge of their employees in order to improve “manpower utilization” and “labour productivity”. The company recognizes the investment made on building human resource capabilities as the reason of gaining competitive advantage. The company reports its Labour Productivity (LP) achieved for each year in terms of TCS/Man/Year. Details about the strength of workforce along with clear distinction of job categories, part-time and permanent, gender, age, and reserved categories is provided in the annual reports. Annual reports also include details about “manpower rationalization” for each year. The level of manpower and labour productivity is demonstrated using numerical values as well as graphical representation of data from the previous ten years. The mechanism for resolving employees’ grievances and maintaining cordial employee relations is also explained. Complete details about the number of staff grievances received, the number of grievances disposed and pending for each year are disclosed properly.

Remuneration policy is explained in detail, stating that the pay and other benefits for executives working in SAIL are based on the “Presidential Directives” issued by the Ministry of Steel, Government of India. On the other hand, wages and other benefits for the non-executive employees are fixed in bipartite forums of National Joint Committee for Steel Industry after seeking approval from the Ministry of Steel in the year 2021. The statement of Profit and Loss includes “Employee benefit expenses” for each year. Complete disclosure of employee benefit expenses is done each year. All the employee benefit schemes are explained in detail each year. Further, details of remuneration paid to the directors is also given for each year. Under the Business Responsibility and Sustainability Report (BRSR), a complete section on “Employees” is also provided. In this section, details about the number of employees along with their distinct categories is provided. Turnover rate for permanent employees is also disclosed for each year. The % of employees covered under various types of insurance like health, accident, maternity and paternity benefits are also provided in detail. The cost incurred on well-being measures of the employees such as these insurance benefits is also mentioned in terms of the percentage it covers of the total revenue of the company. Retention rates, performance and career development reviews, details on training given to employees on various subjects is also given.

After in-depth analysis of the annual reports of SAIL, it can be concluded that SAIL has made remarkable efforts in disclosing information related to its employees to a very large extent.

## **VI. Conclusion**

From the above analysis it is evident that the employee productivity and efficiency is highest in Indian Oil Corporation while SAIL needs to work on improving its employee efficiency rate. All the HRA metrics indicate the most favorable condition for IOC as compared to NTPC and SAIL. However, it shall also be noted that all the PSUs have taken initiatives to improve the quality of their workforce. Also, all the companies have made an attempt to follow HRA up to a certain extent. As a concept, HRA is still evolving and is in its growth stage in India. In today's scenario, HRA lacks a well-defined and clear set of rules and proforma making it difficult for the companies to implement HRA practices. Hence, there is a requirement for properly defined set of rules and standards from the regulatory bodies in order to make HRA a part of the financial accounting system. Furthermore, the awareness on HRA should also be increased by adding HRA as a part of the core academic subjects and by conducting various seminars and workshops on the use of HRA.