

Human Resource Audit

Course Contents :

1. Introduction

- a. HR as assets
- b. Definition of Human resource accounting
- c. HRA – concepts, methods and applications
- d. Human Resource accounting vs. Other Accounting

2. Human Resource Costs / Investments

- a. Human Resource Costs – the Monetary Value Approach, Non-Monetary value Based Approaches
- b. Investment in employees -- Human resource Development

3. Return on Investments

- a. Development of HR ROI into through High Performance Employees
- b. Measurement of Group Value – The Likert and Bowers Model, Hermanson's unpurchased goodwill model.

4. Human Resource Accounting System

- a. Developing Human Resource Accounting System
- b. Implementation of Human resource Accounting system
- c. Integration with other accounting system

5. Human Resource Score Card

- a. HR Score Card, constituents of HR Scorecard
- b. HR score card as an instrument in HR Audit

6. Human Resource Audit

- a. Role of Human resource audit in business environment
- b. HR Audit Objectives, Concepts, Components, Need, Benefits, Importance
- c. Methodology and instruments of HR Audit
- d. The audit process and Issues in HR Audit

7. Human Resource Audit Report

- a. HR Audit Report – purpose

- b. Report Design – Preparation of report
- c. Use of HR Audit report for business improvement

8. Recent Advancements in Human Resource Audit and Accounting

Reference Text

- 1. Personnel & Human Resource Management – P. Subba Rao.

HR Planning

Course Contents:

- 1. Human Resource Planning: The planning process, indicators and trends, Objectives (Micro and Macro Levels). Ascertaining demand and supply in human resource. Causes of demand, forecasting techniques and human resource requirements. Estimation of internal supply and external supply.
- 2. HR Planning Linkage with other HR functions (Strategic HRM).
- 3. Introduction to Job Analysis, Job Description, Job Specification, Skills Analysis / Skill Inventory, Factors influencing job design methods. Job analysis techniques. Assessing job analysis methods, performance appraisal system etc.
- 4. Recruitment and Selection: Introduction, factors affecting recruitment, sources, methods, ethical issues e.g. unfair discrimination, data protection etc. Selection as a process, its validity and reliability, ethical issues e.g. equal opportunity, selection decisions.
- 5. Interviewing : Role of interview, forms, steps in interviewing, interview skills, interview efficiency, training and development, types of interview, interview techniques used for global sourcing.
- 6. Employment Tests: Concepts of testing, types of tests, executive talent search.
- 7. Orientation, Induction and placement of employees: Orientation programmes

and orientation follow-up, Employee placement: promotions, transfers and demotions. Separations: attrition, layoffs and termination. Induction of new work force, methods, HR role in induction.

8. HR planning and selection in the modern business environment: changing perspectives in the field of recruitment and selection in the information age: e-recruitment and selection

9. Recent Trends in HR Planning

10. Case studies and Presentations.

References:

1. Pareek, U. etc. managing Transitions: The HRD Response New Delhi, Tata McGraw Hill, 1992.

2. Rao T V etc. Alternative Approaches & Strategies of Human Resource Development, Jaipur, Rawai, 1988.

3. Dessler, G. (2005) Human Resource Management , 12th ed. Boston: Prentice Hall, 2011.

4. William B. Werther Jr. and Keith Davis “Human Resource Management”. New Jersey: McGraw Hill. (1993)

5. Aswathappa, K. (2005): Human Resource and Personnel Management Text and Cases, 4th ed.

6. Principles and Practices of management by P C Shejwalkar

7. Essential of management by Koontz H and Weitrich

8. Principles and practices of Management by T. N. Chabra

9. Human Development – Diane E. Palia Sally Wendkos Olds.

10. How to Measure Human Resource Management by Jac Fitz-enz, Barbara

Davison, McGraw Hill

11. Proving the Value of HR: How and Why to Measure ROI by Jack J. Phillips PhD and Patricia Pulliam Phillips, Society for Human Resource Management.