



# AJEENKYA

## D Y PATIL UNIVERSITY

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### End Term Examination (December 2019)

School: School of Management

Program: MBAHR

Course: Human Resource Accounting

Course Code: MGT636

Semester: III

Max Marks: 40

Duration (mins): 120 minutes

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### SECTION -A

Select the most appropriate answer for the following MCQ (1 Mark each= 5 Marks)

1) Who constitute an important asset for success of an organization?

- A) University
- B) Organization
- C) Organizer
- D) Human Resources

2) \_\_\_\_\_ is an offshoot of various research studies conducted in distinct areas of accounting and finance.

- A) Marketing
- B) Production
- C) Advertising
- D) Human resource accounting

3) Human Resource Accounting means to measure the cost and value of the people that is the employees and \_\_\_\_\_ in the organisation.

- A) Stationary
- B) Promotion
- C) Advertising
- D) Managers

4) Any resource pressed into service for producing goods and services is called \_\_\_\_\_.

- A) Investments
- B) Training program
- C) Assets
- D) Resource

5) The \_\_\_\_\_ of Human Resources has been governed by the same set of core values that have shaped the culture and defined the company's character.

- A) Knowledge
- B) Production
- C) Advertising
- D) Human resource

## SECTION – B

**Write short note on the following (*Attempt any three*) (5 Marks each = 15Marks)**

- A) Quality of Work-life
- B) Human Capital
- C) Organizational Climate
- D) Controllable and Uncontrollable cost
- E) Value Adds and Non-Value Adds

## SECTION – C

**Long Answers (*Attempt any two*) (10 Marks each = 20 Marks)**

- A) Define Human Resource Accounting and discuss its importance. Also highlight information needs in HRA and its purpose.
- B) What is Original cost and Replacement Cost? How do you measure them in HRA?
- C) What do you mean by Rate of Return on Human Resources? Discuss the parameters for calculating return on investment in Human Resources.
- D) What is Responsibility Accounting? What are the basic requirements for it? Also discuss its significance and limitations.

**\*\*\*\*\*ALL THE BEST\*\*\*\*\***