

Name:

Enrolment No:



UNIVERSITY OF PETROLEUM AND ENERGY STUDIES

End Semester Examination, July, 2020

Course: Human Resource Accounting and Audit

Semester: VI

Programme: BBA Core (HRM). BBCH110

Time: 03 hrs.

Max. Marks: 100

Instructions:

SECTION A (MCQ: Attempt all questions) Marks :30

S. No.		Marks	CO
Q 1	HRA doesn't records the valuation in the books of account. a) True b) False	5	CO 1, CO2
Q 2	HRA provides useful information to the management, financial analysts and employees a) True b) False	5	CO1
Q 3	Cost incurred to identify sources of human resources both from within and outside the organization. a. Opportunity Cost b. Recruitment Cost c. Placement Cost d. None of the above	5	CO 3
Q 4	HRA analyses the causes of high labour turnover at various levels and takes preventive measures to control a. True b. False	5	CO 3
Q 5	HRA does not play decision role in the case of real capital cost True b) False	5	CO 2
Q 6is the existing resources were required to be replaced with other persons of equivalent talents and experience . a. Opportunity Cost b. Replacement Cost c. Cost Benefits d. None of these	5	CO2, CO 3
SECTION B (Write short note on: Attempt any five) Marks :50			
Q 7	Historical Cost	10	CO 2

Q 8	Recruitment Cost	10	CO 3, CO 4
Q 9	HR Audit	10	CO 2, 3
Q 10	Depreciation	10	CO 1
Q 11	Training	10	CO 3
Q 12	Performance Appraisal	10	CO2
SECTION-D (Attempt any one from the following) Marks :20			
Q 13	What are the methods to measure Human Resource Investments? Create a hypothetical rough draft of recruitment cost going to be incurred in the recruitment of an Assistant Manager for a bank	(20)	CO 4
	OR		
Q 14	“Human Resource Accounting is the modern tool of HR decision making”. Elaborate the statement with suitable examples. What is the need and scope of HRA?	(20)	CO4