

Name:
Enrolment No:



UNIVERSITY OF PETROLEUM & ENERGY STUDIES
End Semester Examination (Online) – May, 2021

Program: BBA-SPZ-HRM
Subject/Course : Human Resource Accounting and Audit
Course Code : HRES 3007P

Semester: 6th
Max. Marks: 100
Duration: 3 Hours

SECTION A

Instructions : Select the correct answer/Complete the statement
Each question is of 5 Marks.

S.No	Questions	COs
1	The cost to make the employee sufficiently competent to work with the peers in the organisation is called as _____. (a) Training and development cost (b) Replacement cost (c) Selection cost (d) Additional cost	CO1
2	Human resource accounting does an accounting of _____ in the firm. (a) Human assets (b) Machines (c) Salaries	CO1
3	Operative functions of HRM include's a Procurement, development, compensation & motivation b. Maintenance c. Integration and emerging trends d. All of these	CO1
4	Which of the following statement is/are correct? a. HRM is a strategic management functions b. Under HRM employee is treated as resource c. HRM is the management of skills, talent and abilities d. HRM lacks the organisation to achieve its goals	CO1
5	Quantitative job evaluation method area. A .Ranking method b. Point rating method c. Factor comparison method d. Both (b) and (c)	CO2
6	Following are the characteristics of HRM excepta. a. Pervasive function b. Interdisciplinary function c. Integrating mechanism d. Job oriented	CO3

SECTION B

Each question is of 10 Marks.

7	What is Human Resource accounting and explain its objectives?	CO3
8	What are the different types of cost of human resources?	CO2
9	Explain the role of audit in Human Resource Management?	CO3
10	Write short notes on a. Acquisition cost b. Need of Human Resource Accounting	CO1
11	Differentiate between Training and Development and Recruitment and Selection?	
SECTION C		
Each question is of 20 Marks.		
12	Explain Human Resource Accounting and its methods and Auditing procedure ? Or	CO4
	Human resource are a whole consisting of interrelated ,inter-dependant, and interacting physiological, psychological,sociological, and ethical components which made accounting and auditing of human resource pervasive ,Justify the statement?	