

M.H.R.D. (Semester—IV) Examination
HUMAN RESOURCE ACCOUNTING AND AUDIT
Paper—MHRD/406

Time : Three Hours]

[Maximum Marks : 80

Note :—(1) Attempt **ALL** questions.

(2) Figures to the right indicate marks.

1. (a) Explain the difficulties involved in evaluating human resource. How can we overcome it ? 16

OR

- (b) What is measurement of group value ? Explain in brief measurement of HR Accounting. 16

2. (a) Define the term HR Audit. Explain in brief the methodology of HR Audit. 16

OR

- (b) Why is HR Audit important ? Explain in brief the stages of HR Audit. 16

3. (a) Discuss the concept of HR Accounting. 4

- (b) Explain the industrial objective of HR Accounting. 4

- (c) Explain historical development of HR Accounting. 4

- (d) Discuss the Accounting Principle in brief. 4

OR

- (e) State the method of HR Accounting. 4

- (f) Explain the application of HR Accounting. 4

- (g) Discuss about future direction in HR Accounting. 4

- (h) Explain the implementation of HR Accounting. 4

4. (a) State the components of HR Audit. 4

- (b) List the role of Auditors in HR Audit. 4

- (c) Explain the role of HR Audit in business environment. 4

- (d) Explain the design of HR Audit report with example. 4

OR

- (e) What are the objectives of HR Audit ? 4

- (f) Explain the factors to be considered while preparing HR Audit report. 4

- (g) State the need for HR Audit. 4

- (h) How does HR Audit report help an organization and its employees ? 4

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| 5. | (a) | What is Audit Report ? | 4 |
| | (b) | What is the utility of HR score card ? | 4 |
| | (c) | How HRD audit is helpful for business improvement ? | 4 |
| | (d) | Explain the international practices in HR Accounting and Audit. | 4 |

OR

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| | (e) | Explain the learning and growth perspective of HR Accounting and Audit. | 4 |
| | (f) | What is the importance of Audit Report ? | 4 |
| | (g) | Explain the international standards followed in HR Accounting and Audit. | 4 |
| | (h) | What is the concept of HR score card ? | 4 |