HUMAN RESOURCE ACCOUNTING

Human Resource Management

Fourth Semester

December 2014-January 2015

M.B.A. Degree Examination

MHR 4002

6. Describe the management of human value.

5. Account for the expenditure of Human Resource Accounting.

4. Explain the objectives of Human Resource Planning.

3. What is Human Resource Planning?

2. Write about efficient use of workforce and its importance.


All questions carry equal marks.

Answer any FIVE questions.

PART A — (5 × 6 = 30 marks)

PART B — (5 × 6 = 30 marks)

Maximum: 100 marks

Time: Three hours

(2012-13 Batch onwards)

MBHR 4002

Question

Total 22.63 100.00 21.498 1.00 0.02 21.79 0.00

Workers 12.13 12.02 12.07 12.21 12.38 12.00 13.90

Supervisors 3.02 1.45 3.03 1.40 0.96 1.38 0.99

Executives 6.77 3.04 6.40 1.29 7.18 6.49 9.22

% No. % No. % No. % No.


Total 17.72 100.00 19.86 8.00 2.16 15.60 100.00

Workers 9.93 5.22 11.04 7.55 7.27 11.69 6.92 9.87

Supervisors 2.72 1.30 2.87 1.40 0.96 1.40 1.61

Executives 5.29 2.49 5.49 2.97 6.37 3.00 1.2

% No. % No. % No. % No.

1987-88 1988-89 1989-90

Table 1: Analyse the strength of personnel of NTPC.

Human Resource Accounting

HRA, the present value of its

made by NTPC on its employees has been

given through salary and other welfare expenses

present worth of future earnings of all employees

been classified into three categories such as

For the purpose of HRA, all the employees have
6. "Behaviour of the organisation and individual is a variable factor in the organizational turnover" – Comment.

7. What is Responsibility Accounting? Explain its features?

8. What is HRA software? Explain.

PART B — (5 x 10 = 50 marks)

Answer any FIVE questions.

All questions carry equal marks.

9. “Human resource is a continuous process, it should be accounted periodically, not at one time” justify.


12. Briefly explain the various approaches to Human Resource Accounting.

13. “Recruitment costs and Training costs is an investment not an expenditure” – Comment.


15. Elaborate the various classification of costs in Human Resource Accounting.

16. How to prepare a HRA oriented reporting process including P and L accounts and balance sheet? Give examples.

PART C — (20 marks)

Compulsory

17. Case Study

In this case study an effort has been made to make an in-depth study of NTPC, a leading organisation in the power generation and distribution industry, in respect of its application of HRA systems and evaluation of productivity and performance of the human resources of the company during the years 1987-88 to 1992-93. As such this case study may also be used to understand the basics of Human Resource Audit.

**Human Resource Accounting in NTPC**

NTPC Ltd. has grown to be one of the leading public sector undertakings and one of the key factors for this growth is the strength of its human resources. NTPC decided on measuring and communicating the value of human resources on an annual basis in the financial year 1986-87. Since then it has continuously disclosed the details of its human resources in its annual reports. In NTPC in order to work out the value of human resources Lev and Schwartz Economic Model has been employed. The company has computed the present value of future direct and indirect payments to its employees as a measure of its human resources. While doing so, the assumptions set by NTPC are as follows:

(a) Continuity of present pattern in employee compensation.

(b) Career growth as per the company's present policy.

(c) Discount factor @12%.