



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 'A++' Grade by NAAC CGPA 3.65/4, Category I by UGC

Coimbatore – 641 043, Tamil Nadu, India

Bachelor's Degree Examination – November 2025

Class: III UG
Major: B.Com PA

Time: 3 Hours
Max. Marks : 100

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
Choose the Correct Answer

10 x 1 = 10

1. Human Resource Accounting helps organisations to CO1 K1
 - a. Value their human assets
 - b. Ignore employee contribution
 - c. Reduce employee training
 - d. Replace employees easily
2. Human resources are treated as CO1 K1
 - a. Expenses only
 - b. Liabilities
 - c. Assets of the organisation
 - d. Income only
3. 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
4. Which HRA valuation method considers the "sacrifice" that would have to be incurred to replace an employee? CO2 K2
 - a. Replacement Cost Method
 - b. Historical Cost Method
 - c. Opportunity Cost Method
 - d. Standard Cost Method
5. What is the process of forecasting an organisation's future demand for, and supply of, the right type of people in the right number? CO3 K1
 - a. Human Resource Planning
 - b. Recruitments
 - c. Human Resource Management
 - d. Human Capital Management
6. Which of the following factors highlights the importance of Human Resource Planning? CO3K2
 - a. Creating highly talented personnel
 - b. International strategies
 - c. Resistance to change and move
 - d. All of the above
7. Responsibility accounting focuses on CO4 K2
 - a. Historical costs
 - b. Assigning responsibility
 - c. Tax planning
 - d. Cash flow reporting
8. In responsibility accounting, a manager is evaluated based on CO4 K2
 - a. Total organization profit
 - b. Factors under their control
 - c. Company's stock price
 - d. All functionary units
9. Salary and benefits paid to employees are classified as CO5 K1
 - a. Operating costs
 - b. Compensation costs
 - c. Recruitment costs
 - d. Separation costs
10. The disclosure of human capital information in financial statements is primarily aimed at

Part - B

5x6=30

Answer ALL Questions

Each answer should not exceed 400 words or two pages

11. a. Explain the objectives of human resource accounting. CO1K2
(Or)
11. b. Bring out the advantages of human resource accounting. CO1K3
12. a. Discuss the non-monetary method in valuing human resources. CO2K2
(Or)
12. b. Explain the capitalisation of salary method under human resource accounting. CO2K2
13. a. Discuss the objectives of human resource planning. CO3K2
(Or)
13. b. Distinguish between expenditure and productivity in human resource planning. CO3 K2
14. a. Discuss the advantages of responsibility accounting. CO4 K2
(Or)
14. b. Explain the social control measures in HRA. CO4 K2
15. a. Discuss the benefits of using HR software in the organisation. CO5 K2
(Or)
15. b. Explain the importance of reporting Human resources from global perspective. CO5 K2

Part-C

5x12=60

Answer ALL questions

Each answer should not exceed 800 words or four pages

16. a. Enumerate the scope and importance of human resource accounting. CO1K3
(Or)
16. b. Discuss the limitations of human resource accounting. CO1K2
17. a. Discuss the cost-based approaches of human resource accounting. CO2K2
(Or)
17. b. Explain the economic value model in measuring the individual value. CO2K2
18. a. Describe the process involved in human resource planning. CO3K3
(Or)
18. b. Enumerate the HR functions associated with human capital investment. CO3 K3
19. a. Explain the various steps involved in management control process. CO4 K3
(Or)
19. b. Elucidate the different types of costs associated with human resources. CO4 K3
20. a. Explain the HRA oriented reporting process. CO5 K3
(Or)
20. b. Discuss the applications of HRA disclosures by Indian public sector enterprises. CO5 K3