

VPM's
DR VN BRIMS, Thane
Programme: PGDM (2017-19) (HR)
PGDM Trimester VI Examination April 2019

Subject	HR Audit & HR Planning		
Roll No.		Marks	60 Marks
Total No. of Questions	7	Duration	3 Hours
Total No. of printed pages	2	Date	12.04.2019

Note: Q1 is compulsory and solve any FOUR from the remaining SIX questions.

Q1) 20 Marks (Compulsory)

The Royal Botanical Gardens has been established for more than 120 years and has the following mission statement: "The Royal Botanical Gardens belongs to the nation. Our mission is to increase knowledge and appreciation of plants, their importance and their conservation, by managing and displaying living and preserved collections and through botanical and horticultural research." Located towards the edge of the city, the gardens are visited regularly throughout the year by many local families and are an internationally well known tourist attraction. Despite charging admission, it is one of the top five visitor attractions in the country. Every year it answers many thousands of inquiries from universities and research establishments, including pharmaceutical companies from all over the world and charges for advice and access to its collection. Inquiries include requests for access to the plant collection for horticultural work, seeds for propagation or samples for chemical analysis to seek novel pharmaceutical compounds for commercial exploitation. It receives an annual grant in aid from Central Government, which is fixed once every five years. The grant is due for review in three years' time. The finance director has decided that, in order to strengthen its case when meeting the government representatives to negotiate the grant, the management board should be able to present a balanced scorecard demonstrating the performance of the gardens. He has asked you, the senior management accountant, to help him. Many members of the board, which consists of eminent scientists, are unfamiliar with the concept of a balanced scorecard.

Questions:

- a) Describe the benefit of the Balance Scorecards.
- b) Discuss the process you would employ to develop a suitable balanced scorecard for the Royal Botanical Gardens and give examples of measures that would be incorporated within it.

Attempt Any FOUR from the Remaining SIX Questions

Q2) Any two from (a) or (b) or (c) ————— (5x2) = 10 Marks

- a) What is the use of a human resource audit report for an organization?
- b) Define replacement cost?
- c) What is intellectual capital?

Q3) Any two from (a) or (b) or (c) ————— (5x2) = 10 Marks

- a) List the role of an auditor in HR audit?
- b) Discuss about HR auditing concepts, applications and methods.
- c) State the objectives of HR audit.

Q4) Any two from (a) or (b) or (c) ————— (5x2) = 10 Marks

- a) State the need for HR accounting.
- b) Can HR managers be HR auditors? Give reasons.
- c) What are the merits and demerits of HR accounting.

Q5) Any two from (a) or (b) or (c) ————— (5x2) = 10 Marks

- a) Discuss the issues in implementing HR accounting in an organization.
- b) What is the scope of HR audit?
- c) Differentiate between HR audit and HR accounting.

Q6) Any two from (a) or (b) or (c) ————— (5x2) = 10 Marks

- a) Explain the factors while implementing HR audit report.
- b) How does HRIS help in HR accounting?
- c) State the benefits of HR audit.

Q7) Any two from (a) or (b) or (c) ————— (5x2) = 10 Marks

- a) Elaborate on tools of HR audit.
- b) Explain HR audit process.
- c) What are the methods of HR audit?