

Scan / 9/5/19

TyBMS / Sem - VI
May / 2019

[Time: 2½ Hours]

[Marks:75]

Please check whether you have got the right question paper.

- N.B:
1. All questions are compulsory.
 2. Figures to the right indicate marks.

Q.1 A) Multiple Choice Questions (Any 8)

08

- 1) The cost to acquire a new employee is called as _____.
a) Acquisition cost b) Hiring cost c) Selection cost d) Recruitment cost
- 2) Human resource accounting does an accounting of _____ in the firm.
a) Human assets b) Machines c) Salaries d) Both a & b
- 3) Replacement cost is _____ historical cost
a) Expensive than b) Cheaper than c) Same as d) Both a & b
- 4) Opportunity cost is _____ cost.
a) Speculation b) Scientific c) Ascertained d) Tax shield
- 5) The word audit is derived from Latin word _____.
a) audite b) audire c) auditet d) auditler
- 6) The object of modern audit is to report on _____ position.
a) Market b) Social c) Financial d) Present
- 7) _____ is one of the effective principle of auditing.
a) Integrity b) Unity c) Togetherness d) dependency
- 8) _____ involves training to newly employed employee in the organisation.
a) Recruitment b) Selection c) Induction d) Promotion
- 9) _____ cost refers to the cost of replacing an existing employee.
a) Opportunity b) Replacement c) Economic d) Historical
- 10) The _____ manual should serve as a guide for the department to maintain human resource services effectively.
a) Policy b) HR c) Regulations d) Work

Q.1 B) Match the following: (Any 7)

07

- | A | B |
|-----------------------------------|--|
| 1) Third stage | a) 1971-76 |
| 2) Fourth stage | b) Speculative loss on unachieved productivity |
| 3) Opportunity cost | c) 1976-80 |
| 4) New Hire orientation process | d) Retaining Documents |
| 5) Hiring process | e) Training |
| 6) Briefing & orientation | f) Limitation to HR audit |
| 7) Performance management | g) Process of HR audit |
| 8) Unstructured interview | h) Performance related pay |
| 9) Questionnaire method | i) Spontaneity of Questions |
| 10) Lack of management commitment | j) Scientific of objective |

- Q.2 A) What do you mean by HR accounting? Discuss its significance. 08
B) Explain the components of Acquisition cost. 07
OR
Q.2 Explain the advantages & disadvantages of HR Accounting. 15
- Q.3 A) Explain opportunity cost & its benefits. 08
B) Explain economic value model. State its disadvantages. 07
OR
Q.3 Explain replacement cost model. State its advantages & limitations. 15
- Q.4 A) Discuss the approaches to HR audit. 08
B) Explain objective of HR audit. 07
OR
Q.4 Explain in detail HR audit & work force issues. 15
- Q.5 A) Explain the effectiveness of HRD audit as an intervention. 08
B) Explain any one method of conducting HR auditing. 07
OR
Q.5 Write short notes on: (Any three) 15
1) Orientation process of HR audit
2) Pre-employment Requirements
3) Questionnaire method
4) Capitalisation of Salary
5) Historical cost approach
