

International Islamic University Chittagong
Department of Business Administration
Mid-term Examination
Semester-Spring, 2022
ACC-4808: Human Resource Accounting.

Time: 1.3 hours

Full Marks: 30

Instructions:

- a) Answer all the questions.
- b) Show calculations and give notes where necessary.
- c) Answer different parts of a Question serially at one place

Question: 01

(03+03+04=10)

- A) HRA is a new dimension of accounting.-Do you agree & why? **CLO1**
- B) Explain the benefits of HRA system for the stakeholders. **CLO1**
- C) Develop your own judgment regarding Human resource accounting; you can take the help from limitation of HRA and argument in favor of HRA. **CLO2**

Question: 02

(03+04+03=10)

- A) Design a Human resource cost check list; you must consider financial statement aspects?
- b) Briefly explain the application of HRA on the perspective developing country. **CLO1**
- c) How various types of training programs are practically different? **CLO1**

Question: 03

(03+04+03=10)

- a) HRA reminds the slavery system of past-do you agree- why or why not? **CLO2**
- b) Demonstrates the Falmholtz model of HRA system. **CLO2**
- c) What steps needs to follow to establish HRA system? **CLO1**

Question: 04

(03+03+04=10)

- a) HR is an asset of the organizations -As a student's of Business school can you test HR as asset? **CLO2**
- b) Differentiate between Accounting and Human resources accounting. **CLO1**
- c) Write short notes on, 1) acquisition cost, 2) welfare benefits, 3) Orientation cost, 4) Cost control. **CLO1**