

An enquiry was conducted and this was disclosed by Mr. Anand that employees used to sign the muster the next day because he register was not checked regularly. General Manager of the plant discussed the issue with managing director to deal with the situation.

Questions :

- (a) Discuss about the problem faced by Chand & Co., due to improper record keeping.
- (b) If you are an HR manager of the company what kind of accounting solution would you suggest.

MBHR 4002

M.B.A. DEGREE EXAMINATION, JUNE 2014.

Fourth Semester

Human Resource Management

HUMAN RESOURCE ACCOUNTING

(2012-2013 Batch onwards)

Time : Three hours

Maximum : 100 marks

PART A — (5 × 6 = 30 marks)

Answer any FIVE questions out of the following.

1. Define Human Resource Accounting' and explain its objectives.
2. Explain the difference between HRA for Managers & HR Professionals.
3. Write a note on measurement of Human Value addition into Money Value.
4. State the areas to be focused for effective human capital investment.
5. How to determine rate of return on investment in human resource?

6. State the areas of cost reduction in human resource.
7. Explain about different methods of training.
8. State the objectives of HR Audit.

PART B — (5 × 10 = 50 marks)

Answer any FIVE questions out the following.

9. Explain the methods for valuation of human assets.
10. What is HR planning? Briefly discuss the steps involved in HR planning of an industrial enterprise?
11. Define training. Explain the advantage of training to the employees and the organization.
12. Explain the various ways how human resources are lost and what are the measures you suggest to prevent labour turnover.
13. Explain the factors affecting the organizational climate.
14. Explain the steps involved in Responsibility Accounting.

15. Write short note on :

- (a) Responsibility Centers
- (b) Expense Centre
- (c) Revenue Centre.

16. Explain the steps involved in the HR Audit process.

PART C — (1 × 20 = 20 marks)

Compulsory.

17. Chand and Company has 500 employees in its payroll. The finance department use to pay salary to the employees based on information supplied by the welfare department, on 5th of every month for the preceding month. One technician in production department Mr. Raju who was regular in attending his duty was paid his salary for 10 days less in December 2010, whereas, another technician in the same department, Mr. Anand who used to be absent almost 15 days in a month was paid every month full Salary. Mr. Raju, reported regarding salary deduction to his production manager and in turn production manager enquired from welfare officer.

It was reported by welfare officer that Mr. Raju was absent for 10 days in a month and Mr. Anand attended all days of month. But as per departmental attendance record, Mr. Raju attended duty on all days of the month and Mr. Anand was absent for 15 days. These two things were entirely and this attracted the attention of top management.