


Name: Enrolment No:			
UNIVERSITY OF PETROLEUM AND ENERGY STUDIES End Semester Examination, May 2021			
Course: HR Accounting and Audit Program: BBA CORE(HRM) Course code: HRES 3007P		Semester: IV Time: 03 Hours Max. Marks: 100	
SECTION A 1. Each Question will carry 5 marks 2. Instruction : Select the most appropriate answer			
		Mark s	CO
Q 1	The art of valuing, recording and presenting the value of human capital of an organization in an systematic manner is known as a) Financial Accounting b) Cost Accounting c) Management Accounting d) Human Resource Accounting	[5]	CO1
Q2	----- decision can be made based on Human Resource Accounting a) Planning, training, controlling and developing b) Communication and coordination c) Pricing, marketing and promotion d) all of the above	[5]	CO1

Q3	<p>Human Resource Accounting is mostly criticized for its following assumption</p> <p>a) All employees will be loyal to the organization till their retirement</p> <p>b) All employees will work efficiently</p> <p>c) All employees will grow and develop without any training and development programs.</p> <p>d) None of the above</p>	[5]	CO1
Q4	<p>HRA provides cost values information about acquiring, developing, _____ and maintaining human resources.</p> <p>a) Monitoring</p> <p>b) Planning</p> <p>c) Organizingd</p> <p>d) Allocating</p>	[5]	CO1
Q5	<p>Types oh Human Assets, categorised into:</p> <p>a) Intellectual and Social Capital</p> <p>b) Emotional and Spiritual Capital</p> <p>c) Both a and b</p> <p>d) None of the above</p>	[5]	CO1
Q6	<p>The basic premises of Human Resource Accounting</p> <p>a) Human is a valuable resource, and its development expenditure is a valuable Investment</p> <p>b) Human beings are skillful and their development is an additional expenditure.</p> <p>c) None of the above</p>	[5]	CO1
<p>SECTION B</p> <p>1. Each Question will carry 10 marks</p> <p>2. Write short / brief notes</p>			
Q7	<p>Explain Historical cost approach in Human Resource Accounting.</p>	[10]	CO2

Q8	<p>Write short notes on any three of the following:</p> <p>a) Opportunity Cost Method</p> <p>b) Standard Cost Method</p>	[10]	CO2
Q9	Explain Labour Turnover in detail.	[10]	CO2
Q10	Explain in brief Role of Human Resource Auditor	[10]	CO2
Q11	Write down all the Essential Steps in HR Auditing Process	[10]	CO3
<p>SECTION C</p> <p>1. Each Question carries 20 marks</p> <p>2. Instruction : Write Long Answer</p>			
Q12	<p>Read the Case given below and prepare a complete business plan as mentioned:</p> <p>A business successful in its field for many years had always relied on good will from its staff. There are many employees working in their business. They are manufacturing food products.</p> <p>They have started facing Idle time and Absenteeism problem. As an Expert advisor suggest them,</p> <p>Challenges</p> <p>1. As they employed more people, problems they started facing regarding the idle time. Identify what are the causes and suggest them how to control it?</p> <p>2. What should you be suggesting to them when employees are on leave often?</p>	[20]	CO3