

Total No. of Questions: 3]

SEAT No. :

P1902

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[Total No. of Pages : 2

T.Y.B.B.A.

**C 606 : Recent Trends and HR Accounting  
(2019 Pattern) (Semester-VI) (CBCS)**

*Time : 2½ Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

- 1) *Answer all questions.*
- 2) *figures to the ride Indicate full marks.*

**Q1) A) Multiple choice Questions (any 4 out of 5) [4]**

- a) \_\_\_\_\_ is the extent to which employees put volunatry effort into their work.  
(Employee Engagement, Employee compensation, Employee recreation, Employee relations)
- b) \_\_\_\_\_ is NOT an essential condition for effective HRIS.  
(Clearly defined requirements, Involvement of all stakeholders, Senior Management support, ill-defined Job analysis)
- c) \_\_\_\_\_ studies help in finding out the impact of one aspect on the another, for example the study to know the Impact of training on the performance.  
(Personal research, Case studies, Historical research, Experimental studies)
- d) \_\_\_\_\_ means measuring the value of people to the organization.  
(Human Resource Accounting, HRIS, Personal Research, Human Resource optimization)
- e) \_\_\_\_\_ method involves a cost of substituting the existing human resources with the capable human resources delivering correspond- ing services.  
(Historical cost method, Replacement cost method, Incentive deliv- ery method, Asset value method)

*P.T.O.*

- B) Match the following. [4]
- |                                       |  |
|---------------------------------------|--|
| a) Monetary method of human valuation | i) Checking or reviewing to resolve HR issues  |
| b) HRIS                               | ii) Leads to profitability of the organization |
| c) Personnel Research                 | iii) Assest Multiplier Method                  |
| d) Positively engaged employees       | iv) HR Database                                |

- C) True or False (any 4 out of 5) [4]
- a) Employee Engagement results in undue increase of expenditure and ultimately increase in losses of the firm. (True/False)
  - b) Human Resource Accounting is an accounting for machine working hours and inventories as an organization resource. (True/False)
  - c) In Personnel research, historical studies indicate about the journey from unknown to known. (True/False)
  - d) Due to the effective HRIS, record keeping of employees becomes very easy. (True/False)
  - e) Highly engaged workforce brings positivity to the work environment. (True/False)

- Q2) Short notes (any 3 out of 5) [18]
- a) Challenges to Employee Engagement.
  - b) Human resource Valuation.
  - c) Personnel research.
  - d) Elements of HRIS.
  - e) Objectives of HR Audit.

- Q3) Long Answer (any 2 out of 4) [20]
- a) What is Employee Engagement? What are the strategies the companies implement to improve the Employee Engagement?
  - b) What is HRIS? Explain the process of designing HRIS.
  - c) Define human resource Accounting? State the importance of Human resource Accounting with its merits and demerits?
  - d) What do you mean by HR Audit? State the checklist of HR Audit with its approaches?

