

MBA 3917

M.B.A. DEGREE EXAMINATION, JUNE 2007.

Fourth Semester

Human Resource Management

Paper XVII — HUMAN RESOURCE ACCOUNTING

Time : Three hours

Maximum : 100 marks

PART A — (5 × 6 = 30 marks)

Answer any FIVE questions.

1. Explain the importance of Human Resource Accounting.
2. How to Enumerate the Assets in HRA?
3. Explain the steps involved in Human Resource Planning.
4. List out the objectives of Human Resource Accounting.
5. What are the different types of non-value Adds involved in the Human Resources Management?
6. Explain the importance of Responsibility Accounting in Human Resource Management.

7. Write short note on “Social Control in HRM”.

8. How a Human Resource Audit should use for the Human Resource Accounting?

PART B — (5 × 10 = 50 marks)

Answer any FIVE questions.

9. “Discuss the role and responsibilities of a HR Manager in Human Resource Accounting.

10. “Calculating the Human Asset value is not as easy as Investment Asset Calculations” – Comment with illustrations.

11. Explain the various Approaches of Human Resource Accounting.

12. “A Good organisation climate itself is an Investment to a good rate of return” – Justify.

13. How the changes in Human Resources variables should be adjusted in the Human Resource Investment Management? How there changes can be predicted by HR Manager?

14. Discuss about the Role and responsibilities of a process of Management Control in Human Resource Accounting.

15. List out and High light the Human Resource Accounting softwares available for Human Resource Accounting.

16. Discuss the usage of forecasting in estimating the Human Resource Management and in Human Resource Accounting.

PART C — (1 × 20 = 20 marks)

17. Case Study (Compulsory Questions) :

Analyze the emerging trends in e-recruitment and prepare the write up report detailing the challenges and opportunities for the organisation.
