

(6 pages)

Reg. No. :

Code No. : 7934

Sub. Code : HBAE 23

M.B.A. (CBCS) DEGREE EXAMINATION,
APRIL 2016.

Second Semester

Business Administration

Elective — HUMAN RESOURCE ACCOUNTING
AND AUDITING

(For those who joined in July 2012 and afterwards)

Time : Three hours

Maximum : 75 marks

PART A — (10 × 1 = 10 marks)

Answer ALL questions.

Choose the correct answer :

1. When the cost incurred on recruiting, training and developing the employees is considered for determining the value of employees, it is called _____.
(a) the replacement cost approach
(b) the historical cost approach
(c) the opportunity cost approach
(d) none of the above

2. The opportunity cost approach in human resource accounting was introduced by _____.
(a) Hekimian and Jones (b) Rensis Likert
(c) Eric G. Flamholtz (d) William C. Pyle
3. Name the steps that develop strategic framework for HRD
(a) Realistic employee development
(b) Measurable employee development
(c) Well costed employee development
(d) All the above
4. Men, Material, Machines _____ and methods are resources required for an organisation.
(a) Capital (b) Assets
(c) Money (d) None of the above
5. Human resource accounting is concerned with _____.
(a) identification of data regarding human resource of an organization
(b) measurement of the data in terms of cost and value
(c) communicating the results to the decision makers
(d) all the above

Page 2

Code No. : 7934



6. _____ approach was developed by Brummet, Flamholtz and Pyle.
- (a) Historical cost approach
 - (b) Replacement cost approach
 - (c) Positional replacement cost
 - (d) Opportunity cost approach
7. Segments are responsibility centers for which a company develops separate measures of _____.
- (a) revenues and costs
 - (b) equity
 - (c) debentures
 - (d) derivatives
8. Human Resource Cost Accounting includes _____ costs.
- (a) Two
 - (b) Three
 - (c) Four
 - (d) Five
9. Organisational climate has a major influence on human performance through its impact on _____.
- (a) motivation
 - (b) job satisfaction and attitudes
 - (c) both (a) and (b)
 - (d) none of these

10. The rate of return can be calculated on the basis of the _____.
- (a) measurement of return on organization building
 - (b) measurement of utilization
 - (c) measurement of cost
 - (d) measurement of productivity

PART B — (5 × 5 = 25 marks)

Answer ALL questions, choosing either (a) or (b).

Each answer should not exceed 250 words.

11. (a) How is demand for human resource forecasted?

Or

- (b) What are natural resources, human resources and human made resources?

12. (a) What are the benefits of human resource accounting?

Or

- (b) Briefly explain the merits and demerits of human resource accounting.

13. (a) What are the significance of organizational climate approach?

Or

- (b) What are the factors affecting organisational climate?



14. (a) What are the features of bench marking?

Or

- (b) Explain the significance and objectives of human resource audit.

15. (a) What are the issues those occur in personal cost?

Or

- (b) Why should we study financial statements?

PART C — (5 × 8 = 40 marks)

Answer ALL questions, choosing either (a) or (b)
Each answer should not exceed 600 words.

16. (a) What are the models and frameworks of human capital measurements?

Or

- (b) How human capital influences in human resource accounting?

17. (a) Describe the Lev-Schwartz model human resource accounting. What is its limitation?

Or

- (b) What are the factors influencing investment perspectives of human resource? Explain.

18. (a) Discuss the improvement and deterioration of organizational climate.

Or

- (b) Explain the historical score card of human resource accounting.

19. (a) How to retain human capital? What are the factors to be considered?

Or

- (b) How social capital helps to attract and retain the talent? Explain.

20. (a) Explain how human resource audit reports help for business development.

Or

- (b) Explain the different types of instruments involved in HR audit.

