

ಅಂಜುಮನ್ ಕಲಾ, ವಿಜ್ಞಾನ, ವಾಣಿಜ್ಯ ಮಹಾವಿದ್ಯಾಲಯ ಹಾಗೂ ಸಾಕಕೋಲ್ಚರ ಕೇಂದ್ರ
ANJUMAN ARTS, SCIENCE, COMMERCE COLLEGE & P.G. CENTRE

(AFFILIATED TO THE KARNATAK UNIVERSITY, DHARWAD)

Accredited "B" Grade by NAAC

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Years
Golden Jubilee

Box No. 02
Anjananabada, BHATKAL - 581 320 (Uttar Kannada)
08385 (O) 226443 (F) 228443 (M) 9886212692
Email : anjumancollegebkl@gmail.com
Website : www.anjuman.edu.in



ಪೂಜ್ಯ ಬಾಕ್ಸ್ ನಂ. ೦೨
ಅಂಜುಮನಾಬಾದ್, ಭಟ್ಕಳ - ೫೮೧ ೩೨೦
(ಉತ್ತರ ಕನ್ನಡ) ಕರ್ನಾಟಕ ರಾಜ್ಯ
ದೂರವಾಣಿ : ೦೮೩೮೫ (ಒ) ೨೨೬೪೪೩. (ಫ್ಯಾಕ್ಸ್) ೨೨೮೪೪೩
(ಮೊ) ೯೮೮೬೨೧೨೬೯೨

Certificate

This is to certify that the project work titled "A Study on Human Resource Accounting of Shree Maruti Cashew Industry, Basti Kaikini" is an original record of field work done by Mr. Ganesh Subray Naik with Registration No. 18C011209 in a partial fulfillment of the award of degree of Master of Commerce of the Karnatak University, Dharwad during 2019-20. The project satisfies the academic requirements in respect of project work prescribed for the Degree of Master of Commerce and is a record of his own independent work.

This project is based on the studies carried out by him has not submitted to any other University or Institution for the award of any degree or diploma.

Project Guide

(Prof. Sahcelahmed. M)


Principal

(Prof. M.K. Shaikh)

TIN: 29261175703
PAN: AOVPN3124K

Mob.: 9686134664
9845973694

Shri Maruti Cashew Industry

Ennebole, Basti, Kaikini, Tq. BHATKAL-581 421

Ref. No.

Date: 17/10/2020

CERTIFICATE

This is certify that Mr. Ganesh Subraya Naik student of M. COM 4th semester Register Number 18C011209, studying at Anjuman Arts, Science and Commerce college and PG Centre, Bhatkal has visited our industry for data collection in respect of project work. We believe that this project work his own efforts and we wish his good luck in her academic endeavours.

For, Shri Maruti Cashew Industries

Director

Place: Basti, Kaikini, Bhatkal

Signature of the Manager

Date: 17/10/2020

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CHAPTER – 1

INTRODUCTION:-

A study on Human Resource Accounting of Shri Maruti Cashew Industry, Basti.

The project is based on human resource accounting with a special reference to Shri Maruti Cashew Industry, Basti. To ensure growth and development of any organisation, the efficiency of people must increase in the right perspective. So human resource accounting is accounting for people as an organisation resource.

The role of human forces in the success of any business concern has gained importance as each requires both physical assets and human resources for its success. Human resources are true valuable resource that a must process by e utilize their responsible for the effective utilization of all physical and financial resource. The term human resource at micro level indicates sum of all the components such as skills, creative abilities, innovation thinking, imagination, knowledge and experiences possessed by all the employees.

Human resource accounting is the process of identifying and reporting investments made in the human resource of an organization that are presently uncounted for in the conventional accounting practice. It helps to measure the cost incurred by Shri Maruti Cashew Industries to recruit, select train and develop human assets.

Objective of the study:-

- To study the value of employees of Shri Maruti Cashew Industry, Basti.
- To know different type and comparison of their human resource.
- Distribution of wage pattern followed by Shri Maruti Cashew Industry, Basti.
- To study the present value of future earnings of the employees.
- To know whether human resources has been properly utilized or not in respect of Sri Maruti Cashew industries, Basti.

CONCLUSION:-

The study on Shri Maruti Cashew Industry, Basti was very interesting. This unit running under profit. Since it is one of the cashew nut producing Industry in North Korea. It has captured large range of customers. Hence there is ample opportunity for growth.

The financial position of the company is very good however there are some areas that require immediate attention. In the matter of Human Resource Accounting, the company has good performance.

Shri Maruti Cashew Industry, Basti facing a problem for past few years due to high competition and other various factors as quality of raw material, government policies etc. To overcome such problem and survive in the market, they take innovative steps and come up with aesthetic value cashew nuts products.