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M.B.A.

**HR - 306: HUMAN RESOURCE ACCOUNTING &
COMPENSATION MANAGEMENT
(2016 Pattern) (Semester-III)**

SEAT No. :

[Total No. of Pages : 2

May 18

Time : 2.15 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) Solve any one from each question.
- 2) All questions are compulsory.
- 3) All Questions carry equal marks.

Q1) a) Define HRA. Describe some of the recent developments in Human Resource Accounting.

OR

b) Discuss the objectives and importance of HRA in the context of Human Capital.

Q2) a) Explain the methods used in determining human resource value.

OR

b) What is Human Capital Investment? Discuss Human Capital in the context of expenditure and productivity.

Q3) a) Explain in detail the classification of various costs in HR Accounting.

OR

b) Define HR Audit. Explain the different concepts and objectives of HR Audit.

P.T.O.

Q4) a) Discuss the wage concept and the various wage theories related to it.

OR

b) Describe the various components considered in designing of an Executive compensation for MNC's.

Q5) a) Explain the concept of fringe benefits. What are various types of fringe benefits offered.

OR

b) Write short notes on any two:

i) Concept of Dearness Allowance.

ii) Golden Hand-Shake.

iii) VRS.



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M.B.A.

Dec 17

[Max. Marks : 50]

- 1) Solve any one from each question.
- 2) All questions are compulsory.
- 3) All questions carry equal marks.

OR

OR

OR

P.T.O.

Q4) a) Explain the concept of compensation and discuss the wage theories.

OR

b) Discuss the various challenges encountered in designing executive compensation in MNC's.

Q5) a) Explain the concept of Dearness Allowance and discuss various determinants affecting dearness allowance.

OR

b) VRS has proved to be win-win situation for employees and employers. Comment.

