



# MERU UNIVERSITY OF SCIENCE AND TECHNOLOGY

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## University Examinations 2023/2024

THIRD YEAR SECOND SEMESTER EXAMINATION FOR THE DEGREE OF BACHELOR  
OF SCIENCE IN HUMAN RESOURCE MANAGEMENT

### BBR 3351: HUMAN RESOURCE ACCOUNTING

DATE: APRIL 2024

TIME: 2 HOURS

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INSTRUCTIONS: Answer question *one* and any other *two* questions

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#### QUESTION ONE (30 MARKS)

- What is human resource accounting? Discuss the advantages of human resource accounting in firms who effectively practice it? (10 marks)
- Explain both the direct and indirect costs in human resources accounting (10 marks)
- Discuss the historical or actual cost method of valuation of human resource by demonstrating both its advantages and disadvantages (10 marks)

#### QUESTION TWO (20 MARKS)

- Elucidate the challenges that may be experienced in process of carrying out human resource accounting (10 marks)
- Explain various measures that can be taken to control human resource costs of an organization (10 marks)

#### QUESTION THREE (20 MARKS)

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- a) By giving examples discuss the main records used in human resource Auditing (10 marks)
- b) Discuss some of current trends in human resource accounting (10 marks)

**QUESTION FOUR (20 MARKS)**

- a) Differentiate between the internal and external benchmarking, Give example of some of areas an organization can benchmarks from other organizations (10 marks)
- b) Discuss the management role in human resource accounting process (10 marks)

**QUESTION FIVE (20 MARKS)**

- a) Assume you have been appointed as a human auditor for the firm you work for, what are some of the duties and roles are you expected to perform? (10 marks)
- b) By use of examples discuss the scope of human resource auditing (10 marks)