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# KIBABII UNIVERSITY



## UNIVERSITY EXAMINATIONS

**2020/2021 ACADEMIC YEAR**

**SECOND YEAR FIRST SEMESTER**

**MAIN EXAMINATION**

**FOR THE DEGREE OF MASTER OF SCIENCE IN  
HUMAN RESOURCE MANAGEMENT**

**COURSE CODE: HRM 808**

**COURSE TITLE: HUMAN RESOURCE ACCOUNTING**

**DATE: 22/02/2021**

**TIME: 8.00AM-11.00AM**

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### INSTRUCTION TO CANDIDATES

- 1) Answer Question **ONE**(Compulsory) and **ANY OTHER TWO** Questions
  - 2) Candidates must hand in their answer booklets to the invigilator while in the examination room
  - 3) Credit is given for legibility, clarity and use of relevant examples
  - 4) Question **ONE** is **40 marks** while Questions **2-5** carry **20 marks** each
  - 5) Clearly write your **Registration Number** on each answer sheet used
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**TIME: 3 Hours**

**KIBU observes ZERO tolerance to examination cheating**

## QUESTION ONE

- (a) Examine the three levels that HR managers may look into when measuring and evaluating human resources (6mks)
- (b) Explain SEVEN ways through which human resource managers can maintain high order of quality of work life (14mks)
- (c) As an expert in Human Resource Accounting, examine the approaches that you can employ to value the Human Capital in your organization (10mks)
- (d) Most executives do not recognize the HR department as an enabler that partners with the operating managers to create and manage customized human resource initiatives that fit the organizations strategic objectives. Elaborate (10mks)

## QUESTION TWO

- (a) Explain the following concepts as used in Human Resource Accounting
  - (i) Asset
  - (ii) Human Resource
  - (iii) Investment
  - (iv) Quality circles
  - (v) Human Resource Accounting (10mks)
- (b) Discuss the various asset characteristics showing their applicability in human resources (10mks)

## QUESTION THREE

- (a) Trace the development of the Human Resource Accounting concept (8mks)
- (b) In measuring the HR contribution to organizational success, HR managers come across various obstacles. Elaborate (12mks)

## QUESTION FOUR

- (a) Although there is a growing trend towards the measurement and reporting of human asset in corporate annual reports, it is however not noticeable in the financial report of corporate organizations. Discuss (10mks)
- (b) As a Human Resource expert, examine the various HR costs that are likely to be incurred by organizations investing in their employees (10mks)

## QUESTION FIVE

- (a) As HR Director in your organization, convince the management as to why they should adopt human resource accounting (10mks)
- (b) Elaborate on the concept of capital in relation to Human Resource Accounting (10mks)