HUMAN ACCOUNTANCY THROUGH MENTOR AND MENTEE RELATIONSHIP - A CASE STUDY OF TATA CONSULTANCY SERVICES

P. MEGHASHYAMALA

Research Scholar Commerce and Business Management Chaitanya Deemed to be University, Hanamkonda, Telangana

Prof. P. Krishnamachary

Professor,
Dept. of Commerce and Business Management
Chaitanya Deemed to be University, Hanamkonda

ABSTRACT

Human Accountancy is a sustainable relationship between a youth and an adult. It is a continuous involvement. The adult offer support, guidance and assistance to the younger person go through a difficult period, faces new challenges to detect earlier problem. Human Accountancy assumes significance in today's corporate world often organization starts feeling that executives are not as efficient as they expect them to be done. This is because both the organization and the individual employees turn out to be myopic situation over a period of time due to close proximity and fail to perceive the long-term relationship of each other. At the slightest friction, the relation sour leading to parting of ways. The present study explores how mentor and mentee relationship is there to construct the Human Accountancy. For this, a primary and secondary source of data of IT sector (Tata Consultancy Services) is used by taking sixty (60) as sample size.

Key Worlds: Human Accountancy, relationship, mentor and mentee, and IT sector.

Introduction

Every organization has dynamic priority shifts and does not feel the need to spend time with an employee or it does not even recognize the need for such an approach. Even today some organizations are guided by the out dated dictums like "nobody is indispensable" organization is larger than individuals and so on. At times it happens that both the manager and the subordinate stand at two different poles, away from each other. It is here that the role of the mentor comes into play. The mentor is like a bridge connecting two shores as to do continuous tasks without any difficult.

The employee on his part like a badly thinks that he is holding the roof of the organization and without him the function will collapse. It is paradoxical that both think away from each other and not in a closeness. It is well recognized that people in a business environment fall into various personality types, each type differently in order to assist their growth, performance and productivity for the mutual benefit, where as the basic problem is that it tends to treat everyone alike.

Human Accountancy is a sustainable relationship between a youth and an adult. It is a continuous involvement. The adult offer support, guidance and assistance to the younger person go through a difficult period, faces new challenges to detect earlier problem. Human Accountancy assumes significance in today's corporate world often organization starts feeling that executives are not as efficient as they expect them to be done. This is because both the organization and the individual employees turn out to be myopic situation over a period of time due to close proximity and fail to perceive the long-term relationship of each other. At the slightest friction, the relation sour leading to parting of ways.

Concept of Human Accountancy

The purpose of this paper is to investigate if human capital information voluntarily provided by German companies is value-relevant. By means of word-based content analysis, human capital information is extracted from German companies' annual reports. Subsequently, the value relevance of the disclosed human capital information is analyzed by applying two established valuation models. The results show that human capital information is value-relevant. Especially, information on qualification and competence issues is positively associated with firm value. Nonetheless, the disclosed information does not lead to short-term changes in market value. Consequently, human capital information is value-relevant but not immediately.

Practical Implications

First, companies can improve their valuation on the capital market by disclosing information on their human capital. Second, standard setters can use this paper's results in defining relevant information categories for human capital disclosures. Third, the amount of human capital disclosures is increasing over time.

Originality/value

This study explicitly evaluates the value relevance of the overall (especially nonfinancial) human capital information voluntarily provided in corporate annual reports.

Concept of Mentoring

"The facilitation of an individual's learning process, enabling the individual to take ownership for their own development." Off-line help by one person to another in making significant transition in knowledge, work or thinking." A mentor is a friend, a coach, a judge and an encourager. Mentoring is understood as a sustained relationship between a youth and adult.

Review of Literature

Freeman (1984)¹ and has been defined as, 'any group or individual who can affect or is affected by the achievement of the organizations achievements... those groups who have a stake in or claim on the firm. Specifically we include suppliers, customers, employees, stockholders, and the local community, as well as management in its role as agent for these groups'. The concept has received growing acceptance and gaining popularity in the business world over a period of time.

Gerbman(2000)² has described in his study that the Organizations design employee development programmes with the mutually beneficial purpose of helping them understand the vision of the organization, share the core corporate values and culture to ensure that through mutually productive ways both the employee and the organization may be able to contribute to each other's well being.

Whitener (2001)³ has emphasized that a satisfied workforce organizations look at opportunities to contribute to the employee's work-life beyond merely providing employment such that they contribute productively to the organizations growth

Statement of the problem

The need of the hour is to provide a wider impact on the organization culture so that there would be an effective utilization of man power. The Human Accountancy process requires that the mentor and mentee works together to reach specific goals and to provide each other with sufficient feedback to ensure that the goals are reached. Human Accountancy is the upcoming trend and most of the organizations are adopting this system. So this study mainly concentrates to know the effect of relationship between mentee and mentor on organizational performance in IT sector.

Objectives

The objectives of the study are to recognize the importance of effective mentoring system in the organization such as Tata Consultancy Services (TCS), Hyderabad. The important objectives are presented as under:

- 1. To study the awareness of organization culture.
- 2. To analyze the factors effecting of mentee.
- 3. To understand organizational climate and develop interpersonal relations.

Hypotheses

 \mathbf{H}_{01} : There is no impact of learning skills of mentor on menting.

 \mathbf{H}_{02} : There is no impact of learning skills of mentee on menting.

Methodology

The data and information required for the study are collected both from primary and secondary sources. The major sources of secondary information are web sites and books. The primary data is collected with the help of structured questionnaire which is administered among the employee of TCS, Hyderabad. Stratified random sampling method was used to collect the primary data. The sample of sixty (60) employees were served among them forty (40) employees as mentors and twenty (20) employees as mentees. The questionnaire is given to different departments like Human Resource, finance, materials, IT and ITES.

Analysis

Opinions of Mentors On Menting

The opinions of mentors and mentees relationship are collected through a questionnaire and the data is analyzed and presented in the following tables. With a view to understanding whether the mentoring creates self awareness of the respondents are asked to express their opinions.

Table-1

Dinions Of Mentors On Menting

Opinions Of Menting											
		SA Agree		•	Nutral		D A		S D	A	
S.No.	Particulars	F	%	F	%	F	%	F	%	F	%
1	Self Awareness	23	57.5	12	30.0	5	12.5	0	0.0	0	0

¹ Freeman, R. E. 1984. Strategic management: A stakeholder approach. Boston: Pitman

IJRTI2207250

² Gerbman,2000. The external control of organizations. New York: Harper.

³ Whitener, 2001. A feminist reinterpretation of the stakeholder concept. Business Ethics Quarterly, 4: 475-497.

2	Time Of Stress	21	52.5	13	32.5	5	12.5	1	2.5	0	0
3	Collecting Information	21	52.5	13	32.5	5	12.5	1	2.5	0	0
4	Mentoring Bonds	22	55.0	13	32.5	4	10.0	1	2.5	0	0
5	Leanrning New Skills	23	57.5	13	32.5	3	7.5	1	2.5	0	0
6	Decision Making	20	50.0	14	35.0	5	12.5	1	2.5	0	0
7	Psychological Skills	23	57.5	14	35.0	2	5.0	1	2.5	0	0

Source: Primary data

The above table reveals that the majority of mentors' i.e.50 per cent is strongly agreed, 35 per cent are agree, 12.5 per cent are Neutral, 2.5 per cent are disagree and no one is Strongly dis agree. So the above table indicates that most of the employees are strongly that the role of menting is more significance. In case of time of stress 80 per cent of mentors felt that mentoring system helps more to youth. The majority of mentors 77.5 per cent are not bothered to collect information from their juniors. For mentoring bonds 85 per cent of the mentors believe this mentoring system which creates a good relationship between senior and junior. The mentoring system facilitates to learn new skills. 75 per cent of mentors express that the mentoring concept is useful. The maximum mentors i.e. 80 per cent believe that the self mentoring will helpful in personal career path to enter or continue on a career path. The majority of mentors (77.5 per cent) believe that this mentoring helps in the attainment of psychological, Sociological, Personal and Physical efficiency and effectiveness.

H0: There is no impact of learning skills of mentor on menting.

To find out the impact of learning skills of mentor on menting a chi-square test was used and result of the test is shown in the following table.

Chi-Square Test

Pearson Chi- Square	Table Value	Caliculated Value	df	P.Value	Remark
	36.415	47.36	24	0.00	Highly Significant

It is observed that the above table that the P value is less than 0.05 and hence the result is highly significant. Hence the hypothesis "There is no impact of learning skills of mentor on menting" does not hold well from the analysis it is concluded that there is highly significant association between the learning skills of mentor and menting.

Opinions of Mentee On Menting

With a view to understanding whether the mentoring creates self awareness of the respondents are asked to express their opinions.

Table-2
Opinions Of Mentee On Menting

		SA		Agre	e	Neu	tral	D A		S D.	A
S.No.	Particulars	F	%	F	%	F	%	F	%	F	%
											0.
1	self awareness	8	40.00	12	60.00	0	0.00	0	0.00	0	00
											0.
2	Time of Stress	12	60.00	6	30.00	1	5.00	1	5.00	0	00
											0.
3	Collecting information	10	50.00	7	35.00	_3	15.00	0	0.00	0	00
									10.0		0.
4	Mentoring Bonds	9	45.00	7	35.00	3	15.00	1	0	0	00
											0.
5	Leanrning new skills	10	50.00	7	10.00	2	10.00	1	5.00	0	00
											0.
6	Decision Making	09	45.00	7	35.00	3	15.00	1	5.00	0	00
									10.0		0.
7	Psychological skills	07	35.00	08	40.00	3	15.00	2	0	0	00

Source: Primary data

The above table shows that the 60 per cent of mentees is in agree that means create self awareness. So that this indicates that the important of role of mentoring are accepting it. The 90 per cent of mentees believe that the mentoring system will supports the youth in the elimination of personal stress. For collecting information 85 per cent of mentees are willing to collect the information from their colleagues, 80 per cent of mentees felt that mentoring system creates closeness among the employees, 85 per cent of mentees opined that mentoring is more helpful to learn more skills in organization. The majority of mentees i.e. 80 per cent felt that the self mentoring will also more helpful to get career opportunities and 75 per cent of mentees believe that mentoring system is more vital to obtain all necessary skills.

H0: There is no impact of learning skills of mentee on menting.

To find out the impact of learning skills of mentor on menting a chi-squre test was used and result of the test is shown in the following table.

Chi-Square Test

Pearson Chi- Square	Table Value	Caliculated Value	df	P.Value	Remark
	36.415	80.23	24	0.00	Highly Significant

It is observed that the above table that the P value is less than 0.05 and hence the result is highly significant. Hence the hypothesis "There is no impact of learning skills of mentee on menting" does not hold well from the analysis it is concluded that there is highly significant association between the learning skills of mentee and menting.

Conclusions

- 1. Mentoring system provides opportunity to understand organizational culture.
- 2. Mentoring system clarifies and helps to avoid misunderstanding in the work place and help to understand organizational climate and develop interpersonal relations.
- 3. Mentoring provides an opportunity for mentor and mentee to share their experience and help to feel at home so that improves quality to work life.
- 4. Self introspection and inner awareness among mentees will helpful to organization.
- 5. Mentoring system facilitates learning as mentor and mentee will be from the same department and the new comer will learn things very easily.
- 6. The mentoring system gives a plan for completing assignment which will lead to commitment building in an organization. It is voluntary from both mentor and mentee.
- 7. The employee takes feedback and will help to rectifying mistakes and improves the performance and also helps the mentee continuously to learn.
- 8. The mentoring system always is a source of learning through discussions and from the experienced.
- 9. It helps in problem analysis and solving techniques and approaches.
- 10. This system trains and guides the juniors. It leads to refresh and reduce burden through proper delegation of work.
- 11. The mentoring scheme also can be extended to all new comers into the organization irrespective of whether they are trainees or not. Employees going to other projects on promotion can also be given the opportunity.

References:

- 1. Acland, D. (1976). The effects of behavioural iIndicators on investor decisions: An exploratory study.
- 2. Accounting Organisations and Society, 1(2–3), 133–142.
- 3. Afiouni, F. (2007). Human resource management and knowledge management: a road map toward improving organizational performance. *Journal of American Academy of Business*, 11(2), 124–31.
- 4. Freeman, R. E. (1984). Strategic management: A stakeholder approach. Boston: Pitman
- 5. Gerbman(2000). The external control of organizations. New York: Harper.
- 6. Peter Sheal (2005): The art of Human Resources Development (A set of nine volumes), Crest Publishing House
- 7. Whitener (2001). A feminist reinterpretation of the stakeholder concept. Business Ethics Quarterly, 4: 475-497.

Websites

- 8. http://dx.doi.org/10.1016/0361-3682(76)90017-9
- 9. <u>www.itstime.com</u>
- 10. www.mentoring.org
- 11. www.thementoringgroup.com
- 12. https://en.wikipedia.org/wiki/Tata_Consultancy_Services