



# Avinashilingam Institute for Home Science and Higher Education for Women

Deemed to be University Estd. u/s 3 of UGC Act 1956, Category 'A' by MHRD (now MoE)

Re-accredited with an 'A++' Grade by NAAC CGPA 3.65/4, Category I by UGC

Coimbatore - 641 043, Tamil Nadu, India

## Continuous Internal Assessment I– August 2025

### V Semester

**Class: III UG**  
**Major: B.Com PA**

**Time: 2 Hrs**  
**Max.Marks : 60**

### 23BCPSE3A–Human Resource Accounting

#### Course Outcomes:

**CO1:** Ability to implement participative management in organizations.

**CO2:** Competency to recruit, train, and appraise the performance of employees.

**CO3:** Ability to Draft Human Resource Accounting planning.

**CO4:** Ability to handle employee issues and evaluate the new trends in Human Resource Accounting.

**CO5:** Ability to analyze the balance sheet of companies.

#### Part –A

**6 x 1 = 6**

#### Choose the correct answer

- Human Resource Accounting treats human resources as  
a. Expenditures      b. Investments      c. Liabilities      d. Miscellaneous items      CO1 K1
- Which of the following is **NOT** an objective of Human Resource Accounting?      CO1 K2  
a. To help in decision making related to human assets  
b. To determine the true value of the workforce  
c. To increase taxation on salaries  
d. To communicate the worth of human resources to stakeholders
- The Opportunity Cost Method in HRA is based on      CO2 K2  
a. Historical costs      b. Market value of employees  
c. Potential earning opportunities of employees      d. Future costs
- Which method of HRA calculates the cost of recruiting, training, and developing employees?      CO2 K2  
a. Replacement Cost Method      b. Historical Cost Method  
c. Opportunity Cost Method      d. Standard Cost Method
- Human Resource Planning helps in      CO3 K1  
a. Overstaffing      b. Unplanned promotions  
c. Reducing labour cost      d. Focus more on Man power
- Which of the following is a primary internal source of HR supply?      CO3 K1  
a. Transfers and promotions      b. Recruitment agencies  
c. College campus placements      d. Advertisements

#### Part - B

**3x6=18**

#### Answer ALL Questions

**Each answer should not exceed 400 words or two pages**

- a. Explain the objectives of human resource accounting.      CO1K2  
(Or)
- b. Bring out the disadvantages of human resource accounting.      CO1K3
- a. Explain the non-monetary method in valuing human resources.      CO2K2  
(Or)
- b. Write a note on capitalisation of Salary method under human resource accounting.      CO2K2
- a. Discuss the objectives of human resource planning.      CO3K2  
(Or)
- b. Explain the benefits of human resource planning.      CO3K2

#### Part-C

**3x12=36**

#### Answer ALL questions

**Each answer should not exceed 800 words or four pages**

- a. Enumerate the features of human resource accounting with suitable examples.      CO1K3  
(Or)
- b. Discuss the scenario of human resource accounting at national level.      CO1K2
- a. Discuss the cost-based approaches of human resource accounting.      CO2K2  
(Or)
- b. Explain the economic value model in measuring the individual value.      CO2K2
- a. Describe the process involved in human resource planning.      CO3K3  
(Or)
- b. Discuss about human capital and various elements of human capital in detail.      CO3K3