



# 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 II- October 2025

**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

- Which of the following is an indirect form of human capital investment?  
a. Direct training  
b. Formal education  
c. Providing healthy work environments  
d. Paying salaries  
CO3 K1
- The productivity of workers can be measured by  
a. Working hours  
b. Output per worker  
c. Number of holidays  
d. Size of the workforce  
CO3 K2
- Which of the following is NOT a type of responsibility centre?  
a. Cost centre  
b. Profit centre  
c. Investment centre  
d. Capital centre  
CO4 K2
- In responsibility accounting, a manager is evaluated based on  
a. Total organization profit  
b. Factors under their control  
c. Company's stock price  
d. All functionary units  
CO4 K2
- Which organization in India introduced HRA in a public sector company for the first time?  
a. BHEL  
b. NTPC  
c. ONGC  
d. SAIL  
CO5 K1
- Which financial statement is most likely to be affected by HRA reporting?  
a. Cash Flow Statement  
b. Profit and Loss Account  
c. Balance Sheet  
d. Trial Balance  
CO5 K1

#### Part - B

3x6=18

#### Answer ALL Questions

Each answer should not exceed 400 words or two pages

- a. Explain the factors determining the productivity of a human resource.  
(Or)  
CO3K2
- b. Write a note on measurement of human value addition into money value.  
CO3K2
- a. List out the steps involved in responsibility accounting.  
(Or)  
CO4K2
- b. Explain the behavioural aspects of management control.  
CO4K2
- a. Discuss the benefits of using HR software in the organisation.  
(Or)  
CO5K2
- b. Explain HRA from Indian scenario.  
CO5K2

#### Part-C

3x12=36

#### Answer ALL questions

Each answer should not exceed 800 words or four pages

- a. Enumerate the HR functions associated with human capital investment.  
(Or)  
CO3 K3
- b. Discuss the various approaches to human resource accounting.  
CO3K3
- a. Explain the various steps involved in management control process.  
(Or)  
CO4K3
- b. Elucidate the different types of costs associated with human resources.  
CO4K3
- a. Describe the HRA oriented reporting process.  
(Or)  
CO5K3
- b. Discuss the applications of HRA from global perspective.  
CO5K3