	-85		7, 62	-
TIME: 2.5 Hours	79y,	g 16	S N	1ARKS: 75
Note: 1. Q1is compulsory.	6	2), Es,	6	(Q) (G
2. Q2 to Q5 is compulsor	with intern	al choice	- T	7
3. Figures to the right-in-	dicate marks		26	
	(V)	8		3
2	350	A A	350	270
Q1. (A) Multiple choice ques	The R		201	(8)
 HRA was first developed 		the year 1691.	(G) (Q)	.6
a. Sir William Petty		Rensis Likert	7	250
b. Lee Brummet		Eric Flamholtz	46	7
2) Welfare cost is part of	cost.	£	(V)	(B) X
a. Additional cost		Training cost Development cost	(35)	£ 3
b. Acquisition cost 3) refers to the cost		acquiring the righ		ght job at the
right time and in right qua		acquiring the righ	tenian for inegra	sht joo dedic
a. Additional cost	4. ***	Acquisition cost		56
b. Requisition		Training cost	(2)	.37°
4) The object of modern aud		on po	sition.	
a. Market	- 1 194	Social	6. 6	, 0,
b. Financial		Present	₹ 57°	200
5) refers to the sacr	rifice that wou	ld have to be inci	irred to replace	presently
owned resources.	37		2),	8
a. Replacement cost mode	el c	Historical cost ap	proach	3
b. Opportunity cost mode		Economic value		*
6) which of the following is		method of valua	tion of HR	
a. Historical cost method		Replacement cos		
b. Opportunity cost method		Expected realisa		
		nd for the future		iter their
retirement or for their der			eath,"	
a. PF		PT		
6. TDS	dan.	Gratuity		- IID
8) HR valuation report helps	the managen	ient to control an	related t	O HK
department	5	loss		
a. income		cost		
b. profit 9) HRA is an ideolog	0.7	COST		
9) HRA is an ideolog a. employer oriented	, S. S. S.	C B	mployee orient	ed
b. employer employee mu	utually benefit		rofit maximisir	
10) All actual cost incurred o				-
cost method.	i, rooraminont,	,		
a. Historical	o c	Economic		
b. Replacement	1.7	. Opportunity		
6 6	150			

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Q1. (I	3) State whether the given statement is true or false (Any 7)	(7)
2. 3. 4. 5. 6. 7. 8. 9.	Historical cost accounting concept are unrealistic profit. Human resource accounting is mandatory. In HRA there are no measurement problem. Workshop method of conducting HR audit is very rigid. Dynamism of industries create problems of human capital measurement. Professional tax or employment fax is an institute-based tax. Replacement method is a monetary method of human valuation. Out of many one role of auditor is to collect relevant fact. Questionnaire method is highly unscientific. Under statistical approach the result of one organization is compared with the industry standard.	
Q2.	A) Explain the component of Acquisition Cost	(7)
	B) What do you mean by HR Accounting? Explain its historical development.	(8)
.5		O.T.
Q2.	P). Discuss the benefits and limitations of HR Accounting	(15)
70.	The state of the s	26
Q3.	A) Explain the replacement cost model with its advantages & limitations	(15)
Q3,	P). Explain Economic value added (EVA) model with its advantages	(8)
	Q). Define and explain the limitations of historical cost	(7)
3		()
Q4.	A) Explain the principles of effective HR auditing	(8)
- QT	B) What is Human Resource audit? Explain its objectives	(7)
\$ P	or or	
Q4	P) Explain the features & objective of HR Audit.	(15)
×		
Q5;	A) What is human capital? List and explain the various issues in the measuren	nent
T	and reporting of human capital.	(15)
,	A COR	
Q5.	Write short note on (any three)	(15)
(a)	Pre-employment requirements	
b)		
c)	tool	
	Disclosure at International level Capitalization of Salary	
(e)	*************	

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